
**EMPLOYEES PROVIDENT
FUNDS AND MISCELLANEOUS
PROVISIONS ACT, 1961**

(Act No. XV of 1961)

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Amendments made by:—

1. Act No. XV of 1966.
 2. XVI of 1974.
 3. XI of 1980.
 4. XVII of 1984.
 5. XIV of 1999.
 6. IV of 2010.
 7. IV of 2013.
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THE JAMMU AND KASHMIR EMPLOYEES' PROVIDENT FUNDS ¹[AND MISCELLANEOUS PROVISIONS] ACT, 1961

(Act No. XV of 1961)

[Received the assent of the Sadar-i-Riyasat on 21st March, 1961 and published in Government Gazette dated 31st March, 1961.]

An Act to provide for the institution of Provident Funds for employees in factories and other establishments.

Be it enacted by the Jammu and Kashmir State Legislature in the Twelfth Year of the Republic of India as follows :—

1. *Short, title, extent and application.*—(1) This Act may be called the Jammu and Kashmir Employees' Provident Funds and Miscellaneous provisions Act, 1961.

(2) It extends to the whole of the State of Jammu and Kashmir.

(3) Subject to the provisions contained in section 18, it applies—

- (a) to every establishment which is a factory engaged in any industry specified in Schedule I and in which ²[five or more persons] are ³[employed at any time ; and]
- (b) to any other establishment or business which the Government may by notification in the Government Gazette, declare to be an establishment for the purposes of this Act.

(4) Notwithstanding anything contained in sub-section (3) of this section or sub-section (1) of section 18, where it appears to the Government, whether on an application made to it in this behalf or otherwise, that the employer and the majority of employees in relation to any establishment have agreed that the provisions of this Act should be made applicable to the establishment it may, by notification in the Government Gazette, apply the provisions of this Act to that establishment.

(5) An establishment to which this Act applies shall continue to be governed by this Act notwithstanding that the number of persons employed therein at any time falls below ⁴[five].

1. Words inserted by Act XIV of 1999, s. 2. Substituted by Act XI of 1980, s. 2.

2. Substituted by Act XI of 1980, s. 2.

3. Substituted by Act XVII of 1984, s. 2.

4. Substituted by Act XI of 1980, s. 2.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

- (a) “basic wages” means all emoluments which are earned by an employee while on duty or on leave with wages in accordance with the terms of the contract of employment and which are paid or payable in cash to him, but does not include—
 - (i) the cash value of any food concession ;
 - (ii) any dearness allowances (that is to say all cash payments by whatever name called paid to an employee on account of a rise in the cost of living), house-rent allowance, overtime allowance, bonus, commission or any other similar allowance payable to the employee in respect of his employment or of work done in such employment ;
 - (iii) any presents made by the employer ;
- (b) “contribution” means a contribution payable in respect of a member under a scheme ;
- (c) “Employer” means—
 - (i) in relation to an establishment which is a factory, the owner or occupier of the factory, including the agent of such owner or occupier, the legal representative of a deceased owner or occupier and, where a person has been named as a Manager of the factory under clause (f) of sub-section (1) of section 7 of the ¹[Jammu and Kashmir Factories Act, 1957], the person so named ; and
 - (ii) in relation to any other establishment, the person who or the authority which, has the ultimate control over the affairs of the establishment, and where the said affairs are entrusted to a manager, managing director or managing agent, such manager, managing director or managing agent ;
- (d) “Employee” ²[means any persons whose services are non-pensionable and] who is employed for wages in any kind of work, manual or otherwise in or in connection with the work of an establishment and who gets his wages directly or indirectly from the employer and includes any person employed by or through a contractor in or in connection with the work of establishment ;

