



# CORE INTEGRA COMPLIANCE NEWSLETTER.



**Edition : JANUARY 2024**

# WHAT'S THERE IN THIS EDITION?



Statutory Updates  
& Notifications



Important  
Judgments



Statutory Due Dates



Awards &  
Certifications





# STATUTORY NOTIFICATIONS/UPDATES

# STATUTORY NOTIFICATIONS/UPDATES

## ➤ CENTRAL - EPFO - INTERNAL CIRCULAR ON FAQ ON SOP FOR INSPECTION OF ESTABLISHMENT

As per the notification Ref. No. CAIU/056/V-III/2023/2291 dated 01st December 2023, the division of Central Analysis & Intelligence Unit issued circular clarifying the Inspection of Establishments. The Key Notes for Establishments are - Inspection allowed to conduct year on year, Inspection related information to be shared with Email and Mobile numbers registered with EPFO, In case the email and mobile message not delivered the letter to be served, Inspection to be completed within 5 days of start of inspection, Inspection report to be uploaded in 48 hours of completion. [View Notification](#)

## ➤ CENTRAL - ESIC - CHANGE IN AADHAR SEEDING APPLICATION DUE TO E-KYC CHANGES BY UIDAI.

As per the notification no. No. P-11014/3/2022-Bft-II (Part-I) dated 06th December 2023, by the ESIC Headquarters clarified the change in Aadhar Seeding Application. The Portal is updated with selection of date, month and year of birth to seed the Aadhar, in case of found the matching the Aadhar will be accepted by the portal. In case of discrepancy in the IP details, the IP details will be generated for approval as per existing system. [View Notification](#)

# STATUTORY NOTIFICATIONS/UPDATES

## ➤ CENTRAL - EPFO - INTERNAL CIRCULAR ON FAQ FOR IMPLEMENTATION OF JUDGMENT OF HON'BLE SUPREME COURT DATED 04.11.2022 (HIGHER PENSION).

As per notification Ref No. e-399180/2543 dated 13.12.2023 Employees' Provident Fund Organization issued circular resolving queries of member/pensioners on implementation of Judgment of Hon'ble Supreme Court dated 04.11.2022.

Documentary evidence which can be considered as proof of joint option under Para 26(6) of EPF Scheme, 1952 - Permission under Para 26(6) uploaded by the applicant at the time of submission of Application for Validation of Option/Joint Option or available in Office.

Computation of Pension - applicable formula for member pension calculation shall be as per para 12 of EPS, 1995. The Date of commencement of pension will determine the applicable formula for calculation of pensionable service, pensionable salary, and pension.

Payment of Arrears of Pension - Arrears of pension will be paid to the pensioners in accordance with the existing process to comply with income tax provision relating to TDS.

[View Notification](#)

# STATUTORY NOTIFICATIONS/UPDATES

## ▶ CENTRAL – EPFO – STANDARD OPERATING PROCEDURE (SOP) FOR FREEZING/DE-FREEZING THE MID/UAN/ESTABLISHMENT – REG.

As per notification Ref. No. FIA/11(22)/SOP/FreezingUAN/2022(E-49005)/11 dated 22.12.2023 Employees' Provident Fund Organization issued the Standard Operating Procedure (SOP) for freezing/ de-freezing of a MID/UAN/Establishment duly approved by the CPFC for necessary action. The SOP provides for a time-bound methodology for freezing MIDs/UANs/Establishments on account of verification requirement, as a measure of due diligence to secure the funds in these MIDs/UANs/Establishments and the subsequent de-freezing, wherever required, on completion of verification of genuineness.

