

26. Return of contributions to be sent to appropriate office

(1) Every employer shall send a return of contributions in quadruplicate in [Form 5] along with receipted copies of challans for the amounts deposited in the Bank, to the appropriate office by registered post or messenger, in respect of all employees for whom contributions were payable in a contribution period, so as to reach that office as —

- [(a) within 42 days of the termination of the contribution period to which it relates;
- (b) within 21 days of the date of permanent closure of the factory or establishment, as the case may be];
- (c) within 7 days of the date of receipt of requisition in that behalf from the appropriate office.

(2) For the purposes of section 77 of the Act, the due date by which the evidence of contributions having been paid must reach the Corporation shall be the last of the days respectively specified in clauses (a), (b) and (c) of sub-regulation (1).]