1. Now the Factories Act 1948 (Central Act 63 of 1948).

2. Substituted by Act XVII of 1984, s. 3.

- (e) “exempted employee” means an employee to whom a scheme would but for the exemption granted under sub-section (1) of section 19, have applied ;
- (f) “exempted establishment” means an establishment in respect of which an exemption has been granted under section 19 from the operation of all or any of the provisions of any scheme, whether such exemption has been granted to the establishment as such or to any person or class of persons employed therein ;
- (g) “factory” means any premises, including the precincts thereof, in any part of which a manufacturing process is being carried on or is ordinarily so carried on, whether, with the aid of power or without the aid of power ;
- (h) “Fund” means the provident fund establishment under a scheme ;
- (i) “Industry” means any industry specified in Schedule I, and includes any other industry added to the Schedule by notification under section 5 ;
- (j) “manufacture” means making, altering, ornamenting, finishing or otherwise treating or adapting any article or substance with a view to its use, sale, transport, delivery or disposal ;
- (k) “member” means a member of the Fund ;
- (l) “occupier of a factory” means the person who has ultimate control over the affairs of the factory, and where the said affairs are entrusted to a Managing Agent such Agent shall be deemed to be the occupier of the factory ;
- (m) “scheme” means a scheme framed under this Act.

3. *Establishment to include all Departments and branches.*—For the removal of doubts, it is hereby declared that where an establishment consists of different departments or has branches, whether situated in the same place or in different places, all such departments or branches shall be treated as parts of the same establishment.

4. *Power to apply Act to an establishment which has a common Provident Fund with another establishment.*—Where immediately before this Act becomes applicable to an establishment there is in existence a provident fund which is common to the employees employed in that establishment and employee in any other establishment, the Government may, by notification in the Government Gazette, direct that the provisions of this Act shall also apply to such other establishment.

5. *Power to add to Schedule.*—The Government may, by notification in the Government Gazette, add to Schedule I any other industry in respect of the employees whereof it is of opinion that a provident fund scheme should be framed under this Act, and thereupon the industry so added shall be deemed to be an industry specified in Schedule I for the purposes of this Act.

¹ 6. *Employees' Provident Fund Schemes.*—(1) The Government may, by notification in the Government Gazette, frame a scheme to be called, the Employees' Provident Fund Scheme for the establishment of Provident Funds under this Act, for employees or for any class of employees and specify the establishments or class of establishments to which the said scheme shall apply and there shall be established, as soon as may be after the framing of the scheme, a Fund in accordance with the provisions of this Act and the Scheme.

(2) A scheme framed under sub-section (1) may provide that any of its provisions shall take effect either prospectively or retrospectively on such date as may be specified in this behalf in the scheme.

7. *Contributions and matters which may be provided for in schemes.*—(1) The contribution which shall be paid by the employer to the Fund shall be ² [8.33%] of the basic wages, dearness allowance and retaining allowance (if any) for the time being payable to each of the employees, and the employees' contribution shall be equal to the contribution payable by the employer in respect of him and may, if any employee so desires and if the scheme makes provision therefor, be an amount, not exceeding ³ [fourteen percent,] of his basic wages, dearness allowance and retaining allowance (if any) :

Provided that where the amount of any contribution payable under this Act involves a fraction of a rupee, the scheme may provide for the rounding off of such fraction to the nearest rupee, half a rupee or quarter of a rupee.

Explanation I:—For the purposes of this sub-section, “dearness allowance” shall be deemed to include also the cash value of any food concession allowed to the employee.

Explanation II:—For the purposes of this sub-section, “retaining allowance” means an allowance payable for the time being to an employee of any factory or other establishment during any period in which the establishment is not working, for retaining his services.

1. Employees Provident Funds Scheme, 1961 framed under Health Department Notification No. 327 LAB/61 published in Government Gazette dated 03-10-1961 (Extraordinary).

2. Substituted by Act XVI of 1974, s. 2.

3. Substituted by Act IV of 2013, s. 2. For earlier amendment see Act XVI of 1974.

(2) Subject to the provisions contained in sub-section (1), any scheme may provide for all or any of the matters specified in Schedule II.

(3) Where under the provisions of any scheme, any board of trustees is constituted for administering the Fund, such board of trustees shall be a body corporate under the name specified, in the scheme, having perpetual succession and a common seal and shall by the said name sue and be sued.

¹ [7-A. *Employees' Deposit-Linked Insurance Scheme.*—(1) The Government may, by notification in the Government Gazette, frame a scheme to be called the Employees' Deposit-Linked Insurance Scheme for the purpose of providing life insurance benefits to the employees of any establishment or class of establishments to which this Act applies.

