

Source: sooperkanoon.com/act/563349

The Code on Social Security, 2020

Section 133 - Penalty for failure to pay contributions, etc

If any person,

- (a) being an employer, fails to pay any contribution which he is liable to pay under this Code or rules, regulations or schemes made thereunder; or
- (b) deducts or attempts to deduct from the wages of an employee, the whole or any part of employer's contribution; or
- (c) in contravention of the provisions of this Code, reduces the wages or any privilege or benefit admissible to an employee; or
- (d) in contravention of the provisions of Chapter IV or Chapter VI or rules, regulations or schemes made or framed under this Code respectively, relating to such Chapters, dismisses, discharges, reduces in rank or otherwise penalises a woman employee; or
- (e) fails or refuses to submit any return, report, statement or any other information required under this Code or any rules, regulations or schemes made or framed thereunder; or
- (f) obstructs any Inspector-cum-Facilitator or other officer or staff of the Central Board or the Corporation or other Social Security Organisation or a competent authority in the discharge of his duties; or
- (g) fails to pay any amount of gratuity to which an employee is entitled under this Code; or
- (h) fails to pay any amount of compensation to which an employee is entitled under this Code; or
- (i) fails to provide any maternity benefit to which a woman is entitled under this Code; or
- (j) fails to send to a competent authority a statement which he is required to send under Chapter VII; or
- (k) fails to produce on demand by the Inspector-cum-Facilitator any register or document in his custody kept in pursuance of this Code or the rules, regulations or schemes made or framed thereunder; or
- (l) fails to pay the cess for building workers which he is liable to pay under this Code; or
- (m) is guilty of any contravention of or non-compliance with any of the requirements of this Code or the rules or the regulations or schemes made or framed thereunder in respect of which no special penalty is provided in this Chapter; or
- (n) obstructs executive officer in exercising his functions under Chapter XIII; or
- (o) dishonestly makes a false return, report, statement or information to be submitted thereunder; or
- (p) fails or makes default in complying with any condition subject to which exemption under section 143 was granted; or
- (q) fails to pay any administrative or inspection charges payable under any of the schemes framed under Chapter III,

he shall be punishable,

- (i) where he commits an offence under clause (a), with imprisonment for a term which may extend to three years, but
 - (a) which shall not be less than one year, in case of failure to pay the employee's contribution which has been deducted by him from the employee's wages and shall also be liable to fine of one lakh rupees;
 - (b) which shall not be less than two months but may be extended to six months, in any other case and shall also be liable to fine of fifty thousand rupees:
- Provided that the court may, for any adequate and special reasons to be recorded in the judgment, impose a sentence of imprisonment for a lesser term;
- (ii) where he commits an offence under clause (g), with imprisonment for a term which may extend to one year or with fine which may extend to fifty thousand rupees, or with both;
 - (iii) where he commits an offence under any of the clauses (d), (f), (i), (k), (l) or (o), with imprisonment for a term which may extend to six months or with a fine which may extend to fifty thousand rupees, or with both;
 - (iv) where he commits an offence under any of the clauses (b), (c), (e), (h), (j), (m), (n), (p) or (q), with fine which may extend to fifty thousand rupees.