



Registration No. NE/RN -646

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 18 Kohima

Thursday, June 4, 2026

Jyaishtha 14, 1948 (Saka)

NOTIFICATION

Dated Kohima, the 4th June, 2026.

NO.LAB/DRAFT/LC/1/26/2025-26/196: The Draft Nagaland Code on Wages Rules, 2026, which the State Government proposes to make in exercise of the powers conferred by Section 67 of the Code on Wages Rules 2020, is hereby published for information of all persons likely to be effected thereby as required by Section 67(1) and notice is hereby given that the said draft will be taken into consideration after the expiry of a period of Forty Five (45) days, from the date of publication of this Notification in the Official Gazette.

Any objection or suggestion, which may be received by the State Government from any person or organisation with respect to the said draft before the expiry of the period specified above, will be reviewed for consideration by the State Government. Objections and suggestions, if any, may be addressed to the Labour Commissioner, Office of the Labour Commissioner, New Secretariat Complex, Nagaland, Kohima-797004 or through mail at labcomm-ngl@nic.in.

Sd/-

CHUBATEMJEN

Joint Secretary to the Govt. of Nagaland.

THE DRAFT NAGALAND CODE ON WAGES RULES, 2026

Whereas vide notification number S.O. 5322 (E), dated 21st November, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3(ii), dated 21.11.2025, all the provisions of the Code on Wages, 2019, (No. 29 of 2019) have come into force.

Therefore, the State Government proposes to make the following draft rules in exercise of the powers conferred by section 67 of the Code on Wages, 2019, (No. 29 of 2019), which is hereby published for information of all persons likely to be affected thereby as required by section 67(1). Notice is hereby given that the said draft will be taken into consideration after the expiry of a period of thirty (30) days from the date of publication of this Notification in the Official Gazette.

Any objections or suggestions which may be received by the State Government from any person or organization with respect to the said draft before the expiry of the period specified above, will be reviewed for consideration by the State Government. Objections and suggestions, if any, may be addressed to the Labour Commissioner, Office of the Labour Commissioner, New Secretariat Complex, Nagaland, Kohima 797004 or through mail at labcomm-ngl@nic.in.

CHAPTER 1 PRELIMINARY

1.Short title, extend and commencement –

- (1) These rules may be called the Nagaland Code on Wages Rules, 2026.
- (2) They extend to the whole of Nagaland.
- (3) They shall come into force on the date of their *publication in the Official Gazette*.

2.Definition –

In these rules, unless the subject or context otherwise requires -

- (1) “Authority” means the authority appointed by the State Government under sub-section (1) of section 45;
- (2) “Appellate authority” means the appellate authority appointed by the State Government under sub-section (1) of section 49;
- (3) “Appeal” means an appeal preferred under sub-section (1) of section 49;
- (4) “Board” means the State Advisory Board constituted by the State Government under subsection (4) of section 42;
- (5) “Chairperson” means the chairperson of the Board;
- (6) “Code” means the Code on Wages, 2019 (29 of 2019);
- (7) “Committee” means a committee appointed by the State Government under clause (a) of sub-section (1) of section 8;
- (8) “Day” means a period of 24 hours beginning at mid-night;
- (9) “Deduction for damage or loss” means a deduction made in accordance with the provisions of Section 21 of the Code on Wages, 2019;
- (10) “Electronically” means any information submitted by digital mode or uploading on the designated portal or digital payment in any mode for the purpose of the Code;
- (11) “Employers’ representative” means representatives appointed for the employers under clause (a) of sub-section (2) of section 8;
- (12) “Employees representative” means representatives appointed for the employees under clause (b) of sub-section (2) of section 8;
- (13) “Form” means a form appended to these rules;
- (14) “Highly skilled occupation” means an occupation which calls in its performance a specific level of perfection and required competence acquired through intensive technical or professional training or practical occupational experience for a considerable period and also requires of an employee to assume full responsibility for his judgment or decision involved in the execution of such occupation;
- (15) “Inspector-cum-Facilitator” means a person appointed by the State Government, by notification under sub-section (1) of section 51;
- (16) “Intermittent employment” means an employment that is not continuous within a year;
- (17) “Member” means a member of the Board and includes its chairperson;
- (18) “Population” means the population as ascertained at the last preceding census of which the relevant figures have been published;
- (19) “Rural area” means an area which does not fall under the Municipal Corporation or Municipal Committee or Municipal Council or Town Council;
- (20) “Registered Trade Union” means *a trade union registered under The Industrial Relations Code, 2020 [35 of 2020]*;
- (21) “Schedule” means the schedule to these rules;
- (22) “Section” means a section of the Code;
- (23) “Semi-skilled occupation” means an occupation which in its performance requires the application of skill gained by the experience on Job which is capable of being applied under the supervision or guidance of a skilled employee and includes supervision over the unskilled occupation;
- (24) “Skilled-Occupation” means an occupation which involves skill and competence in its performance through experience on the job or through training as an apprentice in a

technical or vocational institute and the performance of which calls for initiating and judgment;

(25) *“State Government” means the Government of Nagaland;*

(26) *“Unskilled-Occupation” means an occupation which in its performance requires the application of simply the operating experience and involves no further skills;*

All other words and expression used herein in these rules and not defined shall have the meaning respectively assigned to them under the Code.

CHAPTER II MINIMUM WAGES

3.Manner of calculating the minimum rate of wages –

- (1) For the purposes of sub-section (5) of section 6, the minimum rate of wages shall be fixed on the day basis keeping in view of the following criteria, namely: -
 - (a) The standard of working-class family which includes a spouse and two children apart from the earning worker; an equivalent of three adult consumption unit;
 - (b) A net intake of 2700 calories per day per consumption unit;
 - (c) 66 meters cloth per year per standard working class family;
 - (d) Housing rent expenditure to constitute 10 per cent of food and clothing expenditure;
 - (e) Fuel, electricity and other miscellaneous items of expenditure to constitute 20 percent of minimum wage; and
 - (f) Expenditure for children education, medical requirement, recreation and expenditure on contingencies to constitute 25 percent of minimum wage.
- (2) When the rate of wages for a day is fixed, then, such amount shall be divided by eight for fixing the rate of wages for an hour and multiplied by twenty-six for fixing the rate of wages for a month and in such division and multiplication the factors of one-half and more than one-half shall be rounded as next figure and the factors less than one-half shall be ignored.
- (3) The minimum rates of wages fixed by the State Government shall not be less than the minimum floor wages fixed by the Central Government.

4.Norms for fixation of minimum rate of wages –

- (1) The State Government shall constitute a Technical Committee for the purpose of holding enquiries and recommend in respect of such fixation or revision in respect of skill categorization, which shall consist of the following members, namely:–
 - (i) Labour Commissioner, Nagaland – Chairperson;
 - (ii) Joint Labour Commissioner/Deputy Labour Commissioner/Officer i/c of Minimum Wages – Member-cum-Secretary;
 - (iii) Director, Employment, Skill Development and Entrepreneurship, Nagaland – Member;
 - (iv) Director, Industries and Commerce, Nagaland – Member;
 - (v) Engineer in Chief, Nagaland Public Works Department, Nagaland – Member;
 - (vi) Director, Agriculture, Nagaland – Member;
 - (vii) Two technical experts in wage determination as nominated by the State Government – Member.

- (2) The State Government shall, after considering the recommendation of the committee referred to in sub-rule (2), categorize the occupations of the employees into four categories that is to say Unskilled, Semi-Skilled, Skilled and Highly Skilled by modifying, deleting or adding any entry in the categorization of such occupations specified in **Schedule – E**.
- (3) The Technical Committee referred in sub-rule (2) shall while recommending to the State Government under sub-rule (3) take into account to the possible extent, the national classification of occupation or national skills qualification framework or other similar framework for the time being formulated to identify occupations.
- (4) The Chairman may call a meeting of the Technical Committee referred to in sub-rule (2) at any time deemed fit and the proceedings of such meeting shall be forwarded to the State Government.
- (5) The State Government shall review or revise minimum rates of wages ordinarily at an interval not exceeding five years.
- (6) An employee shall not be entitled to receive wages for a full working day under section 10 if he is not entitled to receive such wage under any law for the time being enforce.

5. Time interval for revision of dearness allowances – Endeavour shall be made so that the cost of living allowance and the cash value of the concession in respect of essential commodities at concession rate shall be computed once before 1st April and then before 1st October in every year to revise the dearness allowance payable to the employees on the minimum wages.

6. Number of hours which shall constitute a normal working day –

- (1) The normal working day under clause (a) of sub-section (1) of section 13 shall be comprised of *ten hours* and one or more intervals of rest which in total shall not exceed one hour.
- (2) The working day of an employee shall be so arranged that inclusive of the intervals of rest, if any, shall not spread over more than twelve hours on any day.
- (3) The provisions of sub-rule (1) and (2) shall, in the case of an employee employed in agricultural employment, be subject to such modifications as may, from time to time, be determined by the State Government.
- (4) Nothing in this rule shall be deemed to affect the provisions of *the Occupational Safety, Health and Working Conditions Code, 2020 [37 of 2020]*.

7. Weekly day of rest –

- (1) Subject to the provisions of this rule, an employee shall be allowed a day of rest every week (herein after referred to as “the rest day”) which shall ordinarily be Sunday, but the employer may fix any other day of the week as the rest day for any employee or class of employees;

Provided that an employee shall be entitled for the rest day under this sub-rule if he has worked under the same employer for a continuous period of not less than six days;

Provided further that the employee shall be informed of the day fixed as the rest day and of any subsequent change in the rest day before the change is affected, by display of a notice to

that effect in the place of employment at the place specified by the Inspector-cum-Facilitator in this behalf.

