



# CORE INTEGRA COMPLIANCE NEWSLETTER.



**Edition : DECEMBER 2023**

# WHAT'S THERE IN THIS EDITION?



Statutory Updates  
& Notifications



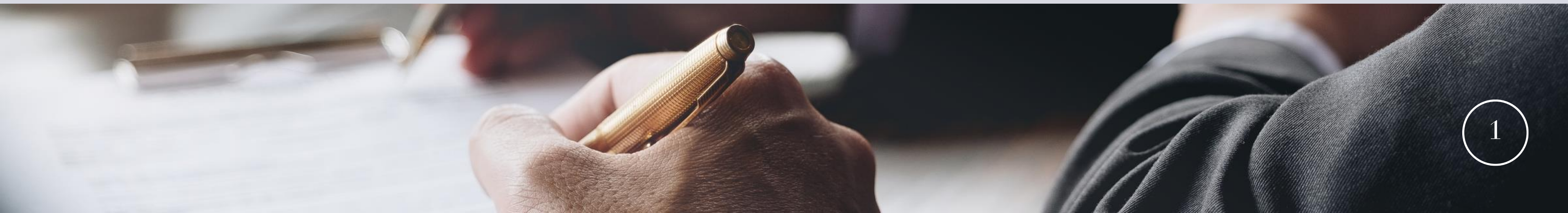
Important  
Judgments



Statutory Due Dates



Awards &  
Certifications





# STATUTORY NOTIFICATIONS/UPDATES



# STATUTORY NOTIFICATIONS/UPDATES

## ➤ ESIC (ALL STATES) -: SUBMITTED DOCUMENTS BY THE EMPLOYER FOR DELAY IN REGISTRATION OF THE EMPLOYEES TO BE CONSIDERED - ESIC INTERNAL CIRCULAR

The Employees State Insurance Corporation issued internal circular regarding the pending notices of registration within 10 days of employment. Delayed registration of employees, employers required to submit the documents to ESIC office, the same to be accepted and allowed to contribute from the date of appointment. [View Notification](#)

## ➤ EPFO (CENTRAL) -: NOTIFICATION ON EDLI - TRANSFER OF ACCOUNT AFTER DEATH OF A MEMBER.

EPFO issued internal circulars on the compliant raised on less claim benefits paid to the beneficiaries of the deceased member. EPFO found more than one PF Accounts by the deceased members and not transferred from one account to another account will be the reason for calculation and less payment of benefits. As per the notification, PF Commissioner empowered to transfer or merge the PF accounts. The minimum assurance of 2.5 Lakhs to be paid to the beneficiaries of the deceased members. [View Notification](#)

## ➤ JAMMU AND KASHMIR -: OMITTED THE AMBULANCE ROOM REQUIREMENTS UNDER FACTORIES RULES

Union Territory of Jammu and Kashmir notified to omit the Rule 50 of Jammu And Kashmir Factories Rules,1972 - Omitted the Ambulance Room requirements. [View Notification](#)

# STATUTORY NOTIFICATIONS/UPDATES

## ➤ KERALA -: MINIMUM WAGES / CONSUMER PRICE INDEX - FOR THE MONTH OF SEPTEMBER 2023

State of Kerala vide notification number No. DES/1036/2023-P3(1) dated 11th November 2023 issued notification on Price Index Numbers for Agricultural Labourers and Industrial Workers for the month of September 2023. 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 September 2023 as ascertained by the Director General of Economics & Statistics under clause (C) of Section 2 of the Act. [View Notification](#)

## ➤ DELHI NCT -: DISPLAY OF CONTRACT LABOUR MINIMUM WAGES IN THE WEB PORTAL IS ELIMINATED

NCT Delhi issued circular to its officers under Ease of Doing Business, earlier orders and directions regarding the CL(R&A) Act, 1970, upload of Minimum Wages of the Contract Labour in the Portal of the Contractor or Principal employer is eliminated.

