

GOVERNMENT OF TELANGANA

ABSTRACT

Labour Employment Training & Factories Department – Code on Wages, 2019 (Central Act No.29 of 2019) – Code on Wages (Telangana State) Rules, 2021 – Preliminary Notification – Orders – Issued.

LABOUR EMPLOYMENT TRAINING & FACTORIES (LAB-I) DEPARTMENT

G.O.Rt.No. 480

Dated: 29-09-2021

Read the following:-

1. The Code on Wages, 2019 (Central Act No.29 of 2019) notified by the Ministry of Labour & Employment, GOI, New Delhi in Gazette No.48, dt: 08.08.2019.
2. From the Commissioner of Labour, Telangana, Hyderabad, Lr.No.F2/5034/2019, dt: 07.07.2021.

ORDER:-

The Ministry of Labour & Employment, Government of India, New Delhi has notified the Code on Wages, 2019 (Central Act No.29 of 2019), an Act to amend and consolidate the laws relating to wages and bonus and matters connected therewith or incidental thereto, vide the Gazette of India notification first read above.

2. The Commissioner of Labour, Telangana, Hyderabad, in his letter second read above, has furnished draft State rules on Code on Wages (Telangana State) Rules, 2021, under the Code on Wages, 2019 (Central Act No.29 of 2019) with a request to issue notification calling for objections and suggestions from general public and stakeholders in the matter.

3. Government, after careful examination of the matter, hereby decided to issue draft rules namely the Code on Wages (Telangana State) Rules, 2021, which the State Government proposes to make, in exercise of the powers conferred under section 67 of the Code on Wages, 2019 (Central Act No.29 of 2019) read with section 24 of the General Clauses Act, 1987 (Central Act No.10 of 1987) by inviting objections and suggestions from general public and stakeholders in the matter.

4. Accordingly, the following notification shall be published in an extraordinary issue of Telangana Gazette dated: 30.09.2021.

PRELIMINARY NOTIFICATION

The following draft rules, which the State Government proposes to make, in exercise of the powers conferred under section 67 of the Code on Wages, 2019 (Central Act No.29 of 2019) read with section 24 of the General Clauses Act, 1897 (Central Act No.10 of 1897) and in supersession of all the rules made by the State Government in exercise of the powers conferred by the Payment of Wages Act, 1936 (Central Act No.4 of 1936), the Minimum Wages Act, 1948 (Central Act No.11 of 1948), the Payment of Bonus Act, 1965 (Central Act No.21 of 1965) and the Equal Remuneration Act, 1976 (Central Act No.25 of 1976), as the case may be which are repealed by section 69 of the said Code on Wages, 2019 except as respects things done or omitted to be done before such supersession, are hereby notified, as required by sub-section (1) of said section 67, for information of all persons likely to be affected thereby and the notice is hereby given that the said draft notification will be taken into consideration after the expiry of a period of forty-five days from the date on which the copies of the Official Gazette in which this notification is published are made available to the public;

The objections and suggestions, if any, should be addressed to the Commissioner of Labour, T.Anjaiah Bhavan, RTC 'X' Roads, Hyderabad, Telangana by post or through email: col.labour.telangana@gmail.com & jcl.ts.hq@gmail.com.

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Objections and suggestions, which may be received from any person with respect to the said draft notification rules before expiry of the period specified above, will be considered by the State Government.

**CHAPTER-I
PRELIMINARY**

1. Short title, extent and commencement.-(1) These rules may be called the Telangana Code on Wages Rules, 2021.

(2) They extend to the whole of the State of Telangana.

(3) They shall come into force after the date of their final publication in the Official Gazette, on the date of the commencement of the Code on Wages, 2019 (29 of 2019).

2. Definitions:- In these rules, unless the subject or context otherwise requires,-

(a) "Authority" means the authority appointed by the State Government under sub-section (1) of section 45;

(b) "Appellate authority" means the appellate authority appointed by the State Government under subsection (1) of section 49;

(c) "Appeal" means an appeal preferred under sub-section (1) of section 49;

(d) "Board" means the State Advisory Board constituted by the State Government under sub-section (4) of section 42;

(e) "Chairperson" means the Chairperson of the Board or the Committee;

(f) "Code" means the Code on Wages, 2019 (29 of 2019);

(g) "Committee" means a committee appointed by the State Government under clause (a) of sub-section (1) of section 8;

(h) "Day" means a period of 24 hours beginning at mid-night;

(i) "Form" means a form appended to these rules;

(j) "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;

(k) "Inspector-cum-Facilitator" means a person appointed by the State Government, by notification under sub-section (1) of section 51;

(l) "Member" means a member of the Board and includes its Chairperson nominated by the State Government, by notification under sub-section (4) of section 42;

(m) "Metropolitan area" means a compact area having a population of forty lakhs or more comprised in one or more districts or as may be notified from time to time;

- (n) "Non-metropolitan area" means a compact area having a population of more than ten lakhs but less than forty lakhs, comprised in one or more districts or as may be notified from time to time;
- (o) "Population" means the population as ascertained at the last preceding census of which the relevant figures have been published;
- (p) "Registered Trade Union" means a trade union registered under the Industrial Relations Code;
- (q) "Rural area" means the area which is not the Metropolitan Area or Non-Metropolitan area;
- (r) "Same work or work of similar nature" means work in respect of which the skill, effort, experience and responsibility required are the same, when performed under similar working conditions by the employees and difference if any, between skill, effort, experience and responsibility required for employees of any gender are not of practical importance in relation to the terms and conditions of the employment";
- (s) "Schedule" means the schedule to these rules;
- (t) "Section" means a section of the Code;
- (u) "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;
- (v) "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;
- (w) "Unskilled occupation" means an occupation which in its performance requires the application of simply the operating experience and involves no further skills;
- (x) All other words and expressions used herein in these rules and not defined shall have the meanings 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 per day basis keeping in view the following criteria*, namely,-

- (i) The standard size of working class family, which includes a spouse and two children apart from the earning worker; an equivalent of three adult consumption units;
- (ii) A net intake of 2700 calories per day per consumption unit;
- (iii) 66 meters cloth per year per standard working class family;

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* The provisions of the rule 3 are based on the criteria declared in the judgment in Workmen Represented by Secretary vs. Management of Raptakos Brett. And Co. Ltd. and Anr., **1992 AIR 504** pronounced by the Hon'ble Supreme Court and on the recommendations of the 15th Indian Labour Conference (ILC).

- (iv) Housing rent, expenditure to constitute 10 per cent of food and clothing expenditure;
- (v) Fuel, electricity and other miscellaneous items of expenditure to constitute 20 percent of minimum wage; and
- (vi) Expenditure for children education, medical requirement, recreation and expenditure on contingencies to constitute 25 percent of minimum wages.

(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.

3A. Norms for fixation of minimum rate of wages:-(1) While fixing the minimum rate of wages under section 6, the State Government shall divide the concerned geographical area into three categories, that is to say metropolitan area, non-metropolitan area, and the rural area.

(2) The State Government shall constitute a technical committee for the purpose of advising the State Government in respect of skill categorization, which shall consist of the following members, namely:-

- (i) Commissioner of Labour (Telangana State) -----Chairperson
- (ii) Joint Secretary to the Government of Telangana, Labour, Employment, Training & Factories Department dealing with the wages -----Member
- (iii) A representative from Employment & Training Department, Government of Telangana State, dealing with skill development -----Member
- (iv) Director of Factories, Government of Telangana -----Member
- (v) Two technical experts in wage determination as nominated by State Government. -----Member
- (vi) Joint Director, Economic and Statistics Department, Government of Telangana dealing with Industrial point and Consumer Price Index relating to Industrial, Agriculture and Service Sectors etc. ----- Members
- (vii) Joint Commissioner of Labour, Head Office, dealing with the wages ----- Member Secretary

(3) The State Government shall, on the advice of the technical committee referred to in sub-rule (2), categorize the occupations of the employees into four categories that is unskilled, semi-skilled, skilled and highly skilled by modifying, deleting or adding any entry in the categorization of such occupation specified in Schedule E.

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- (4) The technical committee referred to in sub-rule (2) above shall while advising the State Government under sub-rule (3) take into account, to the possible extent, the national / state classification or national / state skills qualification frame work or other similar frame work for the time being formulated to identify occupations.
- (5) The technical committee referred to in sub-rule (2), shall while advising the State Government under sub-rule (3) shall take into account the arduousness of work like temperature or humidity normally difficult to bear, hazardous occupations or processes or underground work as may be prescribed by that Government.

4. Revision of Wages:- The State Government shall review or revise Minimum rates of wages under notified scheduled employments, ordinarily at an interval not exceeding five years.

5. Time Interval for revision of dearness allowance:- 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, (July – December) and then before 1st October (January – June) in every year to revise the Dearness Allowance payable to the employees on the Minimum Wages.

6. Number of hours of work 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 eight hours of work 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, it shall not spread over more than twelve hours on any day.

(3) The provisions of sub-rules (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 Factories Act, 1948 (Central Act No.63 of 1948).

7. Weekly day of rest:- (1) Subject to the provisions of this rule, an employee shall be allowed a day of rest every week (hereinafter 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 effected, by display of a notice to that effect in the prominent place of employment, at the place specified by the Inspector-cum-Facilitator in this behalf.

Explanation.- For the purpose of computation 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 workday on which an employee is laid off on payment of compensation under the Industrial Disputes Act, 1947 (14 of 1947), 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.

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(2) Any such employee shall not be required or allowed to work on the rest day unless he has or will have a substituted 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 foregoing provisions of this rule, any employee works on a rest day and has been given a substituted rest day on any one of the five days before or after the rest day, 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 substituted rest day, then, he shall be paid wages for the rest day on which he worked, at the overtime rate and wages for the substituted 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 is not less than the notified minimum 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/she shall be paid, only for the rest day on which he/she worked, an amount equal to the wages payable to him/her or others at the over time 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 Commissioner of Labour (State) or the Joint Commissioner of Labour, Head Office or the Joint Commissioner of Labour (Zonal level) or Deputy Commissioner of Labour or Asst. Commissioner of Labour having territorial 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.

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(5) The provisions of this rule shall not operate to the prejudice of more favourable terms, if any, to which an employee may be, entitled under any other 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 favourable terms aforesaid.