Explanation:- For the purpose of the continuous period of not less than six days specified in the first proviso to this sub-rule, any day on which an employee is required to attend for work but is given only an allowance for attendance and is not provided with work, a day on which an employee is laid off on payment of compensation under ***the Industrial Relations Code, 2020 (35 of 2020)***, and any leave or holiday, with or without pay, granted by the employer to an employee in the period of six days immediately preceding the rest day, shall be deemed to be days on which the employee has worked.

- (2) Any such employee shall not be required or allowed to work on the rest day unless he has or will have a substitute rest day for a whole day on one of the five days immediately before or after the rest day;

Provided that no substitution shall be made which will result in the employee working for more than ten days consecutively without a rest day for a whole day.

- (3) Where in accordance with the forgoing provisions of this rule, any employee works on a rest day has been given a substitute rest day on anyone of the five days before or after the rest day shall, for the purpose of calculating the weekly hours of work, be included in the week in which the substituted rest day occurs.

- (4) An employee shall be granted: -

(a) For rest day, wages calculated at the rate applicable to the next preceding day; and

(b) Where he works on the rest day and has been given a substitute rest day, then he shall be paid wages for the rest day on which he worked, at the overtime rate and wages for the substitute rest day at the rate applicable to the next preceding day:

Provided that where, -

- (i) the minimum rate of wages of the employee as notified under the Code has been worked out by dividing the minimum monthly rate of wages by twenty-six; or
- (ii) the actual daily rate of wages of the employee has been worked out by dividing the monthly rate of wages by twenty-six and such actual daily rate of wages of the employee, then, no wages for the rest day shall be payable; and
- (iii) the employee works on the rest day and has been given a substituted rest day, then, he shall be paid, only for the rest day on which he worked, an amount equal to the wages payable to him at the overtime rate;

and, if any, dispute arises whether the daily rate of wages has been worked out in accordance with the provisions of this proviso, the Labour Commissioner or the Officer having the specific jurisdiction may, on application made to him in this behalf, decide the same, after giving an opportunity to the parties concerned to make written representations:

Provided further that in case of an employee governed by a piece rate system, the wages for the rest day, or the substituted rest day, as the case may be, shall be such as the State Government may, from time to time determine having regard to the minimum rate of wages fixed under the Code, in respect of the employment.

*Explanation:-*In this sub-rule 'next preceding day' means the last day on which the employee has worked, which precedes the rest day or the substituted rest day, as the case may be; and where the substituted rest day falls on a day immediately after the rest day, the next preceding day means the last day on which the employee has worked, which precedes the rest day.

- (5) The provisions of this rule shall not operate to the prejudice of more favorable terms, if any, to which an employee may be, entitled under any law or under the terms of any award, agreement or contract of service, and in such a case, the employee shall be entitled only to more favorable terms aforesaid.

*Explanation:-*For the purpose of this rule, 'week' shall mean a period of seven days at midnight on Saturday night.

8.Night shifts – Where an employee in an employment works on a shift which extends beyond midnight then:

- (a) A rest day for the whole day for the purpose of rule 7 shall, in this case mean a period of twenty-four consecutive hours beginning from the time when his shift ends; and
- (b) The following day in such a case shall be deemed to be the period of twenty-four hours beginning from the time when such shift ends, and the hours after midnight during which such employee was engaged in work shall be counted towards the previous day.

9.The extent and conditions for the purposes of sub-section (2) of section 13 – In case of employees-

- (a) Engaged in an emergency which could not have been foreseen or prevented;
- (b) Engaged in work of the nature of preparatory or complementary work which must necessarily be carried on outside the limits laid down for the general working in the employment concerned;
- (c) Whose employment is essentially intermittent;
- (d) Engaged in any work which for technical reasons has to be completed before the duty is over; and
- (e) Engaged in a work which could not be carried on except at times dependent on the irregular action of natural forces;

the provisions of rules 6,7 and 8 shall apply subject to the condition that –

- (i) the spread over of the hours of work of the employee shall not exceed 16 hours in any day; and
- (ii) the actual hours of work excluding the intervals of rest and the periods of inaction during which the employee may be on duty but is not called upon to display either physical activity or sustained attendance shall not exceed 9 hours in any day.

10.Longer wage period – The longer wage period for the purpose of minimum rate of wages under section 14 shall be by the month.

CHAPTER III PAYMENT OF WAGES

11. **Recovery under sub-section (4) of section 18** – Where the total deductions authorized under sub-section (2) of section 18 exceed fifty percent of the wages of an employee, the excess shall be carried forward and recovered from the wages of succeeding wage period or wage periods, as the case may be, in such installments so that the recovery in any month shall not exceed the fifty percent of the wages of the employee in that month.
12. **The authority under sub-section (1) of section 19** – *The Assistant Labour Commissioner* having jurisdiction over the place of work of the employee concerned, **or such officer as may be designated by the Labour Commissioner**, shall be the authority for the purposes of subsection (1) of section 19.
13. **The manner of exhibiting the notice under sub-section (2) of section 19** – A notice referred in sub-section (2) of section 19 shall be displayed **in physical form or electronically in Hindi, English and local language** at the conspicuous places in the premises of the work place in which the employment is carried on, so that every concerned employee would easily be able to read the contents of the notice and a copy of the notice shall be sent to the Inspector-cum-Facilitator having jurisdiction.
14. **The procedure under sub-section (3) of section 19** – The employer shall give an intimation **electronically or** in writing specifying therein the detailed particulars for obtaining the approval of the imposition of fine before **the Assistant Labour Commissioner** referred to in rule 12 who shall, before granting or refusing the approval give opportunity of being heard to the employee and the employer concerned. The matter shall be disposed of within 30 days from the date of receiving such intimation failing which it shall be deemed to be approved.
15. **Intimation of deduction** –
- (1) Where an employer makes any deduction in pursuance of the proviso to sub-section (2) of section 20, he shall make intimation **electronically or by registered post** of such deduction to the Inspector-cum-Facilitator having jurisdiction within 10 days from the date of such deduction explaining therein the reason of such deduction.
- (2) The Inspector-cum-Facilitator shall, after receiving intimation order under sub-rule (1), examine such intimation and if he finds the explanation given therein is in contravention of any provision of the Code or the rules made thereunder, he shall initiate appropriate action under the Code against the employer within 30 days from the receipt of such intimation.
16. **Procedure for deduction under sub-section (2) of section 21** – Any employer desiring to make deduction in pursuance of the proviso to sub-section (1) of section 21 from the wages of an employee shall-
- (i) explain to the employee personally and also in writing the damage or loss of goods expressly entrusted to the employee for custody or for loss of money for which he is required to account and how such damages or loss is directly attributable to the neglect or default of the employee; and,
- (ii) thereafter, give the employee an opportunity to offer any explanation and deduction for any damages or loss, if made, shall be intimated to the employee within fifteen days from the date of such deduction.

17. Conditions requiring recovery of advance under section 23 – The recovery, of-

- (i) advances of money given to an employee after the employment begins under clause (b) of section 23; or
- (ii) advances of wages to an employee not already earned under clause (c) of section 23, shall be made by the employer from the wages of the concerned employee in installments determined by the employer, so as any of all installments in a wage period shall not exceed fifty percent of the wages of the employee **subject to the ceiling specified in rule 11** in that wage period and the particulars of such recovery shall be recorded in the register maintained in **Form-I**.

18. Deduction under section 24 – Deductions for recovery of loans granted for house building or the other purposes approved by the State Government and the interest due in respect thereof shall be, subject to any direction made or circular issued by the State Government from time to time regulating the extent to which such loans may be granted and the rate of interest shall be payable thereon.**CHAPTER IV PAYMENT OF BONUS****19. Calculation of set on or set off for the sixth accounting year** – For the sixth accounting year, set on or set off, as the case maybe, shall be made under clause (i) of sub-section (7) of section 26, in the manner illustrated in **Schedule A**, taking into account the excess or deficiency, if any, as the case maybe, of the allocable surplus set on or set off in respect of the fifth and sixth accounting years.**20. Calculation of set on or set off for the seventh accounting year** – For the seventh accounting year, set on or set off, as the case maybe, shall be made under clause (ii) of sub-section (7) of section 26, in the manner illustrated in **Schedule A**, taking into account the excess or deficiency, if any, as the case maybe, of the allocable surplus set on or set off in respect of the fifth, sixth and seventh accounting years.**21. Computation of gross profits under clause (a) of section 32** – The gross profits derived by an employer from an establishment in respect of the accounting year shall be in the case of banking company, be calculated in the manner specified in **Schedule B**.**22. Computation of gross profits under clause (b) of section 32** – The gross profits derived by an employer from an establishment in respect of the accounting year in a case other than banking company, be calculated in the manner specified in **Schedule C**.**23. Deduction of further sums under clause (c) of section 34** – The further sums as are specified in respect of the employer in **Schedule D** shall be deducted from the gross profit as prior charges under clause (c) of section 34.**24. Manner of carrying forward under sub-section (1) of section 36** – Where for any accounting year, the allocable surplus exceeds the amount of maximum bonus payable to the employees in the establishment under section 26, then, the excess shall, subject to a limit of twenty percent, of the total salary or wage of the employees employed in the establishment in that accounting year, be carried forward for being set on in the succeeding accounting year and so on up to and inclusive of the fourth accounting year to be utilized for the purpose of payment of bonus in such manner as illustrated in **Schedule A**.

25. **Manner of carrying forward under sub-section (2) of section 36** – Where for any accounting year, there is no available surplus or the allocable surplus in respect of that year falls short of the amount of maximum bonus payable to the employees in the establishment under section 26, and there is no amount or sufficient amount carried forward and set on under rule 24 which could be utilized for the purpose of payment of the maximum bonus, then, such minimum amount or the deficiency, as the case maybe, shall be carried forward for being set off in the succeeding accounting year and so on up to and inclusive of the fourth accounting year in such manner as illustrated in Schedule A.

CHAPTER V STATE ADVISORY BOARD

A.Procedure of State Advisory Board under sub-section (10) of section 42.

