



LATEST STATUTORY, LABOUR LAW UPDATES & MORE. . .

Edition: January 2023

WHAT'S THERE IN THIS EDITION?

- **Important Judgments**
- **Statutory Updates & Notifications**
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IMPORTANT JUDGEMENTS



SUPREME COURT OF INDIA

- **Workers of contractors can't be employees of the principal employer in the absence of notification or adjudication.**
- **Principal employers can't be directed to absorb contract workers unless the contract is a sham.**

BOMBAY HIGH COURT

- **Surveyors and insurance agents would not be employees to be covered under ESI and EPF Acts.**
- **Payments made to Labour Consultants, Lawyers, Engineers, Counsels, and Chartered Accountants are not wages under the Act hence no contribution is payable.**

GAUHATI HIGH COURT

- **Special allowance is paid only to those who work 48 hours schedule in a week, and it will not component of 'basic wages.'**

IMPORTANT JUDGEMENTS (CONTD.)

MADRAS HIGH COURT

- Any officer having ultimate control over the affairs of the establishment would be the 'employer'.
- Two establishments can be separate entities for the assessment, but they will be a single establishment for the purpose of recovery.
- When the employer becomes a defaulter in remitting EPF contributions, the EPF Authority is empowered to recover from the banker.
- Different establishments run by the same family under common management, workplace and with 'financial integrality' will be treated as one establishment.

KARNATAKA HIGH COURT

- Merely not insisting to be represented by a legal practitioner in an inquiry under POSH Act, no one else can represent the respondent.
- Employer or contractor cannot reduce the wages of the employee.
- Allowances paid to all employees will be treated as part of basic wages for EPF contributions.

IMPORTANT JUDGEMENTS (CONTD.)

DELHI HIGH COURT

- Employers can initiate disciplinary action and impose punishment upon employees, but its justification can be examined by Tribunal.
- Authority under Gratuity Act can set aside its ex-parte order.

GUJARAT HIGH COURT

- The advocate's firm is not covered under ESI Act.
- Recovery of the determined amount is stayed if the Presiding Officer of the EPF Tribunal is not available.
- No coercive action against defaulting employer is to be taken during the pendency of the appeal.

MADHYA PRADESH HIGH COURT

- Once an establishment is covered under the Act will remain so even when number of employees is reduced below 20.

IMPORTANT JUDGEMENTS (CONTD.)



ORISSA PRADESH HIGH COURT

- **Fabricated signature on gate passes is grave misconduct, attracting major punishment.**

ANDHRA PRADESH HIGH COURT

- **Accident compensation is payable to dependents when the driver has died on duty.**

KERALA HIGH COURT

- **Commission or any other similar allowance is excluded from "basic wages" if not paid to all employees universally.**
- **Litigants cannot be rendered remediless due to the non-availability of the Presiding Officer of EPF Tribunal.**
- **Deferring all recovery proceedings till final orders are passed, is appropriate in case the EPF Appellate Tribunal is not functional.**

IMPORTANT JUDGEMENTS (CONTD.)

PUNJAB AND HARYANA HIGH COURT

- **Dismissal will be justified for unauthorized absence and not improving habit of drinking during duty hours.**
- **Reinstatement by Labour Court is not justified when management has offered workmen to join duty at any time.**

HIMACHAL PRADESH HIGH COURT

- **Administrative control includes the appointment of employees, disciplinary action, managing attendance records and sanctioning of leave etc.**
- **The principal employer is not liable to pay retrenchment compensation to the workers of the contractor.**
- **An order passed under section 7-A of the Act, without identifying beneficiaries, is not tenable.**
- **Non-speaking and unreasoned order of EPF AT is to be set aside.**
- **An order passed by EPF Authority on the report of the Enforcement Officer is liable to be set aside.**

STATUTORY NOTIFICATIONS/UPDATES



NOTIFICATION – MINIMUM WAGES REVISION - ANDAMAN AND NICOBAR

The Government of Andaman and Nicobar Island, has declared the minimum rate of wages in the Union Territory of Andaman and Nicobar Island with effect from 1st January 2023. Please refer to the notification for more details. [View Notification](#)

