

Labour Laws and the Role of Company Secretary

Compliance with labour laws is crucial for fostering a fair and ethical workplace. It ensures worker rights, safe working conditions, and fair compensation, ultimately benefiting both employees and employers. Compliance is vital for building a positive work environment, avoiding legal issues, and improving stakeholders' confidence for better corporate governance.



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INTRODUCTION

The Constitution of India is the cornerstone of individual rights and liberties and provides the basic framework within which all laws in India including laws relating to labour and employment operates. In a society where humanity has always been prioritised, it is very essential to provide the labourers or the working people with the rights that have been established. Labour laws often known as “Employment Laws” acts as a crucial aspect of protecting the employees and thereby ensuring a fair and equitable work environment, promote harmonious industrial relations, contribute to economic stability and social welfare by preventing exploitation, promoting decent work, and minimising industrial disputes. The labour laws have a uniform purpose to protect the rights of employees and set the employers' obligations and responsibilities, and have always been an integral part of the socio-economic development of a country. A strong legal framework for labour laws and relations promotes and improves productivity and which automatically attracts investments for businesses. In India, labour laws are broadly based on the:

- (i) Principle of Social Justice
- (ii) Principle of Social Security
- (iii) Principle of Social Equity
- (iv) Principle of the National Economy

LICENSING REGISTRATION AND REGULATION OF LABOUR LAWS

Licensing, registration and regulation of labour laws are crucial for ensuring fair labour practices, promoting workplace safety and fostering a productive economy. These

measures help establish a legal framework that protects employees rights, prevents exploitation and contributes to harmonious industrial relations.

In short, the licensing registration and regulation of Labour Laws involves:

- Identifying the labour laws applicable to the organisation based on the nature of the activity carried on so as to understand the requirement, records maintenance, compliance, returns to be furnished, their periodicity, any specific inspection and sample testing requirements, and other related matters.
- Running the checks as to what is required to be complied with respect of each of the applicable labour laws routine and event-based, to ensure that the compliance relating to all the applicable labour laws within the organisation is complied with.
- Informing all the relevant stakeholders on the compliance of the applicable labour laws.

KEY LABOUR LAWS AND ITS COMPLIANCE

The key labour laws and its compliance, in the day-to-day functioning of an organisation, which deserves attention of the Company Secretary from the perspective of licensing, registration and regulation are as follows:

1. The Factories Act, 1948

The Factories Act, 1948 is enacted by Central Government and enforced by the State Governments' where the factories are located.

The Factories Act, 1948 is applicable to all factories using power and employing 10 or more employees, and if not using power, employing 20 or more employees on any day of the preceding 12 months and is carrying on the manufacturing process or operations within the definition of 'Factory' and is not engaged in commercial activity or business.

The Factories Act, 1948 is a comprehensive piece of legislation aimed at regulating labour in factories, thereby ensuring the health, safety, welfare of workers, and promoting efficiency. The Factories Act, 1948, covers various aspects, including factory registration, health and safety standards, working hours, and employment of children and young persons. The Factories Act, 1948, prohibits the employment of children below 14 years. Adolescents who are between 14 to 18 years are prohibited from the scheduled hazardous occupations and processes.

2. The Shops and Establishment Act

The Shops and Establishment Act is a state legislation enacted and enforced by the various State Governments' where a commercial establishment is located.

It is applicable to all the commercial establishments or businesses such as business centres, offices, warehouses, stores, hotels, eateries, amusement parks, theatres, etc. The Shops and Establishment Act is designated to protect the rights of employees by defining uniform benefits to the employees and regulates the payment of wages, terms of service, holidays, leaves, work conditions, hours of work, overtime work, maternity leave and benefits, and rules for employment of children and women.

For better understanding:

- **“Shop”** means any premises where goods are sold, either by retail, wholesale, or services are rendered to customers. It includes an office, a store-room, godown, warehouse, or workplace, whether on the same premises or otherwise, used in connection with such trade/business. A shop however does not include a factory or a commercial establishment.
- **“Commercial Establishment”** means a premise where any trade, business, profession or any work is undertaken, which may include society, charitable or another trust, journalistic and printing establishments, contractors and auditors' establishments, educational institutes, premises where the business of banking, insurance stocks, and shares, the brokerage is undertaken, restaurants and eating houses, residential hotels, clubs, theatres and other places of public amusement or entertainment.

