

<b>FORM I</b>	
(See rule 33)	
<b>EMPLOYEE REGISTER</b>	
Name of the Establishment	
Name of the Employer	
Name of the Owner	
PAN/TAN of the Employer	
Registration Number of the establishment (Labour Identification Number (LIN) shall be the Registration Number of the Establishment)	
1.	Employee Code
2.	Name
3.	Surname
4.	Gender
5.	Father's/Mother's/Spouse Name
6.	Date of Birth
7.	Place of Birth
8.	Nationality
9.	Education Level
10.	Date of Joining
11.	Designation
12.	Category (HS/S/SS/US)*
13.	Type of Employment (P/T/FT/T/B)**
14.	Details of Posting
15.	Pay
16.	Promotion
17.	Mobile Number
18.	Universal Account Number (UAN)
19.	PAN
20.	Nominee (To be filled on the basis of Nomination form)
21.	Details of Family
22.	EPS/NPS
23.	ESIC IP No.
24.	AADHAAR
25.	Bank A/c Number
26.	Bank
27.	Branch (IFSC)
28.	Present Address
29.	Permanent Address
30.	Service Book No.
31.	Date of Exit
32.	Reason for Exit
33.	Mark of Identification
34.	Photo
35.	Specimen Signature/Thumb Impression
36.	Remarks

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\* (Highly Skilled/Skilled/Semi skilled/Unskilled)

\*\* (Permanent/Temporary/Fixed Term/Trainee/Badli)

**FORM-II**

[See rule 31]

[SINGLE APPLICATION UNDER SUB-SECTION (5) OF SECTION 45]

BEFORE THE AUTHORITY APPOINTED UNDER SUB SECTION (1) OF SECTION 45 OF THE CODE ON  
WAGES, 2019 (29 OF 2019)

FOR..... AREA.....

Application No.....of 20.....

Between ABC and (State the number).....other..... Applicant

(Through employees concerned or registered trade union or Inspector- cum- Facilitator

Address.....

And

XYZ.....

Address.....

The application states as follows:

(1) The applicant(s) whose name(s) appear in the attached schedule was/were/has/have been employed from .....to..... as.....(category) in .....(establishment) Shri/M/s.....engaged in .....(nature of work) which is/are covered by the Code on Wages, 2019.

(2) The opponent(s) is/are the employer(s) within the meaning of section 2(l) of the Code on Wages, 2019.

(3) (a) The applicant(s) has/ have been paid wages at less than the minimum rates of wages fixed for their category (categories) of employment(s) under the Code by Rs.... Per day for the period(s) from.....to.....

(b) The applicant(s) has/ have not been paid wages at Rs..... Per day for the weekly days of rest from.....to...

(c) The applicant(s) has/ have not been paid wages at overtime rate(s) for the period from.....to...

(d) The applicant(s) has/have not been paid wages for period from .....to.....

(e) Deductions have been made which are in contravention of the Code, from the wage(s) of the applicant(s) as per details specified in the annexure appended with this application.

(f) The applicant(s) has/have not been paid minimum bonus for the accounting year .....

(4) The applicant(s) estimate(s) the value of relief sought by him/ them on each amount as under:

(a) Rs.....

(b) Rs.....

(c) Rs.....

Total Rs.....

(5) The applicant(s), therefore, pray(s) that a direction may be issued under section 45(2) of the Code on Wages, 2019 for;

(a) payment of the difference between the wages payable under the Code and the wages actually paid,

(b) payment of remuneration for the days of rest

(c) payment of wages at the overtime rates,

(d) compensation amounting to Rs.....

(6) The applicant(s) do hereby solemnly declare(s) that the facts stated in this application are true to the best of his/their knowledge, belief and information.

Dated.....

Signature or thumb-impression of the employed person(s), or official of a registered trade union duly authorized or Inspector- cum-Facilitator.

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

**FORM III**

(See rule 32)

APPEAL UNDER SECTION 49(1) OF THE CODE ON WAGES, 2019  
BEFORE THE APPELLATE AUTHORITY UNDER THE CODE ON WAGES, 2019

A.B.C

Address.....APPELLANT

Vs.

C.D.E.

Address.....RESPONDENT

**DETAILS OF APPEAL:**

1. Particulars of the order against which the appeal is made :

Number and date :

The authority who has passed the impugned order:

Amount awarded:

Compensation awarded , if any :

2. Facts of the case :

(Give here a concise statement of facts in a chronological order, each paragraph containing as nearly as possible a separate issue or fact).

3. Grounds for appeal :

4. Matters not previously filed or pending with any other Court or any Appellate Authority:

The appellant further declares that he had not previously filed any appeal, writ petition or suit regarding the matter in respect of which this appeal has been made, before any Court or any other Authority or Appellate Authority nor any such appeal, writ petition or suit is pending before any of them.

5. Reliefs sought :

In view of the facts mentioned above the appellant prays for the following relief(s) :—

[Specify below the relief(s) sought]

6. List of enclosures:

1.

2.

3.

4.

.....

Date :

Place :

Signature of the appellant.

For office use

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Date of filing

or

Date of receipt by post

Registration No.