Explanation:- For the purposes of this rule, 'week' shall mean a period of seven days beginning 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 purposes of rule 7 shall, in this case means a period of twenty- four consecutive hours beginning from the time when his/her or others 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 any 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) **spread over:** 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 purposes of minimum rate of wages under section 14 of the code shall be by the month.

**CHAPTER III
Floor Wages**

11. Manner of Fixing Floor wage(1) The State Government shall consider National Floor Wage fixed by Central Government from time to time.

Provided that the State Government shall consider different floor wage for fixation of minimum rates of wages to the scheduled employments for different geographical areas.

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- 12. Circumstances under clause (ii) of the proviso to section 10.-** An employee shall not be entitled to receive wages for a full normal working day under section 10, if he is not entitled to receive such wage under any other law for the time being in force.

**CHAPTER IV
Payment of Wages**

- 13. 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.
- 14. The Authority under sub-section (1) of section 19:-** The Joint Commissioner of Labour or Deputy Commissioner of Labour or Asst. Commissioner of Labour having jurisdiction over the place of work of the employee concerned shall be the authority for the purposes of sub- section (1) of section 19.
- 15. The manner of exhibiting the notice under sub-section (2) of section 19:-** A notice referred to in sub-section (2) of section 19 shall be displayed at the conspicuous places in the premises of the work place in which the employment is carried on, so that every concerned employee would be able easily to read the contents of the notice and a copy of the notice shall be sent to the inspector-cum-facilitator having jurisdiction.
- 16. The procedure under sub-section (3) of section 19:-** The employer shall give an intimation in writing specifying therein the detailed particulars for obtaining the approval of the imposition of fine to the Joint Commissioner of Labour or the Deputy Commissioner of Labour or Asst. Commissioner of Labour referred to in rule 14 who shall, before granting or refusing the approval, give opportunity of being heard to the employee and the employer concerned.
- 17. 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 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 under sub-rule (1), examine such intimation and if he finds that the explanation given therein is in contravention of any provision of the Code or the rules made there under, he shall initiate appropriate action under the Code against the employer.

- 18. Procedure for deduction under sub-section (2) of section 21:-** Any employer desiring to make deduction for damages or loss under 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.

19. Conditions regarding recovery of advance under section 23:- The recovery, as the case may be 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 or all installments in a wage period shall not exceed fifty percent of the wages of the employee in that wage period and the particulars of such recovery shall be recorded in the register maintained in Form-I.

20. Deduction under section 24:- Deductions for recovery of loans granted for house building or 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 V Payment of Bonus

21. 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 may be, shall be as prescribed by the Central Government under clause (i) of sub-section (7) of section 26, in the manner as specified in **Schedule A** of rule 21 of the Code on Wages (Central) Rules, 2020.

22. 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 may be, shall be as prescribed by the Central Government under clause (ii) of sub-section (7) of section 26, in the manner as specified in **Schedule A** of rule 22 of the Code on Wages (Central) Rules, 2020.

23. 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 in the case of banking company, be calculated in the manner as specified in **Schedule B** of rule 23 of the Code on Wages (Central) Rules, 2020.

24. 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 as specified in **Schedule C** of rule 24 of the Code on Wages (Central) Rules, 2020.

25. Deduction of further sums under clause (c) of section 34:- The further sums as are specified in respect of the employer in **Schedule D** of rule 25 of the Code on Wages (Central) Rules, 2020 shall be deducted from the gross profit as prior charges under clause (c) of section 34.

26. 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 per cent. 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** of rule 26 of the Code on Wages (Central) Rules, 2020.

27. 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 minimum 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 25 which could be utilized for the purpose of payment of the minimum bonus, then, such minimum amount or the deficiency, as the case may be, 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** of rule 27 of the Code on Wages (Central) Rules, 2020.

27A. Equal Remuneration:-

Authority to decide the disputes with regard to same or similar nature of work:

(1) For the purpose of resolution of disputes as to whether a work is of same or similar nature the State Government appoints the Authority as mentioned in sub-rule (2) of this Rule.

(2) The Authority shall consists of the following:

- (i) Joint Commissioner of Labour (Head Office);
- (ii) Joint Commissioner of Labour of Zone concerned;
- (iii) Deputy Commissioner of the Labour of the District concerned; and
- (iv) Assistant Commissioner of Labour area concerned.

(3) The Appellate Authority against the orders of the above Authority is the Commissioner of Labour.

CHAPTER VI

State Advisory Board

Procedure of State Advisory Board under sub-section (4) of section 42

28. Constitution of the State Advisory Board:

(1) The State Government shall constitute State Advisory Board for advising the State Government on the items laid down under clauses (a) to (d) sub-section (4) of Section 42. The State Advisory Board may constitute one or more Committees or sub-committees to look into issues pertaining to matters specified in (a) to (d) of sub-section 4) of section 42. The State Advisory Board and each of the Committee and sub-committees thereof shall consists of persons nominated by the State Government.

(2) The Board shall consists of persons nominated by the State Government representing the employers and employees under clause (a) and (b) of sub-section 6 of section 42 respectively and independent persons specified in clause (c) of sub-section 6 of section 42.

(3) The persons representing employers and employees under clause (a) and (b) of sub-section 6 of section 42 shall be four each.

(4) The independent persons specified in clause (c) of sub-section 6 of section 42, shall be nominated by the State Government consisting of the following namely,-

(i) the Chairperson;

(ii) Member of Assembly;

(iii) two members who shall be professionals 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 7 A of the Industrial Disputes Act, 1947 (14 of 1947) or as the case maybe, under section 44 of Industrial Relations Code, 2020; and
- (5) The State Advisory Board shall appoint one of such independent persons as Chairperson of the Committee or sub-committee, as the case may be.
- (6) One third of the total members referred in sub-section (6) of section 42 shall be women.
- 29. Additional functions of the Board:** In addition the function specified in sub-section (4) of section 42, the State Advisory Board and reference made by the State Government advise the State Government on the issue relating to the fixation of minimum wages in respect of:
- (i) working journalists as defined in clause (f) of section 2 of Working Journalists and other Newspaper Employees (Conditions of Service) and Miscellaneous Provisions Act, 1955 (45 of 1955); and
- (ii) Sales promotion employees as defined in clause (d) of section 2 of the sales Promotion Employees (Condition of Service) Act, 1976 (11 of 1976).
- 30. (i) Appointment and term of office of the members of the Committee:** The State Government may constitute as many as Committees under clause (a) sub-section (1) section 8 as it considers necessary for the purpose specified therein. Committee also includes the Sub- Committee.
- (ii) The term of office of the members of the Committee shall be such as in the opinion of the Government are necessary for completing the enquiry into the scheduled employment concerned and the Government may, at the time of the constitution of the Committee fix such terms and may, from time to time, extend them as circumstances may require.
- 31. Term of office of members of the 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, under sub-section (4) of section 42:
- 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 such other official members.
- (4) Notwithstanding anything contained in sub-rules (1), (2), (3) and (4) of rule 28 above, the members of the Board shall hold office during the pleasure of the State Government.
- 32. Nomination of substitute member:-** If a member is unable to attend a meeting of the Committee, or the Board, the Government or the body which nominated the said member may give notice in writing, signed on its behalf and by such member and addressed to the Chairperson of the said Committee, or Board, as the case may be, nominate a member as substitute member in his place to attend that meeting. Such a substitute member shall have all the rights of a member in respect of that meeting.

33. Travelling allowance:- A non-official member of the committee or the Board shall be entitled to draw travelling and halting allowances for any journey performed by him in connection with his duties as such member at rates and subject to the conditions applicable to a non-official member of committee as laid down by the Government from time to time.

34. Officers and Staff :- (1) The State Government may appoint a Secretary to the Committee or the Board, (Not below the rank of Assistant Commissioner of Labour) and such other staff as it may think necessary and may fix their salaries and allowances payable to them and specify their conditions of service.

(2) (i) The Secretary of the Board or Committee shall be the Chief Executive Officer of the Committee or the Board, as the case may be. He may attend the meetings of such Committee or Board but shall not be entitled to vote at such meetings.

(ii) The Secretary shall assist the Chairperson in convening meetings and shall keep a record of the minutes of such meetings shall take necessary measure to carry out the decisions of the Committee or the Board as the case may be.

35. Eligibility for re-nomination of the members of the Committee or the Board:- An outgoing member shall be eligible for re-nomination or re-appointment for the membership of the Committee or the Board for not more than total two terms.

36. Resignation of the Chairperson and members of the Committee or the Board and filling up of casual vacancies:- (1) A member of the Committee or 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 resignation whichever is earlier.

(3) When a vacancy occurs or is likely to occur in the membership of the Committee, or the Board, the Chairperson shall immediately submit a report to the State Government. The State Government shall, then, take steps to fill the vacancy in accordance with the provision of the Code.

37. Cessation of membership:- (1) If a member of the Committee or the Board fails to attend three consecutive meetings he shall subject to the provisions of sub-rule (2), cease to be a member thereof.

(2) A person, who ceases to be a member under sub-rule (1), shall be given intimation of such cessation by a letter sent to him by registered post within a period of fifteen days from the date of such cessation.

38. Disqualification:- (1) A person shall be disqualified for being nominated as, and for being a member of Committee or the Board as the case may be.

(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.

- 39. Meetings of the Committee and Board:-** The Chairperson may, subject to the provisions of Rule 41, call a meeting of the Committee or the Board, as the case may be, at any time he thinks fit:

Provided that on a requisition in writing from not less than one half of the members or not less than two-thirds of the representatives of the employers or of the employees as the case may be, the Chairperson shall call a meeting within a period of fifteen days from the date of receipt of such requisition.

- 40. 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 list of business to be conducted at the meeting shall be sent to each member by registered post and/or electronically at least fifteen days before the date fixed for such meeting:

Provided that in the case of an emergent meeting, notice of atleast (7) seven days shall be given to every member.

- 41. Functions of the Chairperson:-** (1) The Chairperson shall preside at the meetings of the Committee or the Board, as the case may be.

(2) 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, decide the agenda of each meeting of the Committee or the Board, during the meeting of the Board or Committee, if any issue has to be decided by voting, conduct the voting and count or cause to be counted the secret voting in the meeting.

(3) the Chairperson may summon any person to appear as witness if required in the course of discharge of his duty and required any person to produce any document.

