



CORE INTEGRA COMPLIANCE NEWSLETTER.



Edition : NOVEMBER 2023

WHAT'S THERE IN THIS EDITION?



Statutory Updates
& Notifications



Important
Judgments



Statutory Due Dates



Awards &
Certifications





STATUTORY NOTIFICATIONS/UPDATES

STATUTORY NOTIFICATIONS/UPDATES

- **GRANT OF PAID HOLIDAY ON ACCOUNT OF GENERAL ELECTION – MADHYA PRADESH**
The Government of Madhya Pradesh has announced paid holiday on occasion of general election 2023 on 17th November 2023.
[View Notification](#)
- **DELHI UNION TERRITORY LIST OF HOLIDAYS, 2024 – DELHI**
The Lieutenant Governor of National Capital Territory of Delhi has declared the List of Public Holidays in the Union Territory of Delhi for the year 2024. [View Notification](#)
- **Declaration of holiday on occasion of State Legislative assembly elections – Rajasthan**
The Government of Rajasthan has declared the holiday on occasion of state legislative assembly elections on 25th November 2023. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

➤ MINIMUM WAGES CPI NOTIFICATION (AUGUST 2023)- 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. 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 August 2023 as ascertained by the Director General of Economics & Statistics under clause (C) of Section 2 of the Act. [View Notification](#)

➤ KERALA STATE LIST OF HOLIDAYS, 2024 – KERALA

The Government of Kerala has released public holiday list for the year 2024. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

➤ MINIMUM WAGES REVISION – JHARKHAND

Jharkhand State issued notification to revise the minimum wage based on the increase of Consumer Price Index. Effective from 01.10.2023. [View Notification](#)

State	Industry	Class of Employment	Total Per Month	Revised Total Per Month	Difference per Month
Jharkhand	Shop and Establishment	Unskilled	8996.34	9162.11	165.77
Jharkhand	Shop and Establishment	Semi-skilled	9424.86	9598.52	173.66
Jharkhand	Shop and Establishment	Skilled/Clerical	12423.87	12652.78	228.91
Jharkhand	Shop and Establishment	Highly Skilled	14351.39	14615.83	264.44

Jharkhand state issued notification to fix the minimum wages to the contract workmen who are working in the State under various establishments.

State	Industry	Class of Employment	Total Per Month
Jharkhand	Contract Labour	Unskilled	10992.45
Jharkhand	Contract Labour	Semi-skilled	11512.71
Jharkhand	Contract Labour	Skilled/Clerical	15305.52
Jharkhand	Contract Labour	Highly Skilled	17537.58



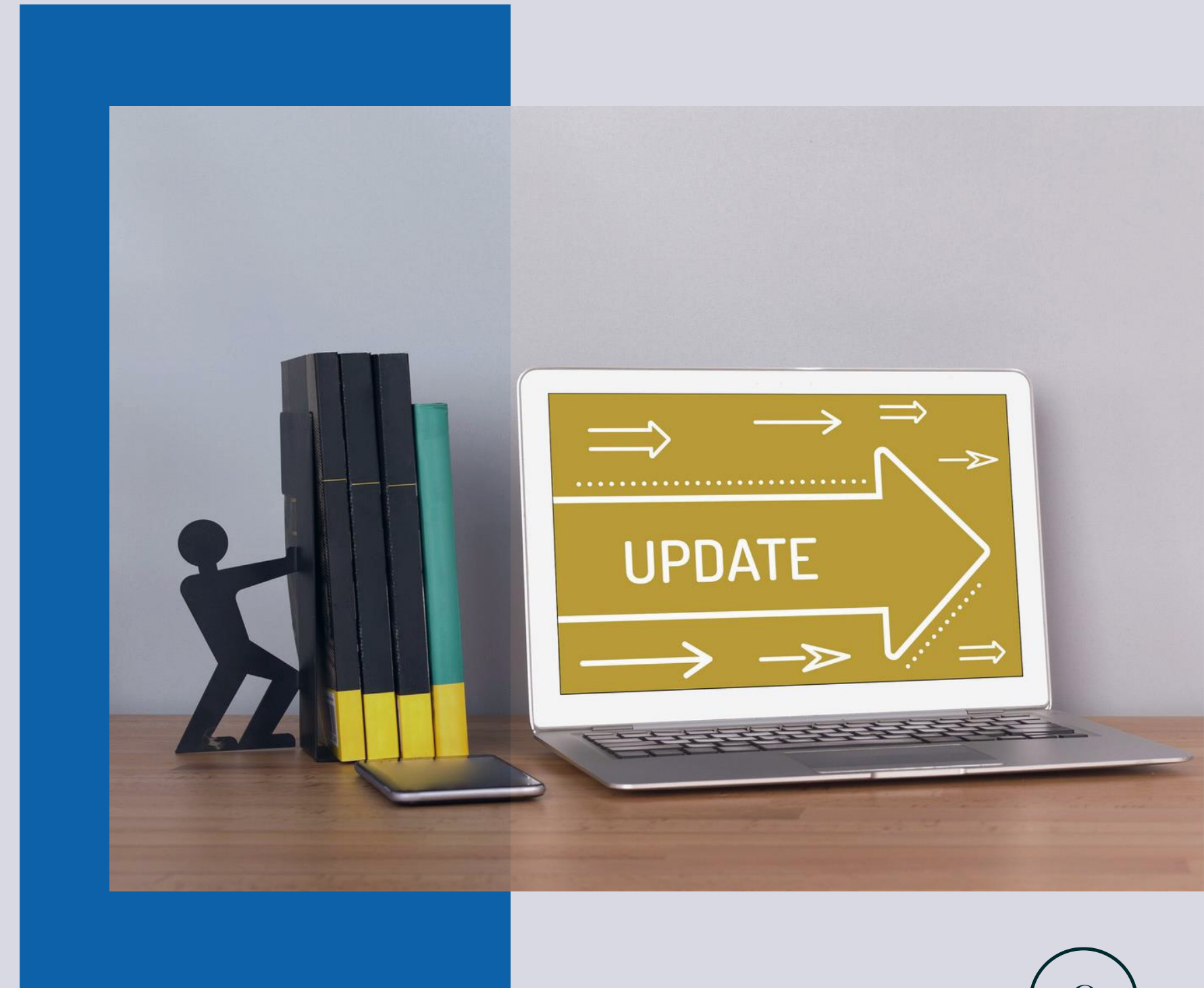
STATUTORY NOTIFICATIONS/UPDATES

➤ MINIMUM WAGES REVISION – ASSAM

In the State of Assam, the VDA revised from 1st January 2023 to 30th September 2023 for the Private Security Services.

