

## DEWAS UDYOG CIRCLE

Issue No - 407Monthly NewsletterApril, 2023

### President

Mr. Ashok Khandelia **Hon. Secretary** Mr.Ashit Gandhi



#### Inside pages.....

Knowledge Centre Notifications/Circulars Events Attainments Member's Corner Sponsor's Page

# National Technology Day



#### International Bio Diversity Day



### **ASSOCIATION OF INDUSTRIES DEWAS**

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#### KNOWLEDGE CENTRE

#### National Technology Day

The anniversary of the Pokhran nuclear tests (1998) was marked as National Technology Day, celebrated on May 11. One of India's most Honorable presidents 'Dr. APJ Abdul Kalam' (Indian aerospace scientist turned educationalist), also known as 'Missile Man of India', spearheaded the Pokhran Tests.

#### International Bio Diversity Day

The International Day for Biological Diversity (or World Biodiversity Day) is a <u>United Nations</u>-sanctioned <u>international day</u> for the promotion of <u>biodiversity</u> issues. It is currently held on May 22.

Important Days in May							
May 1	International Labour Day						
May 3	Press Freedom Day						
May 4	Coal miner's day						
May 7	Worlds AIDS Orphans day						
May 8	International Red Cross Day						
May 11	National Technology Day						
May 14	National Safe Motherhood Day						
May 15	International Family Day						
May 17	World Telecom Day						
May 18	International Museums Day						
May 22	International Bio Diversity Day						
May 24	Commonwealth Day						
May 25	Worlds Thyroid Day						
May 29	International Day of UN Peace Keepers						
May 30	Hindi Journalism Day						
May 31	World No Tobacco Day						

<sup>&</sup>quot;To succeed in your mission, you must have single-minded devotion to your goal..."

#### अनुसूची -अ

67 अनुसूचित नियोजन में मासिक एवं दैनिक वेतन दरें जिसमें परिवर्तनशील मंहगाई भत्ता सम्मिलित हैं (आंकडे रूपयों में)

न्यूनतम् न	हुल येतन	परिवर्त संहगाई		दुल वे	đ-l	रुपये में राउण्ड अय कर दैनिक दर	श्रमिको का वर्ग	न्यूनतम वेतन की पुनर्गिष्टित दरें		परिवर्तन ील महरगाई मत्ता		बुल बेतन		रूपये में राजन्डअप कर दैनिक दरें
प्रतिमाह	प्रतिदिन	प्रतिमाह	प्रतिदिन	प्रतिमाह	प्रतिदिन	प्रतिदिन		प्रतिसाह	प्रतिदिन	प्रतिमाह	प्रतिदिन	प्रतिमाह	प्रतिदिन	प्रतिदिन
	दिन	<b>あ 01.10.2</b>	2022 前 3	1.03.2023	तक			दि	नांक 01.04	4.2023 से	30.09.202	3 तक		
1.	2.	3.	4.	5.	6.	7.	8.	9	10	11	12	13	14	15
6500.00	250.00	2825.00	108.65	9325.00	358.65	359.00	<i>অকু</i> গল	6500.00	250.00	3150.00	121.15	9650.00	371.15	371
7057.00	271.42	3125.00	120,19	10182.00	391.62	392.00	अधेकुशल	7057.00	271.42	3450.00	132.69	10507.00	404.12	404
8435.00	324.42	3125.00	120.19	11560.00	444 62	445.00	कुशत	8435.00	324.42	3450.00	132.69	11885.00	457.12	457

#### स्पष्टीकरण-

973500 374.42 3125.00 120.19

(1) मजदूरी निर्धारण में वैसे तथा समये के गुणांकों को सराण्ड अप करके ही दैनिक एवं मासिक मजदूरी निर्धारित की व्यक्तियां के परिष्य क्रमांक एक 9-1/2005/निपम/चार, दिशंक 20 सिताम्ब,2006 में 50 पैसे अध्या जससे अधिक पैसे हो तो, उन्ते अन्यसर सबसे में पूर्णीकत किया जाएंगा और 50 पैसे से कम तथि को छोड़ दिया जावंगा। विशेष टीम — उपयुक्त अनुसूधी —क में निर्धारित दैनिक केन की दरें 30 दिन से विनायित कर निर्धारित की गई है। इसितए सभी वर्मवारियों एवं अमिकों को वेतन सीरत सांचाहिक अवकाश देव होंगा, अर्थात मसिक तेतन में से सांचाहिक अवकाश के लिए कोई कटोजी नहीं की व्या सकेंगी।

