

**Relaxation in the time limit for depositing and filing ESI contribution**

The Employees State Insurance Act, 1948 is a social security measure that encompasses certain health-related eventualities that the workers are generally exposed to, such as

- sickness,
  - maternity,
  - temporary or permanent disablement,
  - occupational disease or
  - death due to employment injury,
- resulting in loss of wages or earnings.

Regulations 26 and 31 of the Employees State Insurance (General) Regulations, 1950, deal with the return of contributions and the payment of contributions by the employer. Considering the problems faced by the employers in depositing the ESI contribution, the Employee State Insurance Corporation (ESIC) has extended the due dates for the contribution of the ESI amount as well as the date of filing of return as under:

Particulars	Old due date	Related timeline (extended due date)
Depositing the ESI contribution for March 2022	15 April 2022	30 April 2022
Filing of return of contribution (for the period October 2021 to March 2022 )	11 May 2022	26 May 2022

**Weblink** <https://www.esic.nic.in/attachments/circularfile/2e233106905e10fa107c31a1ca752e62.pdf>

**Therefore**

ESIC has extended the period of contributions and filings by the employers for March 2022. This is in line with other government authorities like the CBDT and MCA, who extended their return filing dates due to the then-existing pandemic situation as well as the technical glitches in compliances. This will ease the employers and give an additional 15 days time for contributions and return filing exercise.