As per the revised notification the below difference amount, shown in the table is payable to the Private Security Agency, respective designations. [View Notification](#)

State	Industry	Class of Employment	Total Per Month	Revised Total Per Month	Difference per Month
Assam	Private Security Agency	ASO	22277.72	22932.22	654.5
Assam	Private Security Agency	Supervisor	18584.61	19130.61	546
Assam	Private Security Agency	Gunmen (Armed)	16421.11	16900.61	479.5
Assam	Private Security Agency	Security Guard (Unarmed)	12747.14	13121.64	374.5



STATUTORY NOTIFICATIONS/UPDATES

➤ VDA REVISION – UTTARAKHAND

State of Uttarakhand published the increased the VDA for the period 01.10.2023 to 31.03.2024. The VDA revised to Rs. 1700 from Rs.1560. Net increase of Rs.140 per month in all schedule employments in all Skills. [View Notification](#)

State	Industry	VDA Per Month	Revised VDA Per Month	Difference per Month
Uttarakhand	Shop and Establishment	1560	1700	140

➤ MINIMUM WAGES REVISION – TELANGANA

State of Telangana published the CPI points to increaser the VDA for the period 01.10.2023 to 31.03.2024.

Under the Shops and Commercial Establishments & Security Services Schedule – CPI Points increased from 1733 to 1768, the difference of 35 points. [View Notification](#)

State	Industry	VDA Per Month till 30.09.2023	Revised VDA Per Month from 01.10.2023	Difference per Month
Telangana	Shop and Establishment	7731.2	7955.2	224
Telangana	Security Service	7715.25	7951.5	236.25



STATUTORY NOTIFICATIONS/UPDATES

➤ MINIMUM WAGES REVISION – AP

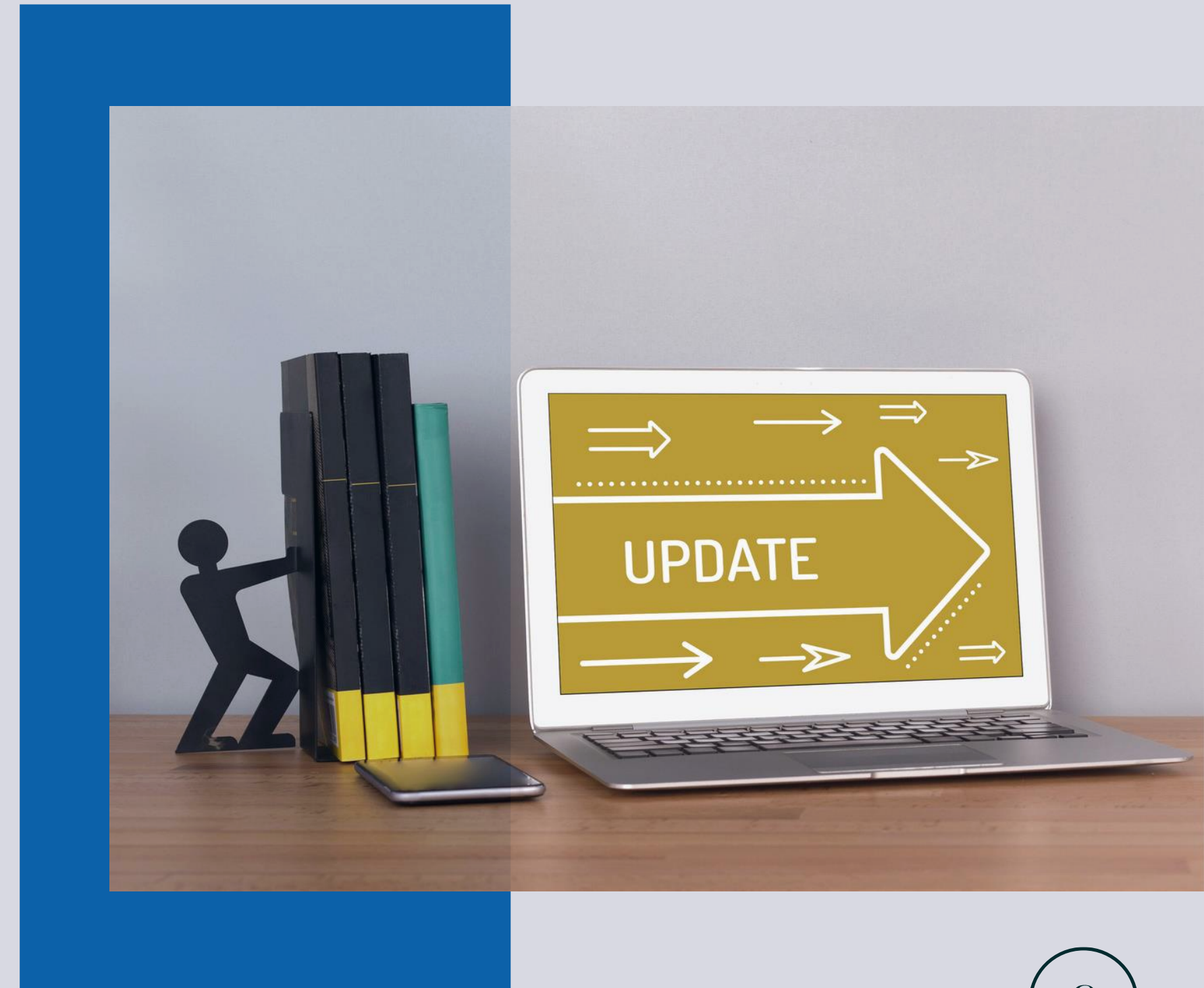
Andhra Pradesh State issued notification to revise the VDA based on the increase of Consumer Price Index. [View Notification](#)