(4) every person who is summoned and appeared as a witness before the committee or board as the case maybe shall be entitled to an allowance for expenses in accordance with the scale for the time being in force or payment of such but allowance to the witness appearing before a Board.

- 42. Quorum:-** No business shall be transacted at any meeting of committee or Board unless at least one-third of the number of members are present and at least one representative member each of both employer, employee and one independent member if any:

Provided that if at any meeting less than one-third of the total number of 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 thereupon 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 members by registered post and/or electronically at least 15 days prior to the meeting.

- 43. Disposal of business of the Board and Committee:-** All business of the Board or as the case may be Committee shall be considered, at a meeting of the Board or the Committee and shall be decided by a majority of the votes of members present and voting and in the event of 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 objection or matter which is referred under the preceding proviso shall be taken, unless supported by not less than a two-third majority of the members present at the meeting.

44. Method of voting:- Voting at a meeting of the Committee, or the Board, as the case may be, 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.

45. Proceedings of the meeting:- (1) The proceedings of each meeting showing inter alia the names of the members present there at 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 or committee shall be confirmed with such modifications, if any, as may be considered necessary at the next meeting.

CHAPTER VII

Payment of Dues, Claims, etc.

46. Payment under clause (a) of sub-section (1) of section 44:- 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 Joint Commissioner of Labour (Telangana State) or Deputy Commissioner of Labour (Telangana State) or Assistant Commissioner of Labour (Telangana State) having jurisdiction, 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.

47. 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 reason, 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 Joint Commissioner of Labour (Telangana State) or Deputy Commissioner of Labour (Telangana State) or Assistant Commissioner of Labour (Telangana State) having jurisdiction 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 Joint Commissioner of Labour (Telangana State) or Deputy Commissioner of Labour (Telangana State) or Assistant Commissioner of Labour (Telangana State) having jurisdiction through bank transfer or through a crossed demand draft obtained from any scheduled bank in Telangana State drawn in favour of such the Joint Commissioner of Labour (Telangana State) or Deputy Commissioner of Labour (Telangana State) or Assistant Commissioner of Labour (Telangana State).

48. 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 47 (hereinafter in this rule referred to as the amount) deposited with the Joint Commissioner of Labour (Telangana State) or Deputy Commissioner of Labour (Telangana State) or Assistant Commissioner of Labour (Telangana State) having jurisdiction shall remain with him / her or others and be invested in the State or State Government Securities or deposited as a fixed deposit in a scheduled bank.

(2) The Joint Commissioner of Labour (Telangana State) or Deputy Commissioner of Labour (Telangana State) or Assistant Commissioner of Labour (Telangana State) having jurisdiction will exhibit, as soon as may be possible, a notice containing such particulars regarding the amount as the Joint Commissioner of Labour (Telangana State) or Deputy Commissioner of Labour (Telangana State) or Assistant Commissioner of Labour (Telangana State) 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 Joint Commissioner of Labour (Telangana State) or Deputy Commissioner of Labour (Telangana State) or Assistant Commissioner of Labour (Telangana State) having jurisdiction shall release the amount to the nominee or to that person who has claimed such amount, as the case may be, in whose favour such the Joint Commissioner of Labour (Telangana State) or Deputy Commissioner of Labour (Telangana State) or Assistant Commissioner of Labour (Telangana State) 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 within the manner as directed by the State Government from time to time in this behalf and remit to Telangana Labour Welfare Board or deposited with any other fund created by the Government of Telangana.

CHAPTER VIII

The Forms, Registers and Wage Slip

49. The form of a single application:- A single application, may be filed under sub-section (5) of section 45 in **Form-II** along with documents specified in such Form.

50. Appeal:- 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-III**, along with documents mentioned by the appellant in such Form, to the appellate authority having jurisdiction.

51. Form of register etc:- (1) 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 Joint Commissioner of Labour (Telangana State) or Deputy Commissioner of Labour (Telangana State) or Assistant Commissioner of Labour (Telangana State) having jurisdiction.

(2) 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.

(3) 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-IV**, electronically or otherwise.

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

53. 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 the 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 or an Inspector-cum-Facilitator, the officer, after considering such evidences as produced before him/her or others 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 / she shall explain the offender the offence complained against him/her or others and if the offender pleads guilty, the officer shall impose penalty on him/her or others 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 defence to the accused person and the witnesses produced by the accused shall be cross examined after their statements on oath by the complainant and documentary evidence in defence shall be taken on record by the officer.

(4) The officer shall after hearing the parties and considering the evidences both oral and documentary decide the complaint in accordance with the provisions of the Code.

54. The manner of imposing fine 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 VI electronically or otherwise to the Gazetted Officer notified under said sub-section (1).

(2) The Gazetted Officer referred to in sub-rule (1), shall, on receipt of such application, satisfy himself / herself or others 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 per cent 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/her or others 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 IX

Miscellaneous

55. 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/her or others / 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 (Central Act No.9 of 1932).

56. 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, be responsible to pay such minimum bonus to the employees.

57. Inspection Scheme:- (1) For the purposes of the Code and these rules, there shall be formulated an inspection scheme by the Commissioner of Labour with the approval of the State Government.

(2) In the inspection scheme referred to in sub-rule (1), apart from other structural facts, a number shall be specified in the scheme for each Inspector-cum-Facilitators and establishment.

58. Third Party Audit Scheme:-

The scheme details will as per the notification issued by the Government from time to time.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

I.RANI KUMUDINI,
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationary and
Stores purchases (PW), Chanchalaguda, Hyderabad
(for publication in the Gazette and supply of 50 copies
to the Commissioner of Labour, Telangana, Hyderabad
and 10 copies to Government and intimate the date on which the
copies of the Gazette are made available to the public).

The Commissioner of Labour, Telangana, Hyderabad.

Copy to:

The Under Secretary to the Government of India,
Ministry of Labour & Employment,
Shram Shakti Bhawan, Rafi Marg, New Delhi-110001.

The Secretary to Chief Minister

The P.S. to Minister (Labour & Employment)

The Law (B) Department

SC

// FORWARDED :: BY ORDER //

SECTION OFFICER

Annexure to G.O.Rt.No.480 , LET&F (Lab-I) Department, dated: 29.09.2021

FORM-I

[See rule-19 and rule-51(1), (2) and (3)]

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

Name of the Establishment:

Name of the Employer:

Name of the Owner:

PAN/TAN of the Employer:

Labour Identification Number (LIN):

Sr. No. in Employee Register	Name of the employee	Designation / Department	Duration of Payment of Wages (Monthly / Fortnightly / Weekly / Daily / Piece rated)	Wage Period From - To	Total no. of days worked during the period	Total overtime (hours worked or production in case of piece workers)	Rates of wages		
							Basic	DA	Allowances
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 49]

[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 (Central Act No.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(l) 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 not 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 period from.....to.....
(e) Deductions have been made which are in contravention of the Code, from the wage(s) of the applicant(s) as per details specified in the annexure appended with this application.
(f) The applicant(s) has/have not been paid minimum bonus for the accounting year.....
- (4) The applicant(s) estimate(s) the value of relief sought by him/her or others 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/her 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-III

(See rule 50)

Appeal under sub-section (1) of section 49 of the Code on Wages, 2019 (Central Act No.29 of 2019)

Before the Appellate Authority under the Code on Wages, 2019 (Central Act No.29 of 2019)

A.B.C

AddressAPPELLANT

Vs.

C.D.E.

AddressRESPONDENT

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 receipt by post

Registration No.

Authorized Signatory

FORM-IV

[See rule 51(3)] EMPLOYEE REGISTER

Name of the Establishment :

Name of the Employer:

Name of the Owner :

PAN/TAN of the Employer:

Labour Identification Number (LIN):

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 /U S)*	Type of Employment
1	2	3	4	5	6	7	8	9	10	11	12	13

Mobile No.	UAN	PAN	ESI C IP No.	AADHAA R	Bank A/c Number	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-V

[See rule 52] WAGE SLIP

Date of issue:

Name of the Establishment..... Address.....

Period.....

1. Name of employee:
2. Father's /Spouse name:
3. Designation:
4. UAN:
5. Bank Account No.:
6. Wage period:
7. Rate of wages payable: a.) Basic allowances b.)D.A. c.) other
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:

Employer / Pay-in-charge signature

FORM-VI

[See rule 54]

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, 21, 22 26 and 27]

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 Setoff of the year carried forward	Total set on or set off carried forward	
1	2	3	4	5	6
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Of (year)</i>
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 (due to loss)	1,04,167**(inclusive of 35,000 from year-6)	Set off 69,167	Set off 69,167	(8)
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

4.	<p>Add also income, profits or gains (if any) credited directly to published or disclosed reserves, other than-</p> <p>(i) capital receipts and capital profits (including profits on the sale of capital assets on such depreciation has not been allowed for income-tax);</p> <p>(ii) profits of, and receipts relating to, any business situated outside Telangana State;</p> <p>(iii) income of foreign banking companies from investment outside Telangana State.</p> <p>Net total of Item No.4.....</p>	Rs.....		
5.	Total of Item Nos.1, 2, 3 and 4...	Rs.....		
6.	<p>Deduct:</p> <p>(a) Capital receipts and capital profits (other than profits on the sale of assets on which depreciation has been allowed for income-tax).</p> <p>(b) Profits of, and receipts relating to any business situated outside Telangana State.</p> <p>(c) Income of foreign banking companies from investments outside Telangana State.</p> <p>(d) Expenditure or losses (if any) debited directly to published or disclosed reserves, other than –</p> <p>(i) capital expenditure and capital losses (other than losses on sale of capital assets on which depreciation has not been allowed for income-tax);</p> <p>(ii) losses of any business situated outside Telangana State.</p> <p>(e) In the case of foreign banking companies proportionate administrative (overhead) expenses of head-office allocable to Telangana State business.</p> <p>(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.</p>			<p>See foot-note(2)</p> <p>See foot-note(2)</p> <p>See foot-note (2)</p> <p>See foot-note (3)</p> <p>See foot-note (2)</p>

	(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 (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 Telangana Staten 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-C

COMPUTATION OF GROSS PROFITS

[(See rule 24)]

Accounting year ending.....