उच्चक्शल

9735.00

374.42

3450.00

132.69

- (2) अनुरात अनियों के तिए दर्शाई गई केल दर्श पर लेक्ट ब्यूने शिमला द्वारा निर्मित औरदोनिक अनियों के लिए अधिक मार्चीय उपमोक्ता मूल्य सूवकांक 253 (2001—100) जुलाई 20% के दिसम्बर 2014 के सम्बर अकरों के औरत पर आधारित है । 253 कुकांक के स्वयर प्रिति है को औरत पृद्धि होनी करी अनुवार में अम्मीका मूल्य सूवकांक में वृद्धि दिनाक 1 अप्रैल एवं 1 अस्टूबर बेली मी किसी हो प्रतिबन्दु प्रतिमाह 25 रुपये के डिसाब से परिवर्तनशील महमाई म्लाह घोषित किया जावेगा।
- (3) इस प्रकार अधिनुवित न्यूनाम केतन की दरी का प्रकार किसी भी कर्मकरी पर प्रतिकृत प्रमाद नहीं वालिंगा, यदि विद्यमान केतन की दर्न न्यूनाम केतन की दुनशीक्षत दरों से अधिक है, तो वह किसी भी दक्त में कम नहीं जो जांदी है। (न्यूनाम केतन की दर उसके समकक्ष नहीं को जाती है। (न्यूनाम केतन की प्रश् अधि प्रारा १४%-ए)

टीय.- सुमतम देतन अधिनियम १५४६, के अन्तर्गत का अनुसूचित नियोजनी की सूची प्रतिशिष्ट-क तथा इस सकत में समरीकरण परिशिष्ट-क में देखे।

12860.00

494.62

495.00

(धें). वीरेन्द्र सिंह रावत)

13185.00

507.12

507

- अन आयुक्त, मध्यप्रदेश, इंदौर

Circular No. 04 of 2023

F. No.370142/06/2023-TPL
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
(TPL Division)

Dated: 5th April, 2023

Sub: Clarification regarding deduction of TDS under section 192 read with subsection (IA) of section 115BAC of the Income-tax Act, 1961 - reg.

Vide Finance Act, 2023, sub-section (IA) has been inserted in section 115BAC of the Income-tax Act, 1961 (the Act) to provide for a new tax regime with effect from the assessment year beginning on or after the 1st day of April, 2024. This regime applies to an individual or Hindu undivided family or association of persons [other than a cooperative society] or body of individuals, whether incorporated or not, or an artificial juridical person.

Under this new regime, the income-tax in respect of the total income of the person shall be computed at the rates provided in sub-section (1 A) of section 115BAC, subject to certain conditions, including the condition that the person does not avail of specified exemptions and deductions.

- 2. The above mentioned new tax regime is the default tax regime applicable to all persons mentioned above. However, under sub-section (6) of section 115BAC of the Act, a person may exercise an option to opt out of this tax regime. A person not having income from business or profession can exercise this option every year.
- 3. Representations have been received expressing concerns regarding tax to be deducted at source (TDS) on salary income of a person under section 192 of the Act as the deduct or, being an employer, would not know if the person, being an employee, would opt out from taxation under sub-section (1 A) of section 115BAC of the Act or not.
- 4. In order to avoid the genuine hardship in such cases, the Board, in exercise of powers conferred under section 119 of the Act, hereby directs that a deductor, being an employer, shall seek information from each of its employees having income under section 192 of the Act regarding their intended tax regime and each such employee shall intimate the same to the deductor, being his employer,

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"The most important thing in communication is hearing what isn't said"

- Peter Ducker

regarding his intended tax regime for each year and upon intimation, the deductor shall compute his total income, and deduct tax at source thereon according to the option exercised.