Authorized Signatory

**FORM-IV**

(See rule 19 and rule 33)

**REGISTER OF WAGES, OVERTIME, ADVANCES, FINES AND DEDUCTIONS FOR DAMAGE AND LOSS**

Name of the Establishment

Name of the Employer

Name of the Owner

PAN/TAN of the Employer

Registration Number of the establishment

(Labour Identification Number (LIN) shall be the Registration Number of the Establishment)

Sl. No.	Sr. No. in Employee Register / Employee Code	Name of the employee	Designation	Department	Duration of Payment of wages (Monthly/ Fortnightly/Weekly/ Daily /Piece rated)	Wage Period From-To	Total no. of days worked during the wage period	Total overtime hours worked or overtime production in case of piece workers	Rate of wages		
									Basic	DA	Allowances
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Amount of wages earned					Deductions								Net Payment
Basic	DA	Allowances	Overtime	Total wages earned	EPF	ESIC	Society	Income Tax	Insurance	Others	Recovery of Fine	Recovery on account of Damages/ Losses	
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
													(27)

Date of Payment	Receipt by employee/Bank transaction ID	Nature of acts and omissions for which fine imposed with date	Amount of fine imposed	Damage or loss caused to the employer by neglect or default of the employee	Signature of Employer/Employer Representative*
(28)	(29)	(30)	(31)	(32)	(33)

\*Note: Required in case register is maintained physically.

**FORM V**

(See rule 34)

**WAGE SLIP**

Date of issue

Name of the Establishment

Address

Period

1. Name of employee
2. Father's/Mother's/Spouse Name
3. Designation
4. UAN
5. Bank Account Number

6.	Wage period
7.	Rate of wages payable
a.	Basic
b.	DA
c.	Allowances
8.	Total attendance/unit of work done
9.	Overtime wages
10.	Gross wages payable
11.	Total deductions
a.	PF
b.	ESI
c.	Others
12.	Net wages paid
Employer / Pay-in-charge signature	

**FORM VI**  
**[See rule 36]**

**APPLICATION UNDER SUB-SECTION (4) OF SECTION 56 FOR COMPOSITION OF OFFENCE**

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

Applicant  
(Name and signature)

Dated:

**FORM-VII**

(See rule 28)

**NOMINATION FORM**

1. Name of person making nomination:

(In block letters):

2. Father's/Spouse's Name:

3. Date of Birth:

4. Sex:

5. Marital Status:

6. Address:

Permanent:

Temporary:

I hereby nominate the person(s)/cancel the nomination made by me previously and nominate the person(s) mentioned below to receive any amount due to me from the employer in the event of my death:-

Name of nominee/nominees	Address	Nominee's relationship with the employee	Date of Birth	Total amount of share of accumulations in credit to be paid to each nominee	If the nominee is minor, name, relationship, and address of the guardian who may receive the amount during the minority of nominee
(1)	(2)	(3)	(4)	(5)	(6)

1. Certified that I have no family and if I acquire a family hereafter, the above nomination shall be deemed as cancelled.
2. Certified that my father/mother is/are dependent upon me.
3. Strike out whichever is not applicable.

Signature or the thumb impression of the employee

**CERTIFICATE BY EMPLOYER**

Certified that the above declaration and nomination has been signed/thumb impressed before me by Shri/Smt/Ku .....employed in my establishment after he/she has read the entry/entries or have been read over to him/her by me and got confirmed by him/her in either of the cases.

Signature of the employer or other authorised officer of the establishment and Designation

Place:

Date:

Name and Address of the Factory/Establishment and rubber stamp thereof

**FORM VIII**  
(See rule 31 and rule 32)

**(A). FORM OF NOTICE TO THE RESPONDENT TO BE ISSUED BY THE AUTHORITY UNDER SUB-SECTION (5) OF SECTION 45**

(Title of the application)

To

Name  
Address

Whereas \_\_\_\_\_ (name of the applicant) has made the above said application to me under the Code on Wages, 2019, you are hereby summoned to appear before me in person or by a duly authorized representative, and required to answer all material questions relating to the application, or shall be, accompanied by some person duly authorized by you and able to answer such question on the ..... Day of ..... 20 ..... AM/PM, to answer the claim in application and as the day fixed for the appearance is appointed for the final disposal of the application, you must be prepared to produce on that day all the witnesses upon whose evidence and the documents upon which you intend to rely in support of your defense.

Take notice that in default of your appearance on the day mentioned here above, the application will be heard and disposed of in your absence.

Date.....

Signature of the authority  
with seal

**(B). FORM OF NOTICE TO THE RESPONDENT TO BE ISSUED BY THE APPELLATE AUTHORITY UNDER SUB-SECTION (1) OF SECTION 49**

(Title of the appeal)

To

Name  
Address

Take notice that an appeal (copy of which is enclosed) under section 49 of the Code on Wages, 2019 has been presented by \_\_\_\_\_ (name of appellant) before this appellate authority, and that the \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_ has been fixed by this appellate authority for the hearing of the appeal.

If no appearance is made by you in person or by a duly authorized representative to act for you in this appeal, it will be heard and decided in your absence.

Date.....

Signature of the Appellate authority with seal

<b>Form IX</b> (See rule 33)												
<b>ATTENDANCE REGISTER CUM MUSTER ROLL</b>												
Name of the Establishment												
Name of the Employer												
Name of the Owner												
Registration Number of the establishment (Labour Identification Number (LIN) shall be the Registration Number of the Establishment)												
For the Month of												
Sl. No.	Employee Code	Name	Designation	Shift	Place of work/Section/Department							
(1)	(2)	(3)	(4)	(5)	(6)							
Date and Time of attendance (7)												
Date	1	2	3	4	5	6	7	8	9	10	11	
	In	Out	In	Out	In	Out	In	Out	In	Out	In	Out
Time												
Signature												

Date	12	13	14	15	16	17	18	19	20	21		
Time	In	Out										
Signature												
Date	22	23	24	25	26	27	28	29	30	31		
Time	In	Out										
Signature												

Total number of days worked (8)	Total number of overtime hours worked (9)	Brief details of tour or assignment outside the work place, if any (10)	Signature of Register keeper* (11)

\*Note: Required in case register is maintained physically.