Under the Companies Act, 2013, the Board of Directors have to state in their Director Responsibility Statement to the effect that the organisation had devised proper process, systems and procedures in ensuring the compliance with the provisions of all applicable laws and such systems were compiled with and are adequate and operating effectively.

3. The Industrial Disputes Act, 1947

The Industrial Disputes Act, 1947 is enacted by Central Government and are enforced both by Central and State Governments'.

The Industrial Disputes Act, 1947, is a key piece of Indian legislation focused on resolving industrial disputes and maintaining industrial peace. It provides a framework for investigating and settling disputes between employers and employees through mechanisms like conciliation, arbitration, and adjudication. The Industrial Disputes Act, 1947 also outlines procedures for layoffs, retrenchment, and closure of industrial establishments, along with provisions for worker rights and employer obligations.

The Industrial Disputes Act, 1947 applies to every industrial establishment and to every person employed in an establishment either for hire or reward including contract labour, apprentices and the part-time employees to do any manual, clerical, skilled, unskilled, technical, operational or supervisory work. It does not apply to persons employed in managerial or administrative capacity, persons engaged in a supervisory capacity and drawing more than the prescribed limit and persons subject to the Army Act, Air Force and Navy Act or those in police service or officer or employee of a prison.

4. The Employees Provident Funds and Miscellaneous Provisions Act, 1952

The Employees Provident Fund and Miscellaneous Provisions Act, 1952 (EPF Act), is enacted by the Central Government where the Central Government has the sole responsibility for enforcement and is managed by the Employees' Provident Fund Organization. The EPF Act is applicable to both Indian workers and International workers.

The EPF Act, is a social welfare legislation in the form of the institution of provident funds, pension funds and deposit linked insurance fund. It aims to provide financial security to employees in the organised sector upon retirement, resignation, or death. The EPF is a joint contribution by both the employer and the employee with the employee and employer contribution each at 12% of the basic salary and dearness allowance.

EPF regulations for Indian workers:

Out of total contribution of 24% of the basic salary and dearness allowance, the employer contribution of 8.33% of the basic salary and dearness allowance goes

to the Employees' Pension Scheme (EPS) and the rest to the EPF. The employees who are earning less than Rs. 15,000/- per month are mandatorily covered and those earning more than Rs.15,000/- per month can opt-in with mutual consent but only if they have never been a EPF member before and their salary exceeds Rs. 15,000/- per month at the time of joining. The accumulated amount in the EPF, along with interest, can be withdrawn upon retirement, resignation, or death, and partially for specific purposes like illness, education, or marriage. The contributions and interest earned on the EPF balance are tax-exempt subject to the limit as prescribed, making it a popular tax-saving instrument.

EPF regulations for International Workers: The EPF Act is applicable to international workers. An international worker is any employee who is a foreign national working in India under an employer registered with the EPFO or an Indian employee who is working in a foreign country with which India

has a Social Security Agreement (SSA). By means of SSA, the Indian employees who are deputed abroad are exempted from contributing towards the Social Security Scheme of that foreign country, if the Indian employees obtain certificate of coverage from EPFO and for foreign national employed in India obtain the detachment certificate issued by the Social Security Office of their country of origin. Every eligible international worker who does not qualify as an excluded employee must become a member of the EPF from the first day of employment in India and contribute 12% of their full salary to the Indian EPF scheme, with the employer making equal contribution. There is no minimum stay requirement in India and the EPF regulations apply regardless of where the salary is paid whether in India or outside India, split payroll etc. or if the international worker has multi-country responsibilities.

Employee Pension Scheme (EPS): EPS makes provisions for employees working in the organized sector to ensure financial stability for employees during retirement, disability, or for their families in the event of death by way of a pension after their retirement at the age of 58 years deferable to 60 years, if the employee has provided a service for at least 10 years. Existing as well as new EPF members can join the EPS scheme and the 8.33% of the employer's contribution goes towards the EPS.

