



CORE INTEGRA COMPLIANCE NEWSLETTER.



Edition : SEPTEMBER 2023

WHAT'S THERE IN THIS EDITION?



Statutory Updates
& Notifications



Important
Judgments



Statutory Due Dates



Awards &
Certifications





STATUTORY NOTIFICATIONS/UPDATES

STATUTORY NOTIFICATIONS/UPDATES

- **EXTENSION OF ESIC SCHEME ON CASUAL AND CONTRACTUAL WORKERS OF MUNICIPAL BODIES - MAHARASHTRA**
ESIC has extended the ESIC Scheme to casual or contractual workers of Municipal Corporation or Municipal Bodies with effect from 01st August 2023. [View Notification](#)
- **INTRODUCTION OF NATIONAL APPRENTICESHIP PROMOTION SCHEME-2 – CENTRAL**
The Government of India has introduced National Apprenticeship Promotion Scheme-2 to support partial stipend for apprentices including other objectives. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

➤ MINIMUM WAGES REVISION – DADRA AND NAGAR HAVELI

The Government of Dadra and Nagar Haveli has released the minimum wages effective from 1st April 2023. [View Notification](#)

➤ MINIMUM WAGES REVISION – DAMAN AND DIU

The Government of Daman and Diu has released the minimum wages effective from 1st April 2023. [View Notification](#)

➤ MINIMUM WAGES REVISION – GOA

The Government of Goa has released the minimum wages effective from 1st August 2023. [View Notification](#)

➤ MINIMUM WAGES REVISION – RAJASTHAN

The Government of Rajasthan and Nicobar has released the minimum wages effective from 1st July 2023. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

➤ MINIMUM WAGES REVISION – KERALA

The Government of Kerala, Labour and Skills (E) Department has revised the variable dearness allowance for employment in Shops and Commercial Establishment and employment in Computer Software Sector. As per the Notification the Consumer Price Index (Cost of Living Index) Numbers applicable to employees in employment under the Minimum Wages Act (Central Act XI of 1948) for the month of June 2023 ascertained by the Director General of Economics & Statistics under clause (C) of Section 2 of the Act.

[View Notification](#)

➤ CIRCULAR ON NOTIFIED AND NON-NOTIFIED DISTRICTS UNDER ESIC – CENTRAL

ESIC has declared notified and non notified districts of a state under ESI scheme [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

➤ CIRCULAR ON STANDARD OPERATING PROCEDURE FOR JOINT DECLARATIONS UNDER EPFO - CENTRAL

The Government of India has prescribed the standard operating procedure (SOP) for filing joint declarations. [View Notification](#)

➤ THE PUNJAB BUILDING AND OTHER CONSTRUCTION WORKERS (AMENDMENT) RULES, 2023 – PUNJAB

The Government of Punjab has amended various procedural rules under The Punjab Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2008, includes, remittance of contribution in advance for a period of one year and amendment in a form for certification.

[View Notification](#)

