

## **Relaxation in ESIC Compliance:**

Due to current situation of Pandemic, Director General has relaxed the provision and allowed filling of ESI contribution by employer for month of April, 2021 up to 15<sup>th</sup> June, 2021 instead of 15<sup>th</sup> May 2021.

## Relaxation to Sec 269ST:

## > What is Sec 269ST:

Sec. 269ST prohibits any person to receive an amount of Rs. 2 Lacs & more in cash, in aggregate from a person in a day, or in a single transaction or in respect of transaction relating to one event or occasion from a person.

## Relaxation by CBDT:

Due to genuine hardships face by Hospitals & family member of Covid-19 patients into receiving/making payment above 2 Lacs by any other mode than cash. CBDT has given relaxations for sec. 269ST up to 31st May 2021.

Now a person can pay & hospitals could receive Rs. 2 Lacs & above amount in cash from patient/ family member or relative of patient by satisfying following conditions as mentioned below:

- 1. PAN or Aadhar of patient is must for making payment.
- In case of payment is made by relative of patient then PAN or Aadhar of relative person & relation of such person with patient.

**Note:** Hospitals dispensaries, nursing homes, covid care centers or other similar medical facilities are covered.



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