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OFFICIAL GAZETTE

GOVERNMENT OF GOA

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GOVERNMENT OF GOA

Department of Labour

Notification

24/16/2021/LAB/VOL-I/485 Date : 23-Oct-2026

Whereas, the draft Rules, namely, the Goa Code on Wages Rules, 2026 which the Government of Goa proposed to make in exercise of the powers conferred by Section 67 of the Code on Wages, 2019 (Central Act No. 29 of 2019), were pre-published as required by Section 67 of the said Code vide the Government Notification No. 24/16/2021/LAB/203 dated 22/04/2026 of the Labour Department, in the Official Gazette, Series I No. 5 dated 30/04/2026, inviting objections and suggestions from all persons likely to be affected thereby within a period of forty-five days from the date on which copies of the Gazette containing the said Notification was made available to the public.

And whereas, the said Official Gazette was made available to the public on 30/04/2026;

And whereas, objections and suggestions received from the public on the said draft Rules have been considered by the Government.

Now, therefore, in exercise of the powers conferred by Section 67 of the Code on Wages, 2019 (Central Act No. 29 of 2019), and all other powers enabling it in this behalf, and in supersession of the (*i*) Goa, Daman and Diu Payment of Wages Rules, 1964; (*ii*) The Goa, Daman and Diu Minimum Wages Rules, 1975; except as respects things done or omitted to be done before such supersession, the Government of Goa, hereby makes the following rules, namely:—

CHAPTER I

Preliminary

1. *Short title and commencement*.— (*1*) These rules may be called the Goa Code on Wages Rules, 2026.

(*2*) They shall come into force on the date of their publication in the Official Gazette.

2. *Definitions*.— (*1*) 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 sub-section (*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;

(*f*) "Code" means the Code on Wages, 2019 (Central Act No. 29 of 2019);

(*g*) "Commissioner" means the Commissioner for Labour and Employment;

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

(*i*) "day" means a period of twenty four hours beginning at mid-night;

(*j*) "electronically" means any information submitted by e-mail or maintained or displayed on the designated portal or mobile application or website or digital payment in any mode for the purposes of the Code.

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

(*l*) "Geographical Area" means, the areas notified as such by the State Government from time to time;

(*m*) "State Government" means the Government of Goa;

(*n*) "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 an employee to assume full responsibility for his judgment or decision involved in the execution of such occupation;

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

(*p*) "member" means a member of the Board and includes its Chairperson;

(*q*) "normal rate of wages" means wages as defined under clause (*y*) of Section 2;

(*r*) "registered Trade Union" means, a trade union registered under the Industrial Relations Code 2020 (35 of 2020);

(*s*) "section" means a section of the Code;

(*t*) "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;

(*u*) "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;

(*v*) "unskilled occupation" means an occupation which in its performance requires the application of simply the operating experience and involves no further skills;

(*w*) "Zone A" means the area within the limits of the Corporation and Municipal limit and the establishments located in the Industrial Estates set up by the Industrial Development Corporation or Economic Development Corporation, Panaji or any other statutory organization/Corporation.

(*x*) "Zone B" means all other places in the State of Goa not covered under Zone A.

(*2*) all other words and expressions used in these rules and not defined herein but are defined in the code 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 by the day basis keeping in view the criteria which shall be separately specified by the State Government by special or general order:

Provided that the State Government shall not fix the minimum wages of the State Government employees under this Code.

(*2*) When the rate of wages for a day is fixed, then, such amount shall be divided by eight for fixing the rate of wages for an hour and multiplied by twenty six for fixing the rate of wages for a month and in such division and multiplication the factors of one-half and more than one-half shall be rounded as next figure and the factors less than one-half shall be ignored.

(*3*) In case there is less than six day working week, the hourly rate of minimum wages so calculated shall be used to derive the minimum wages for the day.

4. *Interval for revision of variable dearness allowance*.— The cost of living allowance and the cash value of the concession in respect of essential commodities at concession rate shall be computed once before 1st April and then before 1st October in every year to revise the variable dearness allowance payable to the employees on the minimum wages considering the Average Consumer Price Index Number for Industrial Workers published by the Labour Bureau, Ministry of Labour and Employment, Government of India.