<i>Item No.</i>	<i>Particulars</i>	<i>Amount. Of sub-Items</i>	<i>Amount. Of main Items</i>	<i>Remarks</i>
		<i>Rs.</i>	<i>Rs.</i>	
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.....	<i>Rs</i>		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 Telangana State. Total of Item No.3.....	<i>Rs</i>		See foot-note (1) See foot-note (1)

4.	<p>Add also income, profits or gains (if any) credited directly to reserves, other than-</p> <p>(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);</p> <p>(ii) profits of, and receipts relating to, any business situated outside Telangana State;</p> <p>(iii) income of foreign concerns from investments outside Telangana State.</p> <p>Net total of Item No.4.....</p>	Rs.....		
5.	Total of Item Nos. 1, 2, 3 and 4...	Rs.....		
6.	<p>Deduct :</p> <p>(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).</p> <p>(b) Profits of, and receipts relating to, any business situated outside Telangana State.</p> <p>(c) Income of foreign concerns from investment outside Telangana State.</p> <p>(d) Expenditure or losses (if any) debited directly to reserves, other than-</p> <p>(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;</p> <p>(ii) losses of any business situated outside Telangana State.</p> <p>(e) In the case of foreign concerns proportionate administrative (overhead) expenses of head office allocable to Telangana State business.</p> <p>(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.</p> <p>(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.</p> <p>Total of Item No.6</p>	Rs.....		<p>See foot-note(2)</p> <p>See foot-note(2)</p> <p>See foot-note (2)</p> <p>See foot-note (3)</p> <p>See-foot-note (2)</p>
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 Telangana State 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 25]

<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.	<p>(i) The dividends payable on its preference share capital for the accounting year calculated at the actual rate at which such dividends are payable;</p> <p>(ii) 8.5 percent of its paid up equity share capital as at the commencement of the accounting year;</p> <p>(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:</p> <p>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 Telangana State 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 Telangana State.</p>
2.	Banking company	<p>(i) The dividends payable on its preference share capital for the accounting year calculated at the rate at which such dividends are payable;</p> <p>(ii) 7.5 per cent of its paid up equity share capital as at the commencement of the accounting year ;</p> <p>(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;</p> <p>(iv) any sum which, in respect of the accounting year, is transferred by it-</p> <p>(a) to a reserve fund under sub-section (1) of section 17 of the Banking Regulation Act, 1949 (10 of 1949) ; or</p> <p>(b) to any reserves in Telangana State in pursuance of any direction or advice given by the Reserve Bank of Telangana State, whichever is higher:</p> <p>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-</p> <p>(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 Telangana State bear to its total world working funds;</p> <p>(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 Telangana State bear to its total working funds.</p> <p>(iii) 5 per cent of such amount as bears the same proportion to its total disclosed reserves as its total working funds in Telangana State bear to its total world working funds;</p> <p>(iv) any sum which, in respect of the accounting year, is deposited by it with the Reserve Bank of Telangana State 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.]</p>
3.	Corporation	<p>(i) 8.5 per cent of its paid up capital as at the commencement of the accounting year;</p> <p>(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.</p>
4.	Co-operative society	<p>(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;</p> <p>(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.</p>

5.	Any other employer not falling under any of the aforesaid categories	<p>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—</p> <p>(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</p> <p>(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:</p> <p>Provided also that where such employer is an individual or a Hindu Undivided Family –</p> <p>(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</p> <p>(ii) forty-eight thousand rupees,</p> <p>whichever is less by way of remuneration to such employer, shall also be deducted.</p>
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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 3A (3)

Un-Skilled	
1	Beldar
2	Calf boy
3	Cattleman
4	Cleaner (Motor shed, Tractor, Cattle, Yard, M.T)
5	Collecting loose fodder
6	Dairy coolie
7	Mazdoor (Arportculturist Compost, Dairy's Haystaking, Irrigation, Manure, Stacking, Milkroom, Ration room Store, Anti-Malaria, M.R.)
8	Driver (Mule, Bullock, Camel, Donkey)
9	Dresser
10	Driver (Bullocks Mule)
11	Grazler
12	Dairyman
13	(Store-Mazdoor)
14	Carrier (Stone)
15	Breaker (using manual appliances)
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	Trolley man
27	Valveman
28	Watchman
29	White Washer
30	Wooderman
31	Wooder Woman
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 Women
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, 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	Trolley 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	Under Ground 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	Attender
125	Office Boy
126	Peon
127	Table Cleaner
128	Vessels Cleaner
129	Utensils Cleaner
130	House Keeper
131	Floor Cleaner
132	Floor Sweeper
133	Sweeper
134	Mopper
135	Wash Room Cleaner
136	Mazdoor
137	Water Boy
138	Water Carrier
139	Curing Worker
140	All General Cleaning Workers not specified under any other categories

Semi-Skilled	
1	Assistant (Chowdhary)
2	Attendant (Bull-calving lines, Chowkidar, Chaff cutter, Hostel, Dry Stock, Grain crusher, Pump, Siekline,
3	Stable, Yard Stock)
4	Assistant-Plumber
5	Attendant
6	Bhisti
7	Brander
8	Bullman
9	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	Hacksaw man
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 Mushk)
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	Ferroman
60	Fireman (Brick Kiln, Steam Road Roller)
61	Gate Keeper
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	Trolleyman (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 appliances)
89	Crech Ayah/Ayah/Untrained Crech 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	Trolley Jamadar
98	Winchman
99	Attendance-keeper
100	Assistant Wireman

101	Mate
102	Mate (Blacksmith, Road, Carpenter)
103	Engine Driver and/or Feeder
104	Fitter
105	Gang
106	Mazdoor Mason
107	Permanent Way
108	Pump-Driver, Turner)
109	Mazdoor (Heavy-weight)
110	Charge-man
111	Mistri (Head
112	Muccadam
113	Night-guard
114	Runner (Post dak)
115	Oilman
116	Quarry man
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	Messenger
129	Dispatch Boy
130	Store Assistant
131	Store Boy
132	Ceiling Man
133	Packing and sealing Worker
134	Store Worker
135	Godown Worker
136	Warehouse Stacking Worker (Manual)
137	Hamali
138	Fuel Fillers
139	Fuel loaders
140	Gardener
141	Garden Bed Preparer
142	Mali
143	Digger
144	Planter
145	Plantation
146	Waterer
147	Tree Guards Erector
148	Grafter
149	Tree Branch Cutter
150	Pump Operator / Driver Assistant or Helper
151	Road Marking Machine Operator Assistant or Helper

152	Road Roller Operator Assistant or Helper
153	Shelves Filling man (Manual)
154	Stocker (Manual)
155	Ward Boy
156	Ward Cleaner
157	Table maid Ward Supplier
158	Wireman Assistant or Helper
159	X-Ray Assistant
160	Stretcher attendant
161	Trolley Man
162	Wheel Chair Attendant
163	Mortuary Assistant
164	Ambulance Helper
165	Assistant Cook
166	Vegetable Cutter
167	Canteen Boy
168	Canteen Attendant
169	Stone Sorter
170	Stone Picker
171	Ayah
172	Creche Ayah
173	Caretaker
174	Baggage Loaders & Unloaders
175	Boiler
176	Turbine
177	Generator Floor Cleaner
178	Bottle washing (Manual)
179	Bottle filling (Manual)
180	Bottle labelling (Manual)
181	Bus Assistant or Helper
182	Cargo Handling Workers
183	Carpenter Assistant or Helper
184	Electrician Assistant or Helper
185	Fitter Assistant or Helper
186	Mason Assistant or Helper
187	Painter Assistant or Helper
188	Plumber Assistant or Helper
189	Gas Cutter Assistant or Helper
190	Welder Assistant or Helper
191	Gas Welder Assistant or Helper
192	Centring Carpenter Assistant or Helper
193	Centring Pipes Fitter Assistant or Helper
194	Centring Plate Fitter Assistant or Helper
195	Centring Box Fitter Assistant or Helper
196	Commodities Packing Worker
197	Concrete (Hand Mixer)
198	Crusher House Floor Dust Cleaner or Removers
199	Crusher House Stone or Coal Dust Cleaner or Removers
200	Dhobi
201	Laundry man
202	Dyer
203	Gate Keeper
204	Glassier

205	Hammerman
206	Hand Sticher
207	Jawali
208	Lathe Machine Operator Assistant or Helper
209	Lift Operator
210	Lime Kilnman
211	Literate Mazdoor (atleast 10th Standard)
212	Lorry / Tipper Cleaner / Assistant or Helper
213	Luggage Loaders & Unloaders
214	Oilman
215	Oiler
216	Greaser
217	Packer
218	Sealer
219	Packet Sealer
220	Bag Sticher
221	Paper or Cardboard Carton Box Packing Assistant or Helper
222	Paper or Cardboard Carton Box sealing Assistant or Helper
223	Quarryman
224	Sales Helper
225	Sawyar
226	Steel Yard Helper
227	Thatcher
228	Tool Room Attender
229	Transformer Winder Assistant or Helper
230	Assembler Assistant or Helper
231	Fitter Assistant or Helper
232	Technician Assistant or Helper
233	Tube Patch Maistry Assistant or Helper
234	Valve Operator
235	Xerox Operator
236	Grinder Assistant or Helper
237	Coal Cake Removers
238	Coal Dust Cleaner with broom sticks
239	Senior Sweeper (not less than 5 years service)
240	Slurry Remover
241	Ash Slurry Remover
242	Ash Dust Cleaner with broom sticks
243	Cleaner with flush water
244	All Labour in Loading and Unloading Operations
245	All Assistants or Helpers not specified under any other categories and working under Highly Skilled and Skilled categories

Skilled	
1	Artificer (Class-II, III, IV)
2	Blacksmith
3	Blacksmith (Class II)
4	Boilerman
5	Carpenter
6	Carpenter (Class II) Carpenter-cum- Blacksmith
7	Chowdhary
8	Driver
9	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 (Tube-well)
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	Meterological Observer Navghani
39	Operaor (Batching Plant, Cinema Project, Clamp Shelf, Compressor, Grane, Dorrick, Diesel Engine, Doser, Dragling Drill Dumber, Excavator, Fork Lift Generator, Grader, Jack Hammer and Payment breaker Loader, Pump, Pile Driving, Scrapper, Screening Plant, Shoval, 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/Miller
46	TyreVulcaniser
47	Sawyer