State	Industry	VDA Per Month till 30.09.2023	Revised VDA Per Month from 01.10.2023	Difference per Month
Andhra Pradesh	Shop and Establishment	7334	7705.6	371.6

➤ MINIMUM WAGES REVISION – ODISHA

Odisha State issued notification to revise the minimum wage based on the increase of Consumer Price Index. [View Notification](#)

State	Industry	Class of Employment	Total Per Month	Revised Total Per Month	Difference per Month
Odisha	Shop and Establishment	Unskilled	8970	9152	182
Odisha	Shop and Establishment	Semi-skilled	10010	10192	182
Odisha	Shop and Establishment	Skilled/Clerical	11310	11492	182
Odisha	Shop and Establishment	Highly Skilled	12870	13052	182



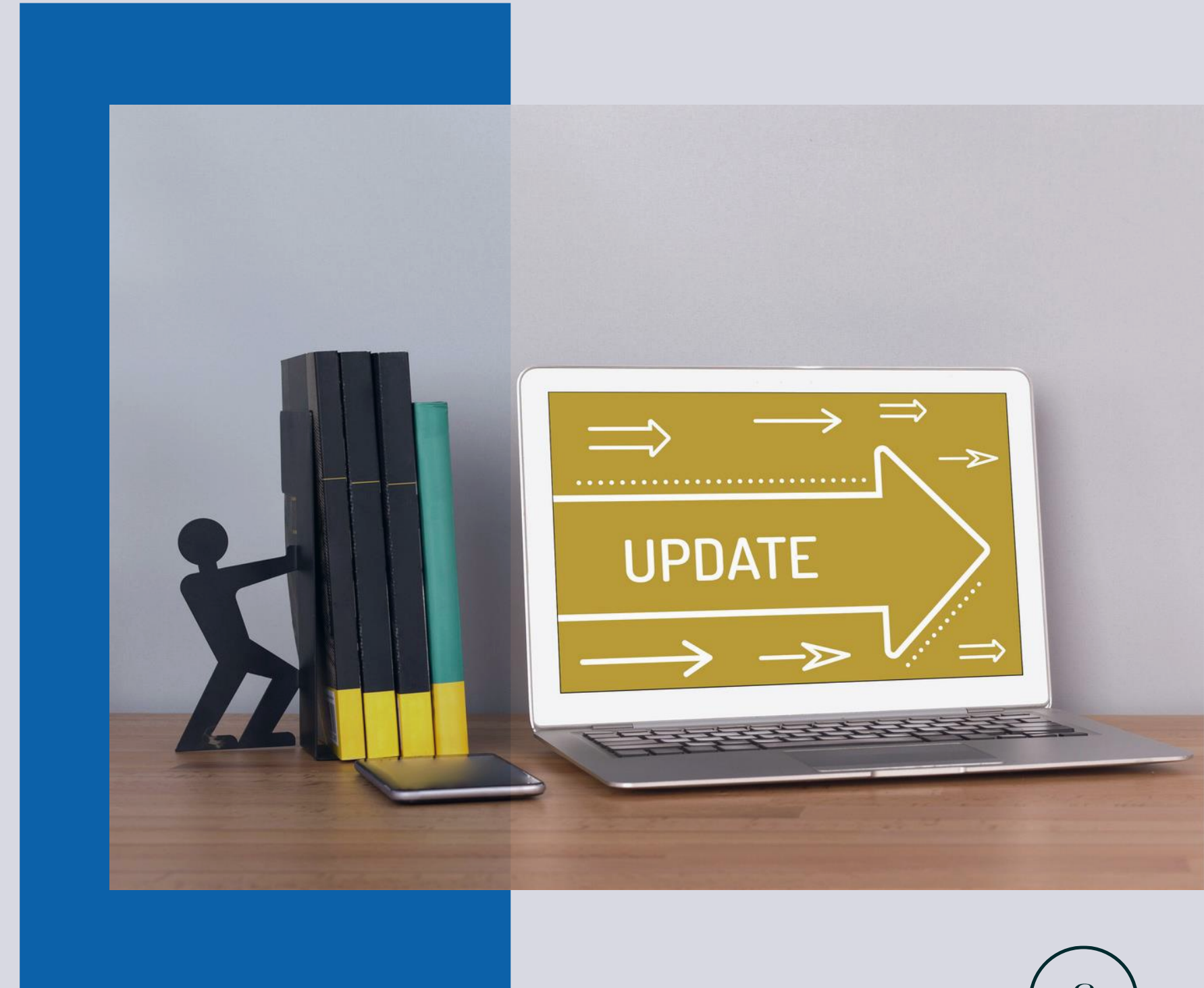
STATUTORY NOTIFICATIONS/UPDATES

➤ MINIMUM WAGES REVISION – DELHI

National Capital Territory of Delhi issued notification to revise the minimum wage based on the increase of Consumer Price Index.

[View Notification](#)

State	Industry	Class of Employment	Total Per Month	Revised Total Per Month	Difference per Month
Delhi	Shop and Establishment	Unskilled	17234	17494	260
Delhi	Shop and Establishment	Semi-skilled	18993	19279	286
Delhi	Shop and Establishment	Skilled	20903	21215	312
Delhi	Shop and Establishment	Clerical And Supervisory Staff	18993	19279	286
Delhi	Shop and Establishment	Clerical And Supervisory Staff	20903	21215	312
Delhi	Shop and Establishment	Clerical And Supervisory Staff	22744	23082	338