5. *Hours of work for normal working day*.— (*1*) The number of hours of work which shall constitute normal working day for an employee whose wage period is on a daily basis shall be eight hours and interval for rest shall be in accordance with notification issued in this regard under Occupational Safety, Health and Working Conditions Code, 2020 (37 of 2020).

(*2*) The number of hours of work which shall constitute a normal working day for an employee whose wage period is other than on a daily basis shall be so fixed that the total number of weekly working hours shall not exceed forty-eight hours.

6. *Weekly day of rest*.— (*1*) Subject to the provisions of this rule, an employee shall be allowed rest of one day in every week (hereinafter referred to as "the rest day") in case of six day working week which shall ordinarily be Sunday and in case of less than six day week shall include Saturday and 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 in a six days working week or less than six days working week, as the case may be, the remaining days of the week shall be paid rest days for such employees:

Provided further that an employee shall be entitled for the rest days under this sub-rule, if he has worked under the same employer in case of six day working week for a continuous period of not less than six days and in case of less than six days working week a continuous period of the stipulated number of working days, as the case may be;

Provided also 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 at a conspicuous place in the place of employment or electronically.

Explanation.— For the purpose of computation of the continuous period of not less than six days or the stipulated number of working days in a week specified in the second proviso to this sub-rule,—

(*a*) any day on which an employee is required to attend for work but is given only an allowance for attendance and is not provided with work;

(*b*) any day on which an employee is laid off on payment of compensation under the Industrial Relations Code, 2020 (35 of 2020), and

(*c*) any leave or holiday, with or without pay, granted by the employer to an employee in the period of six days or during the stipulated number of working days of a week as the case may be, immediately preceding the rest days.

(*2*) An employee shall not be required or allowed to work on the rest day unless he is allowed a substituted rest day on one of the working days in a week 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 working 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 for the rest day wages calculated at the rate applicable to the next preceding day; and 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 in case of six day week where—

(*a*) 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

(*b*) where 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;

(*c*) and in case the employee works on the rest day and has been given a substituted rest day, he shall be paid, only for the rest day on which he worked, an amount equal to the wages payable to him at the overtime rate; and, if any dispute arises whether the daily rate of wages has been worked out as aforesaid the Commissioner, Labour and Employment or the Deputy Labour Commissioner, having 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, he shall be paid wages for the rest day on which he works, at the overtime rate and wages for the substituted rest day at the rate applicable to the next preceding day.

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

(*5*) The provisions of this rule shall not operate to the prejudice of more 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.

Explanation.— For the purposes of this rule, the expression 'week' shall mean a period of seven days beginning at midnight on Saturday night.

7. *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 6 shall mean a period of twenty four consecutive hours beginning from the time when his shift ends; and

(*b*) the following day in such a case shall be deemed to be the period of twenty-four hours beginning from the time when such shift ends, and the hours after midnight during which such employee was engaged in work shall be counted towards the previous day.

8. *The extent and conditions for certain categories of employees*.— The number of working hours for certain categories of employees under sub-section (*2*) of Section 13 may exceed the normal working hours, specified in rule 5.

Provided that the overtime of these categories of employees shall be as per Section 14.

9. *Longer wage period*.— The longer wage period for the purposes of minimum rate of wages under Section 14 shall be by the month.

CHAPTER III

Payment of Wages

10. *Payment of wages to contractual employee*.— Where the employees are employed in an establishment through a contractor, 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 in respect of the wages of employees in accordance with the provisions of the Code,

Explanation.— For the purpose of this rule the expression "firm" shall have the meaning assigned to it in the Indian Partnership Act, 1932 (Central Act No. 9 of 1932).

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

12. *Payment of wages for less than normal working day*.— An employee shall not be entitled to receive wages for a full normal working day under Section 10, in case of employee had agreed to work on part time basis as per the terms of the employment or not entitled to receive such wage under any other labour law for the time being in force.

