

**ESI Contributions are payable even if the employees had not received any benefit**

***ESI Corporation v. Hotel Kalpaka International [ Kerala HC 1993 LLR 177]***

Earlier the Madras High Court thereafter even the Supreme Court has held that it is immaterial whether the employees have availed the benefits or not so far as the payment or deposit of ESI contributions are concerned since the liability to pay contributions is not made to depend on the benefits to be received by the members in respect of whom the contributions are sought for.