



GV LAW CHAMBER
LLP

Forms Reference Manual

*A Working Guide to Statutory Forms under Haryana Labour
Compliance · 2026 Edition*

A CLIENT DELIVERABLE

A practitioner companion to the Haryana Labour Compliance Checklist 2026

— HOW TO USE THIS MANUAL

A working guide, *not a stationery cupboard.*

This manual is designed as a working reference for HR heads, compliance officers, and CFOs at industrial and commercial enterprises operating in Haryana. For each statutory form an employer is likely to encounter, we have set out a complete guidance card: what the form is for, who completes it, what information must be gathered before opening it, when it must be filed, the common errors we encounter, and where to download the authoritative version.

A note on form availability

The legally valid version of any statutory form is the one currently published by the Government on its official portal. Forms change through gazette notification, often without wide announcement. We therefore do not reproduce blank form templates in this manual. Instead, each card directs you to the exact location of the latest official version. For any actual statutory filing, that is the source you must use.

Reading a form card

Each card has the same structure. **Purpose** explains why the form exists and what business event triggers it. **Who completes** and **Who retains** identify the responsible parties. **Information required** lists the data points to gather before starting the form. **Timeline** gives the filing deadline or maintenance frequency. **Common errors** are the recurring mistakes that delay or invalidate filings. **Official source** is where to download the current version. Each card concludes with a short note on how our chamber can assist.

Sections in this manual

1. Factories Act, 1948 — Haryana Factories Rules
2. Punjab Shops and Commercial Establishments Act, 1958
3. Contract Labour (Regulation and Abolition) Act, 1970
4. Employees Provident Funds Act, 1952
5. Employees State Insurance Act, 1948
6. Code on Wages — Wage, Minimum Wage, and Bonus Forms
7. Payment of Gratuity Act, 1972
8. Punjab Labour Welfare Fund Act (Haryana LWF)
9. Maternity Benefit Act, 1961
10. Industrial Disputes Act and Standing Orders
11. Sexual Harassment of Women at Workplace (POSH) Act, 2013

— SECTION 1

Factories Act, 1948

The Factories Act applies to every factory in Haryana employing 10 or more workers with the aid of power, or 20 or more without power. It is administered by the Chief Inspector of Factories, Haryana, and the forms are prescribed under the Haryana Factories Rules, 1952. For nearly every industrial unit operating in IMT Manesar, HSIIDC Faridabad, or any of the state's industrial corridors, this is the foundational compliance Act.

Form 1 *Application for Approval of Factory Site, Construction, or Extension of Building*

PURPOSE

The pre-commencement form. Before any factory building is constructed, extended, or taken into use, the occupier must obtain prior written approval of the State Government for the site, the layout, and the building plan. Form 1 is the application through which that approval is sought. Without it, the subsequent licence under Form 2 cannot be obtained.

WHO COMPLETES

The occupier of the factory (typically the Managing Director or a duly authorised director).

WHO RETAINS / RECEIVES

Submitted to the Chief Inspector of Factories, Haryana. Approval is granted in writing.

INFORMATION REQUIRED

Particulars of the occupier; full postal address of the proposed factory; description of the manufacturing process and any hazardous process within the meaning of Schedule I; total number of workers to be employed; total horsepower of installed machinery; plan and elevation drawings prepared by a competent person; details of any boiler installation; arrangements for ventilation, lighting, drainage, and effluent disposal.

TIMELINE

Before commencement of construction or extension. Approval typically takes 30 to 60 days from submission of a complete application.

COMMON ERRORS WE SEE

Site plan not signed by an Architect or competent person registered with the State; effluent treatment plan not addressed where the process generates trade effluent; horsepower declaration inconsistent with the HSIIDC plot allotment; failure to identify hazardous process where the unit clearly handles solvents, chemicals, or compressed gases.

OFFICIAL SOURCE

Labour Department Haryana e-Governance Portal — hrylabour.gov.in/factory. Factory registrations have moved to online filing through this portal.

How GV Law Chamber LLP can help. We routinely coordinate Form 1 applications with the architect, structural consultant, and HSPCB consultant so the documentation arrives at the Chief Inspector's office in a single, consistent package — reducing both queries and approval time.

Form 2 *Application for Registration and Grant or Renewal of Factory Licence; Notice of Occupation*

PURPOSE

Once Form 1 approval is granted, Form 2 is filed to register the factory and obtain the operating licence. It also serves as the Notice of Occupation under Sections 6 and 7 of the Factories Act — the formal declaration that the factory is now operating with a named manager. The licence issued in response (Form 3) is what permits the factory to lawfully function.

WHO COMPLETES

The occupier, countersigned by the manager named in the application.

WHO RETAINS / RECEIVES

Submitted to the Chief Inspector of Factories. Licence is issued in Form 3.

INFORMATION REQUIRED

Complete factory address; name of occupier; name of manager (along with qualifications and date of birth); nature of manufacturing process; maximum number of workers proposed to be employed; horsepower; details of compliance with safety provisions; prescribed registration fee.

TIMELINE

Filed before commencement of operations. Licence renewal must be applied for through Form 4 before expiry — usually annually. Operating on an expired licence is a strict-liability offence under the Act.

COMMON ERRORS WE SEE

Manager named without proper qualification (in factories where hazardous process is carried on, the manager must have specified technical qualifications); workforce count understated to reduce the fee, leading to recovery and penalty during inspection; failure to update the occupier on a change in directorship.

OFFICIAL SOURCE

Labour Department Haryana — hrylabour.gov.in/factory. Online application module is available through the Labour Department portal.

How GV Law Chamber LLP can help. *We prepare the Form 2 application alongside the Memorandum and Articles, plot allotment documents, and HSPCB consents that the Inspector typically asks for — so the licence is issued without rounds of clarification.*



Form 4 *Application for Renewal of Factory Licence*

PURPOSE

The annual renewal application. Filed before expiry of the current licence to extend its validity for the following period. Renewal triggers a fresh review of the factory's compliance record, including timely filing of Form 21 and Form 22 returns.

WHO COMPLETES

The occupier of the factory.

WHO RETAINS / RECEIVES

Submitted to the Chief Inspector of Factories.

INFORMATION REQUIRED

Licence number and validity dates; updated worker count for the renewal period; updated horsepower if changed; renewal fee as per the Schedule; declaration of compliance with the Act and Rules; copy of expiring licence.

TIMELINE

Filed before the licence expiry date. We strongly recommend filing at least 60 days in advance. Renewals filed after expiry require revalidation, additional fees, and create a period in which the factory is technically operating without licence.

COMMON ERRORS WE SEE

Renewal filed only after a notice has issued; understatement of worker count leading to fee shortfall; not attaching latest annual return.

OFFICIAL SOURCE

Labour Department Haryana — hrylabour.gov.in/factory.

How GV Law Chamber LLP can help. *Our retainer clients have their factory licences tracked in our compliance calendar with a 90-day advance reminder — ensuring renewal is always filed in time and the factory operates on a continuously valid licence.*

Form 11 *Register of Compensatory Holidays*

PURPOSE

Where a worker is required or permitted to work on a weekly holiday (Sunday or substituted day), the Factories Act requires that a compensatory holiday be granted within the same month or the next two months. Form 11 is the statutory register in which these compensatory holidays are recorded.

WHO COMPLETES

The factory manager or designated HR officer.

WHO RETAINS / RECEIVES

Maintained at the factory premises. Produced for inspection on demand.

INFORMATION REQUIRED

For each worker: date on which the weekly holiday was missed, date on which the compensatory holiday was actually granted, the worker's signature acknowledging receipt.

TIMELINE

Maintained continuously. Entries should be made within seven days of the work-on-holiday occurrence to avoid disputes.

COMMON ERRORS WE SEE

Register not maintained at all in factories that routinely require weekend operations; compensatory holidays not granted within the statutory window; entries made retrospectively in bulk shortly before an inspection.

OFFICIAL SOURCE

Labour Department Haryana — format prescribed under Schedule of the Haryana Factories Rules, 1952. Available through hrylabour.gov.in.

How GV Law Chamber LLP can help. We supply standardised, version-controlled register templates to our retainer clients and audit them quarterly during compliance reviews.

Form 14 *Register of Leave with Wages*

PURPOSE

Workers in a factory who have worked at least 240 days in a calendar year are entitled to one day of leave with wages for every 20 days worked (or 15 days for adolescents). Form 14 is the factory-level register recording leave entitlement, leave taken, leave carried forward, and balance for each worker.

WHO COMPLETES

The factory manager or HR officer.

WHO RETAINS / RECEIVES

Maintained at the factory premises.

INFORMATION REQUIRED

Worker name and ID; total days worked in the previous calendar year; leave with wages earned; leave actually availed; leave encashed (if applicable); leave carried forward (capped at 30 days for adults, 40 days for adolescents).

TIMELINE

Maintained continuously. Updated on each grant of leave and at year-end for carry-forward.

