



# CORE INTEGRA COMPLIANCE NEWSLETTER.



**Edition: May 2023**

# WHAT'S THERE IN THIS EDITION?



Statutory Updates  
& Notifications



Important  
Judgments



Statutory Due Dates



Our Certifications



# STATUTORY NOTIFICATIONS/UPDATES

## ➤ EXTENSION OF DUE DATE FOR FILING PT RETURN - WEST BENGAL

The Government of West Bengal, extended the last date of filing the return in Form III under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, till 31st May 2023 for electronic filing and 7th June 2023 for furnishing the return in paper form. [View Notification](#)

## ➤ ENFORCEMENT OF PROVISIONS OF ESI ACT - CENTRAL

The Government of India, implemented the provisions towards Contribution, Benefits and Adjudication of Disputes and Claims of The Employees' State Insurance Act, 1948 (ESI Act) effective from 1st May 2023, in Kavaratti, Agatti and Minicoy Islands of Lakshadweep. [View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## ➤ DECLARATION OF PAID HOLIDAY ON ACCOUNT OF ASSEMBLY ELECTION – KARNATAKA

The Government of Karnataka, declared paid leave for eligible employees, on 10th May 2023, on account of assembly election in the State of Karnataka. [View Notification](#)

## ➤ DECLARATION OF PAID HOLIDAY IN HIMACHAL PRADESH ON ACCOUNT OF BYE- ELECTION – HIMACHAL PRADESH

The Government of Himachal Pradesh, declared paid holiday on 10th May 2023, for eligible employees employed in factories, industrial establishments, shops and commercial establishments, on account of bye election in 04-Jalanddhar (SC) Parliamentary Constituency of Punjab.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## ▶▶ ONLINE FILING OF INTIMATION OF NATIONAL AND FESTIVAL HOLIDAYS – PUDUCHERRY

The Government of Puducherry, mandated the online filing of the Intimation of National and Festival Holidays in Form V by Factories under the Puducherry Industrial Establishments (National and Festival Holidays) Act, 1964. [View Notification](#)

## ▶▶ ONLINE FILING OF APPLICATION FOR REGISTRATION OF ESTABLISHMENTS – PUDUCHERRY

The Government of Puducherry, mandated the online submission of application for registration, and amendment, of establishment under the Contract Labour (Regulation and Abolition) Act, 1970, and under the Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) Act, 1979.

[View Notification](#)



**LATEST UPDATES**

# STATUTORY NOTIFICATIONS/UPDATES

## ➤ AMENDMENT IN CHILD LABOUR RULES (PROHIBITION AND REGULATION) – PUNJAB

The Government of Punjab, amended various rules of the Punjab Child Labour (Prohibition and Regulation) Rules, 1997, including the rules on hours of work, certificate of age etc. [View](#)

[Notification](#)

## ➤ AMENDMENTS UNDER VARIOUS LABOUR LAWS – MAHARASHTRA

The Government of Maharashtra, amended penal provisions under various Labour laws including: the Maharashtra Industrial Relations Act, 1947, the Maharashtra Labour Welfare Fund Act, 1953, the Maharashtra Mathadi, Hamal and other Manual Workers (Regulation of Employment and Welfare) Act, 1969, the Maharashtra Private Security Guards (Regulation of Employment and Welfare) Act, 1981, and the Maharashtra Workmen's Minimum House-rent Allowance Act, 1983. [View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

- **MINIMUM WAGES REVISION – DELHI**  
The Government of Delhi, revised minimum wages including variable dearness allowance, effective from 1st April 2023.  
[View Notification](#)
- **MINIMUM WAGES REVISION – PUNJAB**  
The Government of Punjab, adjusted and revised the minimum wages with effect from March 01, 2023, in the State of Punjab.  
[View Notification](#)
- **MINIMUM WAGES REVISION – JHARKHAND**  
The Government of Jharkhand, revised the VDA rates, effective from 1st April 2023. [View Notification](#)
- **MINIMUM WAGES REVISION – HARYANA**  
The Government of Haryana, released the variable dearness allowance towards Minimum Wages effective from 1st January 2023. [View Notification](#)