[View Notification](#)

# STATUTORY NOTIFICATIONS/UPDATES

## ▶▶ JAMMU & KASHMIR -: TO INCREASE THE BENEFITS UNDER BUILDING & OTHER CONSTRUCTION WORKERS

Jammu & Kashmir Issued notification to increase the benefits under Rule 22-T and Rule 22-U under the Jammu and Kashmir Building & Other Construction Workers (Regulation of Employment and Condition of Services) Rules, 2006. [View Notification](#)

## ▶▶ CENTRAL -: THE RIGHTS OF PERSON WITH DISABILITY (AMENDMENT) RULES, 2023

Central Govt. vide notification G.S.R. 849 Dated 19.11.2023 issued notification to amend Rights of Persons with Disabilities Rules, 2017, inserted a new rule under 15, in sub-rule (1) (h) related to "rural sector specific harmonized accessibility standards/guidelines, as specified in the notification of the Ministry of Rural Development, Government of India vide notification number G.S.R. 77, dated the 26th June, 2023. [View Notification](#)

# STATUTORY NOTIFICATIONS/UPDATES

## ➤ ALL STATES (CENTRAL) -: FUEL GASES TRANSPORTATION, LEAD AND ZINC MINING INDUSTRY AND FOOD INDUSTRY ARE TREATED AS PUBLIC UTILITY SERVICES UNDER INDUSTRIAL DISPUTES ACT

Central Governments Ministry of Labour and Employment notified to amend the Industrial Disputes Act, 1947. As per notification the followings activities are considered as Public Utility Services - (i) Industry engaged in the 'processing or production or distribution of fuel gases (coal gas, natural gas and the like)' which is covered under item 29 of the First Schedule to the Industrial Disputes Act, 1947.

(ii) Services engaged in the Lead and Zinc Mining Industry, which are covered under items 14 and 15 of the First Schedule to the Industrial Disputes Act, 1947.

(iii) Services of the industry engaged in Food stuffs, which is covered under item 6 of the First Schedule to the Industrial Disputes Act, 1947. [View Notification](#)

## ➤ MANIPUR -: ASSENT OF PRESIDENT FOR MANIPUR SHOPS AND ESTABLISHMENTS (REGULATION OF EMPLOYMENT AND CONDITIONS OF SERVICES) ACT, 2021







State of Manipur published the confirmation of assent of the President of India on the Manipur Shops and Establishments (Regulation of Employment and Conditions of Services) Act, 2021. [View Notification](#)

# STATUTORY NOTIFICATIONS/UPDATES

- **BIHAR -: GENERAL HOLIDAYS FOR THE YEAR 2024**  
State of Bihar published general holidays for the year 2024. [View Notification](#)
- **PUDUCHERRY -: GENERAL HOLIDAYS FOR THE YEAR 2024**  
Union Territory of Puducherry published public holidays for the year 2024. [View Notification](#)
- **TAMIL NADU -: GENERAL HOLIDAYS FOR THE YEAR 2024**  
State of Tamil Nadu published public holidays for the year 2024. [View Notification](#)
- **MAHARASHTRA -: GENERAL HOLIDAYS FOR THE YEAR 2024**  
State of Maharashtra published public holidays for the year 2024. [View Notification](#)
- **LAKSHADWEEP -: GENERAL HOLIDAYS FOR THE YEAR 2024**  
State of Lakshadweep published public holidays for the year 2024. [View Notification](#)
- **TRIPURA -: GENERAL HOLIDAYS FOR THE YEAR 2024**  
State of Tripura published public holidays for the year 2024. [View Notification](#)
- **ODISHA -: GENERAL HOLIDAYS FOR THE YEAR 2024**  
State of Odisha published public holidays for the year 2024. [View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