COMMON ERRORS WE SEE

Leave earned not properly carried forward to the next year (statutory cap is on the carry-forward, not on the entitlement); encashment paid at the wrong rate (must be at the rate equivalent to daily average of total full-time earnings); failure to issue Form 15 (the individual leave book) to each worker.

OFFICIAL SOURCE

Labour Department Haryana — Schedule under Haryana Factories Rules, 1952. hrylabour.gov.in.

How GV Law Chamber LLP can help. *We integrate Form 14 with the factory's payroll system during compliance audits, ensuring leave earned, leave availed, and leave encashed remain in sync.*

Form 21 *Half-Yearly Return*

PURPOSE

A statistical and compliance return filed twice each year, summarising the factory's employment, accidents, prosecutions, and welfare-facility compliance for the half-year. It is the principal document the Chief Inspector reviews to identify factories warranting closer inspection.

WHO COMPLETES

The factory manager.

WHO RETAINS / RECEIVES

Filed with the Chief Inspector of Factories, Haryana.

INFORMATION REQUIRED

Total adult workers (men/women separately) on the last day of each month in the half-year; total adolescents; total persons on contract; particulars of any accidents (number, nature, compensation paid); particulars of any prosecutions and convictions; compliance with welfare amenities (canteen, creche, washing, first-aid); details of leave with wages.

TIMELINE

Filed by 15 July (for January to June) and 15 January (for July to December). Late filing attracts penalty under Section 92.

COMMON ERRORS WE SEE

Worker count taken on a single date rather than as a monthly snapshot; accidents reported late (or not at all) because the manager believes Form 26 individual reporting is sufficient; NIL returns filed without the manager's signature.

OFFICIAL SOURCE

Labour Department Haryana — online filing through hrylabour.gov.in/factory/return.

How GV Law Chamber LLP can help. We prepare both Form 21 and Form 22 returns from our clients' payroll and HRIS data, cross-verify against the muster roll, and file them within the statutory window.

Form 22 *Annual Return*

PURPOSE

The principal annual compliance return under the Factories Act. Filed once a year, it aggregates the data of the two half-yearly returns and provides additional categories such as overtime worked, average daily attendance, and prosecutions instituted during the year. A factory that fails to file its annual return is high on the inspector's priority list for the next inspection cycle.

WHO COMPLETES

The factory manager, on behalf of the occupier.

WHO RETAINS / RECEIVES

Filed with the Chief Inspector of Factories, Haryana.

INFORMATION REQUIRED

Aggregated employment data for the preceding calendar year; total man-days worked; overtime man-hours; particulars of all accidents and dangerous occurrences; particulars of prosecutions and convictions; details of welfare facilities and their utilisation; compliance with the safety and health provisions of the Act.

TIMELINE

Filed by 31 January each year for the preceding calendar year. Late filing attracts penalty.

COMMON ERRORS WE SEE

Return filed but signed by an HR executive rather than the named manager; accidents reported only where compensation was actually paid (whereas the Act requires all reportable accidents to be returned); failure to reconcile worker headcount with the previous year's data.

OFFICIAL SOURCE

Labour Department Haryana — hrylabour.gov.in/factory/return.

How GV Law Chamber LLP can help. For our retainer clients, Form 22 is filed in the first week of January every year, well within the statutory window. We attach a covering compliance certificate that demonstrates completeness of the data.



Form 25 *Muster Roll*

PURPOSE

The daily attendance and overtime register for the factory. Form 25 is the foundational employment record from which almost every other Factories Act return is drawn. It must be maintained accurately, in real time, and produced for inspection on demand.

WHO COMPLETES

The factory manager or designated supervisor.

WHO RETAINS / RECEIVES

Maintained at the factory premises. Retained for three years.

INFORMATION REQUIRED

Each worker's name, ID, department, and category; daily attendance marked at the start of each shift; overtime hours worked; total hours worked per day and per week; signature of the recording supervisor.

TIMELINE

Maintained continuously, daily. Entries must be contemporaneous — not made retrospectively.

COMMON ERRORS WE SEE

Manual muster rolls maintained alongside a separate biometric system, with the two not reconciled; overtime not recorded because it was paid as a flat allowance; failure to retain the muster roll for three years after the relevant period.

OFFICIAL SOURCE

Labour Department Haryana — Schedule under Haryana Factories Rules, 1952. hrylabour.gov.in.

How GV Law Chamber LLP can help. During compliance audits we cross-verify the muster roll against the biometric system, the wage register, and the PF/ESIC contribution records — resolving inconsistencies before they become inspection findings.

Form 26 *Notice of Accident Causing Death or Bodily Injury*

PURPOSE

Where an accident in a factory results in death, or in bodily injury such that the worker is prevented from returning to work for 48 hours or more, the manager must give notice to specified authorities. Form 26 is the prescribed notice. This is separate from the entry that must be made in the General Register of Accidents (Form 26A) and the return in Form 27.

WHO COMPLETES

The factory manager.

WHO RETAINS / RECEIVES

Notice is given to: (a) Chief Inspector of Factories, (b) District Magistrate, (c) Officer in charge of the local Police Station, (d) Relatives of the injured worker.

INFORMATION REQUIRED

Date, time, and place of accident; full identification of the injured worker; description of the accident; nature of injury; details of the machine or process involved; immediate action taken; name of medical practitioner attending.

TIMELINE

Notice must be given immediately — in practice, within 24 hours of the accident. Delay or non-reporting is a separate offence under Section 88.

COMMON ERRORS WE SEE

Notice given only to the Inspector but not to the police or District Magistrate; delay beyond 24 hours treated as acceptable because the worker was hospitalised and the family was being informally informed; failure to follow up with the formal accident return in Form 27.

OFFICIAL SOURCE

Labour Department Haryana — hrylabour.gov.in.

How GV Law Chamber LLP can help. *Industrial accidents are the inflection point at which a routine compliance file becomes a serious legal matter. We provide 24-hour advisory to clients on accident reporting and subsequent investigations.*

— SECTION 2

Punjab Shops and Commercial Establishments Act, 1958

Adopted by Haryana from Punjab. Applies to all shops and commercial establishments — offices, retail outlets, restaurants, hotels, hospitals, and similar non-factory establishments. Registration is mandatory within 30 days of commencement of business. The Act is administered by the Labour Inspector of the area in which the establishment is located.

Form A *Application for Registration of Establishment*

PURPOSE

The foundational registration document for any commercial establishment in Haryana. Without a Form A registration and the corresponding Form B certificate, the establishment is technically operating in violation of Section 4 of the Act.

WHO COMPLETES

The employer (proprietor, partner, director, or authorised signatory).

WHO RETAINS / RECEIVES

Submitted to the Labour Inspector. Registration certificate issued in Form B.

INFORMATION REQUIRED

Trade name and full address of establishment; name and address of employer; name of the manager (if different from employer); category of establishment (shop, commercial establishment, restaurant, etc.); number of employees on the date of application; nature of business; date of commencement; prescribed registration fee (based on employee count).

TIMELINE

Within 30 days of commencement of business at the establishment. Late registration attracts penalty plus the requirement to deposit fees from the actual date of commencement.

COMMON ERRORS WE SEE

Registration delayed by months or years (very common with new offices — the founder is focused on operations, not compliance); employee count understated to reduce fee; establishment registered in the employer's home address when operations are conducted elsewhere.

OFFICIAL SOURCE

Labour Department Haryana — hrylabour.gov.in/shop. Online registration through the Haryana Shop and Establishment Registration portal.

How GV Law Chamber LLP can help. We register new offices and commercial establishments within five working days of receiving the documents — standard turnaround for retainer clients.

Form B *Registration Certificate*

PURPOSE

The certificate of registration issued by the Labour Inspector under the Act, confirming the establishment's details, the date of registration, and the validity period. Must be displayed prominently at the establishment.

WHO COMPLETES

Issued by the Labour Inspector.

WHO RETAINS / RECEIVES

Retained by the employer; displayed at the establishment.

INFORMATION REQUIRED

No information needed from the employer — this is the certificate issued in response to Form A. The employer should review it carefully on receipt for any clerical errors.

TIMELINE

Issued by the Labour Inspector typically within 7 to 15 days of Form A submission. Valid for the period specified (usually one to five years depending on category).

COMMON ERRORS WE SEE

Certificate not displayed at the establishment; not renewed in time leading to its lapse; clerical errors on the certificate (name spelling, address) not corrected promptly.

OFFICIAL SOURCE

Labour Department Haryana — hrylabour.gov.in/shop.

How GV Law Chamber LLP can help. *Our retainer clients have their Form B certificates tracked in the compliance calendar with renewal reminders well in advance of expiry.*

Form C *Application for Renewal of Registration*

PURPOSE

Filed before the expiry of the current Form B certificate to extend its validity. Renewal is an opportunity for the Labour Inspector to verify continuing compliance — an outdated employee count or unpaid welfare-fund contributions will be flagged.

WHO COMPLETES

The employer.

