

ESI RELAXATION OF DATES

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2022

Introduction

The Director General in exercise of the powers vested under Regulation 100 has relaxed the provisions as entered in Regulations 26 & 31 of the employee's State Insurance (General) Regulations, 1950, the time limit for depositing and filing the ESI contribution. This opportunity was given keeping in mind the problems being faced by the Employers in depositing the ESI contribution for the contribution period March 2022.

Current provision

A] As per Regulation 26(1) of the Employees State Insurance (General) Regulations, 1950:

“Every employer shall send a return of contributions in quadruplicate in Form 5 along with receipted copies of challans for the amounts deposited in the Bank, to the appropriate office by registered post or messenger, in respect of all employees for whom contributions are payable in a contribution period, so as to reach that office –

- (a) within 42 days of the termination of contribution period to which it relates;*
- (b) within 21 days of the date of permanent closure of the factory or establishment, as the case may be;*
- (c) within 7 days of the date of receipt of requisition in that behalf from the appropriate office.”*

In other words, the employers are supposed to file the Return of Contribution in Form - 5 for the contribution period from 1st October to 31st March 2022 within 12th May 2022.

B] Further, Regulation 31 of the Employees State Insurance (General) Regulations, 1950 states that:

“An employer who is liable to pay contributions in respect of any employee shall pay those contributions within 15 days of the last day of the calendar month in which the contributions fall due.”

In short, the employers shall deposit the contribution for the Calendar month March 2022, within 15th April 2022.

Amendment

As per notification no.: P-11/12/Misc./1/2019(M)-Rev.II dated 13/04/2022 has provided a one time relaxation for depositing and filing ESI contribution and returns respectively:

- 1) Employers are allowed to **deposit the contribution** for the **calendar month March 2022** up to **30th April 2022** instead of 15th April 2022.
- 2) Employers are allowed to file the **Return of contribution** up to **26th May 2022** for the **contribution period** from **1st October 2022 to 31st March 2022**, instead of 11th May 2022.