



Prescribed conditions for the purposes of sub-clause (iii) of clause (B) of sub-section (2) of section 115WB.

40E. For the purposes of sub-clause (iii) of clause (B) of sub-section (2) of section 115WB, the non-transferable pre-paid electronic meal card (hereinafter called the "card") shall fulfil the following conditions, namely:—

- (i) The card shall be granted by the employer to its employees under a scheme framed by the employer specifying therein the circumstances under which the meal card can be used by the employee.
- (ii) The card under clause (i) shall be issued by the issuing bank.
- (iii) An employee shall not be issued more than one card.
- (iv) The card shall bear the name of the employer along with the name, photograph and signature of the employee to whom the card is issued.
- (v) The card shall be used only by the employee to whom the card is issued.
- (vi) The card shall be used by the employee only for the purpose of purchasing ready to eat food or non-alcoholic beverage from a member establishment.
- (vii) The aggregate amount of ready to eat food or non-alcoholic beverage purchased during a day by an employee shall not exceed one hundred rupees.
- (viii) The details of each transaction of purchases made by the employee against the card shall be maintained by the employer and the member establishment in such manner and for such period as is required under the Act for any other similar transaction.

Explanation.—For the purposes of this rule,—

- (i) "banking company" shall have the same meaning as assigned to in clause (viii) of sub-section (1) of section 36 of the Act;
- (ii) "issuing bank" means a banking company—
 - (a) which issues the card to the employees of an employer in pursuance to an agreement entered into with the employer; and
 - (b) which has entered into a contract with the member establishment authorizing him to allow purchases against the card issued by it in accordance with the conditions stipulated in sub-clause (iii) of clause (B) of sub-section (2) of section 115WB and this rule; and
- (iii) "member establishment" shall mean a restaurant, hotel, canteen or an outlet which sells ready to eat food or non-alcoholic beverage, but shall not include a restaurant, hotel, canteen or an outlet selling alcoholic beverage.

