



**THE INSTITUTE OF  
COST ACCOUNTANTS OF INDIA**  
(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)

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Ref. No: G/128/07/2020

8<sup>th</sup> July, 2020

**OFFICE ORDER NO. 16/2020-2021**

**Preventive measures to control the spread of Novel Coronavirus (COVID-19) –**

Further to office orders issued in this connection and in line with the Guidelines for Phased Re-opening (Unlock 2) issued on June 29, 2020 by the Ministry of Home Affairs, Government of India, all officers/ employees/outsourced/ contractual personnel of the Institute working at Headquarters, Delhi Office, Centres of Excellence, Regional Councils, Chapters, Extension Centres, CMA Support Centres, ROCCs, offices of the IPA, RVO, AAT & MARF are hereby advised to strictly follow the attached guidelines while attending the office.

The above will be subject to the guidelines issued by the concerned State Government / Local Authority.

**CMA Kaushik Banerjee**  
**Secretary**

**Enclosed:**

Guidelines for Phased Re-opening (Unlock 2) issued on June 29, 2020 by the Ministry of Home Affairs, Government of India.

**Distribution:**

1. President's Office.
2. Vice-President's Office.
3. Secretary's Office at the Headquarters & Delhi Office.
4. All Heads of Directorates/Departments at the Headquarters and Delhi Office.
5. All Regional Councils and the Chapters of the Institute of Cost Accountants of India.
6. All the Centres of Excellence, Extension Centres, CMA Support Centres & ROCCs of the Institute of Cost Accountants of India.
7. Offices of the IPA, RVO, AAT & MARF.



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Website : [www.icmai.in](http://www.icmai.in)

8. IT Department for uploading on the website of the Institute.
9. Office Order File.

**Copy to:**

1. President, The Institute of Cost Accountants of India.
2. Vice-President, The Institute of Cost Accountants of India.
3. All Council Members, The Institute of Cost Accountants of India.

**No. 40-3/2020-DM-I(A)**  
**Government of India**  
**Ministry of Home Affairs**


North Block, New Delhi-110001  
Dated 29 June , 2020

**ORDER**

Whereas, an Order of even number dated 30.05.2020 was issued for containment of COVID-19 in the country, for a period upto 30.06.2020;

Whereas, in exercise of the powers under section 6(2)(i) of the Disaster Management Act, 2005, National Disaster Management Authority (NDMA) has directed the undersigned to issue an order to re-open more activities in a calibrated manner, in areas outside the Containment Zones and to extend the lockdown in Containment Zones upto 31.07.2020;

Now therefore, in exercise of the powers, conferred under Section 10(2)(1) of the Disaster Management Act 2005, the undersigned hereby directs that guidelines on **Unlock 2**, as **annexed**, will be in force upto 31.07.2020.

  
29/06/2020

**Union Home Secretary**

**and, Chairman, National Executive Committee (NEC)**

**To:**

1. The Secretaries of Ministries/ Departments of Government of India
2. The Chief Secretaries/Administrators of States/Union Territories

(As per list attached)

**Copy to:**

- i. All Members of the National Executive Committee
- ii. Member Secretary, National Disaster Management Authority



## **Guidelines for Phased Re-opening (Unlock 2)**

**[As per Ministry of Home Affairs Order No. 40-3/2020-DM-I (A) dated 29 June, 2020]**

### **1. Activities permitted during Unlock 2 period outside Containment Zones**

In areas outside Containment Zones, all activities will be permitted, except the following:

- (i) Schools, colleges, educational and coaching institutions will remain closed till 31 July, 2020. Online/ distance learning shall continue to be permitted and shall be encouraged.

Training institutions of the Central and State Governments will be allowed to function from 15 July, 2020, for which Standard Operating Procedure (SOP) will be issued by the Department of Personnel & Training (DoPT).

- (ii) International air travel of passengers, except as permitted by MHA.
- (iii) Metro Rail.
- (iv) Cinema halls, gymnasiums, swimming pools, entertainment parks, theatres, bars, auditoriums, assembly halls and similar places.
- (v) Social/ political/ sports/ entertainment/ academic/ cultural/ religious functions and other large congregations.

Dates for re-starting the above activities may be decided separately and necessary SOPs shall be issued for ensuring social distancing and to contain the spread of COVID-19.

**Domestic flights and passenger trains have already been allowed in a limited manner. Their operations will be further expanded in a calibrated manner.**

### **2. Night curfew**

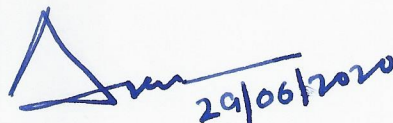
Movement of individuals shall remain strictly prohibited between 10.00 pm to 5.00 am throughout the country, except for essential activities, including operation of industrial units in multiple shifts, movement of persons and goods on National and State Highways, loading and unloading of cargo and travel of persons to their destinations after disembarking from buses, trains and airplanes. Local authorities shall issue orders, in the entire area of their jurisdiction, under appropriate provisions of law, such as under Section 144 of CrPC, and ensure strict compliance.