(2) There shall be established, as soon as may be after the framing of the Insurance Scheme, a Deposit-Linked Insurance Fund into which shall be paid by the employer from time to time in respect of every such employee in relation to whom he is the employer, such amount, not being more than one percent of the aggregate of the basic wages, dearness allowance and retaining allowance (if any) for the time payable in relation to such employee as the Government may, by notification in the Government Gazette, specify].

8. *Modification of Scheme.*—The Government may, by notification in the Government Gazette, add to, amend or vary any scheme framed under this Act.

² [8-A. *Determination of moneys due from employers.*—(1) Any officer authorised by the Government in this behalf may, by order, determine the amount due from any employer under any provision of this Act or the Scheme and for this purpose may conduct such inquiry as he may deem necessary.

(2) The officer while holding any inquiry under this section, shall have such powers as are vested in a court under the Code of Civil Procedure, Samvat 1977, for trying a suit in respect of the following matters, namely:—

- (a) enforcing the attendance of any person or examining him on oath ;
- (b) requiring the discovery and production of documents ;
- (c) receiving evidence on affidavit ;

1. Section 7-A inserted by Act XIV of 1999, s. 3.

2. Section 8-A inserted by Act XI of 1980, s. 3.

- (d) issuing commission for examination of witness ;

and any such inquiry shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 and for the purpose of section 196 of the Ranbir Penal Code, Samvat, 1989.

(3) No order determining the amount due from any employer shall be made under sub-section (1), unless the employer is given a reasonable opportunity of representing his case.

¹(4) Deleted.

²[8-B. *Review*.—Any person who is aggrieved by an order passed under section 8-A, but from which no appeal has been filed under section 8-C may, within twenty days from the date of order, apply for a review of the order to the officer authorized who passed the order and the officer authorized may, after affording an opportunity of being heard to the applicant and other interested parties, issue such orders thereon as he thinks fit :

Provided that such officer may also on his own motion but after affording a reasonable opportunity of being heard to the parties concerned review his order if he is satisfied that it is necessary to do so on any justifiable ground.

8-C. *Appeal*.—(1) Any person aggrieved by an order passed under section 8-A or section 8-B may prefer an appeal to the Provident Fund Commissioner within twenty days from the date of such order and the Provident Fund Commissioner may, after affording a reasonable opportunity of being heard to the parties concerned, make such order thereon as he thinks fit.

(2) An order made under this section shall be final and shall not be questioned in any court of law].

9. *Mode of recovery of moneys due from employers*.—Any amount due—

- (a) from the employer in relation to an establishment to which any scheme applies in respect of any contribution payable to the Fund, damages recoverable under section 16, accumulations required to be transferred under sub-section (2) of section 17 or any charges payable by him under any other provision of this Act or of any provision of the scheme ; or

- (b) from the employer in relation to an exempted establishment in respect

1. Sub-section (4) deleted by Act No. IV of 2010, s. 2.

2. Sections 8-B and 8-C inserted *ibid*, s. 3.

of any damages recoverable under section 16 or any charges payable by him to the Government under any provision of this Act or under any of the conditions specified under section 19 ;

may, if the amount is in arrear, be recovered by the Government in the same manner as an arrear of land revenue.

¹[9-A. *Recovery of moneys by employers and contractors.*—(1) The amount of contribution (that is to say the employer's contribution) as well as the employee's contribution and any charges on the basis of such contribution for meeting the cost of administering the Fund paid or payable by an employer in respect of an employee employed by or through a contractor may be recovered by such employer from the contractor, either by deduction from any amount payable to the contractor, under any contract or as debt payable by the contractor.

(2) A contractor from whom the amounts mentioned in sub-section (1) may be recovered in respect of any employee employed by or through him, may recover from such employee the employee's contribution by deduction from the basic wages, dearness allowance and retaining allowance (if any) payable to such employee.

(3) Notwithstanding any contract to the contrary, no contractor shall be entitled to deduct the employer's contribution or the charges referred to in sub-section (1) from the basic wages, dearness allowance and retaining allowance (if any) payable to an employee employed by or through him or otherwise to recover such contribution or charges from such employee.