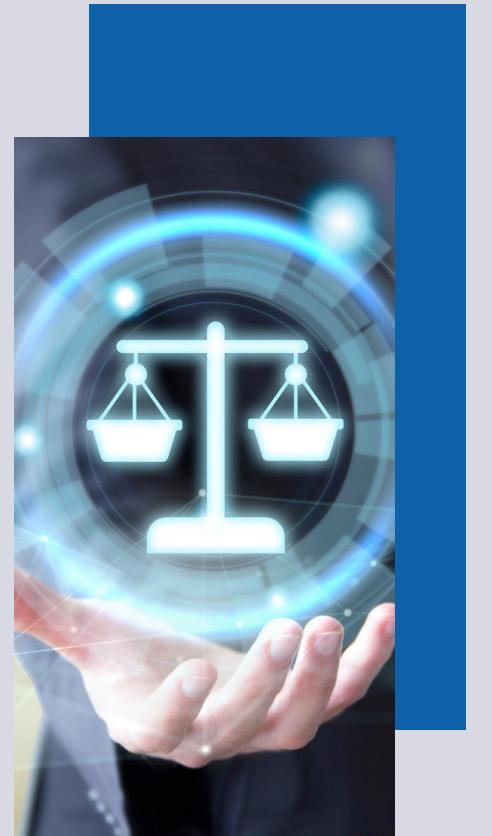
# IMPORTANT JUDGEMENTS

## ALLAHABAD HIGH COURT

- Provisions of the Maternity Act permit benefits to be availed even after the birth of a child. [View Judgement](#)
- There would be no employer-employee relationship when the contractor appoints and decides terms of service terms. [View Judgement](#)

## CALCUTTA HIGH COURT

- It is the duty of the EPFO to ensure that the Trustees have transferred the entire accumulation to EPFO. [View Judgement](#)
- An employee is entitled to interest calculated by EPFO at the rate fixed from time to time. [View Judgement](#)
- A writ of mandamus to reinstate a workman to a temporary advisory post cannot be issued. [View Judgement](#)
- Allegations are to be disposed off by the ICC when neither evidence nor witnesses were produced by the aggrieved woman. [View Judgement](#)
- If the contract is found to be a mere camouflage, the contract Labour will be treated as an employee of the principal employer. [View Judgement](#)





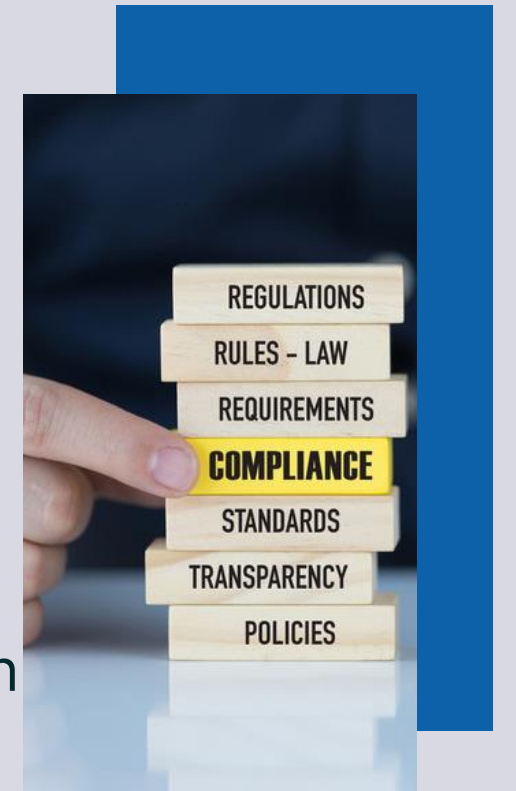
# IMPORTANT JUDGEMENTS

## DELHI HIGH COURT

- An order passed by Appellate Tribunal without considering documents on file will be perverse, and not sustainable. [View Judgement](#)
- Even a part-time employee is entitled to Gratuity under the Payment of Gratuity Act, 1972. [View Judgement](#)
- Teachers can claim gratuity from retrospective effect under the Payment of Gratuity Act. [View Judgement](#)
- Proceedings under section 17-B are independent of the final order when an award of reinstatement is assailed by the Management. [View Judgement](#)
- Legality of enquiry is not to be tested in proceedings under section 33(2)(b) of the ID Act. [View Judgement](#)