[View Notification](#)

# STATUTORY NOTIFICATIONS/UPDATES

## ➤ GOA - (MINIMUM WAGES) INCREASE IN VDA WITH EFFECT FROM 01.10.2023.

State of GOA issued vide notification no. CLE/PE/MWA-VDA/(10)/2016/3173 dated 15th November 2023 to increase the VDA of the employees under the Schedule employment of Shops and Establishment with effect from 01.10.2023. The increase of VDA per month is Rs.156/- from the existing VDA. [View Notification](#)

State	Industry	VDA Per Day	Revised VDA Per Day	Difference per Day	Difference per Month
GOA	Shop and Establishment	105	111	6	156

## ➤ TRIPURA - (MINIMUM WAGES) INCREASES IN VDA WITH EFFECT FROM 01.10.2023.

State of Tripura issued Gazette notification dated 24th November 2023 to increase the VDA of the employees under various Schedules with effect from 01.10.2023. The VDA clarifications provided in the below. [View Notification](#)

State	Industry	Class of Employment	Total Per Month	Revised Total Per Month	Difference per Month
Tripura	Shop and Establishment	Unskilled	7277.18	7421	143.82
Tripura	Shop and Establishment	Semi-skilled	7983.14	8140	156.86
Tripura	Shop and Establishment	Skilled	8928.16	9104	175.84
Tripura	Private Security Guard	Security Guard, Watchman, Darwan	10249.15	10451	201.85
Tripura	Private Security Guard	Head Security Guard, Supervisor	10953.06	11169	215.94
Tripura	Private Security Guard	Gunman, Clerk, Cashier, Accountant, Marketing Personnel, Field Supervisor	12052.36	12290	237.64

# STATUTORY NOTIFICATIONS/UPDATES

## ➤ ANDAMAN AND NICOBAR - REVISED MINIMUM RATES OF WAGES PAYABLE TO THE SCHEDULE CATEGORIES OF EMPLOYMENT.

Union Territory Administration of Andaman and Nicobar Islands vide notification no. 133/2023/F.No.16/1/MW/2019-20/LC&DET dated 27.12.2023 issued revised Minimum Wages across six schedules of employments as well as DRM's engaged by A&N Administration in the Territory of Andaman & Nicobar Islands with effect from 1st January 2024. [View Notification](#)

Category of Employees	Minimum Wage Per Day
Unskilled	628
Semi-Skilled/ Un-skilled Supervisory	709
Skilled/ Clerical	832
Highly Skilled	915

## ➤ WEST BENGAL - REVISED MINIMUM RATES OF WAGES FOR EMPLOYEES EMPLOYED IN 30 SCHEDULED EMPLOYMENTS.

State of West Bengal vide notification no. 45/Stat/14/RW/24/2023/LCS/JLC dated 12.12.2023 issued minimum rates of wages for the employees employed in 30 (thirty) Scheduled Employments to be effective in the period from 1st January 2024 to 30th June 2024. The minimum rates of wages have been updated with reference to the Fixation / Revision notifications as mentioned against each scheduled employment. [View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## ➤ ASSAM – INCREASE IN VDA WITH EFFECT FROM 01.06.2023.

State of Assam issued vide Notification No. E-238621/409 dated 24th November 2023 to increase VDA of the employees under various Scheduled Employments with effect from 01.06.2023. [View Notification](#)

State	Category of Employees/Workers	Wage per day	Wages per month	Previous VDAs cumulated	New VDA per month	Gross Wages per month
Assam	Unskilled Workers	240/-	7200/-	2468.74	131.76	9800.5
Assam	Semi-Skilled/ unskilled Supervisory	280/-	8400/-	2837.38	153.72	11391.1
Assam	Skilled Workers/ Clerical Workers	350/-	10500/-	3547.2	192.15	14239.35
Assam	Highly Skilled Workers	450/-	13500/-	4560	247.05	18307.05

## ➤ KERALA – REVISED RATED OF MINIMUM WAGES EMPLOYEES IN COIR INDUSTRY SECTOR.

State Kerala issued vide notification no. G.O.(P) No.103/2023/LBR dated 11th December 2023 to revise the minimum rates of wages payable to the classes of employees employed in the Coir Industry Sector in the State of Kerala, as specified in the Schedule annexed to the Notification. [View Notification](#)

# STATUTORY NOTIFICATIONS/UPDATES

## ➤ JAMMU AND KASHMIR – INCREASE OF BENEFITS UNDER TO THE BUILDING AND OTHER CONSTRUCTIONS WORKERS.

Government of Jammu and Kashmir issued notification no. SO577 dated 7th November 2023 to clarify the increase of benefits to the Building and Construction Workers in the State for the education and other purposes. [View Notification](#)

## ➤ MAHARASHTRA – MAHARASHTRA BUILDING AND OTHER CONSTRUCTION WORKERS (REGULATION OF EMPLOYMENT AND CONDITION OF SERVICE) (AMENDMENT) RULES, 2023.