#### Schedule A

[See rules 21, 22, 26 and 27]

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

Year	Amount equal to sixty per cent. or sixty-seven per cent., as the case may be, of available surplus allocable as bonus	Amount payable as bonus	Set on or Set off of the year carried forward	Total set on or set off carried forward	
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Of (year)
1.	1,04,167	1,04,167**	Nil	Nil	
2.	6,35,000	2,50,000*	Set on 2,50,000*	Set on 2,50,000*	(2)
3.	2,20,000	2,50,000* (inclusive of 30,000 from year-2)	Nil	Set on 2,20,000	(2)
4.	3,75,000	2,50,000*	Set on 1,25,000	Set on 2,20,000 1,25,000	(2) (4)
5.	1,40,000	2,50,000* (inclusive of 1,10,000 from year-2)	Nil	Set on 1,10,000 1,25,000	(2) (4)
6.	3,10,000	2,50,000*	Set on 60,000	Set on Nil + 1,25,000 60,000	(2) (4) (6)
7.	1,00,000	2,50,000* (inclusive of 1,25,000 from year-4 and 25,000 from year-6)	Nil	Set on 35,000	(6)
8.	Nil (due to loss)	1,04,167** (inclusive of 35,000 from year-6)	Set off 69,167	Set off 69,167	(8)
9.	10,000	1,04,167**	Set off 94,167	Set off 69,167 94,167	(8) (9)
10.	2,15,000	1,04,167** (after setting off 69,167 from year-8 and 41,666 from year-9)	Nil	Set off 52,501	(9)

\* Maximum.

+ The balance of Rs. 1,10,000 set on from year-2 lapses.

\*\* Minimum

**Schedule B****COMPUTATION OF GROSS PROFITS**

[See rule 23]

Accounting year ending .....

Item No.	Particulars	Amount of sub- Items	Amount of main Items	Remarks
		Rs.	Rs.	
(1)	(2)	(3)	(4)	(5)
*1.	Net Profit as shown in the Profit and Loss Account after making usual and necessary provisions.			
2.	Add back provision for:			
	(a) Bonus to employees			
	(b) Depreciation			
	(c) Development Rebate Reserve			See foot-note(1)
	(d) Any other reserves			
	Total of Item No.2.....	Rs.....		See foot-note(1)
3.	Add back also:			
	(a) Bonus paid to employees in respect of previous accounting years.			See foot-note(1)
	(b) The amount debited in respect of gratuity paid or payable to employees in excess of the aggregate of –			
	(i) the amount, if any, paid to, or provided for payment to, an approved gratuity fund; and			
	(ii) the amount actually paid to employees on their retirement or on termination of their employment for any reason.			
	(c) Donations in excess of the amount admissible for income-tax .			
	(d) Capital expenditure (other than capital expenditure on scientific research which is allowed as a deduction under any law for the time being in force relating to direct taxes) and capital losses (other than losses on sale of capital assets on which depreciation has been allowed for income tax).			
	(e) Any amount certified by the Reserve Bank of India in terms of sub-section (2) of section 34A of the Banking Regulation Act, 1949 (10 of 1949).			See foot-note(1)
	(f) Losses of, or expenditure relating to, any business situated outside India.			
	Total of Item No.3.....	Rs.....		
4.	Add also income, profits or gains (if any ) credited directly to published or disclosed reserves, other than-			

	(i) capital receipts and capital profits (including profits on the sale of capital assets on such depreciation has not been allowed for income-tax);  (ii) profits of, and receipts relating to, any business situated outside India;  (iii) income of foreign banking companies from investment outside India.  Net total of Item No.4.....	Rs.....		
5.	Total of Item Nos.1, 2, 3 and 4...	Rs.....		
6.	Deduct :  (a) Capital receipts and capital profits (other than profits on the sale of assets on which depreciation has been allowed for income-tax).  (b) Profits of, and receipts relating to any business situated outside India.  (c) Income of foreign banking companies from investments outside India .  (d) Expenditure or losses (if any) debited directly to published or disclosed reserves, other than -  (i) capital expenditure and capital losses (other than losses on sale of capital assets on which depreciation has not been allowed for income-tax);  (ii) losses of any business situated		See foot-note (2)  See foot-note (2)  See foot-note (2)	

	outside India.  (e) In the case of foreign banking companies proportionate administrative (overhead) expenses of head-office allocable to Indian business.  (f) Refund of any excess direct tax paid for previous accounting years and excess provision if any of previous accounting years, relating to bonus, depreciation or development rebate, if written back.  (g) Cash subsidy, if any, given by the government or by anybody corporate established by any law for the time being in force or by any other agency through budgetary grants, whether given directly or through any agency for specified purposes and the proceeds of which are reserved for such purposes .  Total of Item No. 6 .....	Rs.....	See foot-note (3)  See foot-note (2)  See foot-note (2)
7.	Gross profits for purposes of bonus (Item No. 5 minus Item No. 6)	Rs.....	

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

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

Foot-note:-

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

**Schedule C**  
**COMPUTATION OF GROSS PROFITS**

[(See rule 24]  
 Accounting year ending.....

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

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

	Total of Item No.6			See-foot-note (2)
		Rs.....		
7.	Gross Profits for purposes of bonus (Item No.5 minus Item No.6 )	Rs.....		