Explanation :—In this section the expressions, "dearness allowance" and "retaining allowance" shall have the same meanings as in section 7.]

10. *Protection against attachment.*—(1) The amount standing to the credit of any member in the Fund or of any exempted employee in a provident fund shall not in any way be capable of being assigned or charged and shall not be liable to attachment under any decree or order of any Court in respect of any debt or liability incurred by the member or the exempted employee and no such amount shall be liable to be taken over by any receiver appointed under any law relating to insolvency for the time being in force.

(2) Any amount standing to the credit of a member in the Fund or of an exempted employee in a provident fund at the time of his death and payable to his nominee under the scheme or the rules of the provident fund shall, subject to any

1. Section 9-A inserted by Act XV of 1966.

deduction authorised by the said scheme or rules, vest in the nominee and shall be free from any debt or other liability incurred by the deceased or the nominee before the death of the member or the exempted employee.

11. *Priority of payment of contributions over other debts.*—Where any employer, is declared to be insolvent or, being a company an order for its winding up is made, the amount due—

- (a) from the employer in relation to an establishment to which any scheme applies in respect of any contribution payable to the Fund, damages recoverable under section 16, accumulations required to be transferred under sub-section (2) of section 17 or any charges payable by him under any other provision of this Act or of any provision of the Scheme, or
- (b) from the employer in relation to an exempted establishment in respect of any contribution to the provident fund in so far as it relates to exempted employees, under the rules of the provident fund, damages recoverable under section 16 or any charges payable by him to the Government under any provision of this Act or under any of the conditions specified under section 19 ;

shall, where the liability therefor has accrued before the order of adjudication or winding up is made, be deemed to be included among the debts which under any law relating to insolvency or companies for the time being in force in the State, are to be paid in priority to all other debts in the distribution of the property of the insolvent or the assets of the company being wound up, as the case may be.

12. *Employer not to reduce wages, etc.*—No employer in relation to an establishment to which any scheme applies shall, by reason only of his liability for the payment of any contribution to the Fund or any charges under this Act or the Scheme, reduce, whether directly or indirectly, the wages of any employee to whom the scheme applies or the total quantum of benefits in the nature of old age pension, gratuity or provident fund to which the employee is entitled under the terms of his employment, express or implied.

13. *Inspectors.*—(1) The Government may, by notification in the Government Gazette, appoint such persons as it thinks fit to be Inspectors for the purposes of this Act or of any scheme, and may define their jurisdiction.

(2) Any Inspector appointed under sub-section (1) may, for the purpose of inquiring into the correctness of any information furnished in connection with this Act or with any scheme or for the purpose of ascertaining whether any of the provisions of this Act or of any scheme have been complied with in

respect of an establishment to which any scheme applies or for the purpose of ascertaining whether the provisions of this Act or any scheme are applicable to any establishment to which the scheme has not been applied or for the purpose of determining whether the conditions subject to which exemption was granted under section 19 are being complied with by the employer in relation to an exempted establishment—

- (a) require an employer to furnish such information as he may consider necessary ;
- (b) at any reasonable time enter any establishment or any premises connected therewith and require any one found in charge thereof to produce before him for examination any accounts, books, registers and other documents relating to the employment of persons or the payment of wages in the establishment ;
- (c) examine, with respect to any matter relevant to any of the purposes aforesaid, the employer, his agent or servant or any other person found incharge of the establishment or any premises connected therewith or whom the Inspector has reasonable cause to believe to be, or to have been, an employee in the establishment ;
- (d) make copies of, or take extracts from, any book, register or other documents maintained in relation to establishment ;
- (e) exercise such other powers as the scheme may provide.

(3) Every Inspector shall be deemed to be a public servant, within the meaning of section 21 of the Jammu and Kashmir Ranbir Penal Code, Svt. 1989.