- 5. If intimation is not made by the employee, it shall be presumed that the employee continues to be in the default tax regime and has not exercised the option to opt out of the new tax regime. Accordingly, in such a case, the employer shall deduct tax at source, on income under section 192 of the Act, in accordance with the rates provided under sub-section (IA) of section 115BAC of the Act.
- 6. It is also clarified that the intimation would not amount to exercising option in terms of sub-section (6) of section 115BAC of the Act and the person shall be required to do so separately in accordance with the provisions of the sub-section.
- 7. This circular is in supersession of Circular No. Cl of2020 dated 13.04.2020 and shall be applicable for TDS during the financial year 2023-24 and subsequent years.

Vipul Agarwal Director(TPL-I)

#### Copy to the:

- 1. PSI OSD to FM/ PS/OSD to MoS (F).
- 2. PS to the Finance Secretary.
- 3. Chairman and Members, CBDT.
- 4. Joint Secretaries / CsIT / Directors / Deputy Secretaries / Under Secretaries , CBDT.
- 5. C&AO of India (30 copies).
- 6. JS & Legal Adviser, Ministry of Law & Justice. New Delhi.
- 7. Institute of Chartered Accountants of India.
- 8. CIT (M&TP). Official Spokesperson of CBDT.
- 9. Principal DOIT (Systems) for uploading on departmental website.

Vipul Agarwal Director(TPL-I)



#### कर्मचारी भविष्य निष्ठि संगठन EMPLOYEES' PROVIDENT FUND ORGANISATION

MINISTRY OF LABOUR & EMPLOYMENT, GOVERNMENT OF INDIA

wfeur निधि अपन, 14, जीकारकी कामा प्राम, नो विस्तृति 110066 Bhavishya Nidhi Bhawan, 14, Bhikaiji Cama Place, New Delhi 110066 Website: www.epfindia.gov.in, www.epfindia.nic.in



(Web Circulation)

No. Pension/SupremeCourt/judgement/HPM/2022/406

To,

22/406 Date: 23.04.2023 2 3 APR 2023

All Addl. CPFCs, Zonal Offices. All RPFCs / OICs, Regional Offices.

<u>Subject-</u> Application for validation of option / joint options- Scrutiny of information and wage details submitted by the employee and employer - Reg.

Madam/ Sir,

Please refer to the instructions issued vide circulars dated 29.12.2022, 05.01.2023, 25.01.2023 and 20.02.2023 regarding the Hon'ble Supreme Court judgment dated 04.11.2022 in Sunil Kumar B. vs. Others. This circular is issued in continuation of the earlier instructions vide above circulars.

- Further, an online facility has been deployed and is available up to 03.05.2023 for receipt of the following through the employers:
  - Application forms for validation of joint options from the employees who retired prior to 01.09.2014 and
  - Joint option forms from the employees who were members on 01.09.2014.
- 3. Applications / Joint options will be examined by Field. In case, the requirements are complete, the wage details submitted by the employers will be verified with the data available with the field offices. The cases where FO details and employers' details match, the dues will be calculated and an order will be passed by APFC / RPFC-II / RPFC-I for depositing / transferring the dues. The cases where there is a mismatch, the same will be informed to the employer and the employee / pensioner by APFC / RPFC-II. They will be given a time of one month to complete the information.
- 4. In case submitted application form / joint option is not approved by the employer, before any rejection, an opportunity will be given to the employer for providing any additional proof or evidence or correct any mistakes / errors (including those made by employees / pensioners). Such opportunity will be for a period of one month and under intimation to the employees / pensioners.