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

Foot-note:-

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

#### Schedule D

[See rule 25]

Item No.	Category of employer	Further sums to be deducted
(1)	(2)	(3)
1.	Company, other than a banking company.	<p>(i) The dividends payable on its preference share capital for the accounting year calculated at the actual rate at which such dividends are payable;</p> <p>(ii) 8.5 percent of its paid up equity share capital as at the commencement of the accounting year;</p> <p>(iii) 6 percent of its reserves shown in its balance sheet as at the commencement of the accounting year, including any profits carried forward from the previous accounting year :</p> <p>Provided that where the employer is a foreign company within the meaning of section 2 (42) of the Companies Act ,2013 (18 of 2013) , the total amount to be deducted under this item shall be 8.5 percent on the aggregate of the value of the net fixed assets and the current assets of the company in India after deducting the amount of its current liabilities (other than any amount shown as payable by the company to its Head Office whether towards any advance made by the Head Office or otherwise or any interest paid by the company to its Head Office ) in India.</p>
2.	Banking company	<p>(i) The dividends payable on its preference share capital for the accounting year calculated at the rate at which such dividends are payable ;</p> <p>(ii) 7.5 per cent of its paid up equity share capital as at the commencement of the accounting year ;</p>

		<p>(iii) 5 percent of its reserves shown in its balance sheet as at the commencement of the accounting year, including any profits carried forward from the previous accounting year;</p> <p>(iv) any sum which, in respect of the accounting year, is transferred by it-</p> <p>(a) to a reserve fund under sub-section (1) of section 17 of the Banking Regulation Act, 1949 (10 of 1949 ); or</p> <p>(b) to any reserves in India in pursuance of any direction or advice given by the Reserve Bank of India,</p> <p>whichever is higher:</p> <p>Provided that where the banking company is a foreign company within the meaning of section 2 (42) of the Companies Act , 2013 (18 of 2013 ), the amount to be deducted under this item shall be the aggregate of-</p> <p>(i) the dividends payable to its preference shareholders for the accounting year at the rate at which such dividends are payable on such amount as bears the same proportion to its total preference share capital as its total working funds in India bear to its total world working funds;</p> <p>(ii) 7.5 per cent of such amount as bears the same proportion to its total paid up equity share capital as its total working funds in India bear to its total working funds.</p> <p>(iii) 5 per cent of such amount as bears the same proportion to its total disclosed reserves as its total working funds in India bear to its total world working funds;</p> <p>(iv) any sum which, in respect of the accounting year, is deposited by it with the Reserve Bank of India under sub-clause (ii) of clause (b) of sub-section (2) of section 11 of the Banking Regulation Act, 1949 (10 of 1949 ) , not exceeding the amount required under the aforesaid provision to be so deposited.]</p>
3.	Corporation	<p>(i) 8.5 per cent of its paid up capital as at the commencement of the accounting year;</p> <p>(ii) 6 per cent of its reserves, if any, shown in its balance sheet as at the commencement of the accounting year, including any profits carried forward from the previous accounting year.</p>
4.	Co-operative society	<p>(i) 8.5 per cent of the capital invested by such society in its establishment as evidenced from its books of accounts at the commencement of the accounting year;</p> <p>(ii) such sums as has been carried forward in respect of the accounting year to a reserve fund under any law relating to co-operative societies for the time being in force.</p>

5.	<p>Any other employer not falling under any of the aforesaid categories</p> <p>8.5 per cent of the capital invested by him in his establishment as evidenced from his books of accounts at the commencement of the accounting year:</p> <p>Provided that where such employer is a person to whom Chapter XXII-A of the income Tax Act applies, the annuity deposit payable by him under the provisions of that Chapter during the accounting year shall also be deducted:</p> <p>Provided further that where such employer is a firm, an amount equal to 25 per cent of the gross profits derived by it from the establishment in respect of the accounting year after deducting depreciation in accordance with the provisions of clause (a) of section 34 by way of remuneration to all the partners taking part in the conduct of business of the establishment shall also be deducted, but where the partnership agreement, whether oral or written, provides for the payment of remuneration to any such partner, and –</p> <p>(i) the total remuneration payable to all such partners is less than the said 25 per cent the amount payable, subject to a maximum of five lakh rupees to each such partner; or</p> <p>(ii) the total remuneration payable to all such partners is higher than the said 25 percent, such percentage, or a sum calculated at the rate of five lakh rupees rupees to each such partner, whichever is less, shall be deducted under this proviso:</p> <p>Provided also that where such employer is an individual or a Hindu Undivided Family –</p> <p>(i) an amount equal to 25 per cent of the gross profits derived by such employer from the establishment in respect of the accounting year after deducting depreciation in accordance with the provisions of clause (a) of section 34; or</p> <p>(ii) five lakh rupees,</p> <p>whichever is less by way of remuneration to such employer, shall also be deducted.</p>
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**Explanation.—** The expression "reserves" occurring in column (3) against Item Nos. 1(iii), 2(iii) and 3(ii) shall not include any amount set apart for the purpose of—