State of Maharashtra issued notification to amend the BOCW rules with effect from 30th November 2023 to clarify the Functions of Board, Financial assistance for education of children of beneficiary, financial assistance for marriage, financial assistance on death, more... [View Notification](#)

## ➤ KERALA – KERALA SHOPS AND COMMERCIAL ESTABLISHMENTS (AMENDMENT) RULES, 2023.

State of Kerala issued vide Gazette Notification No. G.O.(P) No.104/2023/LBR dated 13th December 2023. In Kerala Shops and Commercial Establishments Rules, 1961, for the words "Labour Commissionerate Automated System", the words "Labour Commissionerate Automation System" shall be substituted. [View Notification](#)

# STATUTORY NOTIFICATIONS/UPDATES

## ➤ TAMIL NADU - WORKING CONDITIONS OF GIG WORKERS TO BE REGULATED BY THE TAMIL NADU MANUAL WORKERS (REGULATIONS OF EMPLOYMENT AND CONDITIONS OF WORK) ACT, 1982.

Govt of Tamil Nadu has notified that Employment in platform-based GIG workers shall be regulated by The Tamil Nadu Manual workers (regulations of employment and conditions of work) Act,

With the coverage of the regulatory act extended to GIG workers, the applicability of following Acts will be effective from 30 Nov 2023 in the state of Tamil Nadu 1982.

- The Payment of Wages Act, 1936
- The Minimum Wages Act, 1948
- The Maternity Benefit Act, 1961
- The Employee Compensation Act, 1923
- The Child Labour (Prohibition And Regulation) ACT, 1986

[View Notification](#)

# STATUTORY NOTIFICATIONS/UPDATES

-  **CHHATTISGARH – LIST OF HOLIDAYS FOR 2024**  
State of Chhattisgarh published Public and General holidays for the year 2024. [View Notification](#)
-  **HIMACHAL PRADESH – LIST OF HOLIDAYS FOR 2024**  
State of Himachal Pradesh published the Gazetted Holidays for the year 2024. [View Notification](#)
-  **LADAKH – LIST OF HOLIDAYS FOR 2024**  
UT Administration of Ladakh published list of Holidays for the year 2024. [View Notification](#)
-  **MANIPUR – LIST OF HOLIDAYS FOR 2024**  
State of Manipur published the General and restricted holidays for the year 2024. [View Notification](#)
-  **MEGHALAYA – LIST OF HOLIDAYS FOR 2024**  
State of Meghalaya published the General and restricted holidays for the year 2024. [View Notification](#)
-  **MIZORAM – LIST OF HOLIDAYS FOR 2024**  
State of Mizoram published the General and restricted holidays for the year 2024. [View Notification](#)
-  **UTTARA PRADESH – LIST OF HOLIDAYS FOR 2024**  
State of Uttar Pradesh published the Holidays for the year 2024. [View Notification](#)