Employee Deposit Linked Insurance (EDLI): The EDLI scheme is a life insurance cover provided to private sector employees who are members of the EPF. It offers a lump sum payment to the registered nominee in case of the employee's death during service. The scheme provides a lump sum payment to the registered nominee upon the insured employee's death depending on the employee's last drawn salary, with a maximum benefit of up to Rs. 7 lakhs. The employer can also opt for a group life insurance scheme on the life of its employees which should be equal to or more than that provided by the EDLI scheme for an opt-out of the EDLI scheme. The scheme is automatically applied to eligible EPF members, without requiring any separate enrolment.

5. Employees' State Insurance (ESI) Act, 1948

The Employees State Insurance (ESI) Act, 1948 is enacted by the Central Government where the Central Government has the sole responsibility for enforcement.

The ESI administered by the Employee's State Insurance Corporation, is a social welfare legislation with the object of providing financial and medical benefits to employees and their families in the event of sickness, maternity, disability, or death due to employment injury. The ESI Act, 1948 aims to protect workers from the financial hardships associated with these contingencies.

The ESI scheme is applicable to all factories and other establishments as defined in the ESI Act, 1948 having 10 or more persons employed in such establishments. The employees who are covered under the ESI scheme are those whose monthly wages do not exceed Rs.21,000/- per month (Rs.25,000/- per month in the case of a person with a disability). The ESI Corporation has fixed the contribution to the ESI Scheme, rate of 4% of wages with 3.25% of the wages being employer's contribution and 0.75% of the wages being employee's contribution.

The ESI scheme offers wide benefits such as Medical Benefits, Cash Benefits for Sickness, Maternity, Disablement Dependents etc. The ESI Scheme holds significant importance for both employers and employees as it provides to employees a safety net against unforeseen circumstances, ensuring access to quality medical care and financial assistance during times of need and for employers it demonstrates a commitment to employee welfare and helps build a positive work environment.

6. Payment of Gratuity Act, 1972

The Payment of Gratuity Act, 1972 is a social welfare legislation enacted by the Central Government and are enforced both by Central and State Governments.

The Payment of Gratuity Act, 1972 provides certain retiral benefits to employees as a reward for long service and commitment to the organisation and are enforced by both Central and State Governments.

The Payment of Gratuity Act, 1972 applies to factories, mines, oilfields, plantations, ports, railways, shops, and establishments with 10 or more employees. The Payment of Gratuity Act, 1972 mandates that an employee who has rendered continuous service for at least 5 years is eligible to receive gratuity upon termination of employment other than in cases of death or disablement where the qualify period of 5 years is not required or on fixed term employment provided if one year service is completed.

The gratuity is typically calculated as 15 days for each completed year of service, calculated, including periods of sickness, accident, leave, lay-off, etc, based on the employee's last drawn salary and be paid within 30 days from the date it becomes payable. The payment of gratuity shall be forfeited if an employee is terminated for misconduct involving moral turpitude or wilful damage to employer assets or where the service of the employee is terminated due to misconduct. The Payment of Gratuity Act, 1972 also outlines the formula for gratuity calculation and rules for payment, nomination, and dispute resolution.

7. Payment of Bonus Act, 1965

The Payment of Bonus Act, 1965 is enacted by Central Government and are enforced both by Central and State Governments.

This Act ensures that employees receive a share of the profits earned by their employers so as to promote industrial peace and reducing disparities. The Payment of Bonus Act, 1965 provides for payment of bonus to persons employed in certain establishments on the basis of profits or on the basis of production or productivity and for other matters connected therewith. It is applicable to every factory and to every other establishment where 20 or more workmen are employed on any day during an accounting year.

Every employee receiving monthly salary or wages upto Rs. 21,000/- and engaged in any kind of work whether skilled, unskilled, managerial, supervisory etc. is entitled to bonus for every accounting year if he has worked for at least 30 working days in that year ranging from 8.33% to 20% of the salary or wages or Rs.100/- whichever is higher. The maximum bonus payable is 20% of the salary or wage earned. For bonus calculation, employees earning less than or equal to Rs. 7,000/- per month, the bonus is calculated based on their actual salary and exceeding Rs. 7,000/- per month, the bonus is calculated on a notional salary of Rs.7,000/- per month or the minimum wage for the scheduled employment, whichever is higher. The bonus has to be paid within 8 months from the close of the accounting year and can be withheld in certain specific situations such as fraud, riotous or violent behaviour or theft, misappropriation or sabotage of any property of the establishment.