13. *Recovery of deductions*.— As per sub-section (*4*) of Section 18, where the total deductions authorized under sub-section (*2*) of Section 18 exceed fifty per cent 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 per cent of the wages of the employee in that month.

14. *The authority for approving acts and omissions*.— The Commissioner, Labour and Employment shall be the authority for approving acts and omissions for the purposes of sub-section (*1*) of Section 19.

15. *The manner of exhibiting notice specifying acts and omissions*.— A notice referred to in sub-section (*2*) of Section 19 shall be displayed in physical form or electronically in Hindi, English and local language at the conspicuous places in the premises of the work place in which the employment is carried on or shall be shared with the employees in electronic form or speed post so that every concerned employee would be able to easily read the contents of the notice and a copy of the notice shall be sent electronically or by speed post to the Inspector-cum-Facilitator having jurisdiction.

16. *The procedure for imposing fines*.— (*1*) As per sub-section (*3*) of Section 19, the employer shall give intimation electronically or in writing to the employee concerned specifying therein the particulars of the acts and omissions done by the employee, warranting the imposition of fine, for showing cause within seven days.

(*2*) On establishment of charges, fine shall be imposed on the delinquent employee.

(*3*) Where no reply is received from the employee within the scheduled period, fine shall be imposed and the same shall be intimated to the employee within fifteen days of the imposition of such fine.

17. *Intimation of deduction for absence from duty*.— (*1*) When an employer intends to makes any deduction in pursuance of the proviso to sub-section (*2*) of Section 20, he shall intimate electronically or in writing by speed post to the employee concerned regarding their intention of making such deduction seeking their reply within a period of seven days and on establishment of charges, deduction shall be made from the wages of the employee in accordance with sub-section (*3*) of Section 18.

(*2*) If no reply is received from the employee concerned within seven days, the employer shall make such deduction from the wages and the same shall be intimated to the employee within fifteen days of the date of such deduction.

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, give the employee an opportunity to submit explanation within a period of seven days, showing cause, the value of damage caused or loss of goods expressly entrusted to the employee.

(*2*) On establishment of the charges, deductions shall be made from the wages of the employees in accordance with sub-section (*3*) of Section 18.

(*3*) In case no reply is received from the employee concerned within seven days, the employer shall make such deduction from the wage of the employee concerned and the same shall be intimated to the employee within fifteen days of the date of such deduction.

19. *Conditions regarding recovery of advance*.— The recovery, as the case may be of,—

(*i*) advance of money given to an employee after the employment begins as stated in clause (*b*) of Section 23; or

(*ii*) advances of wages to an employee not already earned as stated in clause (*c*) of Section 23,

as the case may be, 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 for recovery of loans*.— As per Section 24, deductions for recovery of loans granted and the interest due in respect thereof shall be as per the extant instructions or guidelines of the Central Government or the State Government regulating the extent to which such loans may be granted and the rate of interest that shall be payable thereon.

CHAPTER IV

Minimum Wage Advisory Board.

1. *Constitution of the Board*.— The Board shall be constituted under sub-section (*4*) of Section 42 by the State Government consisting of the persons to be nominated by the State Government.

22. *Meeting of the Board*.— The Chairperson of the Board may, subject to the provisions of rule 24 call a meeting of the Board, at any time he thinks fit:

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

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

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

24. *Functions of Chairperson*.— The Chairperson shall,—

(*i*) preside the meetings of the Board:

Provided that in the absence of the Chairperson at any meeting, the members shall elect from amongst themselves by a majority of votes, a member who shall preside at such meeting;

(*ii*) decide agenda of each meeting of the Board;

(*iii*) where in the meeting of the Board, 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; and

(*iv*) Such other functions that the State Government may assign from time to time.

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

Provided that, if at any meeting less than one-third of the members are present, the Chairperson may adjourn the meeting to a date not later than seven days from the date of the original meeting and it shall 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 the members electronically or by a speed post.

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

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

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

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

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

(*2*) The proceedings of each meeting of the Board shall be confirmed with such modification, if any, as may be considered necessary at the next meeting.