## SUPREME COURT OF INDIA

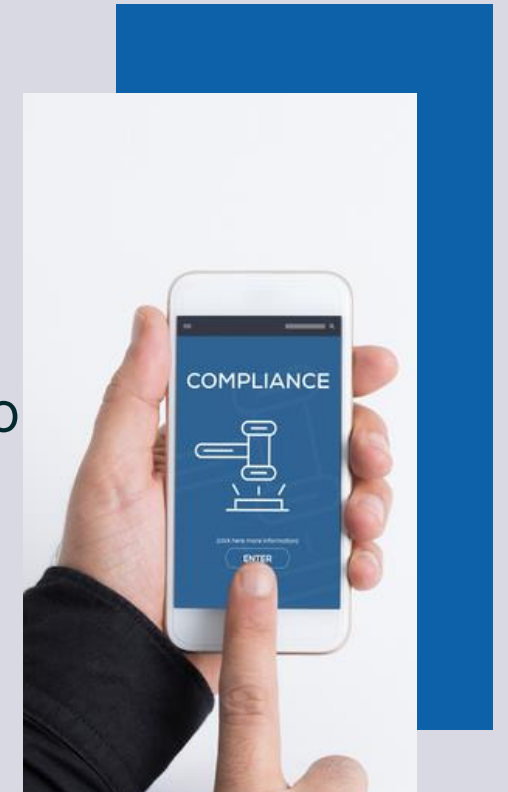
- Workman, not joining duty despite an Award from the Labour Court, is not entitled to back wages. [View Judgement](#)
- Permanent complete addresses of workmen are to be furnished under the New Labour Codes, when enforced. [View Judgement](#)



# IMPORTANT JUDGEMENTS

## MADRAS HIGH COURT

- An employer is not liable to pay any interest for the period prior to 01.07.1997. [View Judgement](#)
- Matter may be remanded to EPF Authority when the actual amount is still to be calculated. [View Judgement](#)
- While calculating the amount payable by the employer, the allowances will have to be taken into consideration. [View Judgement](#)
- Writ Petition against a Private Limited Company is not maintainable. [View Judgement](#)
- Termination of teaching staff as per contract of employment does not amount to retrenchment under section 2(oo) of the ID Act. [View Judgement](#)
- Remanding the matter back to ESI Authority is not proper merely because certain documents were not made available before ESI Authority. [View Judgement](#)
- Third-party agents are not to be treated as employees and amounts paid to them would not be 'wages' under section 2(22) of the Employees State Insurance Act. [View Judgement](#)
- Order of attachment of bank accounts of the defaulting employer may be withheld subject to the undertaking given by him. [View Judgement](#)



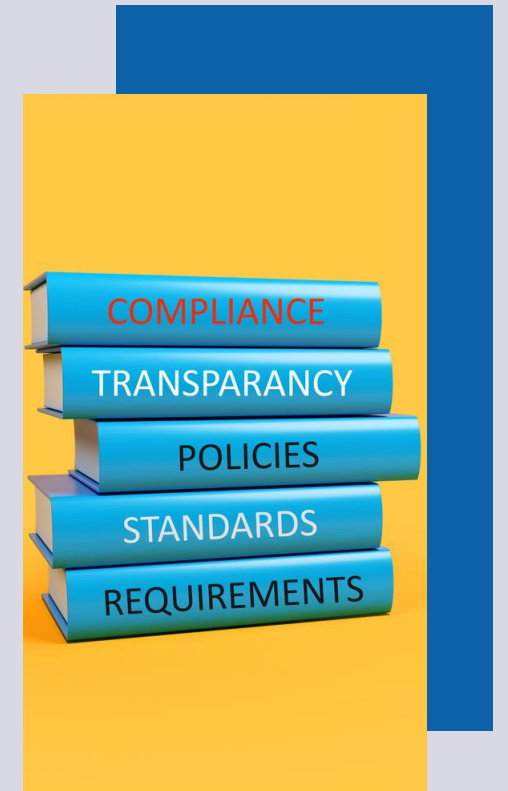
# IMPORTANT JUDGEMENTS

## JHARKHAND HIGH COURT

- Order allocating code and directing an establishment to remit EPF contributions without identifying 20 eligible beneficiaries is liable to be quashed. [View Judgement](#)
- Before covering an establishment under the Act, the employer is to be given the due opportunity of hearing. [View Judgement](#)
- EPF Authority must collect reports of Investigating Officer having full details of employees, during coverage of a new firm. [View Judgement](#)

## KARNATAKA HIGH COURT

- Absence of reasons for reducing the damages depicts an arbitrary exercise of power by the EPF Appellate Tribunal. [View Judgement](#)