WHO RETAINS / RECEIVES

Submitted to the Labour Inspector.

INFORMATION REQUIRED

Current Form B certificate number and validity dates; updated employee count; any changes in partners, directors, or manager since last registration; renewal fee.

TIMELINE

Before expiry of the certificate. Late renewal carries penalty and a period of unlicensed operation.

COMMON ERRORS WE SEE

Renewal application filed but fee paid using outdated employee count; failure to update the manager's details where the manager has changed.

OFFICIAL SOURCE

Labour Department Haryana — hrylabour.gov.in/shop.

How GV Law Chamber LLP can help. We file Form C renewals in batches for our retainer clients, reducing both administrative time and the risk of any single renewal being missed.

Form D *Notice of Closure of Establishment*

PURPOSE

Where the establishment ceases operations (closure, relocation, merger, winding up), the employer must notify the Labour Inspector. Form D is the prescribed notice of closure. Failure to file is a continuing offence — the registration is not deemed to have lapsed merely because the establishment has stopped operating.

WHO COMPLETES

The employer or authorised signatory.

WHO RETAINS / RECEIVES

Submitted to the Labour Inspector. Registration is cancelled.

INFORMATION REQUIRED

Registration certificate number; date on which the establishment will cease operations or on which it ceased; reason for closure; status of pending statutory dues (PF, ESIC, gratuity, bonus); details of final settlement of employees.

TIMELINE

Within 15 days of closure of the establishment.

COMMON ERRORS WE SEE

Closure notice not filed because the entity was wound up and the founder believed the registration would auto-expire; final settlement of employees not completed before closure.

OFFICIAL SOURCE

Labour Department Haryana — hrylabour.gov.in/shop.

How GV Law Chamber LLP can help. We handle closures end-to-end — including the Form D notice, full and final settlement of employees, gratuity payments, and the corresponding PF and ESIC settlement procedures.

Register of Employment, Wages and Leave *(Forms E, F, G under the Punjab Shops Rules)*

PURPOSE

The three principal registers that must be maintained at every shop and commercial establishment in Haryana — the register of employment (Form E), the register of wages (Form F), and the register of leave (Form G). Together they document the employment relationship, the wages paid, and the leave granted to each employee.

WHO COMPLETES

The employer or designated HR officer.

WHO RETAINS / RECEIVES

Maintained at the establishment.

INFORMATION REQUIRED

For each employee: name and address; date of appointment; designation; rate of wages and allowances; details of wages paid each month with deductions; leave earned, availed, and balance; signature of employee acknowledging wage receipt.

TIMELINE

Maintained continuously. Updated with each wage payment and each leave grant.

COMMON ERRORS WE SEE

Registers maintained only in payroll software without the prescribed manual form (the Act requires the prescribed form, even if data is mirrored from a digital system); leave balance not properly carried forward; wage register not signed by the employee.

OFFICIAL SOURCE

Labour Department Haryana — Schedule under Punjab Shops Rules, 1958 as adopted by Haryana. hrylabour.gov.in.

How GV Law Chamber LLP can help. *We supply standardised register templates and conduct quarterly compliance audits to ensure these registers remain inspection-ready at all times.*

— SECTION 3

Contract Labour (Regulation and Abolition) Act, 1970

Applies to every establishment and every contractor engaging 50 or more contract workmen on any day (threshold raised from 20 under the new Code on Social Security, 2020). The Act imposes parallel obligations on both the principal employer and the contractor — with the principal employer remaining liable for any failure by the contractor to pay statutory dues.

Form I *Application for Registration of Principal Employer's Establishment*

PURPOSE

Before any contract worker is engaged, the principal employer must register the establishment with the Registering Officer of the area. Form I is that application. Without Form I registration, the engagement of contract labour is technically illegal — and creates serious exposure during PF or labour inspections.

WHO COMPLETES

The principal employer (typically the company that owns the factory or establishment).

WHO RETAINS / RECEIVES

Submitted to the Registering Officer (Labour Commissioner or designated officer). Certificate issued in Form II.

INFORMATION REQUIRED

Full name and address of the establishment; name of the principal employer; nature of business; particulars of contractors proposed to be engaged; nature of work to be done through contractors; maximum number of contract workers proposed; estimated duration of contract work; details of any contracts already in operation; prescribed registration fee.

TIMELINE

Filed before the engagement of contract workers. Once issued, the registration is valid until cancelled or surrendered — though significant changes to operations (new contractor, expanded headcount) may require fresh disclosure.

COMMON ERRORS WE SEE

Application filed only after a contractor has already started work; understatement of the maximum number of contract workers (the registration limits the principal employer to that number); failure to amend the registration when a new contractor is taken on.

OFFICIAL SOURCE

Labour Department Haryana — hrylabour.gov.in/contract. Online application through the Contract Labour portal.

How GV Law Chamber LLP can help. We register principal employers and amend registrations as new contractors are engaged — keeping the disclosed contract-worker ceiling well above actual headcount to avoid the common cap-breach problem.

Form IV *Application for Contractor's Licence*

PURPOSE

Every contractor engaging 50 or more workers must obtain a licence from the Licensing Officer of the area in which the work will be performed. Form IV is the application. The licence is granted in Form VI and is issued contract-by-contract — not as a perpetual general contractor licence.

WHO COMPLETES

The contractor.

WHO RETAINS / RECEIVES

Submitted to the Licensing Officer. Licence issued in Form VI.

INFORMATION REQUIRED

Name and address of contractor; name and address of principal employer; nature of work; location of work; particulars of contract (date, duration, value); maximum number of contract workers proposed to be employed; arrangements for welfare facilities (canteen, restroom, first-aid, drinking water) where applicable; security deposit and licence fee; Form V certificate from principal employer.

TIMELINE

Filed before the contractor commences work. The licence is valid for the contract period.

COMMON ERRORS WE SEE

Contractor begins work on the principal employer's premises without a Form IV licence (very common with short-term contracts that the contractor treats as licence-exempt); welfare facility arrangements declared but not actually provided; contractor licence obtained for one principal employer but used to deploy workers at another.

OFFICIAL SOURCE

Labour Department Haryana — hrylabour.gov.in/contract. Online application through the Contract Labour portal.

How GV Law Chamber LLP can help. *We advise principal employers on contractor selection criteria and verify, before engagement, that the contractor holds a valid Form VI licence specific to the work proposed.*

Form V *Certificate by Principal Employer*

PURPOSE

A document issued by the principal employer to the contractor, certifying the engagement and confirming that the principal employer is registered under Form II. The contractor attaches this certificate to its Form IV licence application. Without a Form V certificate, the Licensing Officer will not process the contractor's application.

WHO COMPLETES

The principal employer.

WHO RETAINS / RECEIVES

Issued to the contractor; attached by the contractor to its Form IV application.

INFORMATION REQUIRED

Principal employer's registration number under Form II; name of contractor; nature of work to be done; location; duration; estimated number of contract workers; signature of principal employer.

TIMELINE

Issued at the time of contractor engagement.

COMMON ERRORS WE SEE

Certificate issued without checking the contractor's PF and ESIC compliance status (the principal employer remains liable for contractor defaults); certificate issued for a broader scope than what the principal employer actually intends.

OFFICIAL SOURCE

Labour Department Haryana — hrylabour.gov.in/contract.

How GV Law Chamber LLP can help. *We review and issue Form V certificates for our retainer clients, building in standard representations from the contractor about its compliance record.*

Form XII *Register of Workmen Employed by Contractor*

PURPOSE

The contractor's master register of all workers deployed at the principal employer's premises. Must be maintained at the workplace, kept current, and produced for inspection by either the Labour Inspector or the principal employer. The principal employer is entitled to inspect the register as part of its supervisory obligation.

WHO COMPLETES

The contractor (in practice, the contractor's site supervisor).

WHO RETAINS / RECEIVES

Maintained at the workplace by the contractor. Available to the Labour Inspector and the principal employer.

INFORMATION REQUIRED

For each contract worker: name and address; age; sex; date of joining the contract; designation; nature of work; rate of wages; principal employer at whose premises deployed; date of leaving (when applicable).

TIMELINE

Maintained continuously. Updated as workers join and leave.

COMMON ERRORS WE SEE

Register not maintained at the workplace but kept at the contractor's office; entries made in advance with names of workers who were never actually deployed; failure to remove workers who have left, leading to ghost-headcount problems during inspection.

OFFICIAL SOURCE

Labour Department Haryana — Schedule under Contract Labour (Regulation and Abolition) Haryana Rules. hrylabour.gov.in.

How GV Law Chamber LLP can help. *Our compliance audits include quarterly inspection of the contractor's Form XII at the principal employer's premises — identifying discrepancies before the Labour Inspector does.*

Form XIII *Muster Roll for Contract Workers*

PURPOSE

The daily attendance record for contract workers, maintained by the contractor at the principal employer's premises. This is the foundational employment record for contract labour — the document from which wages are computed and PF/ESIC contributions are derived.