# STATUTORY NOTIFICATIONS/UPDATES

-  **DADRA AND NAGAR HAVELI - LIST OF HOLIDAYS FOR 2024**  
UT Administration of Dadra and Nagar Haveli and Daman and Diu published a list of holidays for the year 2024.  
[View Notification](#)
-  **ANDHRA PRADESH - LIST OF HOLIDAYS FOR 2024**  
State of Andhra Pradesh vide notification number Rc.No.B/2569[APSE]/2023 dated 15.12.2023 issued Notification of National & Festival Holidays for the year 2024 under A.P. S&E Act, 1988 and Rules, 1990 - Holidays with wages (paid holidays) to all employees employes in Shops and Establishments in the districts of Srikakulam, Vizianagaram, Visakhapatnam, Parvathipuram Manyam, Anakapalli, Alluri Sitharama Raju District. [View Notification](#)
-  **HARYANA - LIST OF HOLIDAYS FOR 2024**  
State of Haryana published a list of public holidays in public offices under the Haryana Government during the Calendar Year 2024. [View Notification](#)
-  **CHANDIGARH - LIST OF HOLIDAYS FOR 2024**  
UT Administration of Chandigarh published a list of public holidays in all the public offices under the Chandigarh Administration during the calendar year 2024. [View Notification](#)
-  **MADHYA PRADESH - LIST OF HOLIDAYS FOR 2024**  
State of Madhya Pradesh published a list of holidays for the year 2024. [View Notification](#)

# STATUTORY NOTIFICATIONS/UPDATES

➤ **JAMMU AND KASHMIR – LIST OF HOLIDAYS FOR 2024**  
UT Administration of Jammu and Kashmir published a list of Holidays for the year 2024. [View Notification](#)

➤ **TELANGANA – LIST OF HOLIDAYS FOR 2024**  
State of Telangana published List Holidays for the year 2024 for the employees working in Shops and Establishments and for the workers working in Factories located in Rangareddy, Medchal-Malkajgiri, Vikarabad, Medak, Siddipet, Sangareddy, Nizamabad, Kamareddy, Nalgonda, Yadadri-Bhongir, Suryapet, Mahabubnagar, Nagarkurnool, Wanaparthy, Jogulamba-Gadwal and Narayanpet Districts. [View Notification](#)

➤ **ARUNACHAL PRADESH – LIST OF HOLIDAYS FOR 2024**  
State of Arunachal Pradesh published Public and General holidays for the year 2024. [View Notification](#)

➤ **PUNJAB – LIST OF HOLIDAYS FOR 2024**  
State of Punjab published Public and General holidays for the year 2024. [View Notification](#)

# STATUTORY NOTIFICATIONS/UPDATES

## ➤ RAJASTHAN - DECLARATION OF HOLIDAY ON 05.01.2024 (FRIDAY) FOR OFFICES LOCATED IN 03 KARANPUR LEGISLATIVE ASSEMBLY CONSTITUENCY

State of Rajasthan issued vide notification no. P. 16(1) V.M./2 dated 13th December 2023 declaring holiday on 05.01.2024 (Friday) under the Negotiable Instruments Act, 1881 in the offices located in 03 Karanpur Legislative Assembly Constituency, for postponed election voting to be held on the said day for 03 Karanpur Legislative Assembly Constituency. [View Notification](#)

## ➤ RAJASTHAN - DECLARATION OF HOLIDAY ON ACCOUNT OF BY - ELECTION OF PANCHAYATI RAJ INSTITUTIONS IN VARIOUS DISTRICTS OF RAJASTHAN.

State of Rajasthan issued vide notification no. P. 16(1) V.M./ 2023 dated 26 December 2023 declaring holiday on 10.01.2024 (Wednesday) under the Negotiable Instruments Act, 1881 on account of voting for Panchayati Raj Institutions in Rajasthan. [View Notification](#)



# IMPORTANT JUDGEMENTS



# IMPORTANT JUDGEMENTS

## **SUPREME COURT OF INDIA -**

### **Workers of Contractors cannot be considered as employees of Principal Employer in the absence of a notification or adjudication : (Kirloskar Brothers Limited v. Ramcharan and Ors.)**

In a judgment delivered on 5 December 2023, the Supreme Court held that contractual laborers cannot be considered as employees of the Principal Employer in the absence of a notification under section 10 of the Contract Labour (Regulation and Abolition) Act, 1970 and appropriate adjudication, where there is a valid contract between the contractor and the principal employer.

Issue: Whether contractual workers can be considered as employees of Principal Employer in absence of a notification under the Contract Labour (Regulation and Abolition) Act, 1970?