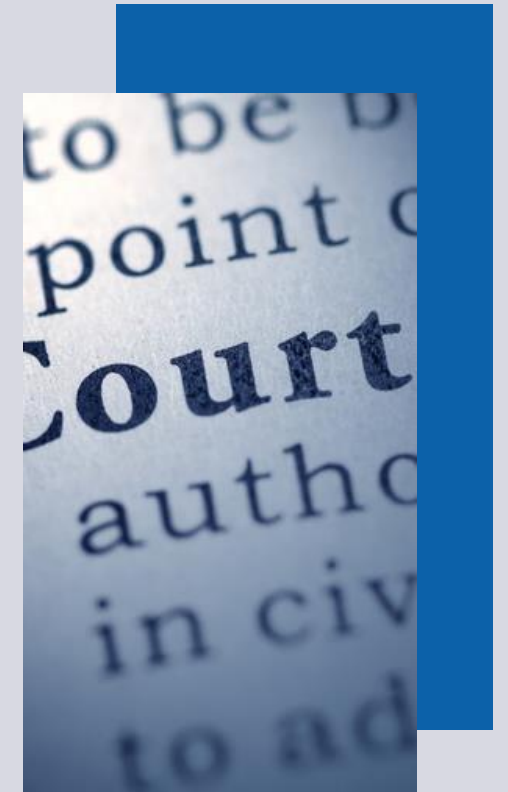
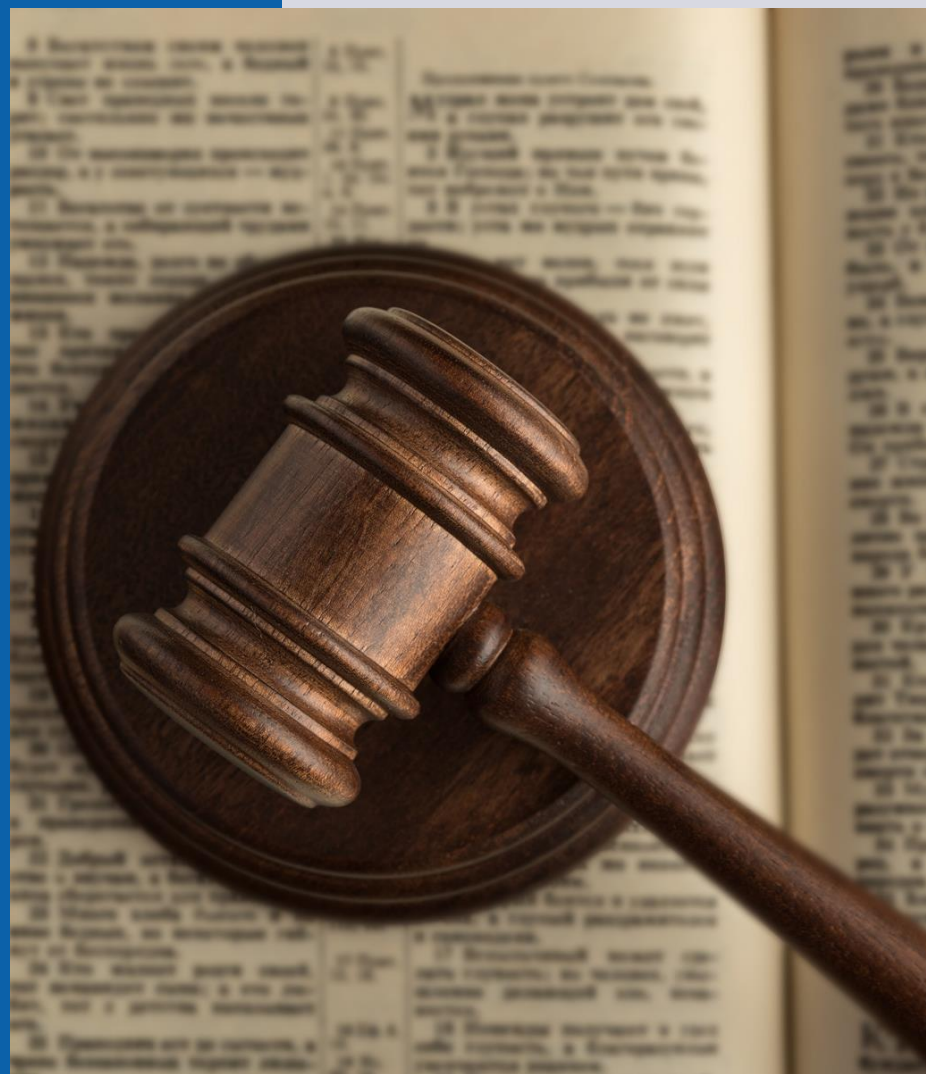
# IMPORTANT JUDGEMENTS