WHO COMPLETES

The contractor's site supervisor or designated official.

WHO RETAINS / RECEIVES

Maintained at the workplace.

INFORMATION REQUIRED

Each contract worker's name, ID, designation; daily attendance; overtime hours; total hours worked; signature of the recording supervisor; principal employer's authorised signatory may countersign for verification.

TIMELINE

Maintained continuously, daily. Entries contemporaneous.

COMMON ERRORS WE SEE

Muster roll not maintained at the principal employer's premises but at the contractor's office; principal employer's officials not verifying the daily entries; reconciliation between Form XIII (attendance) and Form XVI (wage register) not done.

OFFICIAL SOURCE

Labour Department Haryana — Contract Labour Haryana Rules. hrylabour.gov.in.

How GV Law Chamber LLP can help. For our retainer clients, we audit contractor muster rolls monthly — identifying ghost-headcount, overtime under-reporting, and other inconsistencies that become principal employer liability during inspection.

Form XVI *Register of Wages (Contract Workers)*

PURPOSE

The contractor's wage register for contract workers, recording wages paid, deductions, and net amount disbursed to each worker. Critical document for verifying that minimum wages and statutory deductions (PF, ESIC) have been correctly computed and paid.

WHO COMPLETES

The contractor.

WHO RETAINS / RECEIVES

Maintained at the workplace, available for inspection by Labour Inspector and principal employer.

INFORMATION REQUIRED

For each contract worker: wage period; basic wages, dearness allowance, overtime; total gross wages; PF deduction; ESIC deduction; other deductions; net wages paid; signature of worker.

TIMELINE

Maintained continuously. Entries made at the time of each wage payment.

COMMON ERRORS WE SEE

Register shows wages at less than the prescribed minimum wage (creating direct principal employer liability); deductions made under PF and ESIC heads but the corresponding contributions not actually remitted to the authorities; worker signatures missing or pre-filled.

OFFICIAL SOURCE

Labour Department Haryana — Contract Labour Haryana Rules. hrylabour.gov.in.

How GV Law Chamber LLP can help. *Verification of Form XVI against the contractor's PF ECR and ESIC challans is a core part of our quarterly compliance audit — the single most effective protection against inherited liability from a non-compliant contractor.*

Form XXIV *Half-Yearly Return by Contractor*

PURPOSE

The contractor's periodic compliance return to the Licensing Officer, covering the workforce engaged, wages paid, and welfare facilities provided in the preceding half-year. Where the contractor fails to file Form XXIV, the principal employer's Form XXV annual return may also be incomplete.

WHO COMPLETES

The contractor.

WHO RETAINS / RECEIVES

Filed with the Licensing Officer.

INFORMATION REQUIRED

Total number of contract workers engaged; details of each contract; wages paid; PF and ESIC contributions remitted; welfare facilities provided; any accidents or prosecutions during the period.

TIMELINE

Filed by 30 July (for January to June) and 30 January (for July to December).

COMMON ERRORS WE SEE

Return not filed by contractors at all (very common); return filed but figures do not reconcile with the wages register or muster roll.

OFFICIAL SOURCE

Labour Department Haryana — hrylabour.gov.in/contract.

How GV Law Chamber LLP can help. During contractor onboarding for our retainer clients, we obtain copies of the contractor's last two Form XXIV returns — a quick test of compliance discipline.

Form XXV *Annual Return by Principal Employer*

PURPOSE

The principal employer's annual compliance return under the Contract Labour Act. Aggregates data on every contractor engaged during the preceding year, the contract workers deployed, and the wages and statutory dues paid. This is the principal document the Registering Officer uses to assess compliance.

WHO COMPLETES

The principal employer.

WHO RETAINS / RECEIVES

Filed with the Registering Officer.

INFORMATION REQUIRED

Particulars of every contractor engaged during the year; nature and duration of each contract; maximum and average number of contract workers per contractor; wages paid; PF and ESIC contributions made or verified.

TIMELINE

Filed by 15 February each year for the preceding calendar year.

COMMON ERRORS WE SEE

Annual return filed without reconciling with the contractor's Form XXIV data; contractor PF/ESIC compliance figures taken at face value without verification.

OFFICIAL SOURCE

Labour Department Haryana — hrylabour.gov.in/contract.

How GV Law Chamber LLP can help. We compile Form XXV from contractor records that we audit during the year, presenting the Registering Officer with a return that is verified, reconciled, and demonstrably accurate.

— SECTION 4

Employees Provident Funds and Miscellaneous Provisions Act, 1952

Applies to every establishment employing 20 or more persons. Administered by the Employees Provident Fund Organisation (EPFO). The Code on Social Security, 2020 (notified into force 21 November 2025) substantially consolidates this regime, but most operational forms continue to apply pending full state and central rulemaking.

Form 5A *Particulars of Ownership*

PURPOSE

A one-time disclosure of the establishment's ownership and management structure, filed on first registration with EPFO and amended whenever there is a change. Critical because EPFO holds the named individuals personally liable in the event of default.

WHO COMPLETES

The employer (typically the Managing Director or Authorised Signatory).

WHO RETAINS / RECEIVES

Filed with the Regional PF Commissioner.

INFORMATION REQUIRED

Full legal name and address of establishment; nature of business; PF code number; full particulars (name, address, designation, date of joining) of every owner, partner, director, manager, and authorised representative; date of any change in management.

TIMELINE

Filed within 15 days of any change in ownership, directorship, or management.

COMMON ERRORS WE SEE

Form 5A not updated when a director resigns or a new one is inducted — leading to personal liability notices being issued to people who are no longer associated with the establishment.

OFFICIAL SOURCE

EPFO Unified Portal: unifiedportal-emp.epfindia.gov.in. Form 5A is filed through the employer login.

How GV Law Chamber LLP can help. For our retainer clients, we file Form 5A amendments contemporaneously with every Board-level change — ensuring the official PF record always matches current corporate reality.

Form 11 *Self-Declaration by Employee on First Appointment*

PURPOSE

Every new employee must declare whether they were previously a member of the EPF or Employees' Pension Scheme. The form establishes whether PF continuity exists or a fresh UAN must be allotted. Failure to obtain this form leads to incorrect PF allocation, UAN duplication, and difficulties during member transfers later.

WHO COMPLETES

The employee, on or before joining.

WHO RETAINS / RECEIVES

The employer, in the employee's personnel file. Information is uploaded to the EPFO portal during member registration.

INFORMATION REQUIRED

Aadhaar number; PAN; bank account details; previous UAN (if any); previous employer details (if any); date of joining; declaration of monthly wages; KYC documents (self-attested copies).

TIMELINE

Before the employee's first PF contribution is processed (i.e., before the first ECR upload that includes them).

COMMON ERRORS WE SEE

Form not obtained for blue-collar workers; previous UAN not declared, leading to a second UAN being created; Aadhaar mismatch with other records causing rejection during e-KYC; form signed but supporting KYC documents not attached.

OFFICIAL SOURCE

EPFO Forms Page: epfindia.gov.in/site_docs/PDFs/Downloads_PDFs/Form11Revised.pdf. Direct PDF download from EPFO.

How GV Law Chamber LLP can help. *Our retainer clients have their joiner forms prepared, verified against the master employee record, and submitted as part of monthly PF processing.*



Form 2 *Nomination and Declaration Form*

PURPOSE

The employee's nomination for receipt of PF accumulations and pension benefits in the event of death. Distinct from Form 11 (which is the joining declaration). Form 2 must be obtained on joining and updated on any change in family circumstances (marriage, birth, death).

WHO COMPLETES

The employee.

WHO RETAINS / RECEIVES

The employer; submitted to EPFO portal during member registration.

INFORMATION REQUIRED

Employee's UAN; full name and date of birth; details of nominees (name, relationship, date of birth, percentage share); employee's declaration; signature of nominee where required.

TIMELINE

On joining, and on every change in family circumstances. Common changes: marriage, birth of child, death of nominee.

COMMON ERRORS WE SEE

Nomination not updated after marriage (the original parent-nominee remains the legal beneficiary); shares allocated to nominees do not total 100%; nomination form retained only in personnel file and not uploaded to EPFO.

OFFICIAL SOURCE

EPFO Forms Page: epfindia.gov.in/site_en/Forms.php — Form 2 (Nomination).

How GV Law Chamber LLP can help. During HR-policy reviews for our retainer clients, we audit the currency of nominations across the workforce — identifying employees whose nominations have not been updated in years.

Form 13 *Transfer of PF Account*

PURPOSE

When an employee changes employment, the PF accumulations from the previous account can be transferred to the new account. Form 13 is the transfer application. With UAN-based system, transfer is largely automated — but Form 13 is still required where the employee was previously a member but the UAN was not properly linked.

WHO COMPLETES

The employee.

WHO RETAINS / RECEIVES

Submitted to EPFO; processed through the Unified Portal.

INFORMATION REQUIRED

UAN; previous PF account number; previous employer details and code; current employer code; KYC verification (Aadhaar, PAN, bank account).