-  **GUJARAT -: GENERAL HOLIDAYS FOR THE YEAR 2024**  
State of Gujarat published public holidays for the year 2024. [View Notification](#)
-  **JHARKHAND -: GENERAL HOLIDAYS FOR THE YEAR 2024**  
State of Jharkhand published public holidays for the year 2024. [View Notification](#)
-  **WEST BENGAL -: GENERAL HOLIDAYS FOR THE YEAR 2024**  
State of West Bengal published public holidays for the year 2024. [View Notification](#)
-  **SIKKIM -: GENERAL HOLIDAYS FOR THE YEAR 2024**  
State of Sikkim published public holidays for the year 2024. [View Notification](#)
-  **KARNATAKA -: GENERAL HOLIDAYS FOR THE YEAR 2024**  
State of Karnataka published general holidays for the year 2024. [View Notification](#)
-  **RAJASTHAN -: GENERAL HOLIDAYS FOR THE YEAR 2024**  
State of Rajasthan published general holidays for the year 2024. [View Notification](#)

# STATUTORY NOTIFICATIONS/UPDATES

## ➤ ANDHRA PRADESH -: LIST OF HOLIDAYS FOR 2024 (LABOUR DEPARTMENT)

Government of Andhra Pradesh, vide notification No. Proc.No.C/1426[APSE]/2023 Dated 21.11.2023 issued Holiday notification for the year 2024, under A.P. S&E Act, 1988 and Rules. 1990 for Shops & Commercial Establishments and notification No. Proc.No.C/1426[APSE]/2023 Dated 21.11.2023 issued Holiday notification for the year 2024, under A.P. Factories & Establishment (NF&OH) Act, 1974 for Factories & other Establishments declared National Holidays & Festival Holidays for the year 2024.

[View Notification](#)

## ➤ GOA -: LIST OF HOLIDAYS OF 2024

Government of Goa, vide notification No. 37/1/2023-GAD-III/3993 Dated 25.10.2023 issued Holiday notification for the year 2024, with the List Of Public Holidays, Special Holidays, Restricted Holidays, Commercial & Industrial Holidays, Bank Holidays.

[View Notification](#)

# STATUTORY NOTIFICATIONS/UPDATES

## ➤ ANDHRA PRADESH -: DECLARED GENERAL HOLIDAY ON 13TH NOVEMBER 2023

State of Andhra Pradesh issued notification dated 6th November 2023 to declare 13th November 2023 as General Holiday on the Occasion of Deepavali. [View Notification](#)

## ➤ TAMIL NADU -: DECLARED GENERAL HOLIDAY ON 13TH NOVEMBER 2023

State of Tamil Nadu issued circular dated 6th November 2023 to declare 13th November 2023 as General Holiday for the Government Offices of the State, Schools, Colleges and Educational institutions, the notification further clarified as 18th November 2023 will be a working day to compensate the same. [View Notification](#)

## ➤ HARYANA :- PAID HOLIDAY NOTIFICATION

State of Haryana Labour department issued notification to paid holiday for the Rajasthan Votes who works in Factories of Haryana on 25th November 2023. [View Notification](#)

## ➤ PUNJAB :- PAID HOLIDAY NOTIFICATION

State of Punjab Labour department issued notification to paid holiday for the Rajasthan Votes who works in Shops and Commercial Establishments of Punjab on 25th November 2023. [View Notification](#)

# STATUTORY NOTIFICATIONS/UPDATES

## ▶ TELANGANA :- PAID HOLIDAY ON 30<sup>th</sup> NOVEMBER 2023 FOR ASSEMBLY ELECTIONS IN THE STATE

As per Notification the paid holiday declared on 30th Nov 2023, under Section 3 of the Telangana Factories And Establishments (National, Festival And Other Holidays) Act, 1974 & the Telangana Shops And Establishments Act, 1988 with reference to Section 135-B of Representation of Peoples Act, 1951.

As per Section 5(2) - Any employee who required to be engaged work during the declared holiday under Section 3, required to be intimated by the employer to the employee and Inspector. The copy of the notice to be displayed on the notice board. The Compensation is twice the wages or substitute holiday with wage, within 3 days to be provided to the employee.