26.Constitution of the Board –

- (1) The Board shall constitute of the persons to be nominated by the State Government representing employers and employees as specified in clause (a) and (b) of sub-section (6) of section 42 and the independent persons of that sub-section as specified in clause (c).
- (2) The State Advisory Board constituted by the State Government under sub-section (4) of section 42 shall consist of :-
 - (i) ***ten or more persons representing the employers as referred to in clause (a) of subsection (6);***
 - (ii) ***ten or more persons representing the employees referred to in clause (b) of that subsection shall be equal in number to that of the employers' representatives;***
- (3) The independent persons specified in clause (c) of sub-section (6) of section 42 to be nominated by the State Government shall consist of the following, namely:
 - (i) ***the Chairperson;***
 - (ii) ***one Member of Parliament;***
 - (iii) ***two or more members, each of whom, shall be a professional in the field of wages and labour related issues;***
 - (iv) ***one member who is or has been a presiding officer of an Industrial Tribunal constituted by the State Government under section 44 of the Industrial Relations Code, 2020 (35 of 2020)***
- (4) The State Government shall, while nominating the members of the Board, take into account that the independent members under the sub-rule (3) shall not exceed one third of the total members of the Board and one third of the members of the Board shall be women.

27. **Additional functions of the Board** – In addition to the functions specified in sub-section (3) of section 42, the Board on reference by the State Government advise the Government on the issue relating to the fixation of minimum wages in respect of :-

- (i) working journalists as defined in ***clause (zzm) of section 2 of the Occupational Safety, Health and Working Conditions Code, 2020 (37 of 2020);*** and
- (ii) sales promotion employees as defined in ***clause (zze) of section 2 of the Occupational Safety, Health and Working Conditions Code, 2020 (37 of 2020).***

28. **Meeting of the Board** – The Chairperson may, subject to the provisions of rule 30, call a meeting of the Board, at any time he thinks fit:

Provided that on requisition in writing from not less than one-half of the members, the Chairperson shall call a meeting within thirty days from the date of the receipt of such requisition.

- 29. Notice of meetings** – The Chairperson shall fix the date, time and place of every meeting and a notice in writing containing the aforesaid particulars along with a list of business to be conducted at the meeting shall be sent to each member by registered post and electronically atleast fifteen days before the date fixed for such meeting:

Provided that in the case of an emergent meeting, notice of seven days only may be given to every member.

- 30. Functions of Chairperson** – The Chairperson shall:- (i) preside at the meetings of the Board: provided that in the absence of the Chairperson at any meeting, the members shall elect from amongst themselves by a majority of votes, a member who shall preside at such meeting;
- (ii) decide agenda of each meeting of the Board;
- (iii) conduct the voting and count or cause to be counted the secret voting in the meeting wherein the meeting of the Board, if any, issue has to be decided by voting.

- 31. Quorum** – No business shall be transacted at any meeting unless at least one-third of the members and at least one representative member each of both the employers and an employee are present:

Provided that, if at any meeting less than one-third of the members are present, the Chairperson may adjourn the meeting to a date not later than seven days from the date of the original meeting and it shall there upon be lawful to dispose of the business at such adjourned meeting irrespective of the number of members present:

Provided further that the date, time and place of such adjourned meeting shall be intimated to all the members electronically or by a registered post.

- 32. Disposal of business of the Board** – All business of the Board shall be considered at a meeting of the Board, and shall be decided by a majority of the votes of members present and voting in the event of an equality of votes, the Chairperson shall have a casting vote:

Provided that the Chairperson may, if he thinks fit, direct that any matter shall be decided by the circulation of necessary papers and by securing written opinion of the members:

Provided further that no decision on any matter under the preceding proviso shall be taken, unless supported by not less than two-thirds majority of the members.

- 33. Method of voting** – Voting in the Board shall ordinarily be by show of hands but if any member asks for voting by ballot, or if the Chairperson so decides, the voting shall be by secret ballot and shall be held in such manner as the Chairperson may decide.

34. Proceedings of the meetings –

- (1) The proceedings of each meeting of the Board showing inter alia the names of the member present thereat shall be forwarded to each member and to the State Government as soon after the meeting as possible, and in any case, not less than seven days before the next meeting.

- (2) The proceedings of each meeting of the Board shall be confirmed either without any modification or with such modification, if any, as may be considered necessary at the next meeting.

35. Summoning of witnesses and production of documents –

- (1) The Chairperson may summon any person to appear as a witness if required in the course of the discharge of his duty and require any person to produce any document.
- (2) Every person who is summoned and appears as a witness before the Board shall be entitled to an allowance for expenses by him in accordance with the scale for the time being in force for payment of such allowance to witnesses appearing before a civil court.

36. Appointment of the committees – The State Government may constitute as many committees under clause (a) of sub-section (1) of section 8 as it considers necessary for the purposes specified in that clause.

B. Terms of office of members of the Board under sub-section (11) of section 42

37. Term of office of members of the State Advisory Board and each Committees and Sub-Committees constituted by the State Advisory Board:

- (1) The term of office of the Chairperson or a member, as the case may be, shall be normally two years commencing from the date of his appointment or nomination, as the case may be:

Provided that such Chairperson or a member shall, notwithstanding the expiry of the said period of two years, continue to hold office until his successor is appointed or nominated, as the case may be.

- (2) An independent member of the Board nominated to fill a casual vacancy shall hold office for the remaining period of the term of office of the member in whose place he is nominated.
- (3) The official members of the Board shall hold office till they are replaced by respective other official members.
- (4) *Notwithstanding anything contained in sub-rules (1), (2), and (3), the members of the Board shall hold office during the pleasure of the State Government.*

38. Travelling allowance – Every member of the Board shall be entitled to draw travelling allowance for any journey performed by him in connection with his duties at the rates fixed by the State Government.

39. Officers and Staff – The Labour Commissioner, Nagaland or Officer in charge of Wages shall be the Member Secretary of the Board and the office of the Labour Commissioner shall provide secretariat assistance to the Board.

40. Eligibility for re-nomination of the members of the Board – An outgoing member shall be eligible for re-nomination for the membership of the Board for not more than total two terms.

41. Resignation of the Chairperson and other members of the Board –

- (1) A member of the Board, other than the Chairperson, may, by giving notice in writing to the Chairperson, resign his membership and the Chairperson may resign by a letter addressed to the State Government.
- (2) A resignation shall take effect from the date of communication of its acceptance or on the expiry of 30 days from the date of letter of resignation, whichever is earlier.
- (3) When a vacancy occurs or is likely to occur in the membership of the Board, the Chairperson shall submit a report to the State Government immediately and the State Government shall, then, take steps to fill the vacancy in accordance with the provisions of the Code

42. Cessation of membership – If a member of the Board fails to attend three consecutive meetings, without prior intimation to the Chairperson, he shall, cease to be a member thereof ***by default, without any notice or order being issued in this regard.*****43. Disqualification –**

- (1) A person shall be disqualified for being nominated as, and for being a member of the Board-
 - (i) if he is declared to be of unsound mind by a competent court; or
 - (ii) if he is an un-discharged insolvent; or
 - (iii) if before or after the commencement of the Code, he has been convicted of an offence involving moral turpitude.
- (2) If any question arises whether a disqualification has been incurred under sub-rule (1), the decision of the State Government thereon shall be final.

**CHAPTER VI
PAYMENT OF DUES,
CLAIMS, ETC.****44. Payment under clause (a) of sub-section (1) of section 44 –**

(1)(a) ***Every employee shall make a declaration in Form-II, nominating a person conferring the right to receive the amount that may stand in his credit at the event of his death before that amount standing to his credit has become payable or where the amount has become payable, before payment has been made.***

(b) ***If the employee has a family at the time of making nomination, the nomination shall be in favour of the spouse or the spouse in preference followed by one or more members of his family;***

Provided that nomination made by an employee having a family in favour of a person other than member of his family shall be invalid;

Provided further that a fresh nomination towards his spouse shall be made by the employee on his marriage and any nomination made before such marriage shall be deemed to be invalid.

(c) ***Where the nomination is wholly or partly in favour of a minor, the employee may appoint a major person of his family, to be the guardian of the minor nominee or where there is no major person in the family, he may at his discretion, appoint any other person to be a guardian of the minor nominee.***

(2)Where any amount payable to an employee under the Code is due after his death or on account of his whereabouts not being known, and the amount could not be paid to the nominee of the employee until the expiry of three months from the date the amount had become payable, then, such amount shall be deposited by the employer with the Assistant Labour Commissioner having jurisdiction of the employee's last workplace, or such officer as may be designated by the Labour Commissioner, who shall disburse the amount to the person nominated by the employee after ascertaining his identity within two months of the date on which the amount was so deposited with him.

45. Deposit of the undisbursed dues under clause (b) of sub-section (1) of section 44 –

- (1) Where any amount payable to an employee under this Code remains undisbursed because either no nomination has been made by such employee or for any other reasons, such amounts could not be paid to the nominee of employee until the expiry of six months from the date the amount had become payable, all such amounts shall be deposited by the employer with ***the Assistant Labour Commissioner*** having jurisdiction, ***or such officer as may be designated by the Labour Commissioner***, before the expiry of the fifteenth day after the last day of the said period of six months.
- (2) The amount referred to in sub-rule (1) shall be deposited by the employer with the Assistant Labour Commissioner having jurisdiction through bank transfer or through a crossed demand draft obtained from any scheduled bank in India drawn in favour of the Assistant Labour Commissioner having jurisdiction or such officer as may be designated by the Labour Commissioner.