TIMELINE

When the employee joins a new establishment with a previous PF history.

COMMON ERRORS WE SEE

Form 13 filed when the UAN-based auto-transfer would have served; KYC mismatch causing rejection; transfer requested but PF balance not actually shifted due to digital signature verification failure at one end.

OFFICIAL SOURCE

EPFO Forms Page: epfindia.gov.in/site_en/Forms.php.

How GV Law Chamber LLP can help. For our retainer clients, we manage PF transfer requests centrally — resolving KYC mismatches and following up with both employers until the transfer is actually completed.



Form 19 *Claim for Final PF Settlement*

PURPOSE

The form through which a PF member claims final settlement of the accumulated balance — typically on retirement, on continuing unemployment for two months, or on permanent migration abroad. Now filed online through the Member Portal with UAN-based authentication.

WHO COMPLETES

The employee (member).

WHO RETAINS / RECEIVES

Filed online through EPFO Member Portal. Settlement deposited to the member's linked bank account.

INFORMATION REQUIRED

Active UAN; UAN linked with Aadhaar, PAN, and bank account; mobile number registered with UAN; date of exit from employment (must have been updated by the employer); last four digits of bank account for verification.

TIMELINE

After two months of continuous unemployment, or on retirement, or on permanent migration. The form cannot be filed while the employee is still in service.

COMMON ERRORS WE SEE

Date of exit not updated by the previous employer on the EPFO portal — the most common cause of Form 19 rejection; bank account not linked to UAN; PAN not linked (without PAN, TDS is deducted at 34%).

OFFICIAL SOURCE

EPFO Member Portal: unifiedportal-mem.epfindia.gov.in. Direct PDF (instructions): epfindia.gov.in/site_docs/PDFs/Downloads_PDFs/Form19.pdf

How GV Law Chamber LLP can help. For employees who departed our retainer clients, we ensure the exit date is updated on the EPFO portal within 7 days — preventing the most common cause of subsequent withdrawal problems.

Form 10C *Claim for Withdrawal Benefit or Scheme Certificate (EPS)*

PURPOSE

For pension scheme members who have completed less than 10 years of service, Form 10C is used to claim withdrawal benefit of the EPS contributions. For members with 10 or more years of service, Form 10C is used to obtain a Scheme Certificate (the precursor to a pension when the member reaches retirement age).

WHO COMPLETES

The employee (member).

WHO RETAINS / RECEIVES

Filed online through EPFO Member Portal.

INFORMATION REQUIRED

UAN; date of exit; bank details; whether the member has completed 10 years; KYC verification.

TIMELINE

On separation from service, in conjunction with or subsequent to Form 19.

COMMON ERRORS WE SEE

Member assumes Form 10C is auto-included with Form 19 (it is a separate filing); withdrawal benefit calculated at less than the table D rate due to incorrect service input.

OFFICIAL SOURCE

EPFO Member Portal: unifiedportal-mem.epfindia.gov.in.

How GV Law Chamber LLP can help. We advise on the strategic choice between withdrawal benefit and scheme certificate — particularly for senior employees approaching retirement, where retention of the pension corpus often outweighs immediate withdrawal.

Form 10D *Application for Pension*

PURPOSE

For PF members who have completed 10 or more years of pensionable service and have attained the age of 50 (reduced pension) or 58 (full pension), Form 10D is the application for monthly pension under the Employees' Pension Scheme, 1995.

WHO COMPLETES

The pension applicant (the employee or, in case of death, the eligible family member).

WHO RETAINS / RECEIVES

Filed with the Regional PF Office (Pension Branch). Pension is credited monthly to the registered bank account.

INFORMATION REQUIRED

UAN; complete service record; date of attaining age 50 or 58; bank account details; family particulars; date of death (if widow/family pension); descendants' particulars.

TIMELINE

On attaining age 50 (for reduced pension) or 58 (for full pension), or on death of the member (for widow/family pension).

COMMON ERRORS WE SEE

Pension application filed without all intermediate employer's service certificates — leading to a shorter service period being recognised than actually accrued; widow pension claims rejected because the original nomination (Form 2) was never updated.

OFFICIAL SOURCE

EPFO Member Portal: unifiedportal-mem.epfindia.gov.in.

How GV Law Chamber LLP can help. *We assist members and families in compiling complete service histories from successive employers — the single most important factor in maximising the pension amount.*

Form 31 *PF Advance / Partial Withdrawal*

PURPOSE

For active PF members (still in service), Form 31 is the application for a partial withdrawal from the PF account. Permitted only for specified purposes — housing, medical treatment, education, marriage, natural calamity, repayment of loan, and similar enumerated grounds — each with its own eligibility conditions.

WHO COMPLETES

The employee (member).

WHO RETAINS / RECEIVES

Filed online through EPFO Member Portal. Funds credited to linked bank account.

INFORMATION REQUIRED

UAN; purpose of withdrawal (specific category); required supporting documentation (admission letter for education; hospital estimate for medical; sale deed or allotment letter for housing); KYC verification; current PF balance.

TIMELINE

At the time of need, subject to eligibility conditions for the specific purpose.

COMMON ERRORS WE SEE

Withdrawal applied for a purpose for which the member is not yet eligible (e.g., housing withdrawal requires five years of continuous service); supporting documentation incomplete; multiple advances applied without observing the cooling-off period.

OFFICIAL SOURCE

EPFO Member Portal: unifiedportal-mem.epfindia.gov.in.

How GV Law Chamber LLP can help. *We advise our retainer clients' employees on the strategic timing of Form 31 withdrawals to maximise eligibility and minimise tax implications.*

ECR *Electronic Challan-cum-Return*

PURPOSE

The single most important PF compliance document. The ECR is the monthly upload that replaces a dozen separate forms (Forms 12A, 3A, 6A) under the older paper regime. Each month, the employer uploads a structured file containing every member's wages, contribution, and admin details — generating a challan that must be paid by the 15th of the following month.

WHO COMPLETES

The employer (typically through HR or payroll team), digitally signed.

WHO RETAINS / RECEIVES

Uploaded to the EPFO Unified Portal. Challan is paid through internet banking. Contribution is credited to each member's UAN.

INFORMATION REQUIRED

For each member: UAN; member ID; gross wages; EPF wages; EPS wages; EDLI wages; employee contribution; employer contribution; pension contribution; EDLI contribution; admin charges. Date of joining and date of exit for new joiners and leavers.

TIMELINE

Uploaded and paid by the 15th of the month following the wage month. Late payment attracts 12% interest plus 5 to 25% damages, plus possible criminal prosecution under Section 14B.

COMMON ERRORS WE SEE

Wage breakup inconsistent with the 50% wages rule under the Code on Wages (the most frequent inspection finding); date of exit not updated for departing members; gross wages reported but EPF wages capped at Rs. 15,000 leading to under-contribution; UAN-Aadhaar mismatch causing rejection of individual lines.

OFFICIAL SOURCE

EPFO Unified Portal: unifiedportal-emp.epfindia.gov.in. ECR is generated and uploaded through the employer login.

How GV Law Chamber LLP can help. For our retainer clients, ECR preparation, validation, and upload is a managed monthly service — with cross-verification against payroll, muster roll, and ESIC contribution.

— SECTION 5

Employees State Insurance Act, 1948

Applies to factories with 10 or more workers and to shops, hotels, restaurants, cinemas, newspaper establishments, and similar entities with 10 or more workers (area-notified). The wage ceiling for ESIC coverage is Rs. 21,000 per month (Rs. 25,000 for persons with disabilities). Critically, every Haryana minimum-wage worker falls below this ceiling and is mandatorily covered. Administered by the Employees State Insurance Corporation.

Form 01 *Employer's Registration Form*

PURPOSE

The foundational registration document for any establishment becoming covered under ESIC. Once registered, the establishment receives a 17-digit ESIC code number which is used for all subsequent compliance.

WHO COMPLETES

The principal employer (typically Managing Director, partner, or proprietor).

WHO RETAINS / RECEIVES

Submitted to ESIC. Code number is issued by email to the employer.

INFORMATION REQUIRED

Full name and address of establishment; nature of business (factory or commercial); date of commencement; manager's particulars; total number of employees on date of application; wages paid; bank account details; PAN; details of partners or directors; whether power is used in manufacturing process; details of licence under Factories Act (if applicable).

TIMELINE

Within 15 days of becoming covered under ESIC (i.e., on reaching 10 or more employees).

COMMON ERRORS WE SEE

Registration delayed for several months because the employer was uncertain whether the wage ceiling applied (when in fact most workers in Haryana fall below the ESIC ceiling); employees registered late, leading to retrospective contribution liability plus interest and damages.

OFFICIAL SOURCE

ESIC Portal: esic.gov.in. Registration is through the Shram Suvidha Portal: shramsuvudha.gov.in

How GV Law Chamber LLP can help. For new establishments in Haryana, ESIC registration is included in our standard establishment-setup package — alongside PF and Factory licence registration.