[View Notification](#)





# IMPORTANT JUDGEMENTS

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## **SUPREME COURT OF INDIA -**

### **M/s. Creative Garments Ltd. V. Kashiram Verma, 2023 LLR 473, the Supreme Court - Workman not entitled to back wages, for not joining duty despite an Award passed by Labour Court :**

In a recent judgement delivered by the Hon'ble Supreme Court on 16 March 2023, a workman, who being awarded reinstatement on duty with full back wages, will not be entitled to such back wages, if he does not report to duty on or after the date fixed for such reinstatement. Additionally, the Apex Court laid emphasis on the need to provide the permanent address of the workman in the pleadings or complaints filed before the court, in a labor dispute.

Issue : whether a worker will be entitled to back wages, if he does not report to work pursuant to the award of reinstatement with continuity of service?

Judgment delivered by the Supreme Court:

In the case of M/s. Creative Garments Ltd. V. Kashiram Verma, 2023 LLR 473, the Supreme Court has set aside the order passed by the High Court of Bombay and the award passed by the Labour Court. On scrutiny of the award from the Labour Court, it was found that the Respondent was awarded reinstatement with continuity of service along with full back wages. The Respondent was represented by the Union and had not furnished his own address. From the order passed by the Single Bench of High Court of Bombay, the Supreme Court found that the Counsel for the Management made a statement, wherein the Management had agreed to reinstate the respondent and that he shall be communicated accordingly to enable him to report for duty.

# IMPORTANT JUDGEMENTS

The Management challenged the award from the Labour Court only to the extent of back wages and was ready to reinstate the worker in continuity of service. Management sent various communications through registered post requesting the Respondent to report for duty. However, there was no response from the respondent. The Supreme Court also observed that, when the matter was brought before the Division Bench of the High Court of Bombay, the Counsel for the Respondent, i.e., the workman had made a statement, according to which he was supposed to report to work on 5<sup>th</sup> November 2007 at 10.00 a.m. but did not do so. A request was also made to him to furnish his own permanent address, as all the communications were made to the Union representing him from the earliest stage of the dispute. The workman has not reported for duty till date, which has forced the appellant to conclude that the workman is no longer interested in joining duty and must have been gainfully employed after leaving the job in issue.

Viewing the factual matrix, the Supreme Court set aside the award of full back wages ordered by the High Court and the Labour Court. The Court concluded that the workman is no longer interested in the employment in question and therefore the award of back wages, which was the primary point of challenge deserves to be set aside. The Court suggested for the authorities working under various Labour laws to take corrective measures with respect to mentioning of the address of Workman in complaints or pleadings filed before the Court. The Court emphasized that effective relief can be granted to the workman only when his permanent address is mentioned in the pleadings.

Conclusion: In a nutshell, after receiving the communication for reinstatement, if a workman does not report to duty on or after the date so fixed for the reinstatement, then he shall not be entitled to the award of back wages as well. It can also be inferred from the above judgment of the Supreme Court that all authorities functioning under various labour laws must be attentive towards the mentioning of the address of the Workman in the pleadings, even though they may be represented by the Union. Sometimes, the Union may not be interested to pursue the case on behalf of the workman. Therefore, it becomes pertinent to mention the permanent address of the concerned workman to enable him to provide an effective response. [View Judgement](#)

# IMPORTANT JUDGEMENTS

## **SUPREME COURT OF INDIA**

- Maternity benefits can be extended beyond contractual term. [View Judgement](#)
- Back wages are not automatic on reinstatement. [View Judgement](#)
- Escaping from gainful employment for 13 years is not possible. [View Judgement](#)
- Maternity benefits cannot be withheld on post-delivery demise. [View Judgement](#)
- Orders passed under sections 8(F) and 11(2) cannot be challenged before the Tribunal. [View Judgement](#)
- Writ jurisdiction is not limited only for enforcement of fundamental rights. [View Judgement](#)