29. *Summoning of witnesses and production of documents*.— (*1*) The Chairperson may summon any person to appear as a witness if required in the course of the discharge of his duty and require any person to produce any document.

(*2*) Every person who is summoned and appears as a witness before the Board shall be entitled to an allowance for expenses in accordance with the scale for the time being in force for payment of such allowance to witnesses appearing before a civil court.

30. *Constitution of the committees*.— The State Government may constitute as many committees under clause (*a*) of sub-section (*1*) of Section 8 as it may deem necessary.

B. Terms of office of members of the Board

31. *Term of office of members of the Board*.— (*1*) The term of office of the Chairperson and the members, shall be normally three years commencing from the date of appointment or nomination as the case may be.

Provided that the Chairperson or a member shall, notwithstanding the expiry of the said period of three years, continue to hold office until their successor is appointed or nominated.

(*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 or till the time a regular incumbent joins.

(*3*) The official members of the Board shall hold office till they are replaced by other official members.

(*4*) Notwithstanding anything contained in sub-rules (*1*), (*2*), and (*3*), the members of the Board shall hold office during the pleasure of the State Government.

32. *Travelling allowance*.— (*1*) The travelling allowance of an official member of the Board shall be governed by the rules applicable to them for the journey performed on official duties and shall be paid by the authority paying the salary.

(*2*) The non-official members of the Board shall be paid travelling allowance for attending the meeting of the Board as per the instructions issued by the Finance Expenditure Department, Government of Goa, from time to time.

Explanation.— For the purpose of this rule, the expression "Official member" shall mean regular State Government officers, officiating as members of the Board in that capacity and "non-official member" shall be who are not "official members".

33. *Officers and Staff*.— The State Government may provide officers and staff to the Board, as it may think necessary for the functioning of the Board.

34. *Eligibility for re-nomination of the members of the Board*.— An outgoing member shall be eligible for re-appointment for the membership of the Board for not more than total two terms.

35. *Resignation of the Chairperson and other members of the Board*.— (*1*) A member of the Board, other than the Chairperson, may, by giving notice in writing to the Chairperson, resign from the membership and the Chairperson may resign by a letter addressed to the State Government.

(*2*) The resignation shall take effect from the date of communication of its acceptance or on the expiry of thirty days from the date of resignation, whichever is earlier.

(*3*) When a vacancy occurs or is likely to occur in the Board, the Chairperson shall submit a report to the State Government immediately and the State Government shall, take steps to fill the vacancy in accordance with the provisions of the Code.

36. *Cessation of membership*.— If a member of the Board, fails to attend three consecutive meetings, without prior intimation to the Chairperson, he shall, cease to be a member thereof.

37. *Disqualification*.— (*1*) A person shall be disqualified for being appointed as, and for being a member of the Board—

(*i*) if he is declared to be of unsound mind by a competent authority; or

(*ii*) if he is an un-discharged insolvent; or

(*iii*) if before or after the commencement of the Code, he has been convicted of an offence involving moral turpitude.

(*2*) If any question arises whether a disqualification has been incurred under sub-rule (*1*), the decision of the State Government thereon shall be final.

CHAPTER V

Payment of Dues, Claims, etc.

38. *Payment of undisbursed dues to nominees in case of death of employee*.— (*1*) (*a*) In pursuance of clause (*a*) of sub-section (*1*) of Section 44, every employee shall make a declaration in Form-II, in physical form or electronically, nominating a person conferring the right to receive the amount that may stand in his credit on the event of his death, before that amount standing to his credit has become payable or where the amount has become payable, before payment has been made.

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

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

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

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

(*d*) If the employee nominates more than one member, he shall specify in the nomination, the amount or share payable to each of his nominee at his own discretion so as to cover the whole of the amount that may stand to his credit.

(*2*) Where any amount payable to an employee under the Code is due after his death or on account of his whereabouts not being known, and the amount could not be paid to the nominee of the employee until the expiry of three months from the date the amount had become payable, then, such amount shall be deposited by the employer with the Commissioner, Labour and Employment, 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.