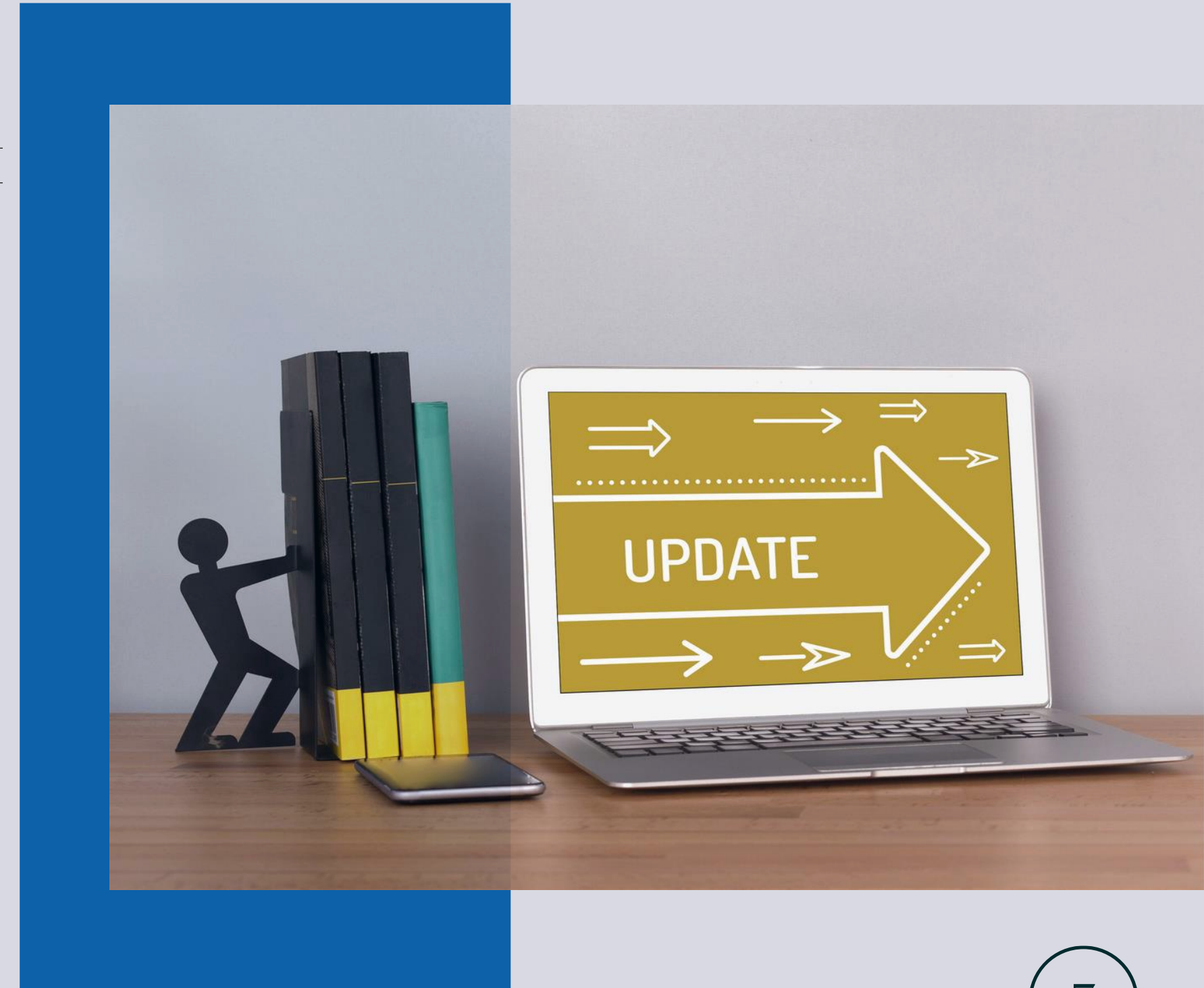


STATUTORY NOTIFICATIONS/UPDATES

➤ HOLIDAY NOTIFICATION FOR G20 MEET ON 8TH SEP TO 10TH SEP 2023 – DELHI

Declared paid holiday to the "New Delhi Police District" by the administration of NCT. As per issued notification number 53/634/CN/GAD/2023/dsga/iii/1802 dated 24/08/2023 issued by Deputy Secretary (GAD), the S.No. 4 clarifies the Closed day on 8th to 10th September 2023 for the New Delhi Police District area. As per above notification Section 16(3)(i) of Delhi Shops And Establishments Act, 1954 empower the State Government to notify any day as closed day. As reference to Section 16(3)(i) the Government notify the 8th of September 2023 to 10th of September 2023 as closed day for the Shops and Establishments which operates within "New Delhi Police District" - Subsequently the map of the area attached to the notification for better reference with marking line.

The Additional Labour Commissioner also issued a notification no. F.No. 184/Addl.LC/Holiday-Election/2019/3904-3905 dated 29/08/2023, with reference to the notification issued by the Deputy Secretary (GDA) to clarify further the grant of paid holiday for the employees who works in the Shops, Commercial and Business establishments situated Within "New Delhi, District of NCT of Delhi" for the period 8th of September 2023 to 10th of September 2023. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

➤ THE FACTORIES ACT, 2023 - KARNATAKA

The Government of Karnataka has amended various provisions under The Factories Act, 1948, also includes provision allowing women to work between the hours of 7 P.M to 6 A.M subject to the conditions . Please refer to the notification for more details.