NOTIFICATION – INTRODUCTION OF UNIFIED PORTAL FOR PRINCIPAL EMPLOYERS – CENTRAL

EPFO, has released an advisory to all the principal Employers requiring them to login and regularly check the EPF compliances in respect of their contractors and their contract workers through the unified portal i.e., <https://unifiedportal-emp.epfindia.gov.in>, launched by the Employee's Provident Fund Organization. [View Notification](#)

STATUTORY NOTIFICATIONS/UPDATES



NOTIFICATION – REGISTRATION AND LICENSING SERVICES THROUGH SINGLE WINDOW – WEST BENGAL

The Government of West Bengal, has mandated all applications for registrations and licenses, under various Labour legislations, to be made through the State Single Window Silpasathi Portal (www.silpasathi.wb.gov.in), with effect from 1st January 2023. [View Notification](#)

NOTIFICATION – CIRCULAR - DISCONTINUE OF NEEM SCHEME – NEW DELHI

AICTE has issued a circular stating to discontinue the NEEM scheme. [View Notification](#)

STATUTORY DUE DATES: JAN-2023



| Name of Act | State | Remittance / Return | Frequency | Due Date |
|---|-------------------------------|-----------------------|-------------|-----------|
| The Employees` Provident Funds & MP Act | All | Remittance | Monthly | 15-Jan-23 |
| The Employees` Provident Fund Act - International Worker Return | All | Return | Monthly | 15-Jan-23 |
| The Employees` State Insurance Act | All | Remittance | Monthly | 15-Jan-23 |
| Maternity Benefit Act | State wise | Return | Annual | 15-Jan-23 |
| The Contract Labour (Regulation & Abolition) Act | State wise | Return by Contractor | Half Yearly | 30-Jan-23 |
| Employment Exchanges Act, 1959 | State wise | Return | Quarterly | 30-Jan-23 |
| The Factories Act | State wise (Where applicable) | Return | Annual | 31-Jan-23 |
| Payment of Bonus Act | All | Unified Annual Return | Annual | 01-Feb-23 |
| Sexual Harassment Act, 2013 | State wise / District wise | Return | Annual | 31-Jan-23 |

STATUTORY DUE DATES: JAN-2023



| Name of Act | State | Remittance / Return | Frequency | Due Date |
|-----------------------------------|----------------|----------------------------------|-------------|-----------|
| Workers Welfare Fund Act | Kerala | Remittance | Monthly | 05-Jan-23 |
| Shops and Establishments Act | Goa | Return - Branch Wise | Quarterly | 10-Jan-23 |
| The Profession Tax Act | Andhra Pradesh | Remittance - Employee | Monthly | 10-Jan-23 |
| The Profession Tax Act | Andhra Pradesh | Return - Employee | Monthly | 10-Jan-23 |
| The Profession Tax Act | Madhya Pradesh | Remittance - Employee | Monthly | 10-Jan-23 |
| The Profession Tax Act | Telangana | Remittance - Employee | Monthly | 10-Jan-23 |
| The Profession Tax Act | Telangana | Return - Employee | Monthly | 10-Jan-23 |
| Labour Welfare Fund Act | Chhattisgarh | Remittance | Half Yearly | 15-Jan-23 |
| Labour Welfare Fund Act | Delhi | Remittance | Half Yearly | 15-Jan-23 |
| Labour Welfare Fund Act | Gujarat | Remittance | Half Yearly | 15-Jan-23 |
| Labour Welfare Fund Act | Karnataka | Remittance | Annual | 15-Jan-23 |
| Labour Welfare Fund Act | Madhya Pradesh | Remittance | Half Yearly | 15-Jan-23 |
| Labour Welfare Fund Act | Maharashtra | Remittance | Half Yearly | 15-Jan-23 |
| Labour Welfare Fund Act | Odisha | Remittance | Half Yearly | 15-Jan-23 |
| Labour Welfare Fund Act | West Bengal | Remittance | Half Yearly | 15-Jan-23 |
| The Profession Tax Act | Gujarat | Remittance - Employee | Monthly | 15-Jan-23 |
| The Profession Tax Act | Jharkhand | Remittance - Employee | Quarterly | 15-Jan-23 |
| The Profession Tax Act | Jharkhand | Return - Employee | Quarterly | 15-Jan-23 |
| The Profession Tax Act | Jharkhand | Remittance - Employer | Quarterly | 15-Jan-23 |
| The Profession Tax Act | Madhya Pradesh | Return - Employee | Quarterly | 15-Jan-23 |
| Labour Welfare Fund Act (Factory) | Kerala | Remittance (Employer & Employee) | Half Yearly | 15-Jan-23 |