46. Manner of dealing with the undisbursed dues under clause (b) of sub-section (1) of section 44 –

- (1) The amount referred to in sub-rule (1) of rule 45 (hereinafter in this rule referred to as the amount) deposited with the Assistant Labour Commissioner having jurisdiction or the designated officer shall remain with him and be invested in the State Government Securities or deposited as a fixed deposit in a scheduled bank.
- (2) The Assistant Labour Commissioner having jurisdiction or the designated officer will exhibit, as soon as may be possible, a notice containing such particulars regarding the amount as he considers sufficient for information at least for fifteen days on the notice board and also publish such notice in any two newspapers being circulating in the language commonly understood in the area in which undisbursed wages were earned.
- (3) Subject to the provision of sub-rule (4), the Assistant Labour Commissioner having jurisdiction or the designated officer shall release the amount to the nominee or to that person who has claimed such amount, as the case may be, in whose favour the Assistant Labour Commissioner having jurisdiction or the designated officer has decided, after giving the opportunity of being heard, the amount to be paid.
- (4) If the undisbursed amount remains unclaimed for a period of seven years, the same shall be dealt with in the manner as directed by the State Government from time to time in this behalf.

CHAPTER VII FORMS, REGISTERS AND WAGE SLIP**47. The form of a single application –**

- (1) A single application may be filed under sub-section (5) of section 45 in **Form-III** *manually or electronically* along with documents specified in such Form.
- (2) On receipt of an application under sub section (4) of section 45, the Authority shall serve upon the employer electronically or by registered post a notice in **Form-IV** to appear before him on a date specified in the notice with all relevant documents and witnesses, if any and shall inform the applicant of the date so specified.
- (3) If the employer or his representative fail to appear on the specified date, the Authority may hear and determine the application ex-parte.
- (4) If the applicant or his representative fail to appear on the specified date without any reasonable cause shown in advance, the Authority may dismiss the application.

48. Appeal –

- (1) Any person aggrieved by an order passed by the authority under sub-section (2) of section 45 may prefer an appeal under sub-section (1) of section 49 in **Form-V**, along with documents mentioned by the appellant in such Form, to the appellate authority having jurisdiction.
- (2) Where an appeal under sub section (1) of section 49 is entertained, the Appellate Authority shall serve upon the respondent electronically or by registered post a notice in **Form-VI** to appear before him on the date specified in the notice and shall inform the Appellant of the date specified.
- (3) The Appellate Authority shall after hearing the appellant and the respondent, by order decide the appeal.

49. Form of register, etc –

- (1) Every employer of an establishment to which the Code applies shall maintain registers under sub-section (1) of section 50 in **Form-I** and **Form-VII**, electronically or otherwise.
- (2) All fines and all realizations thereof referred to in sub-section (8) of section 19 shall be recorded in a register to be kept by the employer in Form-I appended to these rules, electronically or otherwise and the authority referred to in said sub-section (8) shall be the **Assistant Labour Commissioner** having jurisdiction *or the officer designated by the Labour Commissioner*.
- (3) All deductions and all realizations referred to in sub-section (3) of section 21 shall be recorded in a register to be kept by the employer in Form-I appended to these rules, electronically or otherwise.

50. Wage slip – Every employer shall issue wage slips, electronically or otherwise to the employees in **Form-VIII** under sub-section (3) of section 50 on or before payment of Wages.

51.Manner of holding enquiry under sub-section (1) of section 53 –

- (1) When a complaint is filed before the Officer appointed under sub-section (1) of section 53 (hereinafter in this rule referred to as the Officer) in respect of the offences referred to in said sub-section either by an Officer authorized for such purpose by the State Government or by an employee aggrieved or a registered trade union registered under the Industrial Relations Code, 2020 (35 of 2020) or an Inspector-cum-Facilitator, the Officer, after considering such evidences as produced before him by the complainant, is of the opinion that an offence has been committed, shall issue summons to the offender on the address specified in the complaint fixing a date for his appearance.
- (2) If the offender to whom the summons has been issued under sub-rule (1) appears or is produced before the Officer, he shall explain the offender the offences complained against him and if the offender pleads guilty, the Officer shall impose penalty on him in accordance with the provisions of the Code and when the offender does not plead guilty, the Officer shall take evidence of the witnesses produced by the complainant on oath and provide opportunity of cross-examination of the witnesses so produced. The Officer shall record the statement of the witnesses on oath and in cross-examination in writing and take the documentary evidence on record.
- (3) The Officer shall, after the complainant's evidence is complete, provide opportunity of defense to the accused person and the witnesses produced by the accused shall be cross-examination after their statements on oath by the complainant and documentary evidence in defense shall be taken on record by the Officer.
- (4) The Officer shall after hearing the parties and considering the evidence, both oral and documentary, decide the complaint in accordance with the provisions of the Code.

52.The manner of composition of offence under sub-section (1) of section 56 –

- (1) An accused person desirous of making composition of offence under sub-section (1) of section 56 may make an application in **Form-IX** electronically or otherwise to the Gazetted Officer notified under said sub-section (1) of section 56.
- (2) The Gazetted Officer referred to in sub-rule (1), shall on receipt of such application, satisfy himself as to whether the offence is compoundable or not under the Code and if the offence is compoundable and the accused person agrees for the composition, compromise the offence for a sum of fifty percent of the maximum fine provided for such offence under the Code, to be paid by the accused within the time specified in the order of composition issued by such officer.
- (3) Where the offence has been compromised under sub-rule (2) after the institution of the prosecution, then, the officer shall send a copy of such order made by him for intimation to the Officer referred to in sub-section (1) of section 53 for needful action under sub-section (6) of section 56.

CHAPTER VIII MISCELLANEOUS**53.Timely payment of wages –**

Where the employees are employed in an establishment through contractor, then, the company or firm or association or any other person who is the proprietor of the establishment shall pay to the contractor the amount payable to him or it, as the case may be, before the date of payment of

wages so that payment of wages to the employees shall be made positively in accordance with the provisions of section 17.

Explanation:- For the purpose of this rule, the expression “firm” shall have the meaning as assigned to it in the Indian Partnership Act, 1932 (9 of 1932).

54. Technical Committee for working Journalist – The State Government, may, for the purpose of fixing minimum wages under the code for the working journalists defined in clause (zzm) of section 2 of the Occupational Safety, Health and Working Conditions Code, 2020 (37 of 2020) appoint a technical advisory committee under clause (a) of sub-section (1) of section 8 to recommend the State Government in respect of such fixation.

55. Responsibility for payment of minimum bonus –

Where in an establishment, the employees are employed through contractor and the contractor fails to pay minimum bonus to them under section 26, then the company or firm or association or other person as referred to in the proviso to section 43 shall, on the written information of such failure, given by the employees or any registered trade union or unions of which the employees are members and on confirming such failure, pay such minimum bonus to the employees.

56. Annual Return.- The return under these rules shall be filed electronically by every employer of an establishment to which the Code applies in the relevant columns of the Form specified for such purpose in the rules made under the Occupational, Safety Health and Working Conditions Code, 2020 (37 of 2020). A copy of such return shall also be forwarded electronically to the Labour Commissioner of Nagaland.

57. Repeal and Savings –

The Nagaland Minimum Wages Rules, 1980, The Nagaland Payment of Wages Rules, 1980, are hereby repealed:

Provided that, the said repeal shall not affect:-

- (i) the previous operation of the said rules or anything duly done or suffered thereunder, or
- (ii) affect any right, liability or obligation acquired, accrued or incurred under the said rules.

58. Adoption of procedure prescribed by the Central Government–

Notwithstanding anything contained in these Rules, where the Central Government has been empowered to prescribe any procedure under the Code, the State Government shall adopt the same procedure as prescribed by the Central Government.

FORM-1

[See rule-17 and rule-49 (1), (2) and (3)]

Register of Wages, Overtime, Fine, Deduction for damage and Loss

Name of the Establishment:
Name of the Owner:

Name of the Employer:
PAN/TAN of the Employer:

Labour Identification Number (LIN):

Sl.No. in Employee Register	Name of the employee	Designation/ Department	Duration of Payment of Wages (monthly/fort-nightly/weekly/daily/piece rated	Wage Period from – to	Total N no. of days worked during the period	Total overtime (hours worked or production in case of piece Work)	Rates of wages		
							Basic	DA	Allowance
1	2	3	4	5	6	7	8	9	10

Overtime Earning	Nature of acts and omissions for which fine imposed with date	Amount of fine imposed	Damage or loss caused to the employer by neglect or default of the employee	Amount of deduction from wages	Total amount of wages paid	Date of payment	Attendance	
							Date	signature
11	12	13	14	15	16	17	18	19

FORM-II
(See rule 44)

NOMINATION FORM

1. Name of person making nomination: (In block letters):

2. Father's/Spouse's Name:

3. Date of Birth:

4. Sex:

5. Marital Status:

6. Address: Permanent:

Temporary:

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

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

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

Signature or the thumb impression of the employee

CERTIFICATE BY EMPLOYER

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

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

Date:

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

FORM-III
[See rule 47 (1)]

**[SINGLE APPLICATION UNDER SUB-SECTION (5) OF SECTION 45] BEFORE THE
AUTHORITY APPOINTED UNDER SUB-SECTION (1) OF SECTION 45 OF THE CODE ON
WAGES, 2019 (29 OF 2019)]**

FOR.....

AREA.....

Application No.....of 20.....
Between ABC and (State the number) Other.....Applicant
(Through employees concerned or registered trade union or Inspector-cum-Facilitator)
Address.....
And
XYZ.....
Address.....