STATUTORY NOTIFICATIONS/UPDATES

➤ MINIMUM WAGES REVISION – PUNJAB

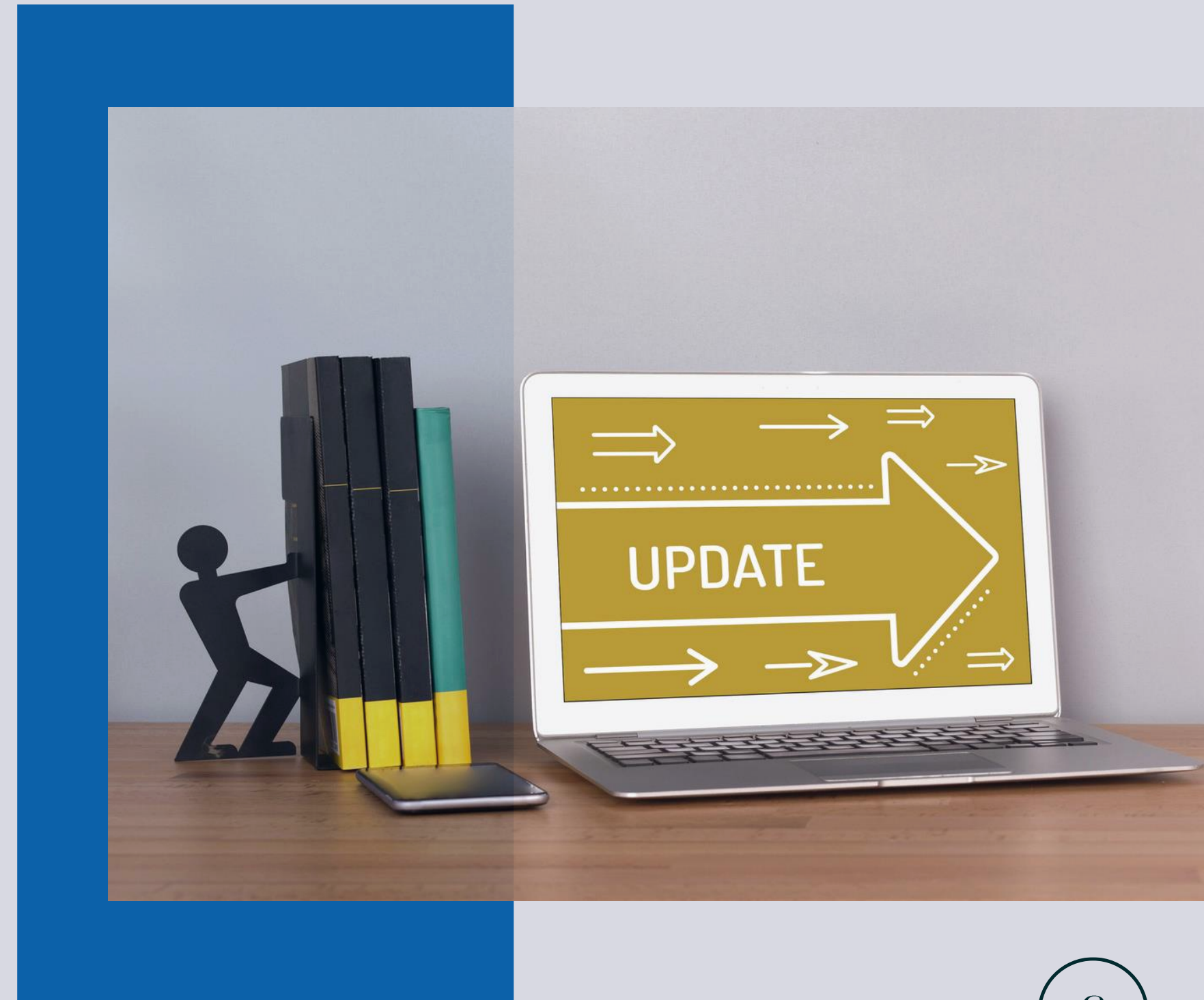
State of Punjab published the CPI points to increase the VDA for the period 01.09.2023 to 29.02.2024.

Under the Shops and Commercial Establishments – CPI Points increase, adjusted the daily and monthly wages.

Shops and Commercial Establishments all the skill levels, increased to Rs.382.98 per month with effect from 01.09.2023 to 29.02.2024.

[View Notification](#)

State	Industry	Class of Employment	Total Per Month	Revised Total Per Month	Difference per Month
Punjab	Shop and Establishment	Unskilled	10353.77	10736.75	382.98
Punjab	Shop and Establishment	Semi-Skilled	11133.77	11516.75	382.98
Punjab	Shop and Establishment	Skilled	12030.77	12413.75	382.98
Punjab	Shop and Establishment	Highly Skilled	13062.77	13445.75	382.98