STATUTORY DUE DATES: JAN-2023



| Name of Act | State | Remittance / Return | Frequency | Due Date |
|------------------------|-------------|-----------------------|-----------|-----------|
| The Profession Tax Act | Karnataka | Remittance - Employee | Monthly | 20-Jan-23 |
| The Profession Tax Act | Karnataka | Return - Employee | Monthly | 20-Jan-23 |
| The Profession Tax Act | West Bengal | Remittance - Employee | Monthly | 21-Jan-23 |
| The Profession Tax Act | Assam | Remittance - Employee | Monthly | 30-Jan-23 |
| The Profession Tax Act | Assam | Return - Employee | Monthly | 30-Jan-23 |
| The Profession Tax Act | Maharashtra | Remittance - Employee | Monthly | 30-Jan-23 |
| The Profession Tax Act | Maharashtra | Return - Employee | Monthly | 30-Jan-23 |
| The Profession Tax Act | Manipur | Remittance - Employee | Monthly | 30-Jan-23 |
| The Profession Tax Act | Meghalaya | Remittance - Employee | Monthly | 30-Jan-23 |
| The Profession Tax Act | Mizoram | Remittance - Employee | Monthly | 30-Jan-23 |
| The Profession Tax Act | Nagaland | Remittance - Employee | Monthly | 30-Jan-23 |
| The Profession Tax Act | Odisha | Remittance - Employee | Monthly | 30-Jan-23 |
| The Profession Tax Act | Odisha | Return - Employee | Monthly | 30-Jan-23 |
| The Profession Tax Act | Punjab | Remittance - Employee | Monthly | 30-Jan-23 |
| The Profession Tax Act | Sikkim | Remittance - Employee | Monthly | 30-Jan-23 |
| The Profession Tax Act | Sikkim | Return - Employee | Monthly | 30-Jan-23 |
| The Profession Tax Act | Tripura | Remittance - Employee | Monthly | 30-Jan-23 |

STATUTORY DUE DATES: JAN-2023

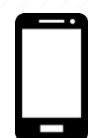


| Name of Act | State | Remittance / Return | Frequency | Due Date |
|------------------------------|----------------|---|-------------|-----------|
| Shops and Establishments Act | Tamil Nadu | Consolidated Return (excl. Subsistence Allowance Act /Perm Status of Workmen- period will be Jul-Dec) - Branch wise | Annual | 31-Jan-23 |
| Shops and Establishments Act | Karnataka | Consolidated Return - Branch Wise | Annual | 31-Jan-23 |
| Shops and Establishments Act | Kerala | Consolidated Return - Branch Wise | Annual | 31-Jan-23 |
| Labour Welfare Fund Act | Andhra Pradesh | Remittance | Annual | 31-Jan-23 |
| Labour Welfare Fund Act | Goa | Remittance | Half Yearly | 31-Jan-23 |
| Labour Welfare Fund Act | Tamil Nadu | Remittance | Annual | 31-Jan-23 |
| Labour Welfare Fund Act | Telangana | Remittance | Annual | 31-Jan-23 |
| The Profession Tax Act | Pondicherry | Remittance - Employee | Half Yearly | 31-Jan-23 |
| The Profession Tax Act | Pondicherry | Remittance - Employer | Half Yearly | 31-Jan-23 |
| The Factories Act | Gujarat | Consolidated Return - Factory Wise | Annual | 01-Mar-23 |

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