## **ANDHRA PRADESH HIGH COURT**

- Challenge to show cause notice by filing a writ petition is not maintainable. [View Judgement](#)

## **DELHI HIGH COURT**

- Monetary compensation in lieu of reinstatement cannot be challenged in the writ court. [View Judgement](#)
- High Court cannot exercise jurisdiction over CGIT located in another State. [View Judgement](#)



# IMPORTANT JUDGEMENTS

## **CALCUTTA HIGH COURT**

- Employer cannot challenge allotment of PF Code at a belated stage. [View Judgement](#)
- Mechanical order without manifest reasons for damages is to be set aside. [View Judgement](#)
- Delay in deposit cannot be the sole factor for levy of damages. [View Judgement](#)
- Levy of damages for delay is not mandatory. [View Judgement](#)

## **GUJARAT HIGH COURT**

- Mere availability of work is not evidence of illegal termination. [View Judgement](#)
- No adverse inference on non production of documents if not sought for relevant period. [View Judgement](#)

## **JHARKHAND HIGH COURT**

- Order against the Chairman without impleading the company is not sustainable. [View Judgement](#)
- Non-display of minimum wages extract at workplace is a criminal offence. [View Judgement](#)
- Complaints for criminal proceedings must be filed within a reasonable period. [View Judgement](#)

## **TELANGANA HIGH COURT**

- Orders of dismissal and forfeiture of gratuity need to be passed separately. [View Judgement](#)

# IMPORTANT JUDGEMENTS

## **KERALA HIGH COURT**

- Principal employer is not liable to pay EPF contributions for volunteers not on its rolls. [View Judgement](#)
- EPF Authority cannot pass an interim order imposing financial liability. [View Judgement](#)
- Functional integrity for clubbing establishments depends on the documents produced. [View Judgement](#)
- Action by Authority under Sections 7Q and 14B cannot be equated with a bonafide mistake. [View Judgement](#)
- Order of Tribunal without considering necessary documents is liable to be remanded. [View Judgement](#)
- Order passed by EPF Authority without jurisdiction is unsustainable. [View Judgement](#)

## **MADRAS HIGH COURT**

- Attendance and medical allowances are part of wages under the ID Act. [View Judgement](#)
- Non-payment of wages on dismissal is unsustainable. [View Judgement](#)
- Issuance of inspection notice without conducting enquiry is unsustainable. [View Judgement](#)
- Question of delay in filing an appeal is to be decided before merits. [View Judgement](#)

## **KARNATAKA HIGH COURT**

- Consuming alcohol and misbehaving with passengers on duty are misconducts. [View Judgement](#)
- Industrial Tribunal cannot modify minor penalties after affirming the misconduct. [View Judgement](#)

# IMPORTANT JUDGEMENTS

## **PUNJAB AND HARYANA HIGH COURT**

- Extension of probation beyond one year against certified standing orders is non-est. [View Judgement](#)

## **ALLAHABAD HIGH COURT**

- Trainees are not 'employees' under the EPF Act. [View Judgement](#)
- No fresh proceedings under section 7A if the matter had attained finality. [View Judgement](#)

## **BOMBAY HIGH COURT**

- ESI authority must give a reasonable opportunity to be heard before passing an order. [View Judgement](#)
- Temporary employee cannot remain absent for a long period even on medical grounds. [View Judgement](#)
- Period of sickness is to be ignored for calculating continuous service. [View Judgement](#)



# STATUTORY DUE DATES



# STATUTORY DUE DATES : DECEMBER-2023

Name of Act	State	Remittance / Return	Frequency	Period	Due Date	Applicability	Remarks
The Employees` Provident Funds & MP Act 1952	All	Remittance	Monthly	Nov-23	15-Dec-23	Code wise	
The Employees` Provident Fund Act - International Worker Return	All	Return	Monthly	Nov-23	15-Dec-23	Code wise	
The Employees` State Insurance Act 1948	All	Remittance	Monthly	Nov-23	15-Dec-23	Code wise	
The Employees` Provident Fund Act - EDLI Exempted Employer	All	Return	Monthly	Nov-23	25-Dec-23	Code wise	
National & Festival Holidays Act	All	-	Yearly	Jan-24 To Dec-24	31-Dec-23	Branch	All the Factories to Factories Inspector
The Payment of Bonus Act	All	Return	Yearly	Apr-22 To Mar-23	01-Feb-24	Branch	