### **3. National Directives for COVID-19 Management**

National Directives for COVID-19 Management, as specified in **Annexure I**, shall continue to be followed throughout the country.

### **4. Lockdown limited to Containment Zones**

- (i) Lockdown shall continue to remain in force in the Containment Zones till 31 July, 2020.



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- (ii) Containment Zones will be demarcated by the District authorities after taking into consideration the guidelines of Ministry of Health & Family Welfare (MoHFW) with the objective of effectively breaking the chain of transmission. These Containment Zones will be notified on the websites by the respective District Collectors and by the States/ UTs and information will be shared with MOHFW.
- (iii) In the Containment Zones, only essential activities will be allowed. There shall be strict perimeter control to ensure that there is no movement of people in or out of these zones, except for medical emergencies and for maintaining supply of essential goods and services. In the Containment Zones, there shall be intensive contact tracing, house-to-house surveillance, and other clinical interventions, as required. Guidelines of MoHFW shall be effectively implemented for the above purpose.
- (iv) Activities in the Containment Zones shall be monitored strictly by the State/ UT authorities, and the guidelines relating to containment measures in these zones shall be strictly implemented.
- (v) States/ UTs may also identify Buffer Zones outside the Containment Zones, where new cases are more likely to occur. Within the buffer zones, restrictions as considered necessary may be put in place by the District authorities.

**5. States/ UTs, based on their assessment of the situation, may prohibit certain activities outside the Containment zones, or impose such restrictions as deemed necessary.**

However, there shall be no restriction on inter-State and intra-State movement of persons and goods including those for cross land-border trade under Treaties with neighbouring countries. No separate permission/ approval/ e-permit will be required for such movements.

**6. Movement of persons with SOPs**


Movement by passenger trains and *Shramik* special trains; domestic passenger air travel; movement of Indian Nationals stranded outside the country and of specified persons to travel abroad; evacuation of foreign nationals; and sign-on and sign-off of Indian seafarers will continue to be regulated as per SOPs issued.

**7. Protection of vulnerable persons**

Persons above 65 years of age, persons with co-morbidities, pregnant women, and children below the age of 10 years are advised to stay at home, except for essential and health purposes.

**8. Use of *Aarogya Setu***

- (i) *Aarogya Setu* enables early identification of potential risk of infection, and thus acts as a shield for individuals and the community.
- (ii) With a view to ensuring safety in offices and work places, employers on best effort basis should ensure that *Aarogya Setu* is installed by all employees having compatible mobile phones.

  
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- (iii) District authorities may advise individuals to install the *Aarogya Setu* application on compatible mobile phones and regularly update their health status on the app. This will facilitate timely provision of medical attention to those individuals who are at risk.

**9. Strict enforcement of the guidelines**

- (i) State/ UT Governments shall not dilute these guidelines issued under the Disaster Management Act, 2005, in any manner.
- (ii) All the District Magistrates shall strictly enforce the above measures.

**10. Penal provisions**

Any person violating these measures will be liable to be proceeded against as per the provisions of Section 51 to 60 of the Disaster Management Act, 2005, besides legal action under Section 188 of the IPC, and other legal provisions as applicable. Extracts of these penal provisions are at **Annexure II**.

  
29/06/2020  
Union Home Secretary

**and, Chairman, National Executive Committee**




## National Directives for COVID-19 Management

1. **Face coverings:** Wearing of face cover is compulsory in public places; in workplaces; and during transport.
2. **Social distancing:** Individuals must maintain a minimum distance of 6 feet (2 *gaz ki doori*) in public places.  
Shops will ensure physical distancing among customers.
3. **Gatherings:** Large public gatherings/ congregations continue to remain prohibited.  
Marriage related gatherings : Number of guests not to exceed 50.  
Funeral/ last rites related gatherings : Number of persons not to exceed 20.
4. **Spitting in public places** will be punishable with fine, as may be prescribed by the State/ UT local authority in accordance with its laws, rules or regulations.
5. **Consumption of liquor, paan, gutka, tobacco etc.** in public places is prohibited.

***Additional directives for Work Places***

6. **Work from home (WfH):** As far as possible the practice of WfH should be followed.
7. **Staggering of work/ business hours** will be followed in offices, work places, shops, markets and industrial & commercial establishments.
8. **Screening & hygiene:** Provision for thermal scanning, hand wash and sanitizer will be made at all entry and exit points and common areas.
9. **Frequent sanitization** of entire workplace, common facilities and all points which come into human contact e.g. door handles etc., will be ensured, including between shifts.
10. **Social distancing:** All persons in charge of work places will ensure adequate distance between workers, adequate gaps between shifts, staggering the lunch breaks of staff, etc.