48	Sawyer (Selection Grade Class II) Serang
49	Serangpile
50	Driving Pantooms with Boiler
51	Shapesman
52	Shift-incharge
53	Sprayman
54	Sprayman (Roads)
55	Stone Cutter
56	Stone Cutter (Selection Grade, Grade II, Class II)
57	Stone Chisler
58	Stone Chisler (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	Pumpman
66	Pumpman (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	Surveyors (Assistant)
85	Tailor
86	Tailor (Upholstry)
87	Transprayer
88	Tar man
89	Line Man
90	Tiler Class II
91	Wall(Floor, Roof)
92	Tiler (Selection Grade)
93	Tin-Smith
94	Tin Smith(Selection Grade, Grade II and III, Class II) Tinker
95	Well Sinker
96	Assistant Mistry
97	Armature Winder Grade-II and III
98	Bhandari
99	Blacksmith

100	Blacksmith (Selection Grade, Grade II, III, Class II and III)
101	Boilerman
102	Boilerman Grade II and III
103	Boiler Foreman Grade II
104	Work (Assistant)
105	Brick Layer
106	Bricklayer (Selection Grade, Class II)
107	Blaster
108	Chowkidar (Head)
109	Security Guard (without arms)
110	Carpenter
111	Carpenter (Selection Grade, Grade II and III, Class I and III Assistant
112	B.I.M. Road
113	Cabinet Maker
114	Caneman
115	Celotex
116	Cutter Maker Chargeman, Class II and Class III, Carpenter Ordinary)
117	Checkder (Junior)
118	Chick Maker
119	Chickman (Junior) Concrete Mixure Mixer
120	Concrete Mixure 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 Cursher Mechanical)
136	Distemprrer, 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, Pipe Line ending Bars for
139	Reinforcement cum-Mechanic, Mechanic and Plumber)
140	Gharami (Head)
141	Glazier
142	Hole Drillar 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 Muccadam (Head)
152	Stone cutting
153	Ordinary Machanis
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	Manson (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	Upholsterer
183	Upholsterer (Grade II and III)
184	Painter Spray (Class II)
185	Wood Cutter
186	Wood Cutter Section Grade
187	Wood Cutter Class II
188	Work Sircar
189	Welder
190	Airwinch Haulage Operator
191	Auto-electrician
192	Painter
193	Blacksmith
194	Tailor

195	Compressor Operator
196	Blaster/Shot-firer
197	Driver
198	Head cook
199	Chargeman
200	Carpenter
201	Concrete Mixer Operator
202	Compressor Attendant
203	Air Compressor Attendant
204	Tractor Driver
205	Vehicle Driver
206	Chemist and Assistant/ Chemist
207	Sub- overseer (unqualified)
208	Driller
209	Handhole Driller
210	Drill Mechanic
211	Driver Auto
212	Electrician
213	Wireless Operator Asstt. Foreman
214	Foreman
215	Fitter
216	Ferry Driver
217	Issuer Loco
218	Super Foreman
219	Hoist Operator
220	IMCE Driver
221	Driver
222	Loco Driver
223	Loader Operator
224	Linesman
225	Mechanic/ Machinist
226	Mason
227	Mid Wife
228	Tinsmith
229	Supervisory Mechanic
230	Pump Attendant only in Gypsum, Barytes and Rock Phosphates
231	Pump Operator/Driver
232	Mining Mate with competency certificate under Metalliferous Mines Regulations, 1961.
233	Mistry
234	Skilled Mazdoor
235	Turner
236	Senior Mechanic
237	Pipe Fitter
238	Supervisor
239	Drafts Man
240	Wireman
241	Timber Man/Timber Mistry Elect.
242	Stone Crusher Operator
243	Crusher Operator
244	Moulder

245	Welder
246	Operator
247	Work Mistry
248	Engine Driver
249	Mining Engine Driver Grade -II
250	Engineman
251	Valveman
252	Cutter
253	Winding Engine Driver Grade - II
254	Security Guard (Unarmed) /Head Chowkidar
255	Shovel Operator
256	Limco Loader Operator
257	Surface Supervisor
258	Dozer Operator
259	Compressor Driller
260	Dumper Tractor Operator
261	Boiler Man (with Certificate)
262	Machinery Attendant
263	Air-conditions Mechanic
264	Crech Attendant only in Magnesite, Manganese and Mica Mines
265	Power Shovel Operator
266	Power and Pump House Operator
267	Miner Grade - I
268	Tractor Operator
269	Tub Repairer
270	Lathe Mistry
271	Stationery Engine Attendant
272	Generator Operator
273	Loading Foreman
274	Diesel Mechanic
275	Ferro Printer cum-chairman
276	White Washing and Colour Washing Man
277	Operator Pneumatic Tools, Operator (Fitter)
278	Boreman
279	Borer
280	Wireman (Grade II and III, Mechanic, Electrical)
281	White Washer
282	White Washer (Selection Grade, Class II)
283	Wireman
284	Welder (Class II, Bridge work)
285	Welder gas
286	Muccatam (with Competency Certificate under Metalliferous Mines Regulations, 1961).
287	Security Guard (without arms)and other categories by whatever name called which are of skilled nature
288	Assistant (Farm)
289	Assistant (Cashier)
290	Librarian
291	Telex or Telephone Operator
292	Hindi Translator

293	Telex or Telephone Operator
294	Hindi Translator
295	Accounts Clerk
296	Clerks
297	Computer/Data Entry Operator
298	Telephone Operator, Typist
299	Store Attendant
300	M. C. Clerk
301	Munshi (Matriculate, Non-matriculate)
302	Store Clerk (Matriculate Non-matriculate)
303	Store Keeper
304	Store Keeper Grade I, Grade II, (Matriculate)
305	Time Keeper
306	Time Keeper (Matriculate Non-Matriculate)
307	Book Keeper
308	Work Munshi
309	Work Munshi (Subordinate)
310	Magazine Clerk
311	Teller Clerk
312	Store clerk
313	Tally Clerk
314	Store Issuer
315	Tool Keeper
316	Computer/Date Entry Operator
317	Record Keeper
318	Tracer
319	File Clerk
320	Register Keeper
321	Time Keeper
322	Clerk
323	Munshi
324	Typist and other categories by whatever name called which are of clerical nature
325	Assistant Accountant
326	Cashier
327	Cash Officer
328	Typist
329	Clerk
330	Accounts Clerk
331	Muster Clerk
332	Time Keeper
333	Dispatch Clerk
334	Godown Clerk
335	Warehouse Clerk
336	Store Keeper
337	Ticketing Officer
338	Administrative Assistant
339	Computer Operator
340	Data Entry Operator
341	Receptionist
342	Help Desk Executive
343	Registration Clerk
344	Medical Record Keeper
345	Godown Record Maintainer

346	Godown Record Keeper
347	Weighing bridge Clerk
348	Weighment Clerk
349	Wireless Operator
350	Tele caller
351	Office Assistant
352	Assistant Magazine Clerk
353	Assistant Point of Sale
354	Assistant Toll Collector
355	First Aider
356	A/c. Plant Technician Assistant or Helper
357	A/c. Plant Operator Assistant or Helper
358	Aerial Work Platform Crane Operator Assistant or Helper
359	Air Compressor Drilling Machine Operator Assistant or Helper
360	Air-condition Mechanic Assistant or Helper
361	Any Brick Moulding Machine Operator Assistant or Helper
362	Ash Brick Maker Assistant or Helper
363	Ash Brick Plant machine Operator / Mechanic Assistant or Helper
364	Ash Handling Plant Operator Assistant or Helper
365	Ash Plant Operator Assistant or Helper
366	Ash Plant Mechanic Assistant or Helper
367	Asphalt (Bitumen)Sprayer
368	Asphalt Handling Mazdoor
369	Asphalt Batch Mixing Plant Operator Assistant or Helper
370	Asphalt finisher & Paving machine Operator Assistant or Helper
371	Asphalt Milling Machine Operator Assistant or Helper
372	Asphalt Mixer Operator Assistant or Helper
373	Assistant to Doctor
374	Dark Room Assistant
375	Health attendant
376	Patient care worker
377	Junior Assistant
378	Pharmacy Assistant
379	Automatic Gas Cutting Machine Operator
380	Automatic Welding Machine Operator Assistant or Helper
381	Bar bender
382	Bar bending Fitter
383	Bar Cutting Machine Operator
384	Bar Bending Machine Operator Assistant or Helper
385	Batching Plant Operator Assistant or Helper
386	Bencher Drill Machine Operator Assistant or Helper
387	Bitumen Batch Mixing Plant Operator Assistant or Helper
388	Bitumen Pressure Distributor Machine Operator Assistant or Helper
389	Blaster
390	Short Firer Assistant or Helper
391	Boat Man
392	Boom Lifter Operator Assistant or Helper
393	Boreman, Borer
394	Boulder Breaker
395	Coal Breaker
396	Metal Breaker
397	Brick Layer
398	Brick Work Maistry
399	Bunker Chute Jam Clearer

400	Coal Poking Man
401	Bunker Operator (Loaders) Assistant or Helper
402	Bunker Tipper Mechanic Assistant or Helper
403	Bunker Tipper Operator Assistant or Helper
404	Burner Cleaner
405	Burner Operator Assistant or Helper
406	Burner Technician Assistant or Helper
407	Burnt Clay Brick Maker or Brick Moulder
408	Car Driver
409	Jeep Driver
410	Light Vehicle Driver
411	Medium Vehicle Driver
412	Centring Carpenter
413	Centring Pipes Fitter
414	Centring Plate Fitter
415	Centring Box Fitter
416	Chemical & Water Sample Collection Boy
417	Chemical Washer
418	Coal handling plant Operator Assistant or Helper
419	Track Hopper Operator Assistant or Helper
420	Commodities Packing machine operator Assistant or Helper
421	Concrete Vibrator Operator
422	Conveyor Belt Puller
423	Conveyor Gates Changer
424	Conveyor Liner Plates Cutter Assistant or Helper
425	Conveyor Welder Assistant or Helper
426	Conveyor Operator Assistant or Helper
427	Conveyorside Sprill Coal Cleaner
428	Sprill Coal Lifter
429	Sprill Coal Loader
430	Core Drilling Machine Operator Assistant or Helper
431	Crane Operator Assistant or Helper
432	Crane Mechanic Assistant or Helper
433	Creche Attendant
434	Crusher House Floor Dust Cleaner or Removers(not less than 5 years service)
435	Crusher House Operator Assistant or Helper
436	Crusher House Mechanic Assistant or Helper
437	Crusher Operator Assistant or Helper
438	Crusher Mechanic Assistant or Helper
439	Drill Machine Operator Assistant or Helper
440	Drilling Machine Truck Assistant or Helper
441	Dry ash effiellent treatment plant Operator Assistant or Helper
442	ECG Assistant Nursing Orderly
443	Edge Cutting Machine Operator Assistant or Helper
444	Electric Disc Insulator Stocker
445	Electric Disc Insulator Shifter
446	Electric Disc Insulator Carrier
447	Electrical Breaker Technician or Operator Assistant or Helper
448	Electro Hydraulic Jumbo Machine Operator Assistant or Helper
449	Excavator Mounted Vibro Hammer Operator Assistant or Helper
450	Excavator power shovel machine Operator Assistant or Helper
451	Excavator Diesel Shovel machine Operator Assistant or Helper
452	Explosives Packer
453	Explosives Carrier
454	Explosives Loader