14. *Penalties.*—(1) Whoever, for the purpose of avoiding any payment to be made by himself under this Act or under any scheme or of enabling any other person to avoid such payment knowingly makes or causes to be made any false statement or false representation shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

(2) A scheme framed under this Act may provide that any person who contravenes or makes default in complying with any of the provisions thereof, shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

(3) Whoever contravenes or makes default in complying with any provision

of this Act or of any condition subject to which exemption was granted under section 19 shall, if no other penalty is elsewhere provided by or under this Act for such contravention or non-compliance, be punishable with imprisonment which may extend to three months, or with fine which may extend to one thousand rupees, or with both.

(4) No Court shall take cognizance of any offence punishable under this Act or under any scheme except on a report in writing of the facts constituting such offence made with the previous sanction of such authority as may be specified in this behalf by the Government, by an Inspector appointed under section 13.

15. Offences by Companies.—(1) If the person committing an offence under this Act or the scheme made thereunder is a company, every person, who at the time the offence was committed was incharge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly :

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act or the scheme thereunder has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to, any neglect on the part of, any director or manager, secretary or other officer of the company, such director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purpose of this section—

- (a) “Company” means any body corporate and includes a firm and other association of individuals ; and
- (b) “Director” in relation to a firm, means a partner in the firm.

16. Power to recover damages.—Where an employer makes default in the payment of any contribution to the Fund or in the transfer of accumulations required to be transferred by him under sub-section (2) of section 17 or in the payment of any charges payable under any other provision of this Act or of any scheme or under any of the conditions specified under section 19, the Government may recover from

the employer such damages not exceeding twenty-five percent of the amount of arrears, as it may think fit to impose.

17. *Special provisions relating to existing provident funds.*—(1) Subject to the provisions of section 19, every employee who is a subscriber to any provident fund of an establishment to which this Act applies shall, pending the application of a scheme to the establishment in which he is employed, continue to be entitled to the benefits accruing to him under the provident fund, and the provident fund shall continue to be maintained in the same manner and subject to the same conditions as it would have been if this Act had not been passed.

(2) On the application of any scheme to an establishment, the accumulations in any provident fund of the establishment standing to the credit of the employees who become members of the fund established under the scheme shall, notwithstanding anything to the contrary contained in any law for the time being in force or in any deed or other instrument establishing the provident fund but subject to the provisions, if any, contained in the scheme, be transferred to the Fund established under the scheme, and shall be credited to the accounts of the employees entitled thereto in the Fund.

¹[18. *Act not to apply to establishments registered under Co-operative Societies Act.*—(1) This Act shall not to apply to any establishment registered or deemed to have been registered under the Jammu and Kashmir Co-operative Societies Act, 1960 or under any other law for the time being in force relating to co-operative societies, employing less than five persons and working without the aid of power].

(2) If the Government is of opinion that having regard to financial position of any class of establishments or other circumstances of the case, it is necessary or expedient so to do, it may, by notification in the Government Gazette and subject to such conditions as may be specified in the notification, exempt that class of establishments from the operation of this Act for such period as may be specified in the notification.

19. *Power to exempt.*—(1) The Government may, by notification in the Government Gazette, and subject to such conditions as may be specified in the notification, exempt from the operation of all or any of the provisions of any scheme—

- (a) any establishment to which this Act applies if, in the opinion of the Government, the rules of its provident fund with respect to the rates of contribution are not less favourable than those specified in section 7

1. Substituted by Act XIV of 1999, s. 4.

and the employees are also in enjoyment of other provident fund benefits which on the whole are not less favourable to the employees than the benefits provided under this Act or any scheme in relation to the employees in any other establishment of a similar character ; or

- (b) any establishment if the employees of such establishment are in enjoyment of benefits in the nature of provident fund, pension or gratuity and the Government is of opinion that such benefits, separately or jointly, or on the whole not less favourable to such employees than the benefits provided under this Act or any scheme in relation to employees in any other establishment of a similar character.

Explanation :— The following conditions shall be deemed to be always included in the conditions which may be specified in a notification under clause (a), namely :—

- (i) the amount of accumulations in the provident fund shall be invested in such manner as the Government may direct ;
- (ii) the amount of accumulations to the credit of an employee in the provident fund shall, where he leaves his employment and obtains re-employment in another establishment to which this Act applies, be transferred, within such time as may be specified in this behalf by the Government, to the credit of his account in the provident fund of the establishment in which he is re-employed or, as the case may be, in the fund established under the scheme applicable to the establishment.