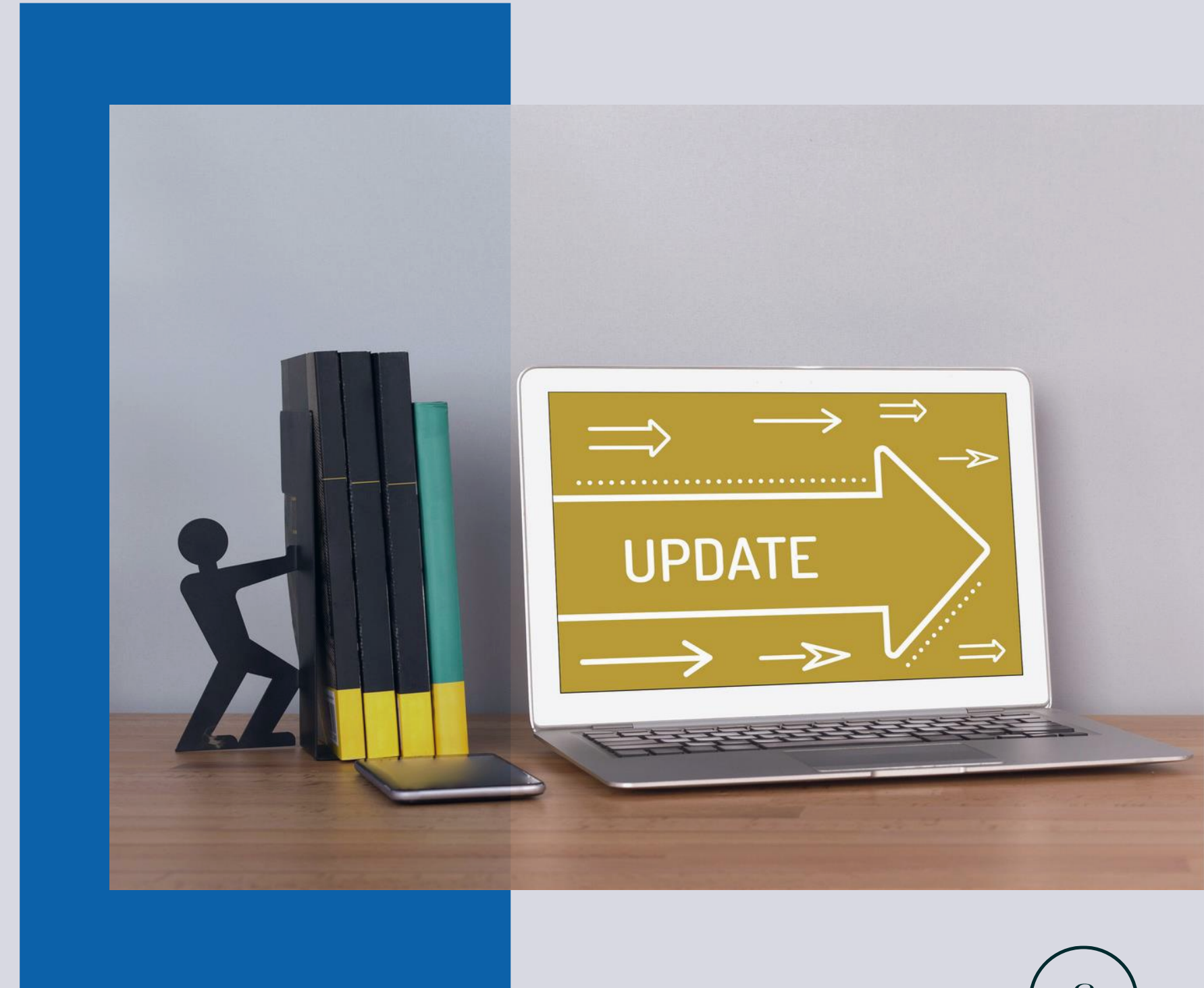


STATUTORY NOTIFICATIONS/UPDATES

➤ MINIMUM WAGES REVISION – UTTAR PRADESH

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

State	Industry	Class of Employment	Total Per Month	Revised Total Per Month	Difference per Month
Uttar Pradesh	Shop and Establishment	Unskilled	10089	10275	186
Uttar Pradesh	Shop and Establishment	Semi-skilled	11098	11303	205
Uttar Pradesh	Shop and Establishment	Skilled	12432	12661	229



STATUTORY NOTIFICATIONS/UPDATES

► DECLARATION OF HOLIDAY ON OCCASION OF STATE LEGISLATIVE ASSEMBLY ELECTIONS – HARYANA

Haryana paid holiday to the Rajasthan voters who are working in the Shops and Commercial establishments of Haryana on the polling day 25th November 2023. [View Notification](#)

► ASSAM STATE LIST OF HOLIDAYS, 2024 – ASSAM

The Government of Assam has released public holiday list for the year 2024. [View Notification](#)

► AADHAR SEEDING IN RESPECT OF INSURED PERSONS AND THEIR FAMILY MEMBERS – CENTRAL

ESIC has issued circular on Aadhar seeding in respect of Insured persons and their family members. [View Notification](#)





IMPORTANT JUDGEMENTS

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ALLAHABAD HIGH COURT

- Non-supply of enquiry report with show cause notice is invalid.

[View Judgement](#)

BOMBAY HIGH COURT

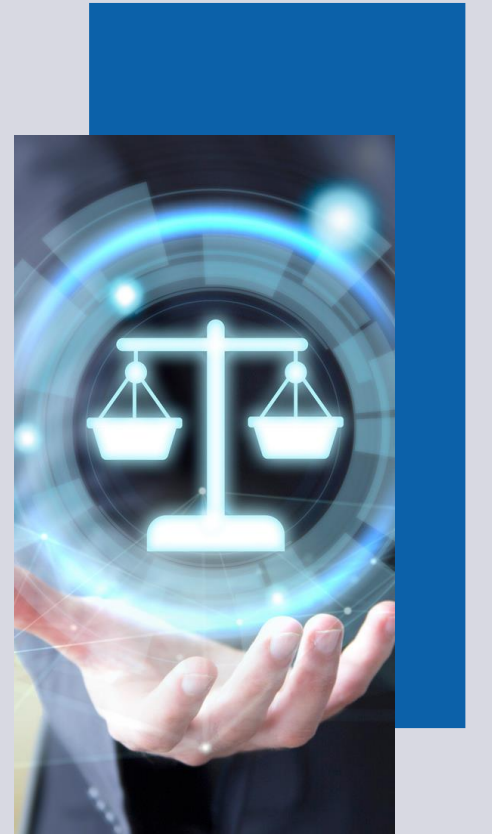
- Principal/Vice Principal, not drawing any wages, are not employees under the EPF Act. [View Judgement](#)
- Drivers of buses hired through contractors will be covered under the EPF Act. [View Judgement](#)

CALCUTTA HIGH COURT

- Exemption is permissible only to already covered establishments.

[View Judgement](#)

- Judicial review permissible only against decision making process and not the decision. [View Judgement](#)



IMPORTANT JUDGEMENTS

DELHI HIGH COURT

- Back wages on reinstatement of a workman is not a rule of thumb.

[View Judgement](#)

- Transfer of an employee is an incident of service. [View Judgement](#)

- Four-year belated award can't be challenged. [View Judgement](#)

- Regularization cannot be claimed as a matter of right by a worker.

[View Judgement](#)

- Suing in respect of omitted claim is not allowed afterwards.