[View Notification](#)

➤ MINIMUM WAGES REVISION – MAHARASHTRA

The Government of Maharashtra Pune District Security Guard Board has released the minimum wages effective from 1st July 2023.

[View Notification](#)

➤ MINIMUM WAGES REVISION – HARYANA

The Government of Haryana has released the minimum wages effective from 1st July 2023. [View Notification](#)





IMPORTANT JUDGEMENTS

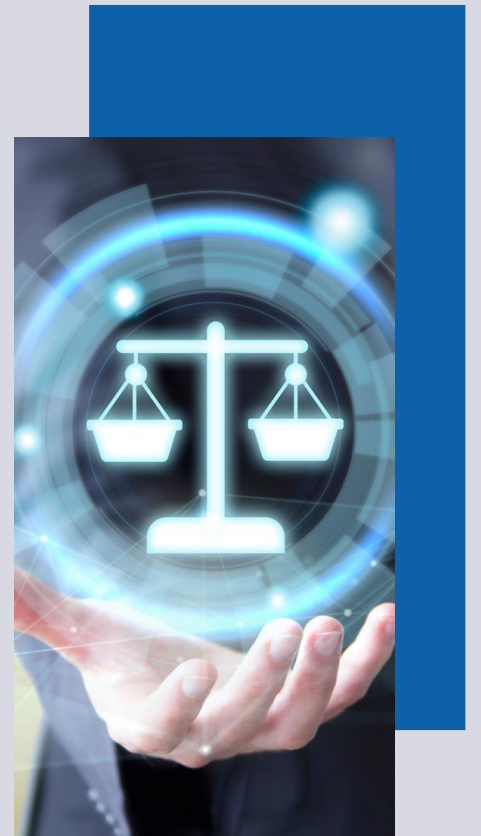
IMPORTANT JUDGEMENTS

ALLAHABAD HIGH COURT

- Supreme Court will not interfere in the reasoned order of the Compensation Commissioner. [View Judgement](#)
- Plea of full and final settlement, if not taken in lower forums, cannot be taken in the Higher Court. [View Judgement](#)
- Percentage of accident injury for compensation is to be decided by the Commissioner, not by the higher court. [View Judgement](#)

BOMBAY HIGH COURT

- Transferring from one branch to another is possible even when not mentioned in the appointment letter. [View Judgement](#)
- Even a single day's delay in depositing EPF dues invites penal consequences. [View Judgement](#)
- Fastening liability on excluded establishments is legally unsustainable. [View Judgement](#)



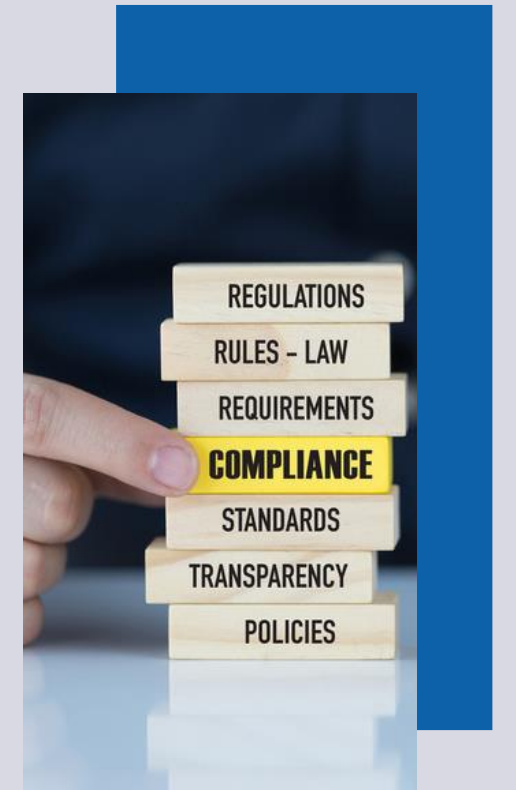
IMPORTANT JUDGEMENTS

CALCUTTA HIGH COURT

- Director cannot be prosecuted when he has no control over the day-to-day affairs of the company. [View Judgement](#)
- Although not justifiable for escaping liability, financial crises be overlooked by the EPF authorities. [View Judgement](#)
- Directors are not employees within Explanation 2 of sections 405 and 406 of IPC. [View Judgement](#)
- An order passed for the levy of damages must be a reasoned one. [View Judgement](#)
- Director is not personally liable to pay EPF dues. [View Judgement](#)