39. *Deposit of the undisbursed dues in case of death of employee*.— (*1*) Where any amount payable to an employee under clause (*b*) of sub-section (*1*) of Section 44 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 Commissioner, Labour and Employment 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 Commissioner, Labour and Employment through bank transfer or through a crossed demand draft obtained from any scheduled bank in India drawn in favour of Commissioner, Labour and Employment.

40. *Manner of dealing with the undisbursed dues*.— (*1*) The amount referred to in sub-rule (*1*) of rule 39 (hereinafter in this rule referred to as the amount) deposited with the Commissioner, Labour and Employment, shall remain with him and be invested in the Central or Sate Government Securities or deposited as a fixed deposit in a scheduled bank.

(*2*) The Commissioner, Labour and Employment, shall exhibit, as soon as may be possible, a notice containing such particulars regarding the amount as the Commissioner, Labour and Employment considers sufficient for information at least for fifteen days on the notice board and also shall publish such notice in any two local newspapers being circulating in the language commonly understood in the area in which undisbursed wages were earned and also in two local newspapers in vernacular language in the area of permanent residence of the employee.

(*3*) Subject to the provision of sub-rule (*4*), the Commissioner, Labour and Employment shall release the amount to the nominee or to that person who has claimed such amount, as the case may be, in whose favour the Commissioner, Labour and Employment has decided, after giving the opportunity of being heard.

(*4*) If the undisbursed amount remains unclaimed for a period of seven years, the same shall be dealt as directed by the State Government from time to time in this behalf.

CHAPTER VI

Forms, Registers and Wage Slip

41. *Form and procedure for filing claims*.— (*1*) A single application on behalf of or in respect of any number of or group of employees employed in the same establishment wherein their claims relate to the same wage period or any incident of discrimination, may be filed under sub-section (*5*) of Section 45 in Form-III manually or electronically alongwith documents specified in the said Form, before the authority notified by the State Government under sub-section (*1*) of Section 45 to hear and determine claims which arise under the provisions of the Code.

(*2*) Where an application filed under sub-rule (*1*) is entertained, the authority shall serve upon the employer electronically or by Speed Post a notice in Form-IV to appear before him on the date specified in the notice with all relevant documents and witnesses, if any, and shall inform the applicant of the date so specified.

(*3*) In case the employer or their representative fails to appear on the specified date, the authority may hear and determine the application ex-parte.

(*4*) In case the applicant or their representative fails to appear on the specified date without any reasonable cause shown in advance, the authority may dismiss the application.

42. *Procedure for filing appeal*.— (*1*) Any person aggrieved by an order passed by the authority under sub-section (*2*) of Section 45 may prefer an appeal under sub-section (*1*) of Section 49 in Form-V electronically or manually or by speed post, alongwith documents mentioned by the appellant in the said Form, to the appellate authority having jurisdiction.

Provided that no appeal by an employer shall be admitted unless at the time of preferring the appeal, the appellant has deposited the claim amount with the appellate authority.

(*2*) Where an appeal under sub-section (*1*) of Section 49 is entertained, the appellate authority, shall serve upon the respondent electronically or by speed post a notice in Form - IV to appear before him on the date specified in the notice and shall inform the appellant of the date so specified.

(*3*) In case where the employer or their representative fails to appear on the specified date, the authority may dismiss the appeal.

(*4*) In case where applicant or their representative fails to appear on the specified date, the authority may hear and determine the application ex-parte.

43. *Form of register, etc*.— (*1*) Every employer of an establishment to which the Code applies shall maintain under sub-section (*1*) of Section 50, electronically or in physical form in the formats appended to these Rules, the following registers:

(*i*) Employee Register in Form-VI.

(*ii*) Register of Wages, Overtime, Advances, Fines and Deductions for Damage and Loss in Form-I, and

(*iii*) Attendance Register-cum-Muster Roll in Form-VII.

(*2*) All fines and all realizations thereof referred to in sub-section (*8*) of Section 19 shall be recorded in a register to be kept by the employer electronically or otherwise in Form-I appended to these rules and the authority referred to in said section shall be the Commissioner, Labour and Employment.