(2) Any scheme may make provision for exemption of any person or class of persons employed in any establishment to which the scheme applies from the operation of all or any of the provisions of the scheme, if such person or class of persons is entitled to benefits in the nature of provident fund, gratuity or old age pension and such benefits, separately or jointly, are on the whole not less favourable than the benefits provided under this Act or the scheme :

Provided that no such exemption shall be granted in respect of a class of persons unless the Government is of opinion that the majority of persons constituting such class desire to continue to be entitled to such benefits.

(3) Where any person or class of persons employed in an establishment is exempted from the operation of all or any of the provisions of any scheme under sub-section (2), the employer in relation to such an establishment—

- (a) shall, in relation to the provident fund, old age pension and gratuity to which such person or class of persons is entitled, maintain such accounts, submit such returns, make such investment, provide for such facilities for inspection and pay such inspection charges, as the Government may direct ; and
- (b) shall not, at any time after the exemption, without the leave of the Government, reduce the total quantum of benefits in the nature of old age pension, gratuity or provident fund to which such person or class of persons was entitled at the time of the exemption.

20. *Protection for acts done in good faith.*—No suit or other legal proceeding shall lie against an Inspector or any other person in respect of anything which is in good faith done or intended to be done under this Act or under any scheme.

21. *Delegation of powers.*—The Government may direct that any power or authority or jurisdiction exercisable by it under this Act or any scheme shall, in relation to such matters and subject to such conditions, if any, as may be specified in the direction, be exercisable also by such officer or authority subordinate to the Government as may be specified in the notification.

22. *Power to remove difficulties.*—If any difficulty arises in giving effect to the provisions of this Act, and in particular, if any doubt arises as to—

- (i) whether an establishment which is a factory, is engaged in any industry specified in Schedule I ;
- (ii) whether any particular establishment or business is an establishment falling within the class of establishments to which this Act applies by virtue of a notification under clause (b) of sub-section (3) of section 1 ;
- (iii) the number of persons employed in an establishment ; or
- (iv) the number of years which have elapsed from the date on which an establishment has been set up ; or
- (v) whether the total quantum of benefits to which an employee is entitled has been reduced by the employer,

the Government may, by order, make such provision or give such direction not inconsistent with the provisions of this Act, as appear to it to be necessary or expedient for the removal of the doubt or difficulty ; and the order of the Government in such cases shall be final.

SCHEDULE I

Any industry engaged in the manufacture of any of the following, namely:—

1. Cement.
2. Cigarettes.
3. Electrical, mechanical or general engineering products.
4. Iron and Steel.
5. Paper .
6. Textile made wholly or in part of cotton or wool or jute or silk, whether natural or artificial

Explanation.—In this Schedule, without prejudice to the ordinary meaning of the expressions used therein,—

- (a) the expression “Electrical, mechanical or general engineering products” includes—
 - (1) machinery and equipment for the generation, transmission, distribution or measurement of electrical energy and motors including cables and wires,
 - (2) telephones, telegraph and wireless communication apparatus,
 - (3) electric lamps (not including glass bulbs),
 - (4) electric fans and electrical domestic appliances,
 - (5) storage and dry batteries,
 - (6) radio receivers and sound reproducing instruments,
 - (7) machinery used in industry (including textile machinery) other than electrical machinery and machine tools,
 - (8) boilers and prime movers, including internal combustion engines, marine engines and locomotives,
 - (9) machine tools, that is to say, metal and wood working machinery,
 - (10) grinding wheels,
 - (11) ships,
 - (12) automobiles and tractors,
 - (13) bolts, nuts and rivets,
 - (14) power driven pumps,