The application states as follows:

- (1) The applicant(s) whose name(s) appear in the attached schedule was/were/has/have been employed from to as (category) in (establishment) Shri/M/s..... engaged in (nature of work) which is/are covered by the Code on Wages, 2019
- (2) The opponent(s) is/are the employer(s) within the meaning of section 2(1) of the Code on wages, 2019.
- (3) (a)The applicant(s) has/have been paid wages at less than the minimum rates of wages fixed for their category (categories) of employment(s) under the Code by Rs..... per day for the period(s) from to
(b)The applicant(s) has/have been paid wages at Rs..... per day for the weekly days of rest from to
(c)The applicant(s) has/have not been paid wages at overtime rate(s) for the period from.....to.....
(d)The applicant(s) has/have not been paid wages for the period fromto.....
Deductions have been made which are in contravention of the Code, from the wage(s) from the period from..... to
(f)The applicant(s) has/have been paid minimum bonus for the accounting year (4)The applicant(s) estimate(s) the value of relief sought by him/them on each amount as under:
(a) Rs.....
(b) Rs.....
(c) Rs.....
Total Rs.....
- (5) The applicant(s) therefore pray(s) that a direction may be issued under section 45(2) of the Code on Wages, 2019 for –
(a) Payment of the difference between the wages payable under the Code and the wages actually paid.
(b) Payment of remuneration for the days of rest
(c) Payment of wages at the overtime rates
(d) Compensation amounting to Rs.....
- (6) The applicant(s) do hereby solemnly declare(s) that the facts stated in this application are true to the best of his/their knowledge, belief and information.

Dated.....

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

Facilitator.

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

FORM-IV
[See Rule 47 (2)]

NOTICE

To

_____ (Name)

_____ (Address)

Whereas, Shri/Smti _____ has made an application under Rule 47 (1) of the Nagaland Code on Wages Rules, 2026, you are hereby summoned to appear before me in person or by a duly authorized agent, or who is able to answer the material question relating to the application on the _____ day of 20____ at time _____ o'clock in the _____ to answer the claim and as, the day fixed for the appearance is appointed for the final disposal of the application.

You must be prepared to produce on that day all the witnesses upon whose evidence and all the documents upon which you intend to rely in support of your defense. Take notice that, in default of your appearance on the day mentioned the application will be heard and determined in your absence. And you may if you so desire file atleast 3 (three) days before the date of hearing a written statement to the Application along with documents referred to in the written statement accompanied by the list thereof and also supply copies thereof to the applicants and obtain receipt and file it along with the written statement.

SEAL

FORM V
[See rule 48 (1)]

Appeal under section 49 (1) of the Code on Wages, 2019
Before the Appellate Authority under the Code on Wages, 2019 A.B.C.

Address.....APPELLANT

Vs.

C.D.E.

Address.....RESPONDENT

DETAILS OF APPEAL:

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

The authority who has passed the impugned order:

Amount awarded:

Compensation awarded, if any:

2. Facts of the case:

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

3. Grounds for appeal:

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

5. Reliefs sought: in view of the facts mentioned above the appellant prays for the following relief(s) - [specify below the relief(s) sought]

6. List of enclosures:- 1.

2.

3.

4.

Date:

Place:

Signature of the appellant.

For office use

Date of filing or

Date of receipt by post Registration No.

Authorized Signatory

FORM-VI
[See Rule 48(2)]

NOTICE

Notice for appearance before the Appellate Authority.

From,

The Appellate Authority

Under Code on Wages, 2019

To,

1. _____ (Employer)

_____ (Address)

2. _____ (Applicant)

_____ (Address)

Whereas, Shri/Smti _____ an employee/worker under you/a person authorized by Shri _____ a workmen under you/the Legal Representatives of _____ who was a workmen under you has filed an application under Rule 48 of the Nagaland Code on Wages Rules, 2022, alleging that (a copy of the said application is enclosed). Now, therefore you are hereby called upon to appear before me at (place) _____ either personally or through a person duly authorized in this behalf for the purpose of answering all the material questions regarding to appeal on the _____ day of _____ 20 _____ at _____ o'clock in the forenoon/afternoon in support/to answer the allegation.

As the day fixed for your appearance is appointed for final disposal of the Application, you must be prepared to produce on that day document/evidence upon which you intend to rely in support of your allegations/defense.

SEAL FORM VII

[See rule 49(1)]

EMPLOYEE REGISTER

Name of the Establishment:

Name of the Owner:

Labour Identification Number (LIN):

Name of the Employer:

PAN/TAN of the Employer:

Sl. No.	Employee Code	Name	Surname	Gender	Father's/ Spouse Name	Date of Birth	Nationality	Education Level	Date of Joining	Designation	Category(HS/S/ SS/US)	Type of Employment
1	2	3	4	5	6	7	8	9	10	11	12	13

Mobile No.	UAN	PAN	ESIC IP NO.	AADHAAR	Bank A/C No.	Bank	Branch (IFSC)	Present Address	Permanent Address
14	15	16	17	18	19	20	21	22	23

Service Book No.	Date of Exit	Reason for exit	Mark of Identification	Photo	Specimen Signature/ Thumb Impression	Remarks
24	25	26	27	28	29	30

(Highly Skilled/Skilled/ Semi Skilled/ Unskilled)

FORM-VIII

[See rule 50]

WAGE SLIP

Date of issue:

Name of the Establishment

Address.....Period.....

1. Name of the employee:

2. Father's/ Spouse name:

3. Designation:

4. UAN:

5. Bank Account No.:

6. Wage Period :

7. Rate of wages payable : (a) Basic (b) D.A.

(c) Other allowances

8. Total attendance/unit of work done:

9. Overtime wages:

10.

Gross wages payable :

11. Total deductions ;

(a) PF

(b) ESI

(c) Others

12. Net wages paid:

Signature of Employer/Pay-In-Charge

FROM-IX

[See rule-52 (1)]

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

1. Name of applicant

.....

2. Father's/Spouse name

3.Address of the applicant

4. Particulars of the offence

.....

.....

5. Section of the Code under which the offence is committed

6.Maximum fine provided for the offence under the Code

7. Whether prosecution against the applicant is pending or not.....

8. Whether the offence is first offence or the applicant had committed any other offence prior to the offence. If yes, then, full details of the prior offence

.....

9. Any other information which the applicant desires to provide

.....

.....

Dated:

Applicant**(Name and Signature)**

SCHEDULE A [See rules 19, 20, 24 and 25]

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

Year	Amount equal to sixty per cent. or sixty-seven per cent., as the case may be, of available surplus allocable as bonus	Amount payable as bonus	Set on or Set off of the year carried forward	Total set on or set off carried forward	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Of (year)
1.	1,04,167	1,04,167**	Nil	Nil	
2.	6,35,000	2,50,000*	Set on 2,50,000*	Set on 2,50,000*	(2)
3.	2,20,000	2,50,000* (inclusive of 30,000 from year-2)	Nil	Set on 2,20,000	(2)
4.	3,75,000	2,50,000*	Set on 1,25,000	Set on 2,20,000 1,25,000	(2) (4)
5.	1,40,000	2,50,000* (inclusive of 1,10,000 from year-2)	Nil	Set on 1,10,000 1,25,000	(2) (4)
6.	3,10,000	2,50,000*	Set on 60,000	Set on Nil + 1,25,000 60,000	(2) (4) (6)
7.	1,00,000	2,50,000* (inclusive of 1,25,000 from year-4 and 25,000 from year 6)	Nil	Set on 35,000	(6)
8.	Nil	1,04,167**(inclusive of 35,000 from year6)	Set off	Set off	

9.	10,000	1,04,167**	Set off 94,167	Set off 69,167 94,167	(8) (9)
10.	2,15,000	1,04,167** (after setting off 69,167 from year-8 and 41,666 from year-9)	Nil	Set off 52,501	(9)

Notes:- *

Maximum.

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

** Minimum

SCHEDULE B
COMPUTATION OF GROSS PROFITS
[See rule 21]

Accounting year ending

Item No.	Particulars	Amount of sub Items	Amount of main Items	Remarks
		Rs.	Rs.	
*1.	Net Profit as shown in the Profit and Loss Account after making usual and necessary provisions.			
2.	Add back provision for: (a) Bonus to employees (b) Depreciation (c) Development Rebate Reserve (d) Any other reserves Total of Item No.2.....	Rs.....		See foot-note (1) See foot-note (1)

3.	Add back also: (a) Bonus paid to employees in respect of previous accounting years. (b) The amount debited in respect of gratuity paid or payable to employees in excess of the aggregate of – (i) the amount, if any, paid to, or provided for payment to, an approved gratuity fund; and (ii) the amount actually paid to employees on their retirement or on termination of their employment for any reason. (c) Donations in excess of the amount admissible for income-tax. (d) Capital expenditure (other than capital expenditure on scientific research which is allowed as a deduction under any law for the time being in force relating to direct taxes) and capital losses (other than losses on sale of capital assets on which depreciation has been allowed for income tax). (e) Any amount certified by the Reserve Bank of India in terms of sub-section (2) of section 34A of the Banking Regulation Act, 1949 (10 of 1949). (f) Losses of, or expenditure relating to, any business situated outside India. Total of Item No.3.....			See foot-note (1) See foot-note (1)
----	---	--	--	---

4.	Add also income, profits or gains (if any) credited directly to published or disclosed reserves, other than- (i) capital receipts and capital profits (including profits on the sale of capital assets on such depreciation has not been allowed for income-tax); (ii) profits of, and receipts relating to, any business situated outside India; (iii) income of foreign banking companies from investment outside India. Net total of Item No.4.....	Rs.....		
----	---	---------	--	--

5.	Total of Item Nos.1, 2, 3 and 4...	Rs.....		
6.	Deduct : (a) Capital receipts and capital profits (other than profits on the sale of assets on which depreciation has been allowed for income-tax). (b) Profits of, and receipts relating to any business situated outside India. (c) Income of foreign banking companies from investments outside India . (d) Expenditure or losses (if any) debited directly to			See foot-note (2) See foot-note (2) See foot-note (2)

	published or disclosed reserves, other than – (i) capital expenditure and capital losses (other than losses on sale of capital assets on which depreciation has not been allowed for income-tax); (ii) losses of any business situated outside India. (e) In the case of foreign banking companies proportionate administrative (overhead) expenses of head office allocable to Indian business. (f) Refund of any excess direct tax paid for previous accounting years and excess provision if any of previous accounting years, relating to bonus, depreciation or development rebate, if written back. (g) Cash subsidy, if any, given by the government or by anybody corporate established by any law for the time being in force or by any other agency through budgetary grants, whether given directly or through any agency for specified purposes and the proceeds of which are reserved for such purposes . Total of Item No. 6	Rs.....		See foot-note (3) See foot-note (2) See foot-note (2)
--	--	---------	--	---

7.	Gross profits for purposes of bonus (Item No. 5 minus Item No. 6)		Rs.....	
----	---	--	---------	--

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

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

Foot-notes:-

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

COMPUTATION OF GROSS PROFITS

[(See rule 22]

Accounting year ending.....