DELHI HIGH COURT

- Conditions of service can be changed only after 21 days' notice. [View Judgement](#)
- Termination of contractual appointment would not be retrenchment. [View Judgement](#)



IMPORTANT JUDGEMENTS

GAUHATI HIGH COURT

- Transfer of employees from one place to another is an incident of service.

[View Judgement](#)

GUJARAT HIGH COURT

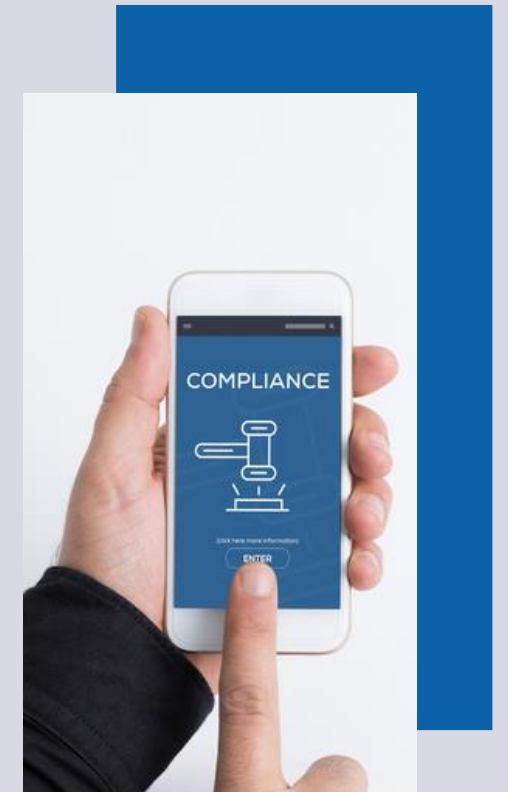
- Back-wages are not automatic on every reinstatement. [View Judgement](#)
- Transfer to a branch would be justified even if it did not exist in the employee's appointment. [View Judgement](#)
- A terminated employee on acquittal cannot claim back wages. [View Judgement](#)

HIMACHAL PRADESH HIGH COURT

- Every dispute is not necessarily to be referred for adjudication. [View Judgement](#)

JHARKHAND HIGH COURT

- The person looking after the day-to-day affairs of the company, not the directors, are liable to be prosecuted under Contract Labour (R&A) Act. [View Judgement](#)



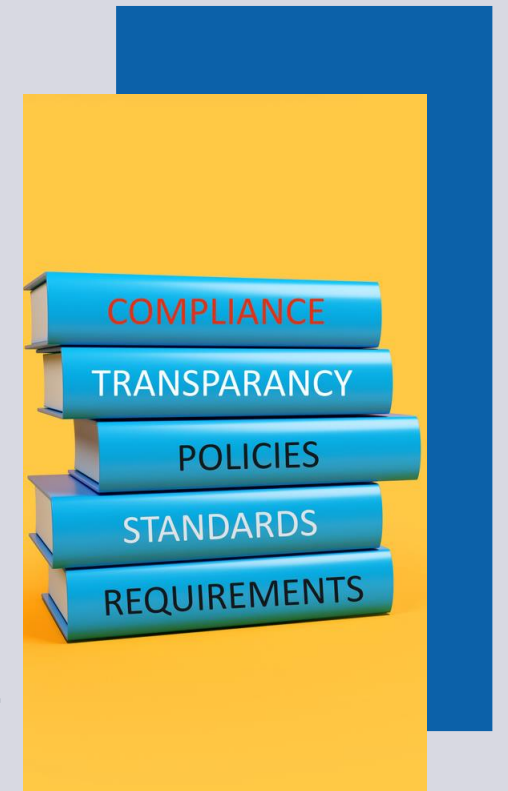
IMPORTANT JUDGEMENTS

KARNATAKA HIGH COURT

- Trainees 'not being workmen' cannot claim relief under Industrial Disputes Act. [View Judgement](#)
- Damages for delayed deposit of EPF contributions only when the employer is properly heard. [View Judgement](#)
- Levy of damages for delayed deposit is a quasi-judicial function hence, defaulters must be given reasonable opportunity. [View Judgement](#)
- Discretionary powers to vary the percentage of damages vests with the EPF authority. [View Judgement](#)
- No leniency for levy of damages on habitual defaulting employers even when there were no financial crises. [View Judgement](#)