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

**Schedule E\***  
**[see sub-rule (3) of rule 4]**

S.No.	UNSKILLED
(1)	(2)
1	Calf boy
2	Cattleman
3	Cleaner (Motor shed, Tractor, Cattle,Yard, M.T)
4	Collecting loose fodder
5	Dairy coolie
6	Mazdoor (Aportculturist Compost, Dairy's Haystaking, Irrigation, Manure,Stacking, Milk-room, Ration room Store, Anti-Malaria, M.R.)
7	Driver (Mule, Bullock, Camel, Donkey)
8	Grazler
9	Dairyman
10	Store-Mazdoor
11	Carrier (Stone)
12	Breaker (using manual appliances)
13	Helper
14	Messenger (Office)
15	Mali
16	Syce
17	Tying and Carrying loose hay
18	Sweeper
19	Weighing and Carrying bales,
20	Weighman (Bales, pally)
21	Waterman
22	Stable man
23	Trolley man
24	Valveman
25	Watchman
26	Wooderman
27	Wooder Woman
28	Borryman
29	Coalman
30	Condenser
31	Attendant
32	Grass Cutter
33	MuchhersJamadars
34	Condenser Attendant
35	Shunters
36	Turner
37	Bajri Spreader
38	Beater Women
39	Bell-Woman
40	Chain Man
41	Boat Man,
42	Bucket Man
43	Labourer (Boiler, Cattle Yard, Cultivation, General Loading and Unloading, Bunding, Carting-Fertilizers, Harvesting, Miscellaneous Seeding, Sowing, Thatching, Transplanting, WeedingGarden)
44	Cleaner (Crane, Truck, Cinder for ash Pit)
45	Cartman
46	Caretaker (Bridge),
47	Carrier (Water)

48	Chowkidar
49	Concrete (Hand Mixer)
50	Daffadar
51	Driver (Bullock, Camel, Donkey, Mule)
52	Flag Man
53	Flagman (Blast Train)
54	Khalasi not attending to machines
55	Gangmen
56	Gatingman (Permanent Way)
57	Handle Man, Jumper Man
58	Kamin (Female Work)
59	Khalas
60	Bridge
61	Electrical
62	Marine
63	Moplah
64	Store
65	Steam Road
66	Share
67	Roller Survey
68	Hole Cutter
69	Lorry Trainees
70	Petrolman
71	Searcher
72	Signal man
73	Strikers
74	Vaks Controller
75	Cleaner
76	Dresser / Dressing Mazdoor
77	Loader
78	Messanger (Male / Female)
79	Trammer
80	Caretaker (except in Copper, Chromite and Graphite mines where it is semiskilled)
81	Office Peon/Peon (except in Bauxite Mines)
82	Carrier
83	Number Taker
84	TrolleyTriper
85	Water Carrier
86	Earth Cutter
87	Survey Khalasi
88	Gate Man,
89	Dismantling stocks
90	Lampman
91	Beldar/Beldar (Canteen)
92	Coolie
93	Cook-helper
94	Office Boy
95	Quarry Worker
96	Jelly Maker
97	Over burden Remover
98	Waste removing mazdoor
99	Unloader
100	Excavating Labour
101	Digger

102	Butcher
103	Attender
104	Lorry Helper
105	Surface loader
106	Wood Cutter
107	Surface Mukar
108	Under Ground Mukar
109	Striker (Moplah gang),
110	Tall Boy,
111	Tile
112	Person employed in loading and unloading
113	Person employed in sweeping and cleaning and other categories by whatever name called which are of unskilled nature
114	Stretcher Bearer
115	Nursing Orderlies
116	Trolley Retriever (Airport)

S.No	SEMI SKILLED
(1)	(2)
1	Assistant (Chowdhary)
2	Attendant (Bull-calving lines, Chowkidar, Chaff cutter, Hostel, Dry Stock, Grain crusher, Pump, Siekline
3	Stable, Yard Stock)
4	Assistant-Plumber
5	Attendant
6	Bhisti
7	Brander
8	Bullman
9	Butterman
10	Coachman
11	Cobbler
12	Cultivator
13	Daftry
14	Deliveryman
15	Dhobi
16	Dresser
17	Fireman
18	Gowala
19	Helper (Blacksmith)
20	Helper
21	Jamadar (stand)
22	Jamadar
23	Khalasi
24	Mali Senior
25	Mate/Mistry
26	Mazdoor (literate)
27	Nalband
28	Oilman
29	Ploughman
30	Vtackers
31	Supervisor
32	Thatcher
33	Valveman
34	Valveman (Senior)

35	Wireman fixing tin cables
36	Cook
37	Dandee
38	Frash
39	Hacksaw man
40	Helper (locco-Crane/Truck)
41	Manjhee (Boatman)
42	Belchawala
43	Muccadam (without competency certificate under Metalliferous Bulldozer Driver Mines Regulations, 1961)
44	Bhisti (with Mushk)
45	Boatman (head)
46	Breaker
47	Breaker (Stone, Rock, Rock Stone, Stone Metal)
48	Canweaver
49	Chainman(Head)
50	Charpoy-Stringer
51	Checker
52	Cracker
53	Dollyman
54	Assistant
55	Driller
56	Driver (Skin)
57	Excavator
58	Ferroman
59	Fireman (Brick Kiln, Steam Road Roller)
60	Gate Keeper
61	Gharami
62	Classman
63	Grater
64	Greaser-cum-Fireman
65	Grinder
66	Hammerman
67	Helper (Artisan)
68	Helper (Sawyer)
69	Keyman
70	Khalasi (Head Survey, Rivertters-Moplah Gang, Supervisory)
71	Labourer (Rock-Cutting)
72	Lascar
73	Mali (Head)
74	Stockers and Boilerman
75	Thoombaman (Spade worker)
76	Trolleyman (Head Motor)
77	Fitter (Assistant Semi-Skilled)
78	Mate (Stone)
79	Kasab
80	Khalasi (Structural)
81	Masalchi P.M. Mates
82	Miner
83	Untrained Mate/ Mining Mate/ Mate without Competency certificate Under Metalliferous Mines Regulations, 1961
84	Butler/Cook
85	Breaker (using mechanical appliances)
86	Crech Ayah/Ayah/Untrained Crech Attendant
87	Assistant Driller
88	Oilman/Oiler
89	Chowkidar/ Watchman