Form 1 *Declaration Form (Insured Person)*

PURPOSE

The individual employee's declaration for enrolment as an Insured Person under ESIC. Establishes the employee's identity, family details for medical-benefit coverage, and nomination for cash benefits.

WHO COMPLETES

The employee.

WHO RETAINS / RECEIVES

Submitted by the employer to ESIC. ESI number is issued to the employee.

INFORMATION REQUIRED

Employee's name, date of birth, gender, marital status; full residential address; date of joining; designation; rate of wages; previous insurance number (if any); particulars of family members (name, relationship, date of birth, whether residing with employee); nomination for cash benefits.

TIMELINE

On joining ESIC coverage (i.e., when the employee's wages first fall within ESIC ceiling).

COMMON ERRORS WE SEE

Family details incomplete — particularly omission of parents or in-laws who are dependent and entitled to medical coverage; nomination not updated after marriage or birth; previous insurance number not declared, leading to duplicate enrolment.

OFFICIAL SOURCE

ESIC Portal: esic.gov.in — new employee registration through employer login.

How GV Law Chamber LLP can help. *During HR audits for our retainer clients, we verify that every covered employee has a current Form 1 with up-to-date family particulars — ensuring medical benefits are available without dispute when needed.*

Form 6 *Register of Employees*

PURPOSE

The establishment-level register of all ESIC-insured employees. Foundational record for cross-verifying ESIC contributions and resolving disputes about coverage.

WHO COMPLETES

The employer.

WHO RETAINS / RECEIVES

Maintained at the establishment.

INFORMATION REQUIRED

Each employee's name, ESI number, date of joining, designation, wages, contribution period, contributions paid (employee and employer share), date of leaving (when applicable).

TIMELINE

Maintained continuously. Updated with each wage payment and each enrolment or exit.

COMMON ERRORS WE SEE

Register not maintained alongside the digital ESIC contribution system (the Act requires the prescribed manual register even if data is duplicated digitally); date of exit not recorded leading to ghost contributions.

OFFICIAL SOURCE

ESIC Portal: esic.gov.in. Schedule prescribed under ESI (Central) Rules.

How GV Law Chamber LLP can help. We supply standardised Form 6 templates and conduct quarterly compliance audits to ensure these registers remain inspection-ready.

Form 12 *Accident Report*

PURPOSE

Where any insured person sustains an injury arising out of and in the course of employment, the employer must report the accident to ESIC within 24 hours. Form 12 is the prescribed report. Critical for the insured person's subsequent claim for medical and cash benefits.

WHO COMPLETES

The employer.

WHO RETAINS / RECEIVES

Filed with the ESIC Branch Office and the local ESIC Dispensary.

INFORMATION REQUIRED

Insured person's name, ESI number, designation; date, time, and place of accident; description of the accident; nature of injury; identification of the machine or process involved; immediate action taken; name of medical practitioner attending; whether the accident has been entered in the Accident Book (Form 11).

TIMELINE

Within 24 hours of the accident. Delay attracts penalty and undermines the insured person's subsequent claim.

COMMON ERRORS WE SEE

Accident reported only to the employer's internal records and not to ESIC; description minimised because the employer fears compensation exposure (with the result that the subsequent ESIC inquiry finds the employer's description inconsistent with witness statements).

OFFICIAL SOURCE

ESIC Portal: esic.gov.in. Branch office in Faridabad, Gurgaon, Manesar, etc. handles accident reports.

How GV Law Chamber LLP can help. *Industrial accidents create overlapping reporting obligations under ESIC, the Factories Act (Form 26), and the Workmen's Compensation regime. We coordinate these reports so the employer's account is consistent across all three.*

ESIC *(filed electronically through esic.gov.in)*

Monthly Contribution

PURPOSE

The monthly contribution challan and return, filed electronically through the ESIC employer portal. Replaces the older paper-based Form 5 (return of contributions). Contribution rate: 3.25% employer + 0.75% employee.

WHO COMPLETES

The employer (HR/payroll team), through the ESIC portal.

WHO RETAINS / RECEIVES

Filed online and contribution credited through internet banking. Receipt is downloaded from the portal.

INFORMATION REQUIRED

For each insured person: ESI number; wages for the month; employee contribution; employer contribution; date of joining or exit if applicable.

TIMELINE

Filed by the 15th of the month following the wage month. Late payment attracts 12% interest plus 5 to 25% damages.

COMMON ERRORS WE SEE

NIL return not filed in a month where no eligible employees existed (NIL filing is compulsory); wage threshold applied incorrectly (the contribution is on actual wages, not capped at Rs. 21,000); UAN/ESI number mismatch causing line-level rejection.

OFFICIAL SOURCE

ESIC Portal: esic.gov.in.

Haryana-specific: hryesi.gov.in/forms

How GV Law Chamber LLP can help. For our retainer clients, the ESIC monthly contribution is filed in tandem with the EPF ECR, with cross-verification against payroll — ensuring the two filings reconcile and reducing reconciliation queries during inspection.

— SECTION 6

Code on Wages, 2019 — Wage, Minimum Wage and Bonus Forms

The Code on Wages, notified into force on 21 November 2025, consolidates the Payment of Wages Act, Minimum Wages Act, Payment of Bonus Act, and Equal Remuneration Act. State operational detail is being progressively notified. Until full rollout, several legacy forms under the older Acts remain in active use. The Haryana minimum wage notification effective 1 April 2026 sets new rates applicable to every employer in the state.

Wage Register *Record of wages paid to each worker*

PURPOSE

The establishment's master record of wages paid, including basic wages, allowances, overtime, deductions, and net wages. Foundational document for any wage-related compliance, PF/ESIC contribution verification, and bonus calculation. Maintained in the prescribed format under the Code on Wages (Central) Rules, 2020 or the corresponding state rules.

WHO COMPLETES

The employer (HR/payroll).

WHO RETAINS / RECEIVES

Maintained at the establishment; available for inspection.

INFORMATION REQUIRED

For each worker: wage period; basic wages; dearness allowance and other allowances forming part of wages; overtime; total gross wages; deductions for PF, ESIC, professional tax, fines, damages, advances; net wages paid; mode of payment; signature of worker.

TIMELINE

Maintained continuously. Entries made at the time of each wage payment.

COMMON ERRORS WE SEE

Wage breakup not aligned with the 50% wages rule under the Code on Wages — allowances exceeding 50% of total remuneration are deemed wages for PF and gratuity (the most common finding during compliance audits in 2026); wage register maintained only in payroll software without the prescribed manual format; deductions exceeding the statutory ceiling of 50% of wages.

OFFICIAL SOURCE

Ministry of Labour and Employment: labour.gov.in. Code on Wages (Central) Rules, 2020 prescribe the format.

How GV Law Chamber LLP can help. We restructure CTC packages to comply with the 50% wages rule — a critical exercise for every Haryana employer following the November 2025 enforcement.

Muster Roll *Daily attendance and overtime record*

PURPOSE

The daily record of attendance, hours worked, and overtime for each worker. Foundational document for wage computation, PF/ESIC contribution, overtime payment, and leave entitlement calculation. Distinct from the digital attendance system — the Act requires the prescribed register even if biometric data exists.

WHO COMPLETES

The supervisor or designated officer.

WHO RETAINS / RECEIVES

Maintained at the workplace.

INFORMATION REQUIRED

Each worker's name, ID, designation; daily attendance; shift timings; overtime hours; total hours worked per day and per week; weekly off granted; signature of supervisor.

TIMELINE

Maintained continuously, daily. Entries contemporaneous.

COMMON ERRORS WE SEE

Muster roll not reconciled with biometric system, leading to discrepancies during inspection; overtime not recorded because it was paid as a flat allowance (overtime must be recorded distinctly and paid at twice the ordinary rate); failure to retain for three years.

OFFICIAL SOURCE

Ministry of Labour and Employment: labour.gov.in. Code on Wages (Central) Rules, 2020.

How GV Law Chamber LLP can help. During quarterly compliance audits, we cross-verify the muster roll against the biometric system, wage register, and PF/ESIC contribution records.

Wage Slip *Individual pay slip issued to each worker*

PURPOSE

The itemised pay slip issued to each worker with each wage payment. Reflects gross wages, allowances, statutory deductions, and net amount paid. Critical for the worker's own record and a frequent area of dispute when the employer fails to issue slips or issues incomplete ones.

WHO COMPLETES

The employer.

WHO RETAINS / RECEIVES

Issued to each worker; copy retained by employer.

INFORMATION REQUIRED

Worker name, ID, designation; wage period; basic wages, dearness allowance, other allowances; overtime; total gross wages; itemised deductions (PF, ESIC, TDS, professional tax, fines, advances); net wages paid; mode of payment; date of payment.

TIMELINE

Issued with each wage payment.

COMMON ERRORS WE SEE

Wage slips issued in form but missing itemisation of statutory deductions (worker has no way to verify PF/ESIC contributions); slips not retained in the personnel file; slips not signed by both employer and worker.

