

Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Rules, 2013 (POSH Act)

1. Overview of the Act

The legislation regarding this is the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH Act). As a result of the Act, women are protected at work from sexual harassment. Furthermore, it provides for preventing and redressing complaints of sexual harassment.

2. Applicability

POSH Act is applicable on every Company, workspace, establishment or organisation employing 10 or more employees whether full time, part time, interns or on contract, irrespective of its nature of industry or location.

3. Formulation of Internal Complaints Committee in each establishment is mandatory with 3 members, namely:

- A. Presiding Officer
- B. Two Employee Members
- C. External Member

4. Formulation of Internal POSH Policy

5. Organising Workshops, Awareness and Orientation Programs: The most effective weapon against Sexual Harassment is awareness.

6. Submitting Reports under the Act

The Internal Complaints Committee or the Local Committee, in every calendar year, shall prepare and submit an annual report to employer and district officer.

The due date to file the report with the District Officer is 31st of January for every year for the preceding calendar year.

7. Penalty Under the Act

When the employer fails to constitute an Internal Committee or breaches provisions of this Act or any rules made thereunder, they shall be punishable with fine of fifty thousand rupees (INR 50,000).

If any employer, after having been previously convicted of an offence punishable under this Act, subsequently commits and is convicted of the same offense, he shall be liable to twice the punishment.

Extended penalties shall be:

- Cancellation or withdrawal of his license.
- Non-renewal, or cancellation of the registration.
- The employer shall be punishable with fine which may extend to Rs. 50,000/- for the first offence.

Disclosure regarding the POSH act compliances must be reported every year in Board report of the Company.

About Us:

Vishnu Daya & Co LLP is a Professional Services Firm under which dedicated professionals have developed core competence in the field of audit, financial consulting services, financial advisory, risk management, direct and indirect taxation services to the clients. Each Partner is specialized in different service area. The services are structured differently in accordance with national laws, regulations, customary practice, and other factors. We continuously strive to improve these services to meet the growing expectations of our esteemed customers.

Started in the year 1994 as audit firm in Bangalore with an ambition to provide services in the area of accountancy and audit our legacy of vast experience and exposures to different types of industries made us rapidly adaptable to the changing needs of the time and technology by not only increasing our ranges of services but also by increasing quality of service. With diversification, our professional practice is not only limited to Bangalore but has crossed over to the other parts of India with a motto to provide "One Stop Solutions" to all our clients.

For more information, please visit www.vishnudaya.com

In case of any clarification please reach us:

Particulars	Name	Mail ID	Mobile Number
Managing Partner	Vishnu Moorthi H	vishnu@vishnudaya.com	+91 9880 715 961
Indirect Taxes	Dayananda K	daya@vishnudaya.com	+91 9845 025 682
Indirect Taxes	Vinayak Hegde	vinayaka@vishnudaya.com	+91 9902 586 492
Direct Taxes	Shankar D	shankar@vishnudaya.com	+91 9880 715 963
Direct Taxes	Anju Eldhose	anju.eldhose@vishnudaya.com	+91 9496 148 918
Direct Taxes	Manjula A	manjula@vishnudaya.com	+91 9740 854 009

Our Offices:

Bangalore	Chennai
GF No. 7 & 3rd Floor, Karuna Complex, No. 337 Sampige Road, Malleshwaram Bangalore – 560 003 Tel +91 80 2331 2779 Fax +91 80 2331 3725	No. 3A, 3rd Floor Amber Crest Apartment (Next to Egmore Ashoka Hotel) Pantheon Road, Egmore Chennai – 600 008 Tel +91 44 2855 4447 Fax +91 44 2855 3521

© Vishnu Daya & Co LLP

All Rights Reserved

Information in this publication is intended to provide only a general outline of the subjects covered. It should neither be regarded as comprehensive nor sufficient for making decisions, nor should it be used in place of professional advice. Vishnu Daya & Co LLP accepts no responsibility for any loss arising from any action taken or not taken by anyone using this material.