KERALA HIGH COURT

- Penal damages are to be levied for non-deposit of EPF contribution for a terminated employee. [View Judgement](#)



IMPORTANT JUDGEMENTS

MADRAS HIGH COURT

- Trainees under standing orders not covered under EPF Act.

[View Judgement](#)

- Levy of damages along with interest can be challenged before the Tribunal, not in the writ petition. [View Judgement](#)

- Stipends paid to apprentices under Apprentices Act are not wages to attract EPF contribution. [View Judgement](#)

- The EPF Act is applicable to municipalities. [View Judgement](#)

- Trainees getting a stipend are excluded under the EPF Act.

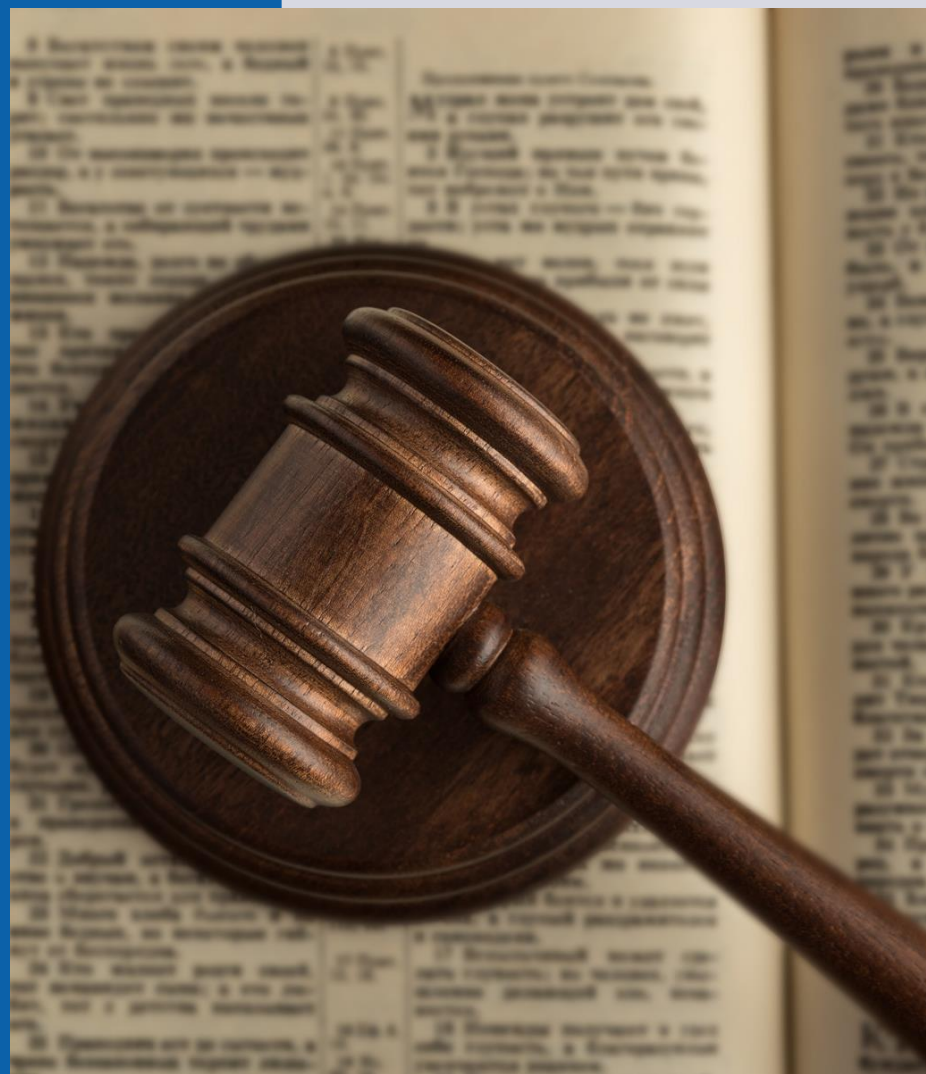
[View Judgement](#)

- Workers of contractors are also covered under the EPF Act.

