



कार्यालय प्रधान-आयुक्त
केंद्रीय माल एवं सेवा कर आयुक्तालय, लुधियाना
केंद्रीय माल एवं सेवा कर हाउस, ऐफ ब्लॉक ऋषि नगर, लुधियाना

OFFICE ORDER

This office order is issued in supersession of previous office orders issued under C. No. 6004-28 dated 27.04.2015 and subsequently amended vide order C. No. 1729-70 dated 19.09.2017 and 2839-76 dated 06.06.2018 for dealing with the complaints of sexual harassment against women at workplace in light of Hon'ble Supreme Court's judgment in the case of Vishaka and Others Vs State of Rajasthan (JT 1997(7) SC 384).

2. Whereas Sub-Section (1) of Section 4 of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (the Act) requires every employer to constitute a committee to be known as "Internal Complaints Committee".

3. "Sexual harassment" has been defined in Section 2 (n) of the above Act as under:-

n. "sexual harassment" includes any one or more of the following unwelcome acts or behaviour (whether directly or by implication) namely:-

- (i) physical contact and advances; or*
- (ii) a demand or request for sexual favours; or*
- (iii) making sexually coloured remarks; or*
- (iv) showing pornography; or*
- (v) any other unwelcome physical, verbal or non-verbal conduct of sexual nature.*

4. As per, Section 3(1) of the above said Act provides that "No woman shall be subjected to sexual harassment at any workplace." Further, Sub-Section (2) of Section (3) amplifies the scope of sexual harassment by stating that:-

"The following circumstances, among other circumstances, if it occurs or is present in relation to or connected with any act or behaviour of sexual harassment may amount to sexual harassment:-

- (i) implied or explicit promise of preferential treatment in her employment, or*
- (ii) implied or explicit threat of detrimental treatment in her employment, or*
- (iii) implied or explicit threat about her present or future employment status, or*