[View Judgement](#)

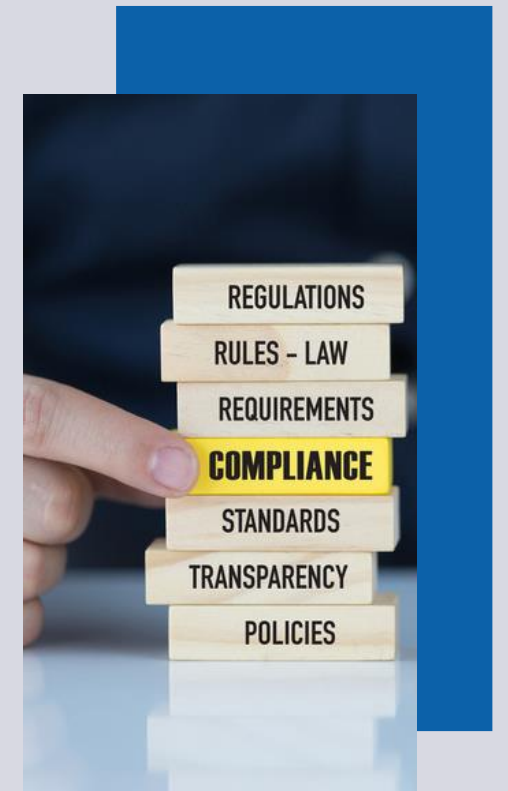
- Situs of employment is relevant for raising disputes. [View Judgement](#)

- EPF deposit can be affected only on a date following the national holiday.

[View Judgement](#)

- Press release as an advisory on a policy decision not binding.

[View Judgement](#)



IMPORTANT JUDGEMENTS

CHHATTISGARH HIGH COURT

- Order by Tribunal without territorial jurisdiction is unsustainable.

[View Judgement](#)

HIMACHAL PRADESH HIGH COURT

- Taking lenient view by the Labour Court could amount to misplaced sympathy. [View Judgement](#)
- Labour Court ought not to interfere with penalty for forged documents imposed on workmen. [View Judgement](#)
- Assessing contributions for unidentified employees is untenable.

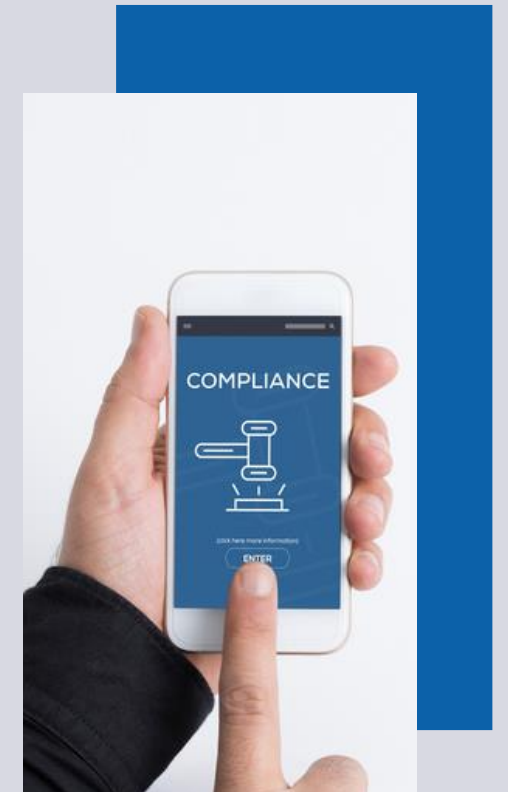
[View Judgement](#)

- No EPF liability without determining employer-employee relationship.

[View Judgement](#)

KARNATAKA HIGH COURT

- Clubbing of units of two different owners is invalid. [View Judgement](#)



IMPORTANT JUDGEMENTS

JAMMU & KASHMIR HIGH COURT

◦ Labour Court's Award cannot be challenged under Article 226.

[View Judgement](#)

◦ Piece-meal workers are also workmen under the ID Act. [View Judgement](#)

◦ Dismissal of a workman is not incidental to the proceedings under Section 33-C (2) of Industrial Disputes Act. [View Judgement](#)

JHARKHAND HIGH COURT

◦ Forcibly signing on attendance sheet and assaulting officer are misconducts.

[View Judgement](#)

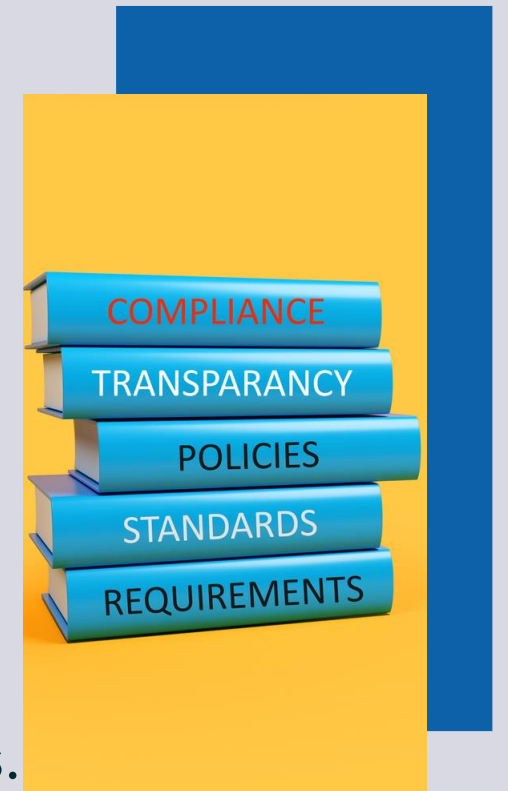
◦ Acquittal of employee does not debar the employer from conducting enquiry. [View Judgement](#)

◦ Order of reinstatement even after fair enquiry is improper. [View Judgement](#)

◦ Instalments are to be allowed on the demise of the proprietor and financial crisis [View Judgement](#)

◦ Failure to remit instalments timely will merit coercive action.

[View Judgement](#)



IMPORTANT JUDGEMENTS

MADRAS HIGH COURT

- Denial of opportunity for cross-examination of the Enforcement Officer is illegal. [View Judgement](#)
- Prescribed imposition of penalty is not necessary. [View Judgement](#)
- An ex parte award not based on facts is illegal. [View Judgement](#)
- Belated deposit of damages can be reduced when not deliberate.