OFFICIAL SOURCE

Ministry of Labour and Employment: labour.gov.in. Code on Wages (Central) Rules, 2020.

How GV Law Chamber LLP can help. *We standardise wage slip formats across the workforce, ensuring statutory deductions are itemised and the slip can serve as proof of contribution for the worker's subsequent PF/ESIC claims.*

Form D *Annual Bonus Return*

PURPOSE

Annual return filed by every employer covered under the Payment of Bonus Act (now continuing under the Code on Wages) declaring the bonus paid to eligible employees for the accounting year. Bonus is computed at 8.33% minimum to 20% maximum of eligible wages, subject to the wage ceiling.

WHO COMPLETES

The employer.

WHO RETAINS / RECEIVES

Filed with the Labour Inspector.

INFORMATION REQUIRED

Total number of employees eligible for bonus; allocable surplus for the accounting year; set-on and set-off computation; bonus paid to each employee; total bonus paid.

TIMELINE

Filed by 30 December for the previous accounting year.

COMMON ERRORS WE SEE

Bonus computed on basic wages only when the Act requires it to be on Section 2(21) earnings; wage ceiling for eligibility applied at the time of bonus computation rather than during the eligibility period; return filed but not reconciled with the bonus actually paid through payroll.

OFFICIAL SOURCE

Ministry of Labour and Employment: labour.gov.in.

How GV Law Chamber LLP can help. We prepare Form D from our clients' payroll and bonus computation records — reconciling allocable surplus computation with audited accounts.

— SECTION 7

Payment of Gratuity Act, 1972

Applies to every establishment with 10 or more employees. Eligibility is generally five years of continuous service — reduced to one year for fixed-term employees under the new Code on Social Security, 2020. Maximum gratuity payable: Rs. 20 lakh. Gratuity is tax-free up to the statutory ceiling.

Form A *Notice of Opening*

PURPOSE

Where any establishment becomes covered under the Payment of Gratuity Act, the employer must notify the Controlling Authority within 30 days. Form A is the prescribed notice. Often overlooked because establishments do not realise they have crossed the threshold of 10 employees.

WHO COMPLETES

The employer.

WHO RETAINS / RECEIVES

Submitted to the Controlling Authority under the Payment of Gratuity Act (typically the Labour Commissioner of the area).

INFORMATION REQUIRED

Full name and address of establishment; nature of business; date of opening; date on which the Act became applicable; total number of employees; name and address of designated authority for service of notices.

TIMELINE

Within 30 days of the Act becoming applicable.

COMMON ERRORS WE SEE

Notice not filed at all (very common with smaller establishments); notice filed but employees continue to be paid statutory dues without nomination forms (Form F) being obtained.

OFFICIAL SOURCE

Office of the Controlling Authority under the Payment of Gratuity Act, Haryana. Format available through hrylabour.gov.in and labour.gov.in.

How GV Law Chamber LLP can help. During corporate restructuring (new entity, merger, demerger, acquisition), we file Form A within the statutory window — ensuring the gratuity regime is properly notified for the new structure.

Form F *Nomination*

PURPOSE

Every employee, on completion of one year of service, must make a nomination for gratuity payment in the event of death. Form F is the prescribed nomination form. Without a valid Form F, gratuity payable on death goes through succession procedures — causing severe delay and hardship to the deceased's family.

WHO COMPLETES

The employee.

WHO RETAINS / RECEIVES

The employer; retained in personnel file.

INFORMATION REQUIRED

Employee's name, designation, date of joining, date of completion of one year of service; particulars of nominees (name, relationship, date of birth, percentage share); employee's signature; signature of witnesses; signature of nominee where required.

TIMELINE

Within 30 days of completion of one year of service. Refreshed (Form G or H) on any change in family.

COMMON ERRORS WE SEE

Form F not obtained at all because the employer assumed nomination would only matter on separation; nomination shares not totalling 100%; nomination to non-family member (where family exists, Section 2(h) restrictions apply); failure to update on marriage or birth of children.

OFFICIAL SOURCE

Labour Department Haryana: hrylabour.gov.in. Form F is prescribed under the Payment of Gratuity (Central) Rules, 1972 and equivalent state rules.

How GV Law Chamber LLP can help. *During HR-policy reviews, we audit gratuity nominations across the workforce — identifying employees whose Form F has never been obtained or has not been refreshed.*

Form I *Application for Gratuity by Employee*

PURPOSE

On separation from service (resignation, retirement, termination), an eligible employee applies for gratuity through Form I. The employer must determine the amount and tender payment within 30 days of receipt.

WHO COMPLETES

The departing employee.

WHO RETAINS / RECEIVES

Submitted to the employer.

INFORMATION REQUIRED

Employee's name, designation, date of joining, date of leaving; reason for separation; total years of continuous service (with fractions of six months treated as a full year); last drawn wages (basic plus dearness allowance); employee's bank account details for payment.

TIMELINE

On separation. The employer's 30-day payment window starts from receipt of Form I.

COMMON ERRORS WE SEE

Gratuity computed only on basic wages when the formula requires last drawn wages including dearness allowance; service of 4 years 7 months treated as not eligible (where the law recognises 4 years 240 days as five years of continuous service); fixed-term employees denied gratuity in the belief that the five-year rule applies (under the new Code, fixed-term employees become eligible after one year).

OFFICIAL SOURCE

Labour Department Haryana: hrylabour.gov.in. Format prescribed under the Payment of Gratuity Rules.

How GV Law Chamber LLP can help. For our retainer clients, we process gratuity payments centrally — computing the correct entitlement and ensuring payment within the 30-day statutory window.

Form L *Notice for Payment of Gratuity by Employer*

PURPOSE

Within 15 days of receipt of Form I, the employer must issue Form L — a notice confirming the gratuity amount determined and the date on which payment will be made. Form L is critical because it triggers the employer's statutory acknowledgement of the amount owed.

WHO COMPLETES

The employer.

WHO RETAINS / RECEIVES

Issued to the departing employee.

INFORMATION REQUIRED

Employee's name; date of receipt of Form I; computation of gratuity (years of service × last drawn wages × 15/26); amount determined; date of payment; mode of payment.

TIMELINE

Within 15 days of receipt of Form I.

COMMON ERRORS WE SEE

Form L not issued at all — the employer simply pays gratuity without the formal notice (this leaves the door open to disputes about computation); amount stated in Form L different from amount actually paid; date of payment delayed beyond the 30-day window from Form I.

OFFICIAL SOURCE

Labour Department Haryana: hrylabour.gov.in.

How GV Law Chamber LLP can help. We prepare and issue Form L for our retainer clients' departing employees within the 15-day window — establishing a clean record of computation and payment.

— SECTION 8

Punjab Labour Welfare Fund Act, 1965 (Haryana LWF)

Adopted by Haryana from Punjab. Contribution: Rs. 31 (employee) + Rs. 62 (employer) per worker per month — verify current rates with the Haryana Labour Welfare Board before remittance. Administered by the Haryana Labour Welfare Board. Frequently missed because the monthly contribution amount is small, but cumulative interest and penalty over a multi-year lapse become substantial.

Form A *Employer Registration with Welfare Board*

PURPOSE

The one-time registration with the Haryana Labour Welfare Board, establishing the employer's LWF account through which monthly contributions are routed.

WHO COMPLETES

The employer.

WHO RETAINS / RECEIVES

Submitted to the Haryana Labour Welfare Board.

INFORMATION REQUIRED

Establishment name and address; nature of business; PF and ESIC registration numbers; number of employees; bank account details for routing benefits; particulars of contact person.

TIMELINE

Within 30 days of becoming covered under the Act.

COMMON ERRORS WE SEE

Registration not done at all because LWF was overlooked in the establishment-setup process; registration applied but no follow-up done to obtain the LWF code.

OFFICIAL SOURCE

Haryana Labour Welfare Board: hrylwb.gov.in. Registration also handled through hrylabour.gov.in.

How GV Law Chamber LLP can help. LWF registration is included in our standard establishment-setup package — ensuring no covered employer is unwittingly accumulating LWF arrears.

Form B *Monthly Statement of Contribution*

PURPOSE

The monthly LWF contribution statement, filed with the remittance of contribution. Details every covered worker, the contribution from employee and employer, and the total amount remitted.

WHO COMPLETES

The employer.

WHO RETAINS / RECEIVES

Filed with the Haryana Labour Welfare Board, along with monthly remittance.

INFORMATION REQUIRED

For each worker: name, ID, designation; employee contribution; employer contribution; total contribution. Aggregate totals for the establishment.

TIMELINE

Filed by the 23rd of every month.

COMMON ERRORS WE SEE

LWF contribution not paid because the monthly amount appears too small to warrant attention (Rs. 93 per worker per month seems negligible, but at 100 workers, Rs. 9,300/month compounded with interest over years becomes significant); contribution paid but Form B not filed with the Welfare Board.