- (15) bicycles,
- (16) hurricane lanterns,
- (17) sewing and knitting machines,
- (18) mathematical and scientific instruments,
- (19) products of metal rolling and re-rolling,
- (20) wires, pipes, tubes and fittings,
- (21) ferrous and non-ferrous castings,
- (22) safes, vaults and furniture made of iron or steel alloys,
- (23) cutlery and surgical instruments,
- (24) drums and containers,
- (25) parts and accessories of products specified in items 1 to 24 ;
- (b) the expression “Iron and steel” includes pig iron, ingots, blooms, billets and rolled or re-rolled products into basic forms and tool and alloy steel ;
- (c) the expression “Paper” includes pulp, paper board and straw-board ;
- (d) the expression “textiles” includes the products or carding, spinning, weaving, finishing, and dyeing yarn and fabrics, printing, knitting and embroidering.
- 7. Matches.
- 8. Edible oils and fats.
- 9. Sugar.
- 10. Rubber and rubber products.
- 11. Electricity including the generation, transmission and distribution thereof.
- 12. Tea.
- 13. Printing including the process of composing types for printing, printing by letterpress, lithography, photogravure of other similar process or book binding.
- 14. Glass.
- 15. Stoneware pipes.
- 16. Sanitary wares.

17. Electrical porcelain insulators of high and low tension.
 18. Refractories.
 19. Tiles.
 20. The mineral oiling refining industry.
 21. Heavy and fine chemicals, including—
 - (i) Fertilizers,
 - (ii) Turpentine,
 - (iii) Rosin,
 - (iv) Medical and pharmaceutical preparations,
 - (v) Toilet preparations,
 - (vi) Soaps,
 - (vii) Inks,
 - (viii) Intermediates, dyes, colour lacs and tonars, and
 - (ix) Fatty acids.
 22. Indigo.
 23. Lac including shellac.
 24. Non-edible vegetable and animal oils and fats.
 25. Tea plantations.
 26. Coffee plantations.
 27. Rubber plantations.
 28. Cardamon plantations.
 29. Pepper plantations.
 30. Leather or leather goods.
 31. Wood articles.
 32. Sports articles.
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SCHEDULE II

[See section 7(2)]

Matters for which provision may be made in a scheme.

1. The employees or class of employees who shall join the fund, and the conditions under which employees may be exempted from joining the fund or from making any contribution.

2. The time and manner in which contributions shall be made to the fund by employers and by, or on behalf of employees, the contributions which an employee may, if he so desires, make under sub-section (1) of section 7, and the manner in which such contributions may be recovered.

3. The payment by the employer of such sums of money as may be necessary to meet the cost of administering the fund and the rate at which and the manner in which the payment shall be made.

4. The constitution of boards of trustees for the administration of funds, each of which shall consist of—

- (a) nominees of the Government ;
- (b) representatives of the employers and employees concerned, nominated by the Government after consultation with the employers and employees concerned or with such of their respective organizations as are representative of their interests ; provided that the number of representatives of the employees shall in no case be less than the number of representatives of the employers.

5. The number of trustees on any board, the terms and conditions subject to which they may be nominated, the time, place and procedure of meetings of the board, the appointment of officers and other employees of the board, and the opening of regional and other offices.

6. The manner in which accounts shall be kept, the investment of moneys belonging to the fund in accordance with any directions issued or conditions specified by the Government, the preparation of the Budget, the audit of accounts and the submission of reports to the Government.

7. The conditions under which withdrawal from the fund may be permitted and any deduction or forfeiture may be made and the maximum amount of such deduction or forfeiture.

8. The fixation by the Government in consultation with the boards of trustees concerned of the rate of interest payable to members.

9. The form in which an employee shall furnish particulars about himself and his family whenever required.

10. The nomination of a person to receive the amount standing to the credit of a member after his death and the cancellation or variation of such nomination.

11. The registers and records to be maintained with respect to employees and the returns to be furnished by employers.

12. The form or design of any identity card, token or disc for the purpose of identifying any employee, and for the issue, custody and replacement thereof.

13. The fees to be levied for any of the purpose specified in this Schedule.

14. The contraventions or defaults which shall be punishable under sub-section (2) of section 14.

15. The further powers, if any, which may be exercised by Inspectors.

16. The manner in which accumulations in any existing provident fund shall be transferred to the fund under section 17 and the mode of valuation of any assets which may be transferred by the employers in this behalf.

17. The conditions under which a member may be permitted to pay premia on life insurance, from the fund.

18. Any other matter which may be necessary or proper for the purpose of implementing the scheme.