455	Feeder Operator Assistant or Helper
456	Paddle Feeder Operator Assistant or Helper
457	Fire Fighting personnel
458	Fireman Assistant or Helper
459	H.T./ H.V. Electric Line Cable Puller
460	H.T./ H.V. Electric Tower Anglers Stocker
461	H.T./ H.V. Electric Tower Anglers Shifter
462	H.T./ H.V. Electric Tower Anglers Carrier
463	Heavy vehicles Mechanic Assistant or Helper
464	Dumper Mechanic Assistant or Helper
465	Volvo Mechanic Assistant or Helper
466	Hydra Crane Assistant or Helper
467	Hydraulic Drill Machine Operator Assistant or Helper
468	Hydraulic Rock Breaker Operator Assistant or Helper
469	Silenced Hydraulic Rock Breaker Operator Assistant or Helper
470	Instrument Calibrators Assistant or Helper
471	Instrumentation Mechanic Assistant or Helper
472	Instrumentation Panel Cleaner
473	Internal passenger Transport Vehicle (Electric)Driver / Operator
474	Lane Attendant
475	Line / Site / Route / Road Patrolling Officer Assistant or Helper
476	Line Assistant
477	Linen Keeper
478	Barber
479	Liner Plates Gas Cutter Assistant or Helper
480	Liner Plates Fitter Assistant or Helper
481	Liner Plates Welder Assistant or Helper
482	Loader Operator Assistant or Helper
483	Limco Loader Operator Assistant or Helper
484	JCB Operator Assistant or Helper
485	Loco Guard
486	Signal Man
487	Flag Man
488	Loco Maintenance Technician Assistant or Helper
489	Lorry Tippler Operator Assistant or Helper
490	Lorry Tippler Mechanic Assistant or Helper
491	Oil Level Checker and Sample Collector
492	Pile Driver Vibratory Hammer Assistant or Helper
493	Plate Bending Machine Operator Assistant or Helper
494	Plate Layer
495	Plougher
496	Garden Bed Preparer
497	Chemicals Sprayer
498	Fertilisers Sprayer
499	Pesticide Sprayer
500	Sprayer of Chemical Treatment
501	Tree Branch Cutter
502	Poclaim Machine Operator Assistant or Helper
503	Poclaim Machine Mechanic Assistant or Helper
504	Points Man
505	Track Layer
506	Track Maintainer
507	Track Strengthner
508	Track Maintenance Gangman

509	Gangman
510	Precast Segmental Box Girder Operator Assistant or Helper
511	Precast Segmental Bridge span box Launching girder or Erection girder Operator Assistant or Helper
512	Pump Operator or Dewatering Man
513	Rail Track Layer
514	Rail Track Maintenance Gangman
515	Ratoon worker
516	Ready Mix batching Plant Operator Assistant or Helper
517	Ready Mix Plant Operator Assistant or Helper
518	Ready Mix concrete batching plant Operator Assistant or Helper
519	Record Clerk or Record Assistant
520	Patient Coordinator
521	Waiter
522	Refractionist
523	Theater Assistant
524	Ward Assistant
525	Reinforcement Fitter
526	Road Marking Machine Operator
527	Rock Breaker Machine Operator Assistant or Helper
528	Rock Cutting Machine Operator Assistant or Helper
529	Rock or Boulder Cutting Machine Operator Assistant or Helper
530	Sample Collector on Wagon
531	Coal Sample Collector
532	Sand Blaster Assistant or Helper
533	Sand Blasting Machine Operator Assistant or Helper
534	Signal Man
535	Flag Man
536	Soot Blower Cleaner
537	Soot Blower Mechanic Assistant or Helper
538	Spot Billing Man (Meter Reading Man)
539	Stocker Re-claimer Operator Assistant or Helper
540	Stone Cutter
541	Stone Breaker
542	Stone Chistler
543	Stone Dresser
544	Stone layer
545	Stone Polishing Machine Operator Assistant or Helper
546	Stone Sorter
547	Stone Picker
548	Boulder Remover
549	Stone or Sale Picker on Conveyor
550	Sub-Station Duty Operator
551	Syrang
552	Technician Assistant or Helper
553	Terex Loader or Crane Operator Assistant or Helper
554	Toll Agent
555	Toll Gatherer
556	Toll Collector
557	Toll gate keeper
558	Toll Keeper
559	Toll Man
560	Toll Taker
561	Toller
562	Plaza Protector
563	Transfer Points Operator Assistant or Helper (Conveyor)

564	Travelling Tipper Operator Assistant or Helper
565	Tunnel Shaft Lift Operator
566	Vibrator Observer Assistant or Helper
567	Vibrator Operator Assistant or Helper
568	Wagon Maintenance Technician Assistant or Helper
569	Wagon Tippler Operator Assistant or Helper
570	Wagon Tippler Mechanic Assistant or Helper
571	Watchman Without arms
572	Night-guard Without arms
573	Chowkidar Without arms
574	Watch and Ward Without arms
575	Security Guard without Arms
576	Drainage & Sanitation Worker
577	Winch Operator Assistant or Helper
578	Air Compressor Attendant
579	Air Compressor Driver or Operator
580	Diesel Generator Operator
581	Pump Operator / Driver
582	Electric Grinder Operator
583	Blacksmith
584	Carpenter
585	Electrician
586	Fitter
587	Mason
588	Painter
589	Plumber
590	Gas Cutter
591	Welder
592	Gas Welder
593	Pipe Fitter
594	Grinder
595	Assistant Line Man (ALM)
596	Junior Line Man (JLM)
597	Telephone Operator
598	Tailor
599	Tinker
600	Rigger
601	Chipper
602	Dresser
603	Field Assistant
604	Khalasi
605	Mukkadam
606	Marker
607	Assistant maistry
608	Tube Patch Maistry
609	Spun Pipe Moulder
610	Maintenance Technician Assistant or Helper
611	Lighting Maintenance Technician
612	Gantry Crane Operator Assistant or Helper
613	Lab. Assistant
614	Salesman
615	Counter Sales man
616	Sales serviceman
617	Floor Polisher

618	Cook
619	Coupon Vender or Counter man
620	Server
621	Any Can or Container filling & sealing machine operator Assistant or Helper
622	Any Can or Container filling (Manual)
623	Any Pouch Packing & sealing machine operator Assistant or Helper
624	Any Tin filling & sealing machine operator Assistant or Helper
625	Any Tin filling (Manual)
626	Paper or Cardboard Carton Box Packing man
627	Paper or Cardboard Carton Box sealing man
628	Paper or Cardboard Carton Box Labelling man
629	Bag filling & Stitching machine operator Assistant or Helper
630	Bag filling & Stitching (Manual)
631	Bottle washing machine operator Assistant or Helper
632	Bottle drying machine operator Assistant or Helper
633	Bottle filling machine operator Assistant or Helper
634	Bottle sealing Bottle labelling machine operator Assistant or Helper
635	Commodities Weighing or Packing (Manual)

Highly Skilled	
1	Artificier Class I
2	Blacksmith Class I
3	Carpenter Class I
4	Machine
5	Hand Class I
6	Mason Class I
7	Mechanic (Senior)
8	Painter (Grade I, Class I, Spray) Plasterer (Mason) Class I
9	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 Grade 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	Scraper Grade I
34	Screening Plant Grade I
35	Pump Grade I
36	Scraper 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 I
42	Brick Layer class I
43	Cable Joiner Grade I
44	Carpenter grade I and Class I
45	Celo Cutter and Decorator
46	Chargeman 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 I)
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	Dumper 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/Sletter 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 with Diploma
81	Drill Operator other than Jack Hammer
82	Electrical Supervisor with 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 Grade I
99	Diesel Engine Grade I
100	Dozer Grade I
101	Clamp Shell Grade I
102	Compressor 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	Tyrevul canser Grade I
110	Security Guard (with Arms)and other categories by whatever name called which are of Highly skilled nature
111	General Manager
112	Unit Incharge
113	Project Manager
114	Production Engineer
115	Whole Site Incharge
116	Chief Operational Incharge
117	Executive Corridor Controller
118	Chief Accounts Manager
119	Chief Accountant
120	Senior Resident (JR) Doctor (MBBS)
121	Senior Medical Officer (MBBS)
122	Senior Research Doctor (MBBS)
123	Scientist (PG in life sciences)
124	Chief Security Officer
125	Intelligence Officer
126	Civil Engineer with B.E. Qualification
127	Electrical Engineer with B.E. Qualification
128	Mechanical Engineer with B.E. Qualification
129	Automobile Engineer with B.E. Qualification
130	Diesel Engineer with B.E. Qualification
131	Maintenance Engineer
132	Electronics and Electrical Engineer
133	Plant Engineer
134	Plant Incharge
135	Heating Ventilation and Air Conditioning Engineer
136	Unit Control Room Desk Engineer
137	Data Dash Board Operator (Control Room)
138	Desk Board Operator
139	Mechanical, Electrical and Plumbing System Engineer (MEP)
140	Foundry Engineer
141	Bio-Medical Engineer
142	Gas Plant Engineer
143	Train Operator
144	Train Pilot
145	Train Driver,
146	Network Engineer
147	Network Fault Rectify Engineer (internet)
148	Foreman
149	Boiler Operator or Attendant With (A)Grade Competency certificate.
150	Boiler Operator or Attendant (with 5 years experience) (B)Grade With Competency certificate,
151	Boilerman
152	Boiler or Turbine Operator
153	Continuous Miner System Operator (CMSO)