OFFICIAL SOURCE

Haryana Labour Welfare Board: hrylwb.gov.in.

How GV Law Chamber LLP can help. For our retainer clients, LWF compliance is part of the monthly contribution cycle — filed alongside PF ECR and ESIC contribution.

— SECTION 9

Maternity Benefit Act, 1961

Applies to every establishment with 10 or more employees. Provides 26 weeks paid maternity leave for women workers, with a creche facility mandatory for establishments with 50 or more employees. For ESIC-covered women, maternity benefit is paid through ESIC; for others, directly by the employer.

Form A *Notice of Confinement / Claim for Maternity Benefit*

PURPOSE

The notice given by a woman worker to her employer claiming maternity benefit. Establishes the expected date of delivery, the period for which maternity benefit is claimed, and the bank account for receipt of benefit.

WHO COMPLETES

The woman worker.

WHO RETAINS / RECEIVES

Submitted to the employer.

INFORMATION REQUIRED

Woman's name, designation, date of joining, length of service; expected date of delivery (with medical certificate); period of leave claimed; mode of payment of maternity benefit; bank account details.

TIMELINE

Submitted before the woman proceeds on maternity leave — typically 6 to 8 weeks before expected delivery.

COMMON ERRORS WE SEE

Notice not given in writing — employer relies on verbal notification, leading to disputes about leave period; bank details not updated; medical certificate from a non-registered practitioner.

OFFICIAL SOURCE

Labour Department Haryana: hrylabour.gov.in. For ESIC-covered women, the claim is filed through ESIC.

How GV Law Chamber LLP can help. We prepare Maternity Benefit policies and Form A templates for our retainer clients — aligned with the Act, the establishment's HR policy, and ESIC procedures where applicable.



Form N *Annual Return*

PURPOSE

The annual compliance return under the Maternity Benefit Act, summarising maternity benefits paid during the year, creche facility utilisation, and any other maternity-related compliance.

WHO COMPLETES

The employer.

WHO RETAINS / RECEIVES

Filed with the Labour Inspector.

INFORMATION REQUIRED

Total women employees; number of women who availed maternity benefit; total maternity benefit paid; total weeks of leave granted; creche facility availability and utilisation; any prosecutions or claims during the year.

TIMELINE

Filed by 21 January each year.

COMMON ERRORS WE SEE

Return not filed because no woman employee took maternity leave during the year (NIL return is compulsory); women who availed only the medical bonus (without maternity leave) not reported.

OFFICIAL SOURCE

Labour Department Haryana: hrylabour.gov.in.

How GV Law Chamber LLP can help. We file Form N as part of the annual compliance cycle for our retainer clients.

— SECTION 10

Industrial Disputes Act and Standing Orders

The Industrial Disputes Act, 1947 (and the new Industrial Relations Code, 2020) governs lay-off, retrenchment, closure, and dispute resolution. The Industrial Employment (Standing Orders) Act, 1946 applies to establishments with 100 or more workers (raised to 300 under the new Code). Together these define the framework for managing the employment relationship at scale.

Form O / *Notice of Retrenchment* Section 25F

PURPOSE

Where any worker is to be retrenched, the employer must give either three months' notice or pay in lieu of notice, and must pay retrenchment compensation at 15 days wages per year of service. The notice in Form O records the retrenchment and the compensation paid.

WHO COMPLETES

The employer.

WHO RETAINS / RECEIVES

Issued to the retrenched worker. Copy filed with the appropriate Government.

INFORMATION REQUIRED

Worker's name, designation, date of joining; date on which retrenchment will take effect; reasons for retrenchment; computation of compensation (15 days wages × years of service); amount of notice pay (if applicable); date of payment.

TIMELINE

Three months before the effective date, or with payment of three months wages in lieu.

COMMON ERRORS WE SEE

Retrenchment without complying with Section 25F at all (treated as illegal termination); compensation computed on basic wages only rather than on wages defined under the Act; failure to file the prescribed notice with the appropriate Government.

OFFICIAL SOURCE

Labour Commissioner, Haryana: hrylabour.gov.in.

How GV Law Chamber LLP can help. Retrenchment is one of the most litigated areas of industrial law. We advise on lawful retrenchment processes, prepare documentation, and represent employers in subsequent tribunal proceedings.

Standing Orders — Draft for Certification

Form I under the Standing Orders Act

PURPOSE

Establishments with 100 or more workers (300 or more under the new Code) must submit draft standing orders within six months of becoming covered, for certification by the Certifying Officer. Standing orders cover classification of workmen, attendance, leave, suspension, termination, and grievance redressal.

WHO COMPLETES

The employer.

WHO RETAINS / RECEIVES

Filed with the Certifying Officer (Labour Commissioner or designated officer).

INFORMATION REQUIRED

Draft standing orders covering all matters specified in the Schedule to the Act; copy of the registration certificate; particulars of the workmen by category; details of any trade union or worker representatives consulted; any model standing orders the employer is adopting in modified form.

TIMELINE

Within six months of the Act becoming applicable to the establishment.

COMMON ERRORS WE SEE

Draft standing orders not filed at all (technically the model standing orders apply by default, but a tailored set is materially better for the employer); standing orders filed but never amended despite significant changes in operations; grievance redressal procedure inconsistent with the Internal Committee under POSH.

OFFICIAL SOURCE

Labour Commissioner, Haryana: hrylabour.gov.in.

How GV Law Chamber LLP can help. *We draft establishment-specific Standing Orders that protect the employer's managerial prerogative while complying with the Schedule — and represent the employer in certification proceedings before the Certifying Officer.*

— SECTION 11

Sexual Harassment of Women at Workplace (POSH) Act, 2013

Applies to every employer with 10 or more workers, irrespective of sector. Mandates the constitution of an Internal Complaints Committee (ICC), display of provisions, sensitisation, and annual reporting. Frequently overlooked — a critical compliance gap for many smaller establishments.

ICC Constitution Order *Internal Complaints Committee — Composition*

PURPOSE

The internal order constituting the Internal Complaints Committee, which is mandatory for every employer with 10 or more workers. The ICC has a defined statutory composition including a presiding officer who is a senior woman employee, two members from the workforce, and one external member from an NGO or with relevant background.

WHO COMPLETES

The employer (Board or senior management).

WHO RETAINS / RECEIVES

Internal record; displayed at the workplace; communicated to all employees.

INFORMATION REQUIRED

Names, designations, and contact details of all ICC members; presiding officer (must be a woman, must be senior in workforce); external member (must be from NGO/similar background, with experience in women's issues); date of constitution; period for which appointed (maximum 3 years).

TIMELINE

On becoming applicable. Refreshed every 3 years and on any vacancy.

COMMON ERRORS WE SEE

ICC constituted but presiding officer is male (statutorily impermissible); external member is the employer's lawyer or chartered accountant (external member requires specific background per Section 4(2)); ICC never constituted at all because the establishment incorrectly believes the Act applies only to larger entities.

OFFICIAL SOURCE

Ministry of Women and Child Development: wcd.nic.in. The Act and Rules prescribe structural requirements; the order itself is establishment-specific.

How GV Law Chamber LLP can help. We constitute compliant ICCs for our retainer clients — including identifying qualified external members from our network, drafting the constitution order, and conducting annual POSH training for employees.

POSH Annual Report

Annual report to the District Officer

PURPOSE

Every employer must file an annual report with the District Officer detailing the number of complaints received, disposed, and pending under the POSH Act in the preceding year. This is a statutory filing — not merely an internal HR document.

WHO COMPLETES

The employer (ICC).

WHO RETAINS / RECEIVES

Filed with the District Officer (typically the District Magistrate or designated officer).

INFORMATION REQUIRED

Number of POSH complaints received during the year; number disposed; number pending; number of workshops/awareness programmes conducted; details of training provided to ICC members.

TIMELINE

Filed annually, typically by 31 January for the preceding calendar year.

COMMON ERRORS WE SEE

Annual report not filed at all (most common breach); report shows zero complaints but no awareness programmes either, raising questions about whether the workforce knows the committee exists; report filed by HR without ICC involvement.

OFFICIAL SOURCE

Ministry of Women and Child Development: wcd.nic.in. Online complaint portal (separate): shebox.wcd.gov.in.

How GV Law Chamber LLP can help. We prepare POSH Annual Reports for our retainer clients and file them with the District Officer — ensuring the establishment's compliance record is current.



— ENGAGE COUNSEL

Complex matters, *resolved precisely.*

GV Law Chamber LLP advises industrial and commercial enterprises across India on labour compliance, statutory filings, regulatory clearances, and the litigation that occasionally follows. We routinely prepare returns, maintain registers, structure CTC packages in line with the Code on Wages, and represent clients before the Labour Commissioner, Industrial Tribunals, and the courts.

If any form in this manual raises a question for your unit, or if you are uncertain whether a particular filing applies to you, please reach out. The first consultation is confidential and without obligation.

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Disclaimer

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