8. The Maternity Benefit Act, 1961

The Maternity Benefit Act, 1961 is enacted by Central Government and are enforced both by Central and State Governments.

The Maternity Benefit Act, 1961 regulates the employment of women including contractual women employees in establishments for certain periods before and after childbirth and to provide for maternity benefits and certain other benefits and applies to mines, factories, plantations, shops, and establishments employing ten or more people, with the exception of those covered under the Employees State Insurance Act, 1948. This Act covers women employed in these establishments in any capacity, whether directly or through an agency, including contractual or consultant roles. The women employees must have worked for at least 80 days in the 12 months preceding her expected delivery date.

The benefits or the rights which women employees can avail under the Maternity Benefit Act, 1961 includes:

- The maternity leave shall be for 26 weeks for first two children and for third and fourth children it shall be 12 weeks. The women can avail of a maximum of 8 weeks of leave before the expected date of delivery and the remaining weeks after childbirth.

- The maternity leave for adopting or commissioning mothers shall be 12 weeks from the date of the child's handover.
- In case of miscarriage or medical termination of pregnancy, a woman is entitled to maternity benefit for 6 weeks immediately following the day of her miscarriage, upon production of appropriate proof.
- This Act protects pregnant women from being fired or dismissed solely due to pregnancy or related absence.
- The Medical Bonus of Rs. 3,500/- is provided if the employer does not provide prenatal or postnatal care.
- The establishments employing 50 or more women employees are mandated to provide crèche facilities within a prescribed distance and women employees are permitted to visit the crèche as stated which includes their rest intervals.
- The provision for work from home can be availed after the 26 weeks of leave period, subject to the nature of work and mutual agreement between the employer and the employee.
- The employers are required to inform every woman employee about the maternity benefits available to them at the time of their initial appointment both in writing and electronically.

9. The Payment of Wages Act, 1936

The Payment of Wages Act, 1936 is enacted by Central Government and are enforced both by the Central and State Governments.

The Payment of Wages Act, 1936 ensures timely and fair compensation and prevent unauthorised deductions and regulates the manner and mode of payment of wages to employees. This Act outlines responsibilities for employers, specifies wage periods, and details permissible deductions.

The Payment of Wages Act, 1936 is applicable for industrial or other establishments like docks, wharfs, mines, quarries, oilfields, plantations, factories, or those which are notified by the appropriate Government and for employees whose monthly salary does not exceed Rs.24,000/-, the employers must establish wage periods, which cannot exceed one month and for establishments with less than 1000 employees, wages must be paid before the expiry of the 7th day after the wage period ends and for establishments with 1000 or more employees, the deadline is 10th day after the wage period ends. In case of termination of employment, earned wages must be paid before the end of the second working day from the termination date.

The Payment of Wages Act, 1936 permits specific deductions from wages, including fines, absence from duty, damage or loss caused by the employee, and recovery of advances or loans subject to the total deductions in a wage period cannot exceed 50% of the wages or 75% if deductions are partly or wholly



made for payments to cooperative societies. Further, the fines can only be imposed for acts and omissions that have been explicitly approved by the prescribed authority and displayed at the workplace and cannot exceed 3% of the employee's wage for the period. The fines cannot be imposed on employees under 15 years of age.

10. The Industrial Employment (Standing Orders) Act, 1946

The Industrial Employment (Standing Orders) Act, 1946 is enacted by Central Government and are enforced both by Central and State Governments.

The Industrial Employment (Standing Orders) Act, 1946 standardises and defines the conditions of employment in industrial establishments and regulates the relationship between employers and employees to ensure stable industrial relations.

This Act extends to the whole of India and applies to every industrial establishment wherein 100 or more workmen are employed or were employed on any day during the preceding twelve months. Further, the appropriate Government may, after giving not less than two months extend the provisions of this Act to any industrial establishment employing such number of persons less than 100 as may be specified in the notification.

The Industrial Employment (Standing Orders) Act, 1946 requires employers in industrial establishments to formally define the conditions of employment known as "Standing Orders" detailing working hours, leave, holidays, grievance redressal and disciplinary

procedures etc and make them known to the workmen by way of written terms of employment thereby reducing the chances of exploitation of employees and minimising industrial disputes. The standing order shall come into operation on the expiry of 30 days from the date on which the authenticated copies are received from the certifying officer.