154	Load Haul Dumper Operator (LHDO)
155	Side Dump Loader Operator (SDLO)
156	Loco Pilot
157	Loco Operator
158	Loco Driver
159	Loco Co-Pilot
160	Loco Maintenance Technician
161	Wagon Tippler Operator
162	Wagon Tippler Mechanic
163	Wagon Maintenance Technician
164	Lorry Tippler Operator
165	Lorry Tippler Mechanic
166	Balance Cantilever Segment Lifter Operator
167	Precast Segmental Box Girder Operator
168	Precast Segmental Bridge span box Launching girder or Erection girder Operator
169	Tower Crane Operator
170	Crane Operator
171	Crane Mechanic
172	Gantry Crane Operator
173	Doom Crane Operator
174	EOT Crane Operator
175	Boom Crane Operator
176	Tunnel Bore Machine Operator
177	Micro Tunnel Bore Machine Operator
178	Boom Lifter Operator
179	Cement Guniting Machine Operator
180	Drilling Rig Operator
181	Drilling Rig Mining or Tunneling Jumbo Machine Operator
182	Pile Driver Vibratory Hammer Operator
183	Piling Machine Operator
184	Vibratory Pile Drivers Operator
185	Electric Vibro Hammer Operator
186	Excavator Mounted Vibro Hammer Operator
187	Hydraulic Vibratory Hammer Operator
188	Boom Jumbo Machine Operator
189	Hydraulic Impact Hammer Machine Operator
190	Electro Hydraulic Jumbo Machine Operator
191	Robotic Arm Shotcrete Machine Operator
192	Shotcrete Machine Operator
193	Gunman
194	Sprayer
195	Clinical Doctor (MBBS)
196	Duty Doctors (MBBS)
197	Duty Medical Officer (MBBS)
198	Assistant General Manager
199	Assistant Manager Project
200	Administrative Manager
201	Manager
202	Manager Accounts
203	Materials Manager
204	Manager Drawings & Designs
205	HR Manager or Personal Manager
206	Purchasing Manager

207	Works Manager
208	Work Site Incharge
209	Health, Safety and Environment Officer
210	Assistant Plant Engineer
211	Sales Engineer
212	Junior Resident (JR) Doctor (MBBS)
213	Junior Research Doctor (MBBS)
214	Pharmacist (Pharm. D)
215	Public Relations Officer (Diploma in Public Relations)
216	Safety Incharge
217	Safety Officer
218	Toll Control Room Officer
219	Toll Control Room Operator
220	Intelligence Personnel
221	Geologist
222	Validator
223	Toll Plaza Manager
224	Toll Plaza Incharge
225	Toll Plaza Controler
226	Production Manager
227	Site Engineer
228	Section Incharge
229	Assistant Bio-Medical Engineer
230	Assistant Gas Plant Engineer
231	Boiler Operator or Attendant (B)Grade With Competency certificate
232	Physiotherapist (Mastar of Physiotherapi)
233	Stocker Re-claimer Operator
234	Automatic Gas Cutting Machine Operator
235	Automatic Welding Machine Operator
236	IBR Welder
237	Sculptor
238	Team Leader (internet)
239	Quality Controller
240	Quality Control Head
241	Marshal
242	Driver or Operator of Vehicles - Dumper / Volvo / Lorry / Tipper / Truck / Trailer Truck / Container Truck carrying Above 20 tonne below 40 tonne Load
243	Driver or Operator of Vehicles - Bulk Tanker Dry Cement or Fly Ash carrying Capacity Above 15 tonne below 30 tonne Load
244	Driver or Operator of Vehicles - Water Sprinkler or Tanker carrying Capacity 20 KL
245	Driver or Operator of Vehicles - Petroleum products Tanker carrying Capacity Above 10 KL below 12 KL
246	Driver or Operator of Vehicles - Transit Mixer carrying Capacity 4 to 6 Cubic meters
247	Assistant Accounts Manager
248	Assistant Administrative Manager
249	Assistant HR Manager or Assistant Personal Manager
250	Assistant Production Manager
251	Assistant Works Manager
252	Assistant Materials Manager
253	Assistant Purchasing Manager
254	Assistant Manager

255	Assistant Manager Drawings & Designs
256	Accounts Officer
257	Administrative Officer
258	Marketing Manager
259	Sales Manager
260	Sales Promoter
261	Warehouse Manager or Incharge
262	Godown Manager
263	Godown Incharge
264	Stores Manager
265	Stores Incharge
266	Assistant Validator
267	Designer
268	Canteen Incharge or Manager
269	Mess Incharge
270	Shift Manager
271	Shift Incharge
272	Shift Coordinator
273	Computer Programmer with Degree
274	Data Processing Operator with Degree
275	Communication Engineer with Diploma Qualification
276	Computer Science Engineer with Diploma Qualification
277	Matron
278	Analyst (PG in life sciences)
279	Analyst (Graduation With chemistry)
280	Analyst
281	Technical Officer (Graduation With chemistry)
282	Assistant Public Relations Officer (Diploma in Public Relations)
283	Chemist (M.Tech. or M.Sc Computers)
284	Bio-Chemist (M.Tech. or M.Sc Computers)
285	Officer Superintendent (M.Tech. or M.Sc Computers)
286	Research Coordinator (M.Tech. or M.Sc Computers)
287	System Analyst (M.Tech. or M.Sc Computers)
288	Data Processing officer (Any degree with computers)
289	Lecturer
290	Liaison Officer
291	Senior Secretarial Assistant (Degree with computer knowledge)
292	Superintendent (Degree with computer knowledge)
293	Secretary (Degree with Diploma / PG experience)
294	Private Secretary with Short Hand (Degree with Diploma / PG experience)
295	Senior Investigator (Degree with Diploma / PG experience)
296	Security Incharge
297	Security Inspector
298	Security Officer
299	Civil Engineer with Diploma Qualification
300	Electrical Engineer with Diploma Qualification
301	Mechanical Engineer with Diploma Qualification
302	Automobile Engineer with Diploma Qualification
303	Diesel Engineer with Diploma Qualification
304	Assistant Foreman
305	Work Inspector with DCE Qualification
306	Work Inspector with DEE Qualification
307	Work Inspector with DME Qualification

308	Chargeman
309	A/c. Plant Technician
310	A/c. Plant Operator
311	Aerial Work Platform Crane Operator
312	Air Compressor Drilling Machine Operator
313	Air-condition Mechanic
314	Airwinch Haulage Operator
315	Analyst
316	Any Brick Moulding Machine Operator
317	Any Can or Container filling & sealing machine operator
318	Any Loader Operator
319	Any Pouch Packing & sealing machine operator
320	Any Tin filling & sealing machine operator
321	Ash Brick Maker
322	Ash Brick Plant machine Operator
323	Ash Brick Plant machine Mechanic
324	Ash Handling Plant Operator
325	Ash Plant Operator
326	Ash Plant Mechanic
327	Asphalt (Bitumen) Sprayer Truck Driver or Operator
328	Asphalt Batch Mixing Plant Operator
329	Asphalt finisher & Paving machine Operator
330	Asphalt Milling Machine Operator
331	Asphalt Mixer Operator
332	Automobile Mechanic with ITI Qualification
333	Bag filling & Stitching machine operator
334	Bar Cutting Machine Operator
335	Bar Bending Machine Operator
336	Batching Plant Operator
337	Bencher Drill Machine Operator
338	Bitumen Batch Mixing Plant Operator
339	Bitumen Pressure Distributor Machine Operator
340	Blaster
341	Short Firer Licenced
342	Blasting Incharge
343	Boat Man with Boat
344	Bottle washing machine Operator
345	Bottle drying machine Operator
346	Bottle filling machine Operator
347	Bottle sealing Bottle labelling machine Operator
348	Box Team man (internet)
349	Bull Dozer Operator
350	Bull Dozer Mechanic
351	Bunker Operator (Loaders)
352	Bunker Tipper Mechanic
353	Bunker Tipper Operator
354	Burner Operator
355	Burner Technician
356	Cable Splicing Team man (internet)
357	CAT 5 Team man (internet)
358	Cath lab technician (Degree + diploma)
359	EMD Technician (Degree + diploma)
360	Cello tape Cutter and Decorator
361	Cement Concrete Mixer Machine Operator

362	Coal handling plant Operator
363	Track Hopper Operator
364	Commodities Packing machine operator
365	Concrete Boom Pumping Truck Operator
366	Concrete Cutting Machine Operator
367	Concrete Mixture Operator
368	Concrete Paver Machine Operator
369	Concrete Pumping Machine Operator
370	Continuous Miner System Operator (CMSO) Assistant or Helper
371	Conveyor Operator
372	Core Drilling Machine Operator
373	Crusher House Operator
374	Crusher House Mechanic
375	Crusher Operator
376	Crusher Mechanic
377	Deployment Team man (internet)
378	Diesel Engines Fitter
379	Diesel Engines Mechanic
380	Diesel Pump Mechanic with ITI Qualification
381	Draughtsman with ITI Qualification
382	Driller Mechanic
383	Driller With Machine
384	Drilling Machine Operator
385	Drilling Machine other than Jack Hammer Operator
386	Drilling Machine Truck Driver
387	Dry ash effiellent treatment plant Operator
388	Edge Cutting Machine Operator
389	Electric Disc Insulator Jointer / Fixer / Fitter
390	Electrical Breaker Technician or Operator
391	Erection Fitter
392	Excavator Operator
393	Excavator power shovel
394	Diesel Shovel machine Operator
395	Explosives Transport Vehicle Truck or Van Driver
396	Extra High Tension / Voltage Tower / Line Angler Jointer / Fixer / Fitter
397	Extra High Tension / Voltage Tower / Line Erector
398	Fabrication Fitter
399	Feeder Operator
400	Paddle Feeder Operator
401	Fireman
402	Gas Plant Operator
403	Grader Operator
404	Grouting Machine Operator
405	Gun Man
406	Health Supervisor (Inter with Diploma)
407	Family Welfare Worker
408	Medico Social Worker
409	Heavy vehicles Mechanic
410	Dumper Mechanic
411	Volvo Mechanic
412	High Tension / Voltage Tower / Line Angler Jointer / Fixer / Fitter
413	High Tension / Voltage Tower / Line Erector
414	House Keeping Manager