90	Helper (Mason, Carpenter, Blacksmith)
91	Tindals
92	Topas
93	Topkar (Big Stone Breaker)
94	TrolleyJamadar
95	Winchman
96	Attendance-keeper
97	Assistant Wireman
98	Mate
99	Mate (Blacksmith, Road, Carpenter)
100	Engine Driver and/or Feeder
101	Fitter
102	Gang
103	Mazdoor Mason
104	Permanent Way
105	Pump-Driver,Turner)
106	Mazdoor (Heavy-weight)
107	Charge-man
108	Mistri (Head)
109	Muccadam
110	Night-guard
111	Runner (Post dak)
112	Oilman
113	Quarry man
114	Quarry Operator
115	Stoneman
116	Stocker
117	Thatcher
118	Pump Attendant
119	Bearer
120	Breakman
121	Crowlder Man
122	Laboratory Boy
123	PointsmanSencummy
124	Stone mines and other categories by whatever name called which are of semi-skilled nature
125	Lab. Attendant
126	Dark Room Attendant
127	Animal Attendant
128	Sr. Ward Orderlies
129	Floor Cleaner with machine
130	Housekeeping janitor
131	Cylinder handler
132	Delivery boy
133	Lift and Escalator Operator
134	Waiter

S.No	SKILLED
(1)	(2)
1	Artificer (Class-II, III, IV)
2	Blacksmith
3	Blacksmith (Class II)
4	Boilerman
5	Carpenter
6	Carpenter (Class II) Carpenter-cum- Blacksmith
7	Chowdhary
8	Driver/ Cash Van Driver
9	Driver (Engine Tractor, M.T.Motor)
10	Electrician
11	Fitter
12	Mason
13	Mason Class II
14	Machine hand (Class II, III, IV)
15	Machineman
16	Mate Gr. I (Senior)
17	Mechanic
18	Milk Writer
19	Mistry (Head)
20	Moulder
21	Muster Writer
22	Operator (Tube-well)
23	Painter
24	Plumber
25	Welder
26	Upholsterer
27	Wireman,
28	Chipper
29	Chipper-Cum-Grinder
30	Cook (Head)
31	Driller
32	Driller (Well Boring)
33	Driver(Loco/Truck)
34	Electrician (Assistant)
35	Mechanic (Tube-Well)
36	Mistry(Stell, Tube-Well, Telephone)
37	Meter Reader
38	Meterorogical Observer Navghani
39	Operaor (Batching Plant, Cinema Project, Clamp Shelf, Compressor, Crane, Dorrck, Diesel Engine, Doser, Dragling Drill Dumber, Excavator, Fork Lift Generator, Grader, Jack Hammer and Payment breaker Loader, Pump, Pile Driving, Scrapper, Screening Plant, Shoval, Tractor, Vibrator, Weight Batcher, Railway Guards, Repairer (Battery))
40	Sharper/Slotter
41	Sprayer (Ashalt) Station Master
42	Surveyor (Silt)
43	Trades-Man
44	Train Examiner
45	Turner/Miller
46	Tyre Vulcaniser
47	Sawyer
48	Sawyer (Selection Grade Class II) Serang
49	Serangpile
50	Driving Pantooms with Boiler
51	Shapesman

52	Shift-incharge
53	Sprayman
54	Sprayman (Roads)
55	Stone Cutter
56	Stone Cutter (Selection Grade, Grade II, Class II)
57	Stone Chisler
58	Stone Chisler (Class II)
59	Stone Blasterer
60	Sub-Overseer (Unqualified)
61	Surveyors
62	Pump Driver
63	Pump Driver (Selection Grade, Grade II and III, Class II)
64	Pump Driver (Selection Grade, P.E., Driver)
65	Pumpman
66	Pumpman (Assistant)
67	Polisher (with spray) Grade II
68	Ratan Man
69	Rivet Cutter (Assistant)
70	Rivetter
71	Rivetter (Cutter)
72	Road Inspector Grade II, Railway Plate Layer
73	Rod Bender
74	Haulage Operator
75	Dispensary Attendant
76	Work Sakar
77	Mica Cutter Grade -I
78	Dresser Grade -I Mica
79	Supervisory Fireman
80	Fireman only in Mines
81	Compressor Driver
82	Pump Man Driver 96. Grinder in Mica Mines
83	Surveyors (Assistant)
84	Tailor
85	Tailor(Upholstry)
86	Transprayer
87	Tar man
88	Line Man
89	Tiler Class II
90	Wall(Floor, Roof)
91	Tiler (Selection Grade)
92	Tin-Smith
93	Tin Smith(Selection Grade, Grade II and III, Class II) Tinker
94	Well Sinker
95	Assistant Mistry
96	Armature Winder Grade-II and III
97	Bhandari
98	Blacksmith
99	Blacksmith (Selection Grade, Grade II, III, Class II and III)
100	Boilerman
101	Boilerman Grade II and III
102	Boiler Foreman Grade II
103	Work (Assistant)
104	Brick Layer
105	Bricklayer (Selection Grade, Class II)
106	Blaster
107	Chowkidar (Head)
108	Security Guard (without arms)