(*3*) All deductions and all realizations referred to in sub-section (*3*) of Section 21 shall be recorded in a register to be kept by the employer electronically or in physical form in Form-I.

(*4*) Registers required to be maintained under these rules shall be preserved for a period of five years after the date of last entry made therein.

44. *Wage slip*.— Every employer shall issue wage slips, electronically or in physical form to the employees in Form-VIII under sub-section (*3*) of Section 50 on or before payment of wages.

45. *The manner of composition of offence*.— (*1*) An accused person desirous of making composition of offence under sub-section (*1*) of Section 56 may make an application in Form-IX electronically or other wise 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 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, compound 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 thirty days of the order of composition issued by such officer.

(*3*) The compounding officer shall issue a composition certificate in Part-B of Form-IX within ten days of receipt of the composition amount, to such person from whom such amount has been received in compliance of the composition notice.

(*4*) In case where a person so noticed fails to deposit the composition amount within the time specified by the compounding officer, prosecution shall be instituted before the competent court against such person for such offence in respect of which the compounding notice was issued.

(*5*) Where the offence has been compounded under sub-rule (*2*) after the institution of the prosecution, then, the officer shall send a copy of such order for intimation to the officer referred to in sub-section (*1*) of Section 53 for action under sub-section (*6*) of Section 56 of the Code.

46. *Annual Return*.— The returns shall be filed electronically or otherwise by every employer of an establishment to which the Code applies in the relevant Form specified for such purpose in the rules made under the Occupational, Safety Health and Working Conditions Code, 2020 (37 of 2020).

By order and in the name of the Governor of Goa.

Manesh Hari Kedar, Under Secretary (Labour).

Porvorim.

FORM-I

[*See* rules-19 and 43(*1*)(*ii*) and sub-rule (*2*) and (*3*)]

Register of Wages, Overtime, Fine, Deduction for damage and Loss, Recovery of advance of money, etc. under the Code on Wages, 2019 (29 of 2019)

Name of the Establishment: Name of the Employer:

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

Labour Identification Number (LIN):

Registration Number under S&E Act, FA if any:-

Sr. No.	Sr. No. in Employee Register/ Employee code	Name of the employee	Designation	Department	Duration of payment of wages (Monthly/Fortnightly /Daily/Piece rated	Wage period From-To	Total No. of days worked during the wage period	Total overtime hours worked or overtime production in case of piece workers	Rate of wages		
									Basic	DA	Allowances
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Amount of wages earned					Deductions										Net Payment
Basic	DA	Allowances	Overtime earning	Total Wages earned	EPF	ESIC	LWF	Society	Income Tax	Insurance	Others	Recovery on Fine	Recovery on account of Damages/Lossess	Total Deductions	
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)

Date of Payment	Receipt by employee/Bank transaction ID	Nature of acts and omission for which fine imposed with date	Amount of fine imposed	Damage or loss cause to the employer by neglect or default of the employee	Signature of employer/Employers Representative*
(29)	(30)	(31)	(32)	(33)	(34)

*Note: Required in case register is maintained physically.

FORM-II

[*See* rule 38 (*1*) (*a*)]

Nomination Form

1. Name of person making nomination:
   (In block letters):
2. Father's/Spouse's Name:
3. Date of Birth:
4. Sex:
5. Marital Status:
6. Address:
   Permanent:
   Temporary:

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

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

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

Signature or the thumb impression of the employee

CERTIFICATE BY EMPLOYER

Certified that the above declaration and nomination has been signed/thumb impressed before me by Shri/Smt/Ku ..... employed in my establishment after he/she has read the entry/entries or have been read over to him/her by me and got confirmed by him/her in either of the cases. Signature of the employer or other authorised officer of the establishment and Designation Place:

Date:

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

ACKNOWLEDGEMENT BY THE EMPLOYEE

Received the duplicate copy of nomination in Form-VII filed by me and duly certified by the employer.

