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The Code on Wages, 2019

Section 21 - Deductions for damage or loss

- (1) A deduction under clause (c) or clause (n) of sub-section(2) of section 18 for damage or loss shall not exceed the amount of the damage or loss caused to the employer by negligence or default of the employee.
- (2) A deduction shall not be made under sub-section (1) until the employee has been given an opportunity of showing cause against the deduction or otherwise than in accordance with such procedure as may be prescribed for the making of such deductions.
- (3) All such deductions and all realisations thereof shall be recorded in a register to be kept in such form as may be prescribed.