[View Judgement](#)

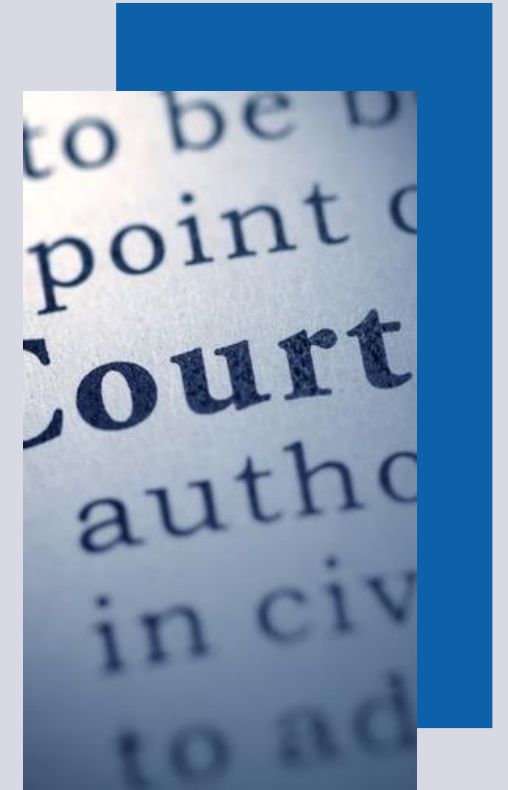
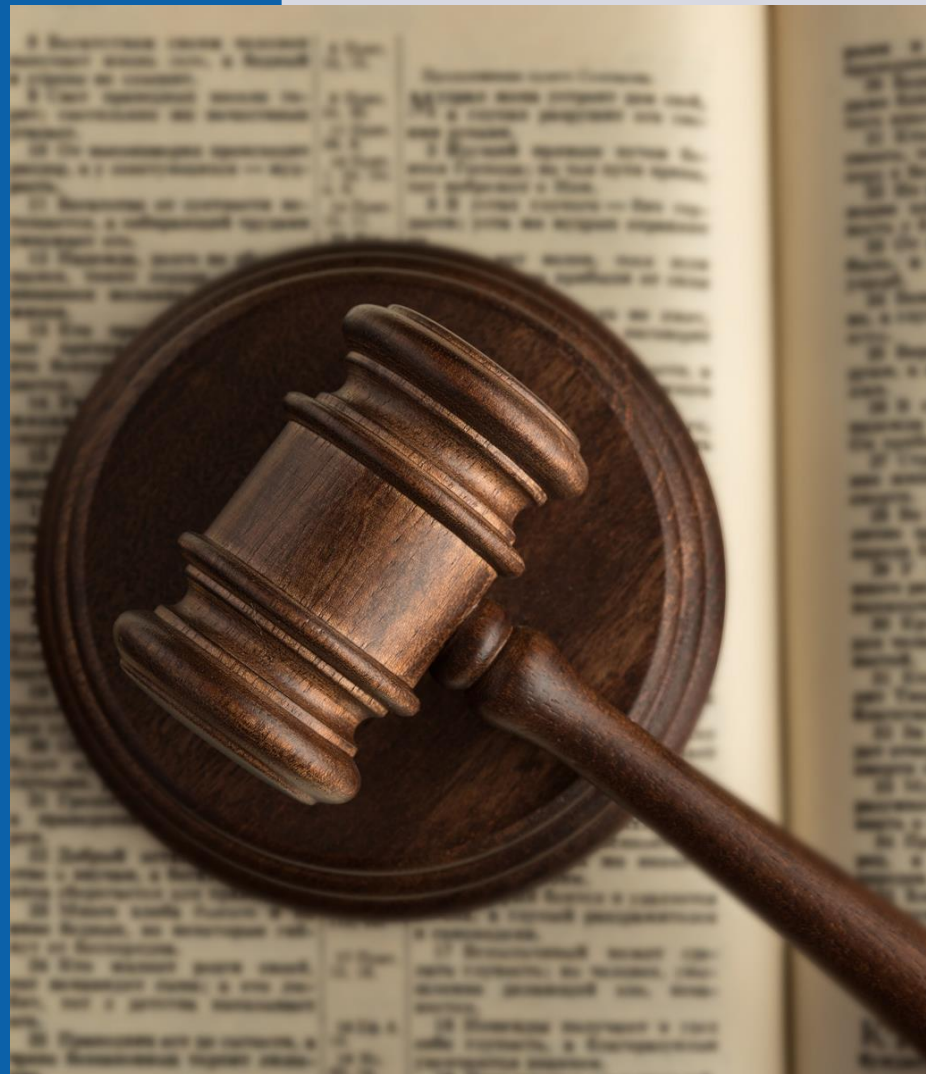
ORISSA HIGH COURT

- An enforceable award is not necessarily binding. [View Judgement](#)
- Adjudicator can entertain an ex parte award even after 30 days post-publication. [View Judgement](#)
- The actual employer is to be summoned during 7A proceedings.

[View Judgement](#)

- PF Authority's order neglecting employer's grievance is unsustainable.

[View Judgement](#)



IMPORTANT JUDGEMENTS

PATNA HIGH COURT

- Payment of Bonus (Amendment) Act, 2015 can be applied retrospectively.

[View Judgement](#)

SUPREME COURT OF INDIA

- Advocates cannot represent parties before Labour Courts/Tribunals as a matter of right. [View Judgement](#)

TELANGANA HIGH COURT

- No limitation in imposing damages and interest for delayed deposit of PF dues. [View Judgement](#)





STATUTORY DUE DATES

STATUTORY DUE DATES : NOVEMBER-2023

Name of Act	State	Remittance / Return	Frequency	Period	Due Date	Applicability	Remarks
The Employees State Insurance Act 1948	All	Return	Half Yearly	Apr-23 to Sep-23	11-Nov-23	Code wise	
The Employees Provident Funds & MP Act 1952	All	Remittance	Monthly	Oct-23	15-Nov-23	Code wise	
The Employees Provident Fund Act - International Worker Return	All	Return	Monthly	Oct-23	15-Nov-23	Code wise	
The Employees State Insurance Act 1948	All	Remittance	Monthly	Oct-23	15-Nov-23	Code wise	
The Employees Provident Fund Act - EDLI Exempted Employer	All	Return	Monthly	Oct-23	25-Nov-23	Code wise	