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- 5. In cases where the submitted information is not complete or seems erroneous or any information in application/ joint option form needs correction request or not found eligible, APFC/RPFC-II will seek information from the employers under intimation to the employees / pensioners within one month. If complete information is received, the case shall be processed further as at 3 above. However, if, complete information is not received within one month, the order will be passed on merit by the APFC /RPFC-II/RPFC-I.
- 6. Grievance Redressal: Any grievance by the applicant can be registered on EPFiGMS after submission of his request form and payment of due contribution, if any. The registration of such grievance shall be under specified category of higher pension with reference to Supreme Court Judgment dated 04.11.2022. All such grievances shall be addressed and disposed of at the level of Nominated Officer. Grievances will be monitored by the Officer in-Charge of Regional Office and Zonal Office.

[This issues with the approval of CPFC.]

Yours faithfully,

(Aprajka Jaggi)

Regional P.F. Commissioner-I (Pension)

CC:-

- 1. PS to CPFC.
- 2. FA & CAO for kind information.
- 3. ACC (HQ) (Audit) for kind information.
- 4. ACC (HQ) (IS) for kind information.
- 4. All ACC (HQ)s and ACCs at H.O for kind information.
- Rajbhasha Section for providing Version in Hindi.

#### **NEW TARIFF RATE FOR THE YEAR 2023-24**

#### COMPARISON OF ELECTRICITY TARIFF FOR 2022-23 AND 2023-24

Sr. No.	HV-3.1 Industrial	2022-2 From 08.04		2023-24 From 05.04.2023 Rs. 384.00 616.00 704.00 704.00			
1	Fixed Charges: Rs./kVA of Billing Demand / p.m. 11 KV Supply 33 KV Supply 132 KV Supply 220 KV/400 KV Supply	Rs. 372 597 682 682	.00				
2	Energy Charges: 11 KV Supply	Upto 50% L.F. Rs / unit	Above 50% L.F. Rs. / unit	Upto 50% L.F. Rs./unit	Above 5%LF Rs/ unit		
	33 KV Supply 132 KV Supply 220 KV/400 KV Supply	Rs. 7.20 7.16 6.75 6.30	Rs. 6.20 6.11 5.76 5.30	Rs.7.30 7.26 6.85 6.40	Rs. 6.30 6.21 5.86 5.40		
3	Average Monthly Power Factor Incentive:	Above 95% and up to Above 96% and up to Above 97% and up to Above 98 % up to 99 Above 99 % -7%	97%-2% 98% -3%	96% -1% 97%-2% 98% -3% 99% -5% 100 % -7%			
4	Power Factor Penalty: For each 1% decrease in average monthly power factor Below 90%  " 85%  " 70%	1% on E C for ea 5% + 2% for eac Disconnec	ch 1% fall	1% on E C for each 1% fall 5% + 2% for each 1% fall			
5	Billing Demand:	Actual Maximum kVA 90% of CD whichever	or	Disconnection Actual Maximum kVA or 90% of CD whichever is higher			
6	Load factor calculation:	Monthly Cons. X 100 No. of Hrs. in Billing M Demand (kVA) X P.F.	Marine Marine	Monthly Cons. X 100 No. of Hrs. in Billing Month X Demand (kVA) X P.F.			
7	Time of Day Surcharge / Rebate : 6 PM to 10 PM Surcharge 10 PM to 6 AM Rebate(April-Oct) 10 PM to 6 AM Rebate (Nov-Mar)	Normal Rate of E.C. 10% of Normal E.C. 20% of Normal E.C		Normal Rate of E.C. 10% of Normal E.C. 20% of Normal E.C.			
8	For excess demand : a) Energy Charges b) Fixed Charges	No Extra Charge (i) Upto 120% Normal (ii)@ 1.30 times the chofor demand over 120 when MD is upto 130 (iii)@ 2.00 times the ch (when MD exceeds 130 demand recorded over 130% of CD in addition above	arges 9% of CD 9% arges 9%) for & above	No Extra Charge (i) Upto 120% Normal Charge (ii) @ 1.30 times the charges for demand over 120% of CD when MD is upto 130% (iii) @ 2.00 times the charges (whenMD exceeds 130%) for demand recorded over & above 130% of CD in addition to (i) above			

#### Note:

- Rebate of Re.1.00 per unit in Energy Charges is applicable for incremental monthly consumption w.r.t. consumption of 2015-16 same month.
- Rebate of Re.1.00 per unit or 20%, whichever is lower for new HT Connection/Green Field Connection for which 2 Agreements were finalized during and after 2016-17.