11. Contract Labour (Regulation and Abolition) Act, 1970

The Contract Labour (Regulation and Abolition) Act, 1970 is enacted by Central Government and are enforced both by Central and State Governments.

It regulates the employment of contract labourers in establishments and by contractors by obtaining the license for employing the contract labour.

The Contract Labour (Regulation and Abolition) Act, 1970 applies to establishments or contractors employing 20 or more contract labourers on day of previous 12 months. It does not apply to establishments where the work is of intermittent or casual or seasonal nature. The principal employer (the entity for whom the work is being done) is responsible for ensuring that contractors comply with the Act and provide proper working conditions and the contractors are responsible for wages, welfare, and other facilities for their contract labourers. Further, the appropriate government can prohibit the employment of contract labour in certain processes, operations or work in an establishment if the nature of the work is permanent, continuous and not intermittent or casual or seasonal nature and the possibility of employing regular workmen.

12. The Trade Unions Act, 1926

The Trade Unions Act, 1926 is enacted by Central Government and enforced by the State Governments.

Trade Union means “any combination, whether temporary or permanent, formed primarily for the purpose of regulating the relations between workmen and employers or between workmen and workmen or between employers and employers, or for imposing restrictive conditions on the conduct of any trade or business, and includes any federation of two or more trade unions”.

The Trade Unions Act, 1926 provides a legal framework for the establishment and operation of trade unions, empowering them to represent employees and negotiate for their rights and interests in the workplace and to enable collective bargaining and dispute resolution. The Trade Union plays a vital role in promoting fair labour practices and ensuring that workers have a voice in matters affecting their employment. The registration of a Trade Union is desirable as a registered trade union enjoys certain rights and privileges and is treated as a body corporate under the Act.

LABOUR LAW COMPLIANCES

The compliance of labour laws is as important for good corporate governance as any other corporate, economic and securities laws. Under the Companies Act, 2013, the Board of Directors have to state in their Director Responsibility Statement to the effect that the organisation had devised proper process, systems and procedures in ensuring the compliance with the provisions of all applicable laws and such systems were compiled with and are adequate and operating effectively. The Statutory and Secretarial Auditors as part of their audit requirements have to state and submit a report to the Board and Shareholders on compliance of all applicable laws including labour laws. Further, every assessee to whom the tax audit is applicable under Section 44AB of Income Tax Act, 1961 has to compulsorily comply with the statutory and tax law compliances and the tax auditors are required to report the details of contribution towards social security schemes, due date of its deposit under prescribed statute and actual date of deposits.

LABOUR LAW COMPLIANCES CAN BE BROADLY DIVIDED INTO THE FOLLOWING CATEGORIES

a. Registrations

The Labour registration is an important preliminary step, before commencing the business operations, under specific labour registration as applicable and obtain the registration/ license number. The registrations/ licenses are mainly depended upon the strength of the employees, nature of operations etc. After the registration / license number is obtained,

then it becomes imperative to register other labour legislation such as EPF, ESI, Professional Tax Act, Labour Welfare Fund Act, filing of notice of opening under the Gratuity Act, constitution of the POSH and Grievance Redressal Committees etc.

b. Notices and Abstracts

The organisation is required to display notices and abstracts in terms of various labour laws at the workplace for creating awareness amongst the employees about their rights and employers' duty towards them. These notices generally relate to the working hours, shift timings, weekly days off, timing of payment of wages, gratuity entitlement, maternity benefit, minimum wages payable, sexual harassment and grievance redressal at the workplace, etc. These notices are required to be displayed on the notice board of the offices of the organisation or at the places where they are accessible to the employees.

c. Registers and Records

The organisations are required to maintain registers and records of employees in the format as prescribed regarding attendance, wages, leaves, fines etc. under various labour legislations such as the Factories Act, 1948, Shops and Establishment Act, Payment of Wages Act, 1936, Maternity Benefit Act, 1961, Payment of Bonus Act, 1965 etc. The registers and records are required to be maintained either physically or in computerised form which requires to be updated as prescribed, maintained and preserved as stated under the specific legislations.

d. Periodical Filings

There are periodical filings that are required to be submitted/ filed to the concerned authority by the establishments. The filings, either physically or in e-form, shall be mainly for PF, ESI, Professional Tax, Labour Welfare Fund, POSH report, Shops and Establishment, Factories Act, 1948, Payment of Wages Act, 1936, Payment of Bonus Act, 1965 etc.