109	Carpenter (Selection Grade, Grade II and III, Class I and III Assistant
110	B.I.M. Road
111	Cabinet Maker
112	Caneman
113	Celotex
114	Cutter Maker Chargeman, Class II and Class III, Carpenter Ordinary)
115	Checkder (Junior)
116	Chick Maker
117	Chickman (Junior) Concrete Mixure Mixer
118	Concrete Mixure Operator
119	Cobbler
120	Coremaker
121	Driver Motor Vehicle
122	Motor Vehicle Selection Grade
123	Motor Lorry
124	Motor-Lorry Grade II
125	Lorry Grade II
126	Diesel Engine
127	Diesel Engine Grade II
128	Mechanical Road Roller I.C. and Cement Mixer etc.
129	Road Roller
130	Road Roller Driver Grade II
131	Driver (Engine Static Stone Crusher, Tractor/Bull Dozer, Steam Road Roller, Water Pump, Mechanical Assistant, Road Roller, Mechanical, Steam Crane, Tractor with Bull Dozer Mechanical, Transport, Engine Static and Road Roller Boiler Attendant
132	Engine Operator (Stone Cursher Mechanical)
133	Distemprer, Electrician, Electrician (Grade II, Class II and Class III)
134	Fitter (Selection Grade, Grade II and III) class II and III Assistant, Pipe class II, Pipe Line ending Bars for
135	reinforcement Cum-mechanic, Mechanic and Plumber)
136	Gharami (Head)
137	Glazier
138	Hole Drillar for Blasting
139	Joiner
140	Joiner (Cable,Cable Grade II)
141	Lineman (Grade II,III, High Tension/Low Tension)
142	Mason
143	Mason (Selection Grade, Grade II, III and Class B Mistry)
144	Stone (Stone Class II, Brick Work, Stone work)
145	Brick-layer
146	Tile Flooring
147	B.I.M Muccadam (Head)
148	Stone cutting
149	Ordinary Machanis
150	Mechanic
151	Mechanic (Class II, Air conditioning, Air conditioning Grade II
152	Diesel Grade II
153	Road Roller Grade II
154	Assistant, Radio)
155	Manson (Gharami)
156	Mistry
157	Mistry Grade II, Air conditioning Grade II, P. Way, Survey, Santras Works)
158	Mason Class A
159	Moulder (Brick, Tile)
160	Painter (Selection Grade,Grade II and III, Class II, Assistant Lotter and Polisher, Polisher, Rough)
161	Plasterer
162	Plasterer (Mason Grade II)

163	Plumber
164	Plumber (Selection Grade, Class II, Assistant Lotter and Polisher, Rough),
165	Plasterer
166	Plasterer (Mason Grade II)
167	Plumber (Selection Grade, Class-II, Assistant Senior, Junior, Mistry Grade II)
168	Plumbing Mistry
169	Plumber-cum-Fitter
170	Polisher
171	Polisher (Floor)
172	Sirdhar Lathe Man
173	Geologist
174	Trailors
175	Turner
176	Upholsterer
177	Upholsterer (Grade II and III)
178	Painter Spray (Class II)
179	Wood Cutter
180	Wood Cutter Section Grade
181	Wood Cutter Class II
182	Work Sircar
183	Welder
184	Airwineh Haulage Operator
185	Auto-electrician
186	Tailor
187	Compressor Operator
188	Blaster/Shot-firer
189	Head cook
190	Chargeman
191	Concrete Mixer Operator
192	Compressor Attendant
193	Air Compressor Attendant
194	Tractor Driver
195	Vehicle Driver
196	Chemist and Assistant/ Chemist
197	Sub- overseer (unqualified)
198	Driller
199	Handhole Driller
200	Drill Mechanic
201	Driver Auto
202	Electrician
203	Wireless Operator Asstt. Foreman
204	Foreman
205	Ferry Driver
206	Issuer Loco
207	Super Foreman
208	Hoist Operator
209	IMCE Driver
210	Loco Driver
211	Loader Operator
212	Linesman
213	Mechanic/ Machinist
214	Mid Wife
215	Tinsmith
216	Supervisory Mechanic
217	Pump Attendant only in Gypsum, Barytes and Rock Phosphates
218	Pump Operator/Driver
219	Mining Mate with competency certificate under Metalliferous Mines\ Regulations, 1961.

220	Skilled Mazdoor
221	Turner
222	Senior Mechanic
223	Pipe Fitter
224	Supervisor
225	Drafts Man
226	Wireman
227	Timber Man/Timber Mistry Elect.
228	Stone Crusher Operator
229	Crusher Operator
230	Welder
231	Operator
232	Work Mistry
233	Engine Driver
234	Mining Engine Driver Grade -II
235	Engineman
236	Valveman
237	Cutter
238	Winding Engine Driver Grade - II
239	Security Guard (Unarmed) /Head Chowkidar
240	Shovel Operator
241	Limco Loader Operator
242	Surface Supervisor
243	Dozer Operator
244	Compressor Driller
245	Dumper Tractor Operator
246	Boiler Man (with Certificate)
247	Machinery Attendant
248	Air-conditions Mechanic
249	Crech Attendant only in Magnesite, Manganese and Mica Mines
250	Power Shovel Operator
251	Power and Pump House Operator
252	Miner Grade - I
253	Tractor Operator 80. Tub Repairer 81. Lathe Mistry
254	Stationery Engine Attendant 83. Generator Operator 84. Loading Foreman
255	Diesel Mechanic
256	Ferro Printer cum-chairman
257	White Washing and Colour Washing Man
258	Operator Pneumatic Tools, Operator (Fitter)
259	Boreman
260	Borer
261	Wireman (Grade II and III, Mechanic, Electrical)
262	White Washer
263	White Washer (Selection Grade, Class II)
264	Welder (Class II, Bridge work)
265	Welder gas
266	Muccatam (with Competency Certificate under Metalliferous Mines Regulations, 1961).
267	Security Guard (without arms)and other categories by whatever name called which are of skilled nature
268	Assistant (Farm)
269	Assistant (Cashier)
270	Librarian
271	Telex or Telephone Operator
272	Hindi Translator
273	Telex or Telephone Operator
274	Hindi Translator
275	Accounts Clerk