  Rebate of Rs.2.00 per unit to Captive Consumers, who have reduced their Captive Consumption and taken power

from DISCOM. Base year shall be Financial Year preceding the year of request for switchover.

Rebate of Re.1.00 per unit for those Open Access Consumers, who have reduced their Open Access consumption,

which have been availing Open Access during 2022-23 and recorded incremental consumption over the same month of the last year. Special Note:-

For this purpose, the "average monthly power factor" shall have the same meaning as in Madhya Pradesh Electricity Supply Code, 2021, as amended from time to time.

#### **EVENT**

## लघु उद्योग संवर्धन बोर्ड के अंतर्गत हुई बैठक दिनांक 18/04/2023

दिनांक 18/04/2023 को कलेक्टर कार्यालय, देवास (म.प्र.) में लघु उद्योग संवर्धन बोर्ड के तहत बैठक आयोजित हुई। इस बैठक में एसोसिएशन ऑफ इंडस्ट्रीज देवास ने भी भाग लिया तथा औद्योगिक क्षेत्र से संबंधित विभिन्न समस्याओं से श्रीमान कलेक्टर महोदय, देवास (म.प्र.) को अवगत कराया गया।

एसोसिएशन ऑफ इंडस्ट्रीज द्वारा जिन बिंदुओं पर चर्चा की उसका संक्षिप्त विवरण निम्ननानुसार है :-

- १. एम आर -५ रोड ।
- २. बाधित विद्युत व्यवस्था(पॉवर फेलियर, जर्क/ फलक्च्एशन) । -
- ३. औदयोगिक क्षेत्र में कियोस्क स्थापना ।
- ४. नक्क्षा अन्मोदन ।
- ५. उज्जैन रोड़ औद्योगिक क्षेत्र देवास में स्ट्रोम वाटॅर पाईप लाईन ।
- ६. उज्जैन रोड़ औदयोगिक क्षेत्र देवास में में रोड़ पर चेम्बर्स की रिपेयरिंग ।
- ७. सिया/उज्जैन रोड़ औदयोगिक क्षेत्र देवास में स्थित ग्रीन बेल्ट को चिन्हित करना एवं अतिक्रमण हटाना ।
- ८. औदयोगिक क्षेत्र में नविन सड़क निर्मित होने से बिजली के तार एवं सड़क के मध्य द्री कम होने बाबत ।
- ९. औदयोगिक क्षेत्र में निर्मित सड़को को विभिन्न विभागों दवारा बगैर अनुमति खोदना/काटना ।
- १०. औद्योगिक क्षेत्र में स्थित मध्मिलन चौराहा/टाटा चौराहा पर डाली गई अण्डरग्राऊण्ड सिमेंटेट ड्रेनेज लाईन ।
- ११. औद्योगिक क्षेत्र क्रमांक-२ एवं ३ में संधारण कार्य ।



#### **EVENT**

## MPPKVVCO Ltd के अधिकारियों से साथ हुई बैठक दिनांक 19/04/2023

दिनांक 19/4/2023 को MPPKVVCO Ltd के देवास में पदस्थ अधिकारियों के साथ एसोसिएशन ऑफ इंडस्ट्रीज के कार्यालय में औद्योगिक क्षेत्र में प्राप्त हो रही बाधित विद्युत की समस्या के निदान के अंतर्गत बैठक हुई।









**EVENT** 

### "NIDHI APKE NIKAT 2.0"

"Nidhi Apke Nikat 2.0" program was organized by RPFC at Jila Panchayat Karyalaya (Conference Hall) near MG Hospital Dewas on 27.04.2023.

In this program, the problems related to KYC/ Full & final/ Pension of employers and the employees were resolved.









"The most important thing in communication is hearing what isn't said" - Peter Ducker

### WITH BEST COMPLEMETS FROM



## **FLUIDOMAT LIMITED**

Industrial Area No.1 A.B. Road Dewas (M.P.) Contact No. 07272-258582.258583

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