# STATUTORY DUE DATES : DECEMBER-2023

Name of Act	State	Remittance / Return	Frequency	Period	Due Date	Applicability	Remarks
Workers Welfare Fund Act	Kerala	Remittance (Employer & Employee)	Monthly	Nov-23	05-Dec-23	Branch	
The Profession Tax Act	Andhra Pradesh	Remittance - Employee	Monthly	Nov-23	10-Dec-23	Branch	
The Profession Tax Act	Andhra Pradesh	Return - Employee	Monthly	Nov-23	10-Dec-23	Branch	
The Profession Tax Act	Madhya Pradesh	Remittance - Employee	Monthly	Nov-23	10-Dec-23	Branch	
The Profession Tax Act	Telangana	Remittance - Employee	Monthly	Nov-23	10-Dec-23	Branch	
The Profession Tax Act	Telangana	Return - Employee	Monthly	Nov-23	10-Dec-23	Branch	
The Profession Tax Act	Gujarat	Remittance - Employee	Monthly	Nov-23	15-Dec-23	Branch	
The Profession Tax Act	Gujarat	Returns	Yearly	Nov-23	15-Dec-23	Branch	
The Profession Tax Act	Karnataka	Remittance - Employee	Monthly	Nov-23	20-Dec-23	Combined	
The Profession Tax Act	Karnataka	Return - Employee	Monthly	Nov-23	20-Dec-23	Combined	
The Profession Tax Act	West Bengal	Remittance - Employee	Monthly	Nov-23	21-Dec-23	Branch	

# STATUTORY DUE DATES : DECEMBER-2023

Name of Act	State	Remittance / Return	Frequency	Period	Due Date	Applicability	Remarks
Labour Welfare Fund Act	Haryana	Remittance (Employer & Employee)	Yearly	Jan-23 To Dec-23	30-Dec-23	Combined	
The Profession Tax Act	Assam	Remittance - Employee	Monthly	Nov-23	30-Dec-23	Branch	
The Profession Tax Act	Assam	Return - Employee	Monthly	Nov-23	30-Dec-23	Branch	
The Profession Tax Act	Maharashtra	Remittance - Employee	Monthly	Nov-23	30-Dec-23	Combined	
The Profession Tax Act	Maharashtra	Return - Employee	Monthly	Nov-23	30-Dec-23	Combined	
The Profession Tax Act	Manipur	Remittance - Employee	Monthly	Nov-23	30-Dec-23	Branch	
The Profession Tax Act	Meghalaya	Remittance - Employee	Monthly	Nov-23	30-Dec-23	Branch	
The Profession Tax Act	Mizoram	Remittance - Employee	Monthly	Nov-23	30-Dec-23	Branch	
The Profession Tax Act	Nagaland	Remittance - Employee	Monthly	Nov-23	30-Dec-23	Branch	
The Profession Tax Act	Orissa	Remittance - Employee	Monthly	Nov-23	30-Dec-23	Branch	
The Profession Tax Act	Orissa	Return - Employee	Monthly	Nov-23	30-Dec-23	Branch	
The Profession Tax Act	Punjab	Remittance - Employee	Monthly	Nov-23	30-Dec-23	Branch	
The Profession Tax Act	Sikkim	Remittance - Employee	Monthly	Nov-23	30-Dec-23	Branch	
The Profession Tax Act	Sikkim	Return - Employee	Monthly	Nov-23	30-Dec-23	Branch	
The Profession Tax Act	Tripura	Remittance - Employee	Monthly	Nov-23	30-Dec-23	Branch	