276	Clerks
277	Computer/Data Entry Operator
278	Telephone Operator, Typist
279	Store Attendant
280	M. C. Clerk
281	Munshi (Matriculate, Non-matriculate)
282	Store Clerk (Matriculate Non-matriculate)
283	Store Keeper
284	Store Keeper Grade I, Grade II, (Matriculate)
285	Time Keeper
286	Time Keeper (Matriculate Non-Matriculate)
287	Book Keeper
288	Work Munshi
289	Work Munshi (Subordinate)
290	Magazine Clerk
291	Teller Clerk
292	Store clerk
293	Tally Clerk
294	Store Issuer
295	Tool Keeper
296	Computer/Date Entry Operator
297	Record Keeper
298	Tracer
299	Clerk/File Clerk
300	Register Keeper
301	Time Keeper
302	Munshi
303	Typist and other categories by whatever name called which are of clerical nature
304	Nursing sister
305	Staff Nurse Grade 'B'
306	Medical Social Worker
307	Dietician
308	Physiotherapist / Therapist
309	Technical Asstt. / Scientific Asst.
310	Pharmacist
311	Radiographer
312	ECG Technician
313	Lab. Technician
314	AC Operator
315	Data Entry Supervisor
316	DG Operator
317	Pest control
318	Housekeeping Machine operator
319	Executive House Keeper (Railway Coach)
320	Ticket Vendor (Metro)
321	Persons working at Airlines counter (Airport)
322	Battery caroperator (Airport)
323	Head Waiter

S.NO	HIGHLY SKILLED
(1)	(2)
1	Artificier Class I
2	Blacksmith Class I
3	Carpenter Class I
4	Machine
5	Hand Class I
6	Mason Class I
7	Mechanic (Senior)
8	Painter (Grade I, Class I, Spray) Plasterer (Mason) Class I
9	Plumber (Head, class I)
10	Mistry Grade I
11	Polisher (with spray Grade I)
12	Road Inspector Grade I
13	Sawyer Class I
14	Stone Cutter Class I
15	Stone Cutter Grade I
16	Stone Chisler Class I
17	Stone Mason Class I
18	Sub-Overseer (Qualified)
19	Tiler Class I
20	Tinsmith Grade I and Class I
21	Upholsterer Grade I
22	Varnisher Class I
23	Welder-Cum-Fitter and Air Conditioning Mechanic
24	Welder (Gas) Class I
25	White Washer Class I
26	Wireman Grade I, Class I
27	Wood Cutter Class I
28	Grinder (Tool) Grade I
29	Operator (Batching Plant Grade I)
30	Leader Grade I
31	Pile Driving Grade I
32	Pump Grade
33	Scrapper Grade I
34	Screening Plant Grade I
35	Pump Grade I
36	Scrapper Grade I
37	Security Guards (with arms)
38	Armature Winder Grade I
39	Blacksmith Grade I and Class I
40	Boilerman Grade I
41	Boilerman Foreman Grade I
42	Brick Layer class I
43	Cable Joiner Grade I
44	Carpenter grade I and Class I
45	Celo Cutter and Decorator
46	Chargeman Class I
47	Checker (Sr) Driver Lorry Grade I
48	Motor Lorry Grade I

49	Motor Vehicle Class I and Diesel Engine Grade I
50	Road Roller Grade I
51	Pump Class Electrician Grade I and Class I/ Grade I
52	Fitter (Grade I, Class I)
53	Pipe Class I (Head)
54	Foreman(Assistant) Line Man Grade I Mason (Skilled Grade I, Class I)
55	Mast Rig
56	Mechanic Class I and Class II
57	Mechanic (Diesel Grade I and Road Roller Grade I
58	Air-conditioning Grade I/Class I, Mistry Grade I
59	Mistry (Air-conditioning Grade I)
60	Overseer
61	Overseer (Senior and Junior)
62	Dragline Grade I
63	Drill Grade I
64	Dumper Grade I
65	Excavator Grade I
66	Fork Lift Grade I
67	Generator Grade I
68	Rigger Grade I
69	Rigger Grade II
70	Charper/Sletter Grade I
71	Shovel and Dragline Tractor Grade I
72	Tradesman Class I
73	Turner/Miller Grade I
74	Work (Assistant) Grade I
75	Compounder
76	Surveyor
77	Winding Engine Driver
78	Operator (Heavy Earth Moving Shovel and Bulldozer)
79	Head Mistry
80	Staff Nurse Grade 'A'
81	Drill Operator other than Jack Hammer
82	Electrical Supervisor with Competency Certificate
83	Underground Shift Boss
84	Head Mechanic
85	Qualified and Experienced Welder
86	Machine Tool Mechanic
87	Mechanical/Plant Foreman
88	Mining Supervisor
89	Vocational Training Instructor/Teacher
90	Head Electrician
91	Accountant
92	Steno with 7 years of service
93	Store Incharge
94	Shift Incharge
95	Supervisor
96	Incharge of Watch and Ward
97	Security Guard (Armed)
98	Crane Grade I
99	Diesel Engine Grade I
100	Dozer Grade I

101	Clamp Shell Grade I
102	Compressor Grade I
103	Grader Grade I
104	Tractor Grade I
105	Vibrator Grade I
106	Screening Plant Grade I
107	Shovel Grade I
108	Shovel and Dragline
109	Tyre vulcanser Grade I
110	Security Guard (with Arms)and other categories by whatever name called which are of Highly-skilled nature
111	Housekeeping Supervisor
112	Cash / ATM Custodian
113	Cash Van Armed Security Guard

**\*Note** – An employee in a skill category can be elevated to higher skill category in the event of his attaining higher skill while on the job.