Date: -

Signature of the Employee

FORM III

[*See* rule 41(*1*)]

[Single application under sub-section (*5*) of Section 45]
Before the authority appointed under sub-section (*1*) of Section 45 of the Code on Wages, 2019
(29 of 2019)

FOR…….. AREA…….

Application No……. of 20…….

Between ABC and (State the number)….. other …….Applicant

(Through employees concerned or registered trade union or inspector-cum-facilitator

And

XYZ…….Opponent

Address…….

The applicant states as follows:

(1) The applicant(s) whose name(s) appear in the attached schedule was/were/has/have been employed form ……. to …….. as …….. (category) in ……. (establishment) Shri/M/s……..engaged in …….(nature of work) which is/are covered by the Code on Wages, 2019 (29 of 2019).

(2) The Opponent(s) is/are the employer(s) within the meaning of Section 2(*1*) of the Code on Wages, 2019 (29 of 2019).

(3) (a) The applicants have been paid wages at less than the minimum rates of wages fixed for their category (categories) of employment(s) under the Code on Wages, 2019 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 applicants has/have not been paid wages for period from …….. to ……

(e) Deductions have been made which are in contravention of the Code on Wages, 2019, 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 the value of relief sought by them on each amount as under:

(a) Rs……..

(b) Rs……..

(c) Rs……..

(d) Rs……..

(e) Rs……..

(f) Rs……..

Total Rs……

(*5*) The applicant(s), therefore, pray(s) that a direction may be issue under Section 45(*2*) of the Code on Wages, 2019 (29 of 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) Payment of wages for period from ..... to .....

(e) Refund of amount illegally deducted.

(f) Payment of minimum bonus for accounting year .....

(g) Compensation amounting to Rs…….

(6) The applicant(s) do hereby solemnly declare(s) that the facts stated in this application are true to the best of his/their knowledge, belief and information.

Dated ……

Signature or thumb-impression of the employed Person, or official of a registered trade union duly authorized or Inspector-cum-Facilitator.

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

FORM IV

[*See* rule 41(*2*) and rule 42 (*2*)]

(A) Form of notice to the Respondent to be issued by the authority under sub-section (*5*) of Section 45

(Title of the application)

To,

Name

Address

Whereas …… (name of the applicant) has made the above said application to me under the Code on Wages, 2019, you are hereby summoned to appear before me in person or by a duly authorized representative, and required to answer all material questions relating to the application, or shall be, accompanied by some person duly authorised by you and able to answer such question on the …….. day of ……20…. at ……a.m./p.m. to answer the claim in application and as the day fixed for the appearance is appointed for the final disposed of the application, you must be prepared to produce on that day all the witness upon whose evidence and the documents upon which you intend to rely in support of your defence.

Take notice that in default of your appearance on the day mentioned here above, the application will be heard and disposed of in your absence.

Date:-

Signature of the Authority with seal

(B) Form of notice to be Respondent to be issued by the appellate authority under sub-section (*1*) of Section 49

(Title of the appeal)

Take notice that an appeal (copy of which is enclosed) under section 49 of the Code on wages 2019 has been presented by ------- (name of the appellant) before the appellate authority and that the --------- day of ---- 20------ has been fixed by the appellate authority for the hearing of the appeal.

If no appearance is made by you in person or by a duly authorized representative to act for you in this appeal, it will be heard and decided in your absence.

Dated:- Signature of the Appellate authority with seal

FORM V

[*See* rule 42 (*1*)]

Appeal under section 49 (1) of the Code on Wages, 2019 (29 of 2019)
Before the Appellate Authority under the Code on Wages, 2019 (29 of 2019)

A.B.C.

Address…… APPELLANT

V/S

C.D.E.

Address……. RESPONDENT

DETAILS OF APPEAL **:**

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

   Number and date:

   The authority who has passed the impugned order:

   Amount Awarded:

   Compensation awarded, if any:

2. Facts of the case:

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

3. Ground 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 applicant

For Office Use

Date of filling

Or

Date of Receipt by Post.