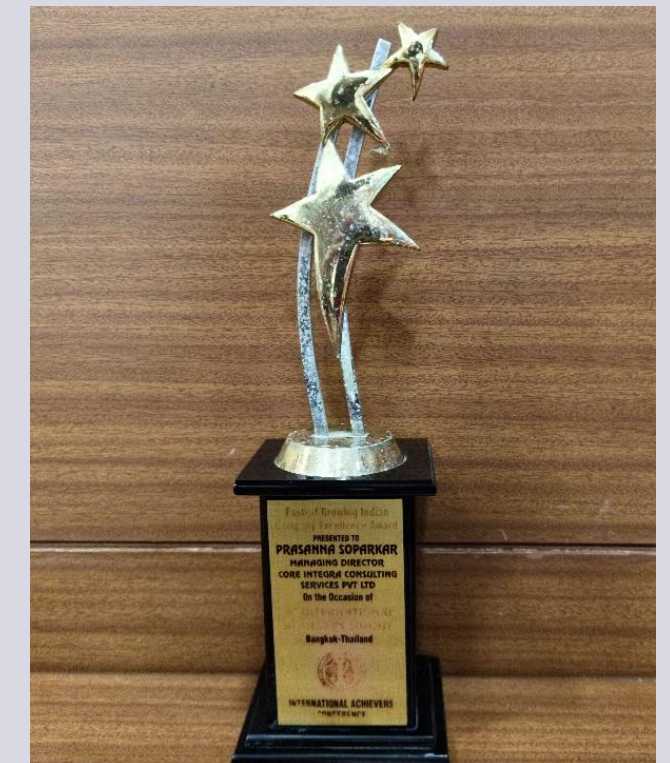
# STATUTORY DUE DATES : DECEMBER-2023

Name of Act	State	Remittance / Return	Frequency	Period	Due Date	Applicability	Remarks
Labour Welfare Fund Act	Haryana	Remittance (Employer & Employee)	Yearly	Jan-23 To Dec-23	30-Dec-23	Combined	
The Profession Tax Act	Assam	Remittance - Employee	Monthly	Nov-23	30-Dec-23	Branch	
The Profession Tax Act	Assam	Return - Employee	Monthly	Nov-23	30-Dec-23	Branch	
The Profession Tax Act	Maharashtra	Remittance - Employee	Monthly	Nov-23	30-Dec-23	Combined	
The Profession Tax Act	Maharashtra	Return - Employee	Monthly	Nov-23	30-Dec-23	Combined	
The Profession Tax Act	Manipur	Remittance - Employee	Monthly	Nov-23	30-Dec-23	Branch	
The Profession Tax Act	Meghalaya	Remittance - Employee	Monthly	Nov-23	30-Dec-23	Branch	
The Profession Tax Act	Mizoram	Remittance - Employee	Monthly	Nov-23	30-Dec-23	Branch	
The Profession Tax Act	Nagaland	Remittance - Employee	Monthly	Nov-23	30-Dec-23	Branch	
The Profession Tax Act	Orissa	Remittance - Employee	Monthly	Nov-23	30-Dec-23	Branch	
The Profession Tax Act	Orissa	Return - Employee	Monthly	Nov-23	30-Dec-23	Branch	
The Profession Tax Act	Punjab	Remittance - Employee	Monthly	Nov-23	30-Dec-23	Branch	
The Profession Tax Act	Sikkim	Remittance - Employee	Monthly	Nov-23	30-Dec-23	Branch	
The Profession Tax Act	Sikkim	Return - Employee	Monthly	Nov-23	30-Dec-23	Branch	
The Profession Tax Act	Tripura	Remittance - Employee	Monthly	Nov-23	30-Dec-23	Branch	



# Awards & Certifications









# Certification

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91- 809-758-8801



[Sales@coreintegra.com](mailto:Sales@coreintegra.com)



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