[View Judgement](#)

PUNJAB & HARYANA HIGH COURT

- Compensation of Rs.5 Lac on terminating a probationer with one year's service is unjustified. [View Judgement](#)



IMPORTANT JUDGEMENTS

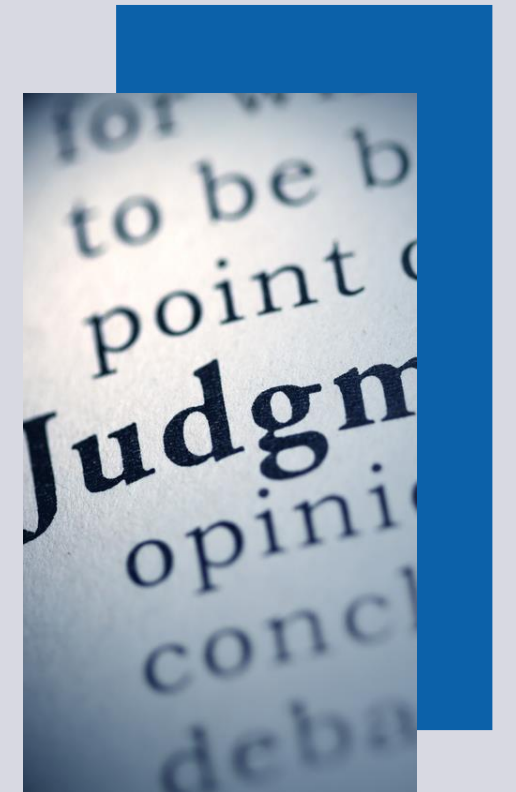
Supreme Court of India

- Non-compliance retrenchment conditions will render it illegal.

[View Judgement](#)

- A shop for repairing and selling electronic goods will be a 'factory' to be covered under ESI. [View Judgement](#)
- Those assisting the customers in a shop would not be salesmen.

[View Judgement](#)





STATUTORY DUE DATES

STATUTORY DUE DATES : SEPTEMBER-2023

Name of Act	State	Remittance / Return	Frequency	Period	Due Date
The Employees` Provident Fund Act - International Worker Return	All	Return	Monthly	Aug-23	15-Sep-23
The Employees` Provident Funds & MP Act	All	Remittance	Monthly	Aug-23	15-Sep-23
The Employees` State Insurance Act	All	Remittance	Monthly	Aug-23	15-Sep-23
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All	Return (EDLI exempted establishment)	Monthly	Aug-23	25-Sep-23