Item No.	Particulars	Amount. Of sub Items	Amount. Of main Items	Remarks
		Rs.	Rs.	
1.	Net profit as per profit and loss account			
2.	Add back provision for: (a) Bonus to employees (b) Depreciation. (c) Direct taxes, including the provision (if any), for previous accounting years (d) Development rebate / investment allowance / development allowance reserve. (e) Any other reserves Total of Item No.2.....	Rs.....		See foot-note (1) See foot-note (1)

3.	Add back also: (a) Bonus paid to employees in respect of previous accounting years. (aa) The amount debited in respect of gratuity paid or payable to employees in excess of the aggregate of- (i) the amount, if any, paid to, or provided for payment to, an approved gratuity fund; and (ii) the amount actually paid to employees on their retirement or on termination of their employment for any reason. (b) Donations in excess of the amount admissible for income-tax. (c) Any annuity due, or commuted value of any annuity paid, under the provisions of section 280D of the Income Tax Act during the accounting year. (d) Capital expenditure (other than capital expenditure on scientific research which is allowed as a deduction under any law for the time being in force relating to direct taxes) and capital losses (other than losses on sale of capital assets on which depreciation has been allowed for income tax or agricultural income tax.). (e) Losses of, or expenditure relating to, any business situated outside India. Total of Item No.3.....	Rs.....		See foot-note (1)
4.	Add also income, profits or gains (if any) credited directly to reserves, other than- (i) capital receipts and capital profits (including profits on the sale of capital assets on which depreciation has not been allowed for income-tax or agricultural income-tax); (ii) profits of, and receipts relating to, any business situated outside India; (iii) income of foreign concerns from investments outside India. Net total of Item No.4.....	Rs.....		
5.	Total of Item Nos. 1, 2, 3 and 4...	Rs.....		

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

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

Foot-notes:-

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

SCHEDULE D

[See rule 23]

<i>Item No.</i>	<i>Category of employer</i>	<i>Further sums to be deducted</i>
(1)	(2)	(3)
1.	Company, other than a banking company.	(i) The dividends payable on its preference share capital for the accounting year calculated at the actual rate at which such dividends are payable; (ii) 8.5 percent of its paid up equity share capital as at the commencement of the accounting year; (iii) 6 percent of its reserves shown in its balance sheet as at the commencement of the accounting year, including any profits carried forward from the previous accounting year; Provided that where the employer is a foreign company within the meaning of section 2 (42) of the Companies Act ,2013 (18 of 2013) , the total amount to be deducted under this item shall be 8.5 percent on the aggregate of the value of the net fixed assets and the current assets of the company in India after deducting the amount of its current liabilities (other than any amount shown as payable by the company to its Head Office whether towards any advance made by the Head Office or otherwise or any interest paid by the company to its Head Office) in India.
2.	Banking company	(i) The dividends payable on its preference share capital for the accounting year calculated at the rate at which such dividends are payable; (ii) 7.5 per cent of its paid up equity share capital as at the commencement of the accounting year; (iii) 5 per cent of its reserves shown in its balance sheet as at the commencement of the accounting year, including any profits carried forward from the previous accounting year; (iv) any sum which, in respect of the accounting year, is transferred by it- (a) to a reserve fund under sub-section (1) of section 17 of the Banking

Regulation Act, 1949 (10 of 1949); or

(b) to any reserves in India in pursuance of any direction or advice given by the Reserve Bank of India, whichever is higher:

Provided that where the banking company is a foreign company within the meaning of section 2 (42) of the Companies Act , 2013 (18 of 2013), the amount to be deducted under this item shall be the aggregate of-

(i) the dividends payable to its preference shareholders for the accounting year at the rate at which such dividends are payable on such amount as bears the same proportion to its total preference share capital as its total working funds in India bear to its total world working funds;

(ii) 7.5 per cent of such amount as bears the same proportion to its total paid up equity share capital as its total working funds in India bear to its total working funds.

(iii) 5 per cent of such amount as bears the same proportion to its total disclosed reserves as its total working funds in India bear to its total world working funds;

(iv) any sum which, in respect of the accounting year, is deposited by it with the Reserve Bank of India under sub-clause (ii) of clause (b) of sub-section

(2) of section 11 of the Banking Regulation Act, 1949 (10 of 1949) , not exceeding the amount required under the aforesaid provision to be so deposited.]

3.	Corporation	(i) 8.5 per cent of its paid up capital as at the commencement of the accounting year; (ii) 6 per cent of its reserves, if any, shown in its balance sheet as at the commencement of the accounting year, including any profits carried forward from the previous accounting year.
4.	Co-operative society	(i) 8.5 per cent of the capital invested by such society in its establishment as evidenced from its books of accounts at the commencement of the accounting year; (ii) such sums as has been carried forward in respect of the accounting year to a reserve fund under any law relating to co-operative societies for the time being in force.

5. Any other employer not falling under any of the aforesaid categories 8.5 per cent of the capital invested by him in his establishment as evidenced from his books of accounts at the commencement of the accounting year:

Provided that where such employer is a person to whom Chapter XXII-A of the income Tax Act applies, the annuity deposit payable by him under the provisions of that Chapter during the accounting year shall also be deducted:

Provided further that where such employer is a firm, an amount equal to 25 per cent of the gross profits derived by it from the establishment in respect of the accounting year after deducting depreciation in accordance with the provisions of clause (a) of section 6 by way of remuneration to all the partners taking part in the conduct of business of the establishment shall also be deducted, but where the partnership agreement, whether oral or written, provides for the payment of remuneration to any such partner, and –

- (i) the total remuneration payable to all such partners is less than the said 25 per cent the amount payable, subject to a maximum of forty-eight thousand rupees to each such partner; or
- (ii) the total remuneration payable to all such partners is higher than the said 25 per cent, such percentage, or a sum calculated at the rate of forty – eight thousand rupees to each such partner, whichever is less, shall be deducted under this proviso:

Undivided Family -

- (i) an amount equal to 25 per cent of the gross profits derived by such employer from the establishment in respect of the accounting year after deducting depreciation in accordance with the provisions of clause (a) of section 34; or
- (ii) forty-eight thousand rupees, whichever is less by way of remuneration to such employer, shall also be deducted.

Explanation : The expression "reserves" occurring in column (3) against Item Nos. 1(iii), 2(iii) and 3(ii) shall not include any amount set apart for the purpose of-

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

SCHEDULE- E

[See rule 4 (3)]

UNSKILLED WORKER	
Sl. No.	UNSKILLED
01	Beldar
02	Calfboy
03	Cattleman
04	Cleaner (motor shed, tractor, cattle, yard, M.T.)
05	Collecting loose fodder
06	Dairy coolie
07	Mazdoor (Arportculturist Compost, Dairy's Haystaking, Irrigation, Manure, Stacking, Milk-room, Rationroom, Store, Anti-Malaria, M.R)
08	Driver (Mule, Bullock, Camel, Donkey)
09	Dresser
10	Driver (Bullocks Mule)
11	Grazier
12	Dairyman
13	Store-Mazdoor
14	Carrier (Stone)
15	Breaker (using manual application)
16	Helper
17	Messenger (Office)
18	Mali
19	Syce
20	Tying and Carrying loose hay
21	Sweeper
22	Weighing and Carrying Bales
23	Weighman (Bales Pally)
24	Waterman
25	Stable man
26	Trolly man
27	Valve man
28	Watchman
29	White Washer
30	Wooderman
31	Wooderwoman
32	Borryman
33	Coalman
34	Condenser
35	Attendant
36	Grass cutter
37	Muchhers Jamadars
38	Condenser Attendant
39	Shunters
40	Turner
41	Bajri Spreader
42	Beater woman
43	Bell-woman
44	Chain man
45	Boat man
46	Bucket man
47	Labourer (Boiler, Cattle Yard, Cultivation, General Loading and Unloading, Bunding, Carting Fertilizers, Harvesting, Miscellaneous Seeding, Sowing, Thatching, Transplanting, Weeding)
48	Cleaner (Crane, Truck, Cinder for ash Pit)
49	Cartman
50	Caretaker (Bridge)

51	Carrier (Water)
52	Chowkidar
53	Concrete (Hand Mixer)
54	Daffadar
55	Driver (Bullock, Camel, Donkey and Mule)
56	Flag Man
57	Flagman (Blast Train)
58	Khalasi not attending to machines

59	Gangmen
60	Gatingman (Permanent way)
61	Handle Man, Jumper Man
62	Kamin (Female Work)
63	Khalas
64	Bridge
65	Electrical
66	Marine
67	Moplah
68	Store
69	Steam Road
70	Share
71	Roller Survey
72	Labourer (Garden)
73	Mazdoor
74	Hole Cutter
75	Lorry Trainees
76	Petrolman
77	Searcher
78	Signal man
79	Strikers
80	Vaks controller
81	Cleaner
82	Dresser/Dressing Mazdoor
83	Loader
84	Mazdoor (Male/Female)
85	Messenger (Male/Female)
86	Trammer
87	Caretaker (except in copper, chromite and graphite mines where it is semiskilled)
88	Office Peon/Peon (except in Bauxite Mines)
89	Sweeper (Male/Female)
90	Carrier
91	Number Taker
92	Trolly Triper
93	Water Carrier
94	Earth Cutter
95	Survey Khalasi
96	Gate Man
97	Concrete (hand mixer)
98	Dismantling stocks
99	Lampman
100	Beldar/beldar (canteen)
101	Coolie
102	Peon
103	Cook-helper
104	Office boy
105	Quarry worker
106	Jelly maker