STATUTORY DUE DATES : NOVEMBER-2023

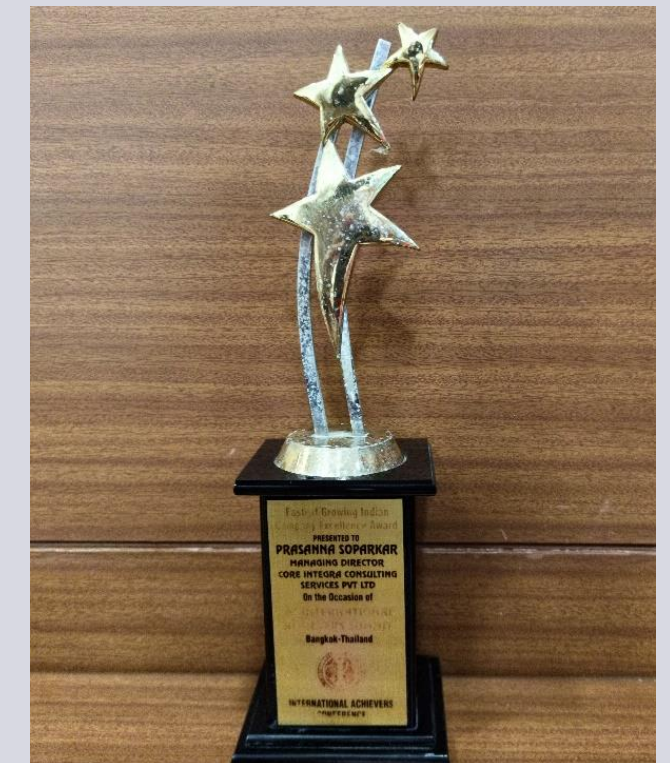
Name of Act	State	Remittance / Return	Frequency	Period	Due Date	Applicability	Remarks
Punjab Labour Welfare Fund Act, 1965	Haryana	Remittance	Quarterly	July-23 to Sep-23	01-Nov-23	Branch	Period exceeding 2 years
Punjab Labour Welfare Fund Act, 1965	Punjab	Remittance	Quarterly	July-23 to Sep-23	01-Nov-23	Branch	Period exceeding 3 years
Punjab Labour Welfare Fund Act, 1965	Chandigarh	Remittance	Quarterly	July-23 to Sep-23	01-Nov-23	Branch	Period exceeding 3 years
Workers Welfare Fund Act	Kerala	Remittance (Employer & Employee)	Monthly	Oct-23	05-Nov-23	Branch	
The Profession Tax Act	Andhra Pradesh	Remittance - Employee	Monthly	Oct-23	10-Nov-23	Branch	
The Profession Tax Act	Andhra Pradesh	Return - Employee	Monthly	Oct-23	10-Nov-23	Branch	
The Profession Tax Act	Madhya Pradesh	Remittance - Employee	Monthly	Oct-23	10-Nov-23	Branch	
The Profession Tax Act	Telangana	Remittance - Employee	Monthly	Oct-23	10-Nov-23	Branch	
The Profession Tax Act	Telangana	Return - Employee	Monthly	Oct-23	10-Nov-23	Branch	
The Profession Tax Act	Bihar	Remittance - Employee	Annual	Apr-23 To Mar-24	15-Nov-23	Branch	
The Profession Tax Act	Bihar	Remittance - Employer	Annual	Apr-23 To Mar-24	15-Nov-23	Branch	
The Profession Tax Act	Gujarat	Remittance - Employee	Monthly	Oct-23	15-Nov-23	Branch	
The Profession Tax Act	Karnataka	Remittance - Employee	Monthly	Oct-23	20-Nov-23	Combined	
The Profession Tax Act	Karnataka	Return - Employee	Monthly	Oct-23	20-Nov-23	Combined	
The Profession Tax Act	West Bengal	Remittance - Employee	Monthly	Oct-23	21-Nov-23	Branch	

STATUTORY DUE DATES : NOVEMBER-2023

Name of Act	State	Remittance / Return	Frequency	Period	Due Date	Applicability	Remarks
The Profession Tax Act	Assam	Remittance - Employee	Monthly	Oct-23	30-Nov-23	Branch	
The Profession Tax Act	Assam	Return - Employee	Monthly	Oct-23	30-Nov-23	Branch	
The Profession Tax Act	Maharashtra	Remittance - Employee	Monthly	Oct-23	30-Nov-23	Combined	
The Profession Tax Act	Maharashtra	Return - Employee	Monthly	Oct-23	30-Nov-23	Combined	
The Profession Tax Act	Manipur	Remittance - Employee	Monthly	Oct-23	30-Nov-23	Branch	
The Profession Tax Act	Meghalaya	Remittance - Employee	Monthly	Oct-23	30-Nov-23	Branch	
The Profession Tax Act	Mizoram	Remittance - Employee	Monthly	Oct-23	30-Nov-23	Branch	
The Profession Tax Act	Nagaland	Remittance - Employee	Monthly	Oct-23	30-Nov-23	Branch	
The Profession Tax Act	Odisha	Remittance - Employee	Monthly	Oct-23	30-Nov-23	Branch	
The Profession Tax Act	Odisha	Return - Employee	Monthly	Oct-23	30-Nov-23	Branch	
The Profession Tax Act	Punjab	Remittance - Employee	Monthly	Oct-23	30-Nov-23	Branch	
The Profession Tax Act	Sikkim	Remittance - Employee	Monthly	Oct-23	30-Nov-23	Branch	
The Profession Tax Act	Sikkim	Return - Employee	Monthly	Oct-23	30-Nov-23	Branch	
The Profession Tax Act	Tripura	Remittance - Employee	Monthly	Oct-23	30-Nov-23	Branch	
Kerala Industrial Establishments (National and Festival Holidays) Act, 1958	Kerala	Return	Annual	Jan-24 to Dec-24	30-Nov-23	Branch	List of Holidays for 2024



Awards & Certifications





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