Apart from the above regular compliance, employer also needs to comply with contingent compliances such as obtaining gratuity nomination from the employees who have completed one year of service with the organisation, supply of certain prescribed forms to female employees who wants to avail maternity leaves, submission of applicable forms to EPF and ESI authorities, notice to appropriate authority under the applicable Labour laws etc.

ROLE OF THE COMPANY SECRETARY UNDER THE LABOUR LAWS

The Company Secretaries are vital link between the organisation and its stakeholders and being a Compliance Officer they ensure that the organisation follows process, procedures and also complies with various laws including

labour laws as applicable to the organisation. The Company Secretary shall also review and provide guidance to the organisation and its stakeholders who are discharging their responsibilities in running the organisation on the applicability of the labour laws. The role of Company Secretaries can be broadly summarized as follows:

- Compliance – complying with the requirements of the labour laws.
- Advising – Advising and guiding the organisation to comply with the labour laws.
- Reporting - Reporting of the compliances to the stakeholders as appropriate.

a. Company Secretary as Compliance Officer

The compliance of labour laws is not just the adherence to laws and regulations but sets the standards that govern the relationship between employers and employees. The Company Secretary, by virtue of his compliance acumen, can identify all labour legislations governing the functioning of each operating units of the organisation and on this basis can ensure that the organisation is duly registered under all applicable laws, necessary registration and licenses are obtained and also ensure that the stakeholders who deal with his organisation shall also comply with the applicable labour laws. The Company Secretary can also ensure that his organisation and the stakeholders comply with registration or licensing requirements such as remittances of social security contributions, filing of applicable returns, maintenance of registers either in physical form or in computerized forms.

b. Company Secretary as Advisor

The Company Secretary, being a seasoned professional is competent to advise management on the applicable labour laws pertaining to the organisation. Towards this, the Company Secretary can review the current systems and practices and level of compliances in the organisation and make advise or recommendations to rectify the deficiencies and also suggest plans of action. For instance, the Company Secretary can advise the HR dept in drafting of the employment agreement including the fixation of wages by taking into account the inclusion part, exclusion part and conditions which limit the quantum of exclusions in fixing the wage of an employee and also the manner in which an employer could make deductions to their salary. Further, the Company Secretary can also advise and ensure that the contractors are in compliance with the Labour Laws as applicable to the contractors and advise the management to avoid employing contract labour in core or perennial activities of the organisation. The Company Secretary can also be engaged with various committees

of the organisation like the Grievance Redressal Committee, Safety Committee and POSH Committee etc and offer his advice and professional acumen as appropriate.

c. Company Secretary as Reporting Officer

The labour law compliances are not just restricted to filing returns, but adequate reporting and maintenance of records serve as evidence for the compliance of the laws. For this, the Company Secretary needs to carry out a systematic critical examination of the records maintained and level of its compliance. The reporting of compliance to the Board and other stakeholders either by way of periodic reporting or otherwise play a key and vital role in building strong relationships that can deliver a lot of value to the organisation, improved decision making and ensuring accountability that leads to greater transparency, better corporate governance and openness which can help keep an organisation accountable to its values and promises.

CONCLUSION

The Company Secretary, keeping with the principle to promote compliance rather than getting penalised, adhering to stringent corporate governance principles and setting tougher transparency requirements, will certainly make the organisation more transparent and open. In addition to compliance with the provisions of Company Law, the Company Secretary must appreciate and have an ever-increasing knowledge of the laws on the administration and operation of an organisation. In today's scheme of things, in addition to its conventional efforts to ensure good governance, a good Company Secretary should also ensure that his stakeholders recognise the human face of corporate governance. A Company Secretary might understand the consequences of non-compliance on registrations, contribution and remittances, display of notices, maintenance of registers and records, and submission of periodical filing etc, that can attract penalties, legal action, and damage to an employer's reputation.

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