415	House Keeping Incharge
416	HP Welder
417	Hydra Crane Operator
418	Hydraulic Chip Sprayer Operator
419	Hydraulic Compact Machine Operator
420	Hydraulic Drill Machine Operator
421	Hydraulic Equipment Fitter
422	Hydraulic Equipment Mechanic
423	Hydraulic Rock Breaker Operator
424	Silenced Hydraulic Rock Breaker Operator
425	Instrument Calibrators
426	Instrumentation Mechanic
427	Jack Hammer Operator
428	Lab Incharge
429	Lathe Machine Operator with ITI Qualification
430	Lift Technician or Mechanic
431	Lighting Maintenance Technician with ITI Qualification
432	Line Man with 5 years experience
433	Load Haul Dumper Operator (LHDO) Assistant or Helper
434	Loader Operator
435	Limco Loader Operator
436	JCB Operator
437	Machinist with ITI Qualification
438	Maintenance Technician with or without ITI
439	Network Fault Repair Technician
440	Network Fault Rectify Technician (internet)
441	Network Maintenance Team man (internet)
442	Nursing staff (M.Sc Nursing)
443	Occupational Therapist
444	Lab. Analyst
445	Optometrist
446	Physiotherapist (Bachlar of Physiotherapi)
447	Technical Officer (Graduation With Chemistry)
448	Plant Supervisor
449	Technical Supervisor
450	Works Supervisor
451	Civil Supervisor
452	Camp Incharge
453	Camp Supervisor
454	Crusher Supervisor
455	Security Supervisor
456	Plate Bending Machine Operator
457	Poclain Machine Operator
458	Poclain Machine Mechanic
459	Ready Mix batching Plant Operator
460	Ready Mix Plant Operator
461	Ready Mix concrete batching plant Operator
462	Road Roller Operator
463	Rock Breaker Machine Operator
464	Rock Cutting Machine Operator
465	Rock or Boulder Cutting Machine Operator
466	Sand Blaster
467	Sand Blasting Machine Operator or Sand Blaster

468	Sculptor Assistant or Helper
469	Security Field Officer
470	Side Dump Loader Operator (SDLO) Assistant or Helper
471	Soil Compactor Operator
472	Soot Blower Mechanic
473	Stone Polishing Machine Operator
474	Structural Steel Fabricator
475	Sub-Station Duty Operator with Diploma Qualification
476	Technician
477	Terex Loader or Crane Operator
478	Transfer Points Operator (Conveyor)
479	Travelling Tipper Operator
480	Tunnel Shaft Lift Technician or Mechanic
481	Turner with or Without ITI
482	Vibrator Observer
483	Vibrator Operator
484	Winch Operator
485	Driver or Operator of Vehicles - Dumper / Volvo / Lorry / Tipper / Truck /Trailer Truck / Container Truck carrying Above 10 tonne below 20 tonne Load
486	Driver or Operator of Vehicles-Bulk Tanker Dry Cement or Fly Ash carrying Capacity Above 10 tonne below 15 tonne Load
487	Driver or Operator of Vehicles-Water Sprinkler or Tanker carrying Capacity Above 5 KL below 12 KL
488	Driver or Operator of Vehicles-Petroleum products Tanker carrying Capacity Above 5 KL below 10 KL
489	Driver or Operator Automatic Self Loading Transit Concrete Mixer / Diesel Engine Self Loading Transit Mixer / Self Loading Concrete Transit Mixer Truck 2.5 to 4 cbm
490	Driver or Operator of Vehicles-Transit Mixer Truck carrying Capacity 2.5 to 4 Cubic meters
491	Accountant
492	Point of Sale
493	Draughtsman
494	Magazine Clerk
495	Marketing Executive
496	Marketing Representative
497	Marketing Supervisor
498	Sales Executive
499	Sales Representative
500	Sales Supervisor
501	Senior Assistant
502	Junior Analyst
503	Junior Lecturer
504	Teacher
505	Paramedic
506	Personal secretary to the HODs (Degree + Typing higher)
507	Secretarial Assistant (Degree with computer knowledge)
508	Receptionist (PG with experience or PRO degree)
509	Front Desk Assistant (PG with experience or PRO degree)
510	Front Office Assistant (PG with experience or PRO degree)
511	Assistant Shift Manager
512	Assistant Shift Incharge
513	Assistant Shift Coordinator
514	Management Information System Officer

515	Data Processing Operator with diploma
516	Ticketing Supervisor
517	Stenographer
518	Assistant Secretary
519	Assistant House Keeping Manager
520	Assistant Security Inspector
521	Assistant Security Officer
522	Work Inspector Non-Technical
523	Work Inspector with ITI Qualification
524	Work Inspector with LCE Qualification
525	Work Inspector with LEE Qualification
526	Work Inspector with LME Qualification
527	Fork Lifter Operator
528	Fork Lift Truck Operator
529	Liner Plates Gas Cutter
530	Liner Plates Fitter
531	Liner Plates Welder
532	2 pole tower lift Concrete Mixer machine with mechanical hopper system Operator
533	Agent (Supervisor)
534	Any Maintenance Supervisor
535	House Keeping Supervisor
536	Godown Supervisor
537	Store Supervisor
538	Steel Yard Supervisor
539	Toll Gate Supervisor
540	Anesthesia Technician (BSC + Diploma)
541	Dialysis Technician (BSC + Diploma)
542	Artist / Photographer (ITI / Diploma)
543	Tinsmith-Cum-Plumber
544	Auto Electrician with or Without ITI
545	Balance Cantilever Segment Lifter Operator Assistant or Helper
546	Blood Bank Technician
547	CSSD Technician
548	ECG Technician
549	Operation Theatre Technician
550	X-Ray Technician
551	Boat Man (head)
552	Boilerman
553	Boiler or Turbine operator Assistant or Helper
554	Boom Crane Operator Assistant or Helper
555	Boom Jumbo Machine Operator Assistant or Helper
556	Boring Maistry
557	Carpenter with ITI Qualification
558	Electrician with ITI Qualification
559	Fitter with ITI Qualification
560	Painter with ITI Qualification
561	Plumber with ITI Qualification
562	Gas Cutter with ITI Qualification
563	Welder with ITI Qualification
564	Gas Welder with ITI Qualification
565	Clinical Supervisor
566	Dietician
567	Lab.Pharmasist

568	Compounder
569	Assistant Chemist
570	Concrete Pumping Pipes Jointers
571	Concrete Pumping Pipes Movers or Shifters
572	Conveyor Belt Jointers
573	Conveyor Liner Plates Cutter
574	Conveyor Liner Plates Welder
575	Doom Crane Operator Assistant or Helper
576	Driller (Well Boring)
577	Hand Driller
578	Drilling Rig Mining or Tunneling Jumbo Machine Operator Assistant or Helper
579	Drilling Rig Operator Assistant or Helper
580	Electronic Technician
581	Electrical Jobs Attender
582	Fiber optic internet cable laying man (internet)
583	Field Incharge
584	Gauge Reader
585	Grinder with ITI Qualification
586	Head Cook
587	Sarak Master in Canteen
588	Head Security Guard
589	Health Inspector (Degree + Diploma)
590	High Tension / High Voltage Transformer Winder
591	Ice Plant Operator
592	Lab. Supervisor
593	Lane Supervisor
594	Warehouse Supervisor
595	Lab. Technician
596	Lab. Technician (Diploma (ECG,X-Ray, MRI, TMT, CT SCAN, Bio Chemist, Ultra Sound and Others)
597	Lab. Technician (Degree + diploma)
598	Pharmacist (Diploma / B.Pharm.)
599	Lathe Machine Operator
600	Line / Site / Route / Road Patrolling Officer
601	Line Man
602	Low Tension / Low Voltage Transformer Winder
603	Machine man
604	Machinist
605	Maistry or Works Maistry
606	Plasterer (Mason)
607	Micro Tunnel Bore Machine Operator Assistant or Helper
608	Nursing staff (Inter staff nurse)
609	Staff Nurse (B.Sc. Nursing)
610	Registered Nurse
611	Auxiliary Nurse Midwife
612	Piling Machine Assistant or Helper
613	Points Man with 5 years experience
614	Track Layer with 5 years experience
615	Track Maintainer with 5 years experience
616	Track Strengthner with 5 years experience
617	Track Maintenance Gangman with 5 years experience
618	Gangman with 5 years experience
619	Quality Checker
620	Radiographer

621	Theatre Mechanic
622	Rail Track Layer with 5 years experience
623	Rail Track Maintenance Gangman with 5 years experience
624	Rewinder
625	Robotic Arm Shotcrete Machine operator Assistant or Helper
626	Roof Stitcher
627	Roof Bolting Man
628	Support Man
629	Side Stitcher
630	Sales Team Executive (internet)
631	Security Guard with arms
632	Shotcrete Machine Operator Assistant or Helper
633	Gunman Assistant or Helper
634	Sprayer Assistant or Helper
635	Spray Painter
636	Printer (Letters writer)
637	Sub-Station Duty Operator with ITI Qualification
638	Supervisor
639	Shift Supervisor
640	Safety Supervisor
641	Non Technical Supervisor
642	Surveyor
643	Stone Polisher
644	Terminal Bus Driver (Hydraulic)
645	Timber man
646	Tower Crane Operator Assistant or Helper
647	Transformer Winder
648	Assembler
649	Fitter
650	Technician
651	Tunnel Bore Machine Operator Assistant or Helper
652	Watchman With arms
653	Night-guard With arms
654	Chowkidar With arms
655	Watch and Ward With arms
656	Wellsinker
657	Wireman with ITI Qualification
658	Winder with ITI Qualification
659	Bus Driver
660	Electrical Bus Driver
661	Hydraulic Bus Driver
662	Ambulance Driver
663	Driver or Operator of Vehicles - Lorry / Tipper / Truck / Trailer Truck / Container Truck carrying Above 5 tonne below 10 tonne Load
664	Driver or Operator of Vehicles - Bulk Tanker Dry Cement or Fly Ash carrying Capacity Above 5 tonne below 10 tonne Load
665	Water Tanker Driver Carrying Capacity Below 10KL
666	Tractor with Trolley Driver
667	Tractor With Dozing Blade Driver
668	Driver or Operator - Tractor With Water Tanker carrying Capacity below 3 KL

I.RANI KUMUDINI,
SPECIAL CHIEF SECRETARY TO GOVERNMENT