Registration No. Authorized Signatory

FORM-VI

[*See* rule 43(*1*)(*i*)]

EMPLOYEE REGISTER

Name of the Establishment: Name of the Employer:

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

Labour Identification Number (LIN):

Registration Number under S&E Act, FA if any:-

Sr. No.	Employee code	Name	Surname	Gender	Father's/ Mother's/ Spouse Name	Date of Birth	Place of Birth	Nationality	Educational Level	Date of Joining	Designation	Category (HS/S/SS/US)*	Type of Employment (P/T/FT/T/B)*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

Details of Posting	Pay	Promotion	Mobile Number	Universal Account Number (UAN)	PAN	Nominee (to be filled on the basis of nomination form	Details of family	EPS/NPS	ESIC IP No.	AADHAAR	Bank A/c Number	Bank	Branch (IFSC)
(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)

Present Address	Permanent Address	Service Book Number	Date of Exit	Reason for Exit	Mark of Identification	Photo	Specimen Signature/ Thumb Impression	Remarks
(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)

*(Highly Skilled/Skilled/Semi Skilled/Unskilled).

**(Permanent/Temporary/Fixed Term/Trainee/Badli).

FORM-VII

[*See* rule 43(*1*)(*iii*)]

ATTENDANCE REGISTER CUM MUSTER ROLL

Name of the Establishment: Name of the Employer:

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

Labour Identification Number (LIN):

Registration Number under S&E Act, FA if any:-

For the Month of:-

Sr. No.	Employee Code	Name	Designation	Shift	Place of work/section/Department
(1)	(2)	(3)	(4)	(5)	(6)

Date and time of attendance

Date	1		2		3		4		5		6		7		8		9		10		11	
	In	Out	In	Out	In	Out	In	Out	In	Out	In	Out	In	Out	In	Out	In	Out	In	Out	In	Out
Time																						
Signature																						

Date	12		13		14		15		16		17		18		19		20		21		22	
	In	Out	In	Out	In	Out	In	Out	In	Out	In	Out	In	Out	In	Out	In	Out	In	Out	In	Out
Time																						
Signature																						

Date	23		24		25		26		27		28		29		30		31	
	In	Out	In	Out	In	Out	In	Out	In	Out	In	Out	In	Out	In	Out	In	Out
Time																		
Signature																		

Total Number of days worked	Total Number of Overtime hours worked	Brief details of tour or assignment outside the work place, if any	Signature of Register keeper*
(8)	(9)	(10)	(11)

*Note: Required in case register is maintained physically.

FORM VIII

[*See* rule 44]

WAGE SLIP

Date of issue: …….

Name of establishment…….. Address…….. Period…….

(1) Name of the employee:-

(2) Father's/Spouse name:-

(3) Designation:-

(4) UAN:-

(5) Bank Account Number:-

(6) Wage period:-

(7) Rate of wages payable:- (a) Basic. (b) D.A. (c) Other allowance.

(8) Total attendance/unit of work done:-

(9) Overtime wages:-

(10) Gross wages payable:-

(11) Total deductions:- (a) P.F. (b) E.S.I. (c) Other.

(12) Net wages paid:-

Employer/Pay-in-charge signature.

*Note: Required in case register is maintained physically.

FORM IX

[*See* rule 45 (*1*)]

PART-A

Application under sub-section (*4*) of Section 56 for Composition of Offence

(1) Name of applicant:- ……

(2) Father's/husband's name of the applicant:- ……...

(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 had committed, then, full detail of the offence:- ……
……..……

……..……

Any other information which the applicant desires to provide :- ……

……..……

……..……

Applicant
Dated:- (Name and Signature)

PART-B
[*See* rule 45 (3)]

Ref: Notice No……. Date:

This is to certify that the offence under sub-section ..... of Section 54 in respect of which notice No…… dated …… was issued to Shri …….. (Applicant), the employer of …… (name and registration number of establishment) has been compounded on account of remission of full amount of Rs……. (Rupees……) towards the composition of offences to the satisfaction of the said notice.

(Signature)
Name and Designation of the Officer

Date:- ……. Place:- …….

To,

……. (Employer/Establishment)

……. (Name and registration number)

……. (Address)

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