STATUTORY DUE DATES : SEPTEMBER-2023

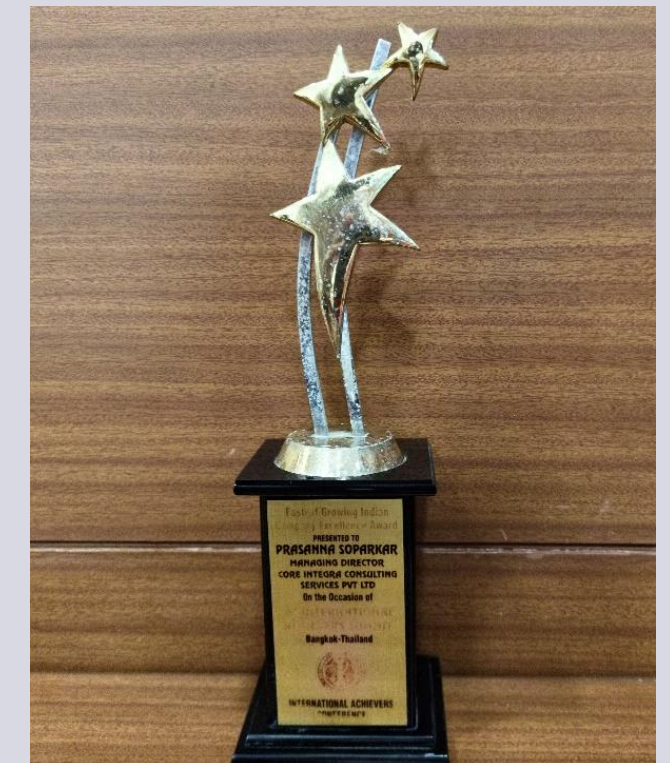
Name of Act	State	Remittance / Return	Frequency	Period	Due Date
Workers Welfare Fund Act	Kerala	Remittance (Employer & Employee)	Monthly	Aug-23	05-Sep-23
The Profession Tax Act	Andhra Pradesh	Remittance - Employee	Monthly	Aug-23	10-Sep-23
The Profession Tax Act	Andhra Pradesh	Return - Employee	Monthly	Aug-23	10-Sep-23
The Profession Tax Act	Madhya Pradesh	Remittance - Employee	Monthly	Aug-23	10-Sep-23
The Profession Tax Act	Telangana	Remittance - Employee	Monthly	Aug-23	10-Sep-23
The Profession Tax Act	Telangana	Return - Employee	Monthly	Aug-23	10-Sep-23
The Profession Tax Act	Gujarat	Remittance - Employee	Monthly	Aug-23	15-Sep-23
The Profession Tax Act	Sikkim	Remittance - Employee	Monthly	Aug-23	15-Sep-23
The Profession Tax Act	Karnataka	Remittance - Employee	Monthly	Aug-23	20-Sep-23
The Profession Tax Act	Karnataka	Return - Employee	Monthly	Aug-23	20-Sep-23
The Profession Tax Act	West Bengal	Remittance - Employee	Monthly	Aug-23	21-Sep-23

STATUTORY DUE DATES : SEPTEMBER-2023

Name of Act	State	Remittance / Return	Frequency	Period	Due Date
The Profession Tax Act	Assam	Remittance - Employee	Monthly	Aug-23	30-Sep-23
The Profession Tax Act	Assam	Return - Employee	Monthly	Aug-23	30-Sep-23
The Profession Tax Act	Assam	Remittance - Employer	Annual	2023-2024	30-Sep-23
The Profession Tax Act	Gujarat	Remittance - Employer	Annual	2023-2024	30-Sep-23
The Profession Tax Act	Maharashtra	Remittance - Employee	Monthly	Aug-23	30-Sep-23
The Profession Tax Act	Maharashtra	Return - Employee	Monthly	Aug-23	30-Sep-23
The Profession Tax Act	Manipur	Remittance - Employee	Monthly	Aug-23	30-Sep-23
The Profession Tax Act	Manipur	Remittance - Employer	Annual	2023-2024	30-Sep-23
The Profession Tax Act	Meghalaya	Remittance - Employee	Monthly	Aug-23	30-Sep-23
The Profession Tax Act	Mizoram	Remittance - Employee	Monthly	Aug-23	30-Sep-23
The Profession Tax Act	Mizoram	Remittance - Employer	Annual	2023-2024	30-Sep-23
The Profession Tax Act	Nagaland	Remittance - Employee	Monthly	Aug-23	30-Sep-23
The Profession Tax Act	Orissa	Remittance - Employee	Monthly	Aug-23	30-Sep-23
The Profession Tax Act	Orissa	Return - Employee	Monthly	Aug-23	30-Sep-23
The Profession Tax Act	Punjab	Remittance - Employee	Monthly	Aug-23	30-Sep-23
The Profession Tax Act	Tamilnadu	Remittance - Employee	Half Yearly	Apr-23 To Sep-23	30-Sep-23
The Profession Tax Act	Tamilnadu	Remittance - Employer	Half Yearly	Apr-23 To Sep-23	30-Sep-23
The Profession Tax Act	Tripura	Remittance - Employee	Monthly	Aug-23	30-Sep-23
The Profession Tax Act	Tripura	Remittance - Employer	Annual	2023-2024	30-Sep-23



Awards & Certifications





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