107	Over Burden Remover
108	Waste Removing Mazdoor
109	Unloader
110	Excavating Labour
111	Digger
112	Butcher
113	Attender
114	Lorry Helper
115	Surface Loader
116	Wood cutter
117	Surface Mukar
118	Underground Mukar
119	Striker (Moplah Gang)
120	Tall boy
121	Tile
122	Person employed in loading and unloading
123	Person employed in sweeping and cleaning and other categories by whatever name called which are of unskilled nature
124	Any other category of employees by whatever name called which are of unskilled nature

SEMI – SKILLED WORKER	
Sl.No	SEMI– SKILLED
01	Assistant (Chowdhary)
02	Attendant (Bull –calving lines, Chowkidar, Chaff Cutter, Hostel, Dry Stock, Grain Crasher, Pump Siekline)
03	Stable, Yard Stock
04	Assistant Plumber
05	Attendant
06	Bhisti
07	Brander
08	Bullman
09	Butterman
10	Coachman
11	Cobbler
12	Cultivator
13	Daftry
14	Deliveryman
15	Dhobi
16	Dresser
17	Fireman
18	Gowala
19	Hammerman
20	Helper (Blacksmith)
21	Helper
22	Jamadar (Stand)
23	Jamadar
24	Khalasi
25	Mali Senior
26	Mate/Mistry
27	Mazdoor (literate)
28	Nalband
29	Oilman
30	Ploughman
31	Vtackers
32	Supervisor
33	Thatcher

34	Valveman
35	Valveman (senior)
36	Wireman Fixing Tin Cables
37	Cook
38	Dandee
39	Frash
40	Hacksawman
41	Helper (Locco – Crane/Truck)
42	Manjhee (Boatman)
43	Belchawala
44	Muccadam (without competency certificate under Metalliferous Bulldozer Driver Mines Regulations, 1961)
45	Bhisti (with Mushik)
46	Boatman (Head)
47	Breaker
48	Breaker (Stone, Rock, Rock Stone, Stone Metal)
49	Canweaver
50	Chainman (Head)
51	Charpoy-Stringer
52	Checker
53	Cracker
54	Dollyman
55	Assistant
56	Driller
57	Driver (Skin)
58	Excavator
59	Foreman
60	Fireman (Brick Kiln, Steam Road Roller)
61	Gatekeeper

62	Gharami
63	Classman
64	Grater
65	Greaser-cum-Fireman
66	Grinder
67	Hammerman
68	Helper (Artisan)
69	Helper (Sawyer)
70	Keyman
71	Khalasi (Head Survey, Rivertters - Moplah Gang, Supervisory)
72	Labourer (Rock-Cutting)
73	Lascar
74	Mali (Head)
75	Stockers and Boilerman
76	Thoombaman (Spade Worker)
77	Tindals
78	Trollyman (Head Motor)
79	Fitter (Assistant Semi-Skilled)
80	Jamadar (Semi-Skilled)
81	Mate (Stone)
82	Kasab
83	Khalasi (Structural)
84	Masalchi P.M. Mates
85	Miner
86	Untrained Mate/Mining Mate/Mate Without Competency Certificate Under Metalliferous Mines Regulations, 1961

87	Butler/Cook
88	Breaker (using Mechanical Appliance)
89	Creche Ayah/Ayah/Untrained Creche Attendant
90	Assistant Driller
91	Oilman/Oiler
92	Chowkidar/Watchman
93	Helper (Mason, Carpenter, Blacksmith)
94	Tindals
95	Topas
96	Topkar (Big Stone Breaker)
97	Trolly Jamadar
98	Winchman
99	Attendant Keeper
100	Assistant Wireman
101	Mate
102	Mate (Blacksmith, Road, Carpenter)
103	Engine Driver and Feeder
104	Fitter
105	Gang
106	Mazdoor mason
107	Permanent Way
108	Pump driver, Turner
109	Mazdoor (heavy-weight)
110	Charger man
111	Mistri (Head)
112	Muccadam
113	Night-Guard
114	Runner (Post Dak)
115	Oilman
116	Quarryman
117	Quarry Operator
118	Stoneman
119	Stocker
120	Thatcher
121	Pump Attendant
122	Bearer
123	Breakman
124	Crowlder Man
125	Laboratory Boy
126	PointsmanSencummy
127	Stone mines and other categories by whatever name called which are of Semi-Skilled nature
128	Any other category of employees by whatever name called which are of Semi-Skilled nature

SKILLED WORKER	
Sl.No	SKILLED
01	Artificer (class-II, III, IV)
02	Blacksmith
03	Blacksmith (Class-II)
04	Boilerman
05	Carpenter
06	Carpenter (Class-II) Carpenter-cum-Blacksmith
07	Chowdhary
08	Driver
09	Driver (Engine Tractor, M. T. Motor)

10	Electrician
11	Fitter
12	Mason
13	Mason Class-II
14	Machine Hand (Class-II, III, IV)
15	Machineman
16	Mate Gr. -I (Senior)
17	Mechanic
18	Milk Writer
19	Mistry (Head)
20	Moulder
21	Muster Writer
22	Operator
23	Painter
24	Plumber
25	Welder
26	Upholsterer
27	Wireman
28	Chipper
29	Chipper-Cum-Grinder
30	Cook (Head)
31	Driller
32	Driller (Well Boring)
33	Driver (Loco/Truck)
34	Electrician (Assistant)
35	Mechanic (Tube-Well)
36	Mistry (Stell, Tube-well, Telephone)
37	Meter Reader
38	Meterogical observer Navghani
39	Operator (Batching Plant, Cinema Project, Clamp Shelf, Compressor, Crane, Dorricks, Diesel Engine, Doser, Drag Drill Dumber, Excavator, Fork Lift Generator, Grader, Jack Hammer And payment breaker loader, Pump Pile Driving, Scraper, Screening Plant, Shovel, Tractor, Vibrator, weight Batcher, Railway Guards, Repairer (battery)
40	Sharper/Slotter
41	Sprayer (Ashalt) Station Master
42	Surveyor (Silt)
43	Trades-Man
44	Train Examiner
45	Turner/Tiller
46	TyreVulcaniser
47	Sawyer
48	Sawyer (Selection Grade Class-II) Serang
49	Serangpile
50	Driving Pontoon with Boiler
51	Shapes man
52	Shift- In charge
53	Sprayman
54	Sprayman (Road)
55	Stone Cutter
56	Stone Cutter (Selection Grade, Grade-II, Class-II)
57	Stone chiseler
58	Stone Chiseler (Class-II)
59	Stone Blasterer
60	Sub-Overseer (Unqualified)
61	Surveyors
62	Pump Driver
63	Pump Driver (Selection Grade, Grade-II, and III, Class-II)

64	Pump Driver (Selection Grade P. E. Driver)
65	Pump man
66	Pump man (Assistant)
67	Plumber
68	Polisher (With Spray) Grade-II
69	Ratan Man
70	Rivet Cutter (Assistant)
71	Rivetter
72	Rivetter (Cutter)
73	Road Inspector Grade-II, Railway Plate Layer
74	Rod Bender
75	Haulage Operator
76	Dispensary Attendant
77	Work Sakar
78	Mica Cutter Grade-I
79	Dresser Grade-I Mica
80	Supervisory Fireman
81	Fireman Only in Mines
82	Compressor Driver
83	Pump Man Driver
84	Grinder in Mica Mines
85	Surveyors (Assistant)
86	Tailor
87	Tailor (upholster)
88	Transprayer
89	Tarman
90	Line Man
91	Tiller Class-II
92	Wall (Floor Root)
93	Tiller (Selection Grade)
94	Tin-Smith
95	Tin-Smith (Selection Grade, Grade-II and Grade-III, Class-II) Tinker
96	Well Sinker
97	Assistant Mistry
98	Armature Winder Grade-II and III
99	Bhandari
100	Blacksmith
101	Blacksmith (Selection Grade, Grade-II, III, Class-II and III)
102	Boilerman
103	Boilerman Grade-II and III
104	Boilerman foreman Grade-II
105	Work (assistant)
106	Brick Layer
107	Bricklayer (selection Grade, Class-II)
108	Blaster
109	Chowkidar (Head)
110	Security Guard (without arms)
111	Carpenter
112	Carpenter (Selection Grade, Grade-II and III, Class-I and III Assistant)
113	B. I. M. Road
114	Cabinet Maker
115	Caneman
116	Cutter Maker Chargeman, Class-II and class –III, Carpenter Ordinary
117	Checkder (Junior)
118	Chick Maker
119	Chickman (Junior) Concrete Mixture Mixer
120	Concrete Mixture Operator