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## Offences and Penalties for Violation of Lockdown Measures

### A. Section 51 to 60 of the Disaster Management Act, 2005

**51. Punishment for obstruction, etc.**—Whoever, without reasonable cause —

- (a) obstructs any officer or employee of the Central Government or the State Government, or a person authorised by the National Authority or State Authority or District Authority in the discharge of his functions under this Act; or
- (b) refuses to comply with any direction given by or on behalf of the Central Government or the State Government or the National Executive Committee or the State Executive Committee or the District Authority under this Act,

shall on conviction be punishable with imprisonment for a term which may extend to one year or with fine, or with both, and if such obstruction or refusal to comply with directions results in loss of lives or imminent danger thereof, shall on conviction be punishable with imprisonment for a term which may extend to two years.

**52. Punishment for false claim.**—Whoever knowingly makes a claim which he knows or has reason to believe to be false for obtaining any relief, assistance, repair, reconstruction or other benefits consequent to disaster from any officer of the Central Government, the State Government, the National Authority, the State Authority or the District Authority, shall, on conviction be punishable with imprisonment for a term which may extend to two years, and also with fine.

**53. Punishment for misappropriation of money or materials, etc.**—Whoever, being entrusted with any money or materials, or otherwise being, in custody of, or dominion over, any money or goods, meant for providing relief in any threatening disaster situation or disaster, misappropriates or appropriates for his own use or disposes of such money or materials or any part thereof or wilfully compels any other person so to do, shall on conviction be punishable with imprisonment for a term which may extend to two years, and also with fine.

**54. Punishment for false warning.**—Whoever makes or circulates a false alarm or warning as to disaster or its severity or magnitude, leading to panic, shall on conviction, be punishable with imprisonment which may extend to one year or with fine.

**55. Offences by Departments of the Government.**—(1) Where an offence under this Act has been committed by any Department of the Government, the head of the Department shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly unless he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a Department of the Government and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any officer, other than the head of the Department, such officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

**56. Failure of officer in duty or his connivance at the contravention of the provisions of this Act.**—Any officer, on whom any duty has been imposed by or under this Act and who ceases or refuses to perform or withdraws himself from the duties of



his office shall, unless he has obtained the express written permission of his official superior or has other lawful excuse for so doing, be punishable with imprisonment for a term which may extend to one year or with fine.

**57. Penalty for contravention of any order regarding requisitioning.**—If any person contravenes any order made under section 65, he shall be punishable with imprisonment for a term which may extend to one year or with fine or with both.

**58. Offence by companies.**—(1) Where an offence under this Act has been committed by a company or body corporate, every person who at the time the offence was committed, was in charge of, and was responsible to, the company, for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the contravention and shall be liable to be proceeded against and punished accordingly:

Provided that nothing in this sub-section shall render any such person liable to any punishment provided in this Act, if he proves that the offence was committed without his knowledge or that he exercised due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company, and it is proved that the offence was committed with the consent or connivance of or is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also, be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

*Explanation.*—For the purpose of this section—

- (a) “company” means anybody corporate and includes a firm or other association of individuals; and
- (b) “director”, in relation to a firm, means a partner in the firm.

**59. Previous sanction for prosecution.**—No prosecution for offences punishable under sections 55 and 56 shall be instituted except with the previous sanction of the Central Government or the State Government, as the case may be, or of any officer authorised in this behalf, by general or special order, by such Government.

**60. Cognizance of offences.**—No court shall take cognizance of an offence under this Act except on a complaint made by—

- (a) the National Authority, the State Authority, the Central Government, the State Government, the District Authority or any other authority or officer authorised in this behalf by that Authority or Government, as the case may be; or
- (b) any person who has given notice of not less than thirty days in the manner prescribed, of the alleged offence and his intention to make a complaint to the National Authority, the State Authority, the Central Government, the State Government, the District Authority or any other authority or officer authorised as aforesaid.

## **B. Section 188 in the Indian Penal Code, 1860**

**188. Disobedience to order duly promulgated by public servant.**—Whoever, knowing that, by an order promulgated by a public servant lawfully empowered to promulgate such order, he is directed to abstain from a certain act, or to take certain

order with certain property in his possession or under his management, disobeys such direction, shall, if such disobedience causes or tends to cause obstruction, annoyance or injury, or risk of obstruction, annoyance or injury, to any person lawfully employed, be punished with simple imprisonment for a term which may extend to one month or with fine which may extend to two hundred rupees, or with both; and if such disobedience causes or tends to cause danger to human life, health or safety, or causes or tends to cause a riot or affray, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

*Explanation.*—It is not necessary that the offender should intend to produce harm, or contemplate his disobedience as likely to produce harm. It is sufficient that he knows of the order which he disobeys, and that his disobedience produces, or is likely to produce, harm.

*Illustration*

An order is promulgated by a public servant lawfully empowered to promulgate such order, directing that a religious procession shall not pass down a certain street. A knowingly disobeys the order, and thereby causes danger of riot. A has committed the offence defined in this section.

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