## KERALA HIGH COURT

- Casual workers are coverable under the Employees' Provident Funds and Miscellaneous Provisions Act, of 1952. [View Judgement](#)
- If a company has been running on losses for reasons beyond its control, the Court can reduce the damages. [View Judgement](#)
- EPF Authority must observe principles of natural justice while imposing damages. [View Judgement](#)
- Payment made to those who availed the opportunity more than others, cannot be included in the basic wages. [View Judgement](#)

## PATNA HIGH COURT

- Writ petition challenging the order of EPF Authority without exhausting statutory remedy is not maintainable. [View Judgement](#)



# IMPORTANT JUDGEMENTS

## PUNJAB AND HARYANA HIGH COURT

- Workman working for 362 days in 12 months with 3 days break preceding termination, would be treated to be in continuous service under section 25B(2) of the I D Act. [View Judgement](#)
- Termination of services without following the principle of 'last come first go' or retaining the juniors is illegal. [View Judgement](#)

## MADHYA PRADESH HIGH COURT

- It is not open for the Labour Court under section 33C(2) of the ID Act to adjudicate upon the employer-employee relationship. [View Judgement](#)
- Medical Representative is not a workman under the ID Act. [View Judgement](#)
- It is not open for the Labour Court under section 33C(2) of the ID Act to adjudicate upon the employer-employee relationship. [View Judgement](#)
- Reference of a dispute during suspension and pendency of enquiry is not sustainable. [View Judgement](#)



# STATUTORY DUE DATES: MAY-2023

Name of Act	State	Remittance / Return	Frequency	Due Date
The Employees Provident Funds & MP Act	All	Remittance	Monthly	15-May-23
The Employees Provident Fund Act - International Worker Return	All	Return	Monthly	15-May-23
The Employees State Insurance Act	All	Remittance	Monthly	15-May-23

# STATUTORY DUE DATES: MAY-2023

Name of Act	State	Remittance / Return	Frequency	Due Date
Workers Welfare Fund Act	Kerala	Remittance	Monthly	05-May-23
The Profession Tax Act	Andhra Pradesh	Remittance - Employee	Monthly	10-May-23
The Profession Tax Act	Andhra Pradesh	Return - Employee	Monthly	10-May-23
The Profession Tax Act	Madhya Pradesh	Remittance - Employee	Monthly	10-May-23
The Profession Tax Act	Telangana	Remittance - Employee	Monthly	10-May-23
The Profession Tax Act	Telangana	Return - Employee	Monthly	10-May-23
The Profession Tax Act	Gujarat	Remittance - Employee	Monthly	15-May-23
The Profession Tax Act	Karnataka	Remittance - Employee	Monthly	20-May-23
The Profession Tax Act	Karnataka	Return - Employee	Monthly	20-May-23
The Profession Tax Act	West Bengal	Remittance - Employee	Monthly	21-May-23

# STATUTORY DUE DATES: MAY-2023

Name of Act	State	Remittance / Return	Frequency	Due Date
The Profession Tax Act	Assam	Remittance - Employee	Monthly	30-May-23
The Profession Tax Act	Assam	Return - Employee	Monthly	30-May-23
The Profession Tax Act	Maharashtra	Remittance - Employee	Monthly	30-May-23
The Profession Tax Act	Maharashtra	Return - Employee	Monthly	30-May-23
The Profession Tax Act	Manipur	Remittance - Employee	Monthly	30-May-23
The Profession Tax Act	Meghalaya	Remittance - Employee	Monthly	30-May-23
The Profession Tax Act	Mizoram	Remittance - Employee	Monthly	30-May-23
The Profession Tax Act	Nagaland	Remittance - Employee	Monthly	30-May-23
The Profession Tax Act	Odisha	Remittance - Employee	Monthly	30-May-23
The Profession Tax Act	Odisha	Return - Employee	Monthly	30-May-23
The Profession Tax Act	Punjab	Remittance - Employee	Monthly	30-May-23
The Profession Tax Act	Sikkim	Remittance - Employee	Monthly	30-May-23
The Profession Tax Act	Sikkim	Return - Employee	Monthly	30-May-23
The Profession Tax Act	Tripura	Remittance - Employee	Monthly	30-May-23



# Our Certifications



ISO/IEC 27001:2013 Certified for  
Information Security Management



Certin Certified



Confederation of Indian Industry

CII Certified



Great Place to Work  
Certified 2023 - 2024



ISO 9001:2015



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