121	Cobbler
122	Coremaker
123	Driver
124	Driver Motor Vehicle
125	Motor Vehicle Selection Grade
126	Motor Lorry

127	Motor Lorry Grade-II
128	Lorry Grade-II
129	Diesel Engine
130	Diesel Engine Grade-II
131	Mechanical Road Roller i/c and Cement Mixer etc.
132	Road Roller
133	Road Roller Driver Grade-II
134	Driver (Engine Static Stone Crusher, Tractor/Bull Dozer, Steam Road Roller, Water Pump, Mechanical assistant, Road roller, Mechanical Steam crane, Tractor with Bull dozer mechanical, Transport, Engine Static and Road Roller Boiler Attendant
135	Engine Operator (Stone crusher mechanical)
136	Distemper, Electrician, Electrician (Grade-II, Class-II and Class-III)
137	Fitter
138	Fitter (Selection Grade, Grade-II And III) Class-II and III assistant, Pipe Class-II, Pipeline ending Bars for)
139	Reinforcement-cum-Mechanic, Mechanic And Plumber
140	Gharami (Head)
141	Glazier
142	Hole Driller for Blasting
143	Joiner
144	Joiner (Cable, Cable Grade-II)
145	Lineman (Grade-II, III, High Tension/ Low Tension)
146	Mason
147	Mason (selection grade, Grade-II, III and class-B mistry)
148	Stone (Stone Class-II, Brick Work, Stone Work)
149	Brick Layer
150	Tile flooring
151	B. I. M. Macadam (head)
152	Stone Cutting
153	Ordinary Mechanic
154	Mechanic
155	Mechanic (Class-II, Air Conditioning, Air Conditioning Grade-II)
156	Diesel Grade-II
157	Road Roller Grade-II
158	Assistant Radio
159	Mason (Gharami)
160	Mistry
161	Mistry Grade-II, Air-conditioning Grade-II, P. Way, Survey, Santras Works
162	Mason Class-A
163	Moulder
164	Moulder (Brick Tile)
165	Painter
166	Painter (Selection Grade, Grade-II and III, , Class-II, Assistant Lotter and polisher, polisher, rough)
167	Plasterer
168	Plasterer (Mason Grade-II)
169	Plumber
170	Plumber (Selection Grade, Class-II, Assistant Lotter and polisher, rough)
171	Plasterer
172	Plasterer (Mason Grade-II)
173	Plumber (Selection Grade, Class-II, Assistant Senior, Junior, Mistry Grade-II)
174	Plumbing Mistry

175	Plumber-cum-Fitter
176	Polisher
177	Polisher (Floor)
178	Sirdhar Lathe Man
179	Geologist
180	Trailors
181	Turner
182	Upholster
183	Upholsterer (Grade-II and III)
184	Painter Spray (Class-II)
185	Wood Cutter
186	Wood Cutter Selection Grade
187	Wood Cutter Class-II
188	Work Sircar
189	Welder
190	Airwind Haulage Operator
191	Auto-electrician

192	Painter
193	Blacksmith
194	Tailor
195	Compressor Operator
196	Blaster/Shot-Firer
197	Driver
198	Head cook
199	Carpenter
200	Concrete Mixer Operator
201	Compressor Attendant
202	Air Compressor Attendant
203	Tractor driver
204	Vehicle Driver
205	Chemist and Assistant/Chemist
206	Sub Overseer
207	Driller
208	Handhole Driller
209	Drill mechanic
210	Driver auto
211	Electrician
212	Wireless Operator Asst. Foreman
213	Foreman
214	Fitter
215	Ferry Driver
216	Issuer Loco
217	Super Foreman
218	Hoist Operator
219	IMCE Driver
220	Loco Driver
221	Loader Operator
222	Linesman
223	Mechanic
224	Midwife
225	Tinsmith
226	Supervisory Mechanic
227	Pump Attendant Only in Gypsum, Barytes and Rock Phosphate
228	Pump Operator/Driver
229	Mining Mate with competency certificate under Metalliferous Mines/Regulations, 1961
230	Mistry

231	Skilled mazdoor
232	Turner
233	Senior Mechanic
234	Pipe Fitter
235	Supervisor
236	Drafts Man
237	Wireman
238	Timber Man/Timber Mistry Elect.
239	Stone Crusher Operator
240	Crusher Operator
241	Moulder
242	Welder
243	Operator
244	Work Mistry
245	Engine Driver
246	Mining Engine Driver Grade-II
247	Engineman
248	Valve man
249	Cutter
250	Winding Engine Driver Grade-II
251	Security Guard (Unarmed) Head Chowkidar
252	Shovel Operator
253	Limco Loader Operator
254	Surface Supervisor
255	Dozer Operator
256	Compressor Driller
257	Dumper Tractor Operator
258	Boiler Man (With Certificate)
259	Machinery Attendant
260	Air Conditions Mechanic
261	Creche Attendant only in Magnesite, Manganese and Mica Mines
262	Power Shovel Operator
263	Power and Pump House Operator
264	Miner Grade-I
265	Tractor Operator 80. Tub repairer 81. Lathe Mistry
266	Stationary Engine Attendant 83. Generator Operator 84. Loading Foreman
267	Diesel Mechanic
268	Ferro Printer-cum-Chairman
269	White Washing and Colour Washing Man
270	Operator Pneumatic Tools, Operator (Fitter)
271	Boreman
272	Borer
273	Wireman (Grade-II And III, Mechanic, Electrical)
274	White Washer
275	White Washer (Selection Grade, Class-II)
276	Wireman
277	Welder (Class-II, Bridge Work)
278	Welder Gas
279	Muccatam (with Competency Certificate under Metalliferous Mines regulations, 1961)
280	Security Guard (Without Armed) and other categories by whatever name called which are of skilled nature
281	Assistant (farm)
282	Assistant (Cashier)
283	Librarian
284	Telex or Telephone Operator
285	Hindi Translator
286	Telex or Telephone Operator
287	Hindi Translator

288	Account Clerks
289	Clerks
290	Computer/Data Entry Operator
291	Telephone Operator, Typist
292	Store Attendant
293	M. C. Clerks
294	Munshi (Matriculate, Non-Matriculate)
295	Store Clerk (Matriculate, Non-Matriculate)
296	Storekeeper
297	Storekeeper Grade-I, Grade-II (Matriculate)
298	Timekeeper
299	Timekeeper (Matriculate, Non-Matriculate)
300	Book Keeper
301	Work Munshi
302	Work Munshi (Subordinate)
303	Magazine Clerk
304	Teller Clerk
305	Store Clerk
306	Tally Clerk
307	Store Issuer
308	Tool Keeper
309	Computer/Data Entry Operator
310	Record Keeper
311	Tracer
312	File Clerk
313	Register Keeper
314	Timekeeper
315	Clerk
316	Munshi
317	Typist and other categories by whatever name called which are of clerical nature
318	Any other category of employees by whatever names called which are skilled nature

HIGHLY SKILLED WORKER

SL.No.	HIGHLY SKILLED
01	Artificier Class-I

02	Blacksmith class-I
03	Carpenter class-I
04	Machine
05	Hand class-I
06	Mason class-I
07	Mechanic (senior)
08	Painter (grade-I, Class-I, Spray) Plasterer (Mason) Class-I
09	Plumber (head class-I)
10	Mistry Grade-I
11	Polisher (with spray Grade-I)
12	Road Inspector Grade-I
13	Sawyer Class-I
14	Stone Cutter Class-I
15	Stone cutter class-I
16	Stone Chisler Class-I
17	Stone Mason class-I
18	Sub-Overseer (qualified)
19	Tiler class-I

20	Tinsmith Grade-I and Class-I
21	Upholsterer Grade-I
22	Varnisher Class-I
23	Welder-cum-Fitter and Air conditioning Mechanic
24	Welder (Gas) Class-I
25	White Washer Class-I
26	Wireman Grade-I, Class-I
27	Wood cutter Class-I
28	Grinder (tool) Grade-I
29	Operator (Batching Plant Grade-I)
30	Leader Grade-I
31	Pile Driving Grade-I
32	Pump Grade
33	Scrapper Grade-I
34	Screening Plant Grade-I
35	Pump Grade-I
36	Scrapper Grade-I
37	Security Guards (with arms)
38	Armature Winder Grade-I
39	Blacksmith Grade-I and Class-I
40	Boilerman Grade-I
41	Boilerman Foreman Grade-1
42	Brick layer Class-I
43	Cable Joiner Grade-I
44	Carpenter Grade-I and Class-I
45	Cello Cutter and Decorator
46	Chargerman Class-I
47	Checker (Sr.) Driver Lorry Grade-I
48	Motor Lorry Grade-I
49	Motor Vehicle class-I and Diesel Engine Grade-I
50	Road roller Grade-I
51	Pump Class Electrician Grade-I and Class-I/Grade-I
52	Fitter (Grade-I, Class-I)
53	Pipe Class-I (Head)
54	Foreman (Assistant) Line Man Grade-I Mason (Skilled Grade-I, Class-1)
55	Mast Rig
56	Mechanic Class I and Class II
57	Mechanic (Diesel Grade I and Road Roller Grade I
58	Airconditioning Grade-I/Class-I, Mistry Grade-I
59	Mistry (Airconditioning Grade I)
60	Overseer
61	Overseer (senior and junior)
62	Dragline Grade -I
63	Drill Grade-I
64	Damper Grade-I
65	Excavator Grade-I
66	Fork lift Grade-I
67	Generator Grade-I
68	Rigger Grade-I
69	Rigger Grade-II
70	Charper/Sietter Grade I
71	Shovel and Dragline Tractor Grade-I
72	Tradesman Class-I
73	Turner/Miller Grade-I
74	Work (Assistant) Grade-I
75	Compounder
76	Surveyor

77	Winding Engine Driver
78	Operator (heavy earth moving shovel and Bulldozer)
79	Head Mistry
80	Staff Nurse and Diploma
81	Drill Operator other than Jack Hammer
82	Electrical Supervisor and Competency Certificate
83	Underground Shift Boss
84	Head Mechanic
85	Qualified and Experienced Welder
86	Machine Tool Mechanic
87	Mechanical Plant Foreman
88	Mining Supervisor
89	Vocational Training Instructor/ Teacher
90	Head Electrician
91	Accountant
92	Steno with 7 years of service
93	Store Incharge
94	Shift Incharge
95	Supervisor
96	Incharge of Watch and Ward
97	Security Guard (Armed)
98	Crane Guard-I
99	Diesel Engine Guard-I
100	Dozer Grade-I
101	Clamp Shell Grade-I
102	Diesel Engine Grade-I
103	Grader Grade-I
104	Tractor Grade-I
105	Vibrator Grade-I
106	Screening Plant Grade-I
107	Shovel Grade-I
108	Shovel and Dragline
109	Tyre Vulcaniser Grade-I
110	Security Guard (with Arms) and other categories by whatever name called which are Highly-Skilled nature
111	Any other category of employees by whatever name called which are Highly-Skilled nature.