Judgment delivered by the Supreme Court:

In Kirloskar Brothers Limited vs. Ramcharan and Ors., the respondent Nos. 1 to 6 were contractual labourers of respondent No. 7, who was a contractor engaged by the appellant in terms of a valid contract, which was renewed from time to time. The necessary compliances under the CLRA Act, 1970 were completed by the appellant – herein the principal employer and the respondent No. 7 – contractor. After the labour contract came to an end, the appellant filed a return under the CLRA Act, which shows that the contract with the respondent No. 7 had come to an end.

# IMPORTANT JUDGEMENTS

According to the appellant, i.e., the principal employer, all statutory payouts, including the salary of the workmen were paid by the contractor. On one instance, the appellant had informed the contract through a letter about deducting an amount of Rs. 7,224/- from the bill payable, for non-deposit of PF contribution for May 1995.

Thereafter, the respondents approached the Labour Court praying that they were employees of the appellant, who had been orally terminated by the contractor (respondent No.7) and sought to be reinstated in service. The learned Labour Court, appreciation of evidence, found that the Contractor had obtained a license under the CLRA Act and that the contesting respondents were the employees of the contractor and not of the appellant.

On appeal, the learned Industrial Tribunal passed an order of reinstatement and held that a contract labourer automatically becomes an employee of the principal employer. This judgment and order passed by the Industrial Tribunal was confirmed by the learned Single Judge as well as by the Division Bench of the High Court of Madhya Pradesh.

Eventually, the present appeal was filed before the Supreme Court by the appellant, i.e., the principal employer. The Supreme Court vehemently observed that in the present case the contesting respondents were the contractual labourers of the respondent no. 7 – contractor. There was no notification under section 10 of the CLRA Act issued by the State Government/ appropriate Governments, prohibiting the contract labour. Also, merely because sometimes the salary and/or PF contribution was paid by the appellant, due to non-payment of the same by the contractor, the contesting respondents shall not automatically become the employees of the principal employer – appellant herein. In the absence of a notification under section 10 of the CLRA Act unless there are allegations or findings with regard to the contract being sham, the respondents are not the employees of the appellant.

[View Judgment](#)

# IMPORTANT JUDGEMENTS

## HIGH COURT OF MADRAS -

### **Non-payment of retrenchment compensation at the time of termination would justify reinstatement :**

**(M/s. Together Textile Mills India vs. The Labour Court, Coimbatore)**

In a recent judgement delivered on 30th March 2022, the High Court of Madras upheld that oral termination of a workman, without following due process, is illegal. The Court further clarified that a workman who has put in continuous service for more than one year, cannot be retrenched without recourse to the procedure laid down under section 25F of the Industrial Disputes Act, 1947, and therefore, in such cases, reinstatement of the workman would be justified.

Issue: Whether it is lawful to terminate a workman orally, without following the due process contemplated under the Industrial Disputes Act, 1947?

Judgment delivered by the High Court of Madras:

In the case of M/s. Together Textile Mills India Private Limited vs. The Labour Court, Coimbatore, and Another, 2022 LLR 624, the Madras High Court has upheld the order passed by the Labour Court, Coimbatore, wherein the Labour Court found that the oral termination of the workman, without following due process, is illegal. On examining the award passed the Labour Court, it was found that the workman was employed as an Assistant Mechanic in the Tailoring Section of the Company for more than eight years. He was terminated orally by the Management, without following the due procedure for retrenchment laid down under the Industrial Disputes Act, 1947. The Management, on the other hand, admitted the claim of his engagement in the Organization for more than eight years, from 16 August 1997 onwards, and did not deny the fact of his oral termination.

Furthermore, the Management did not file any relevant documents before the Labour Court to substantiate their case.

# IMPORTANT JUDGEMENTS

Considering the factual matrix, the Labour Court highlighted the conditions precedent to retrenchment of workmen provided under section 25F of the Industrial Disputes Act, 1947. According to the section, a workman employed in any industry who has been in continuous service for not less than one year under the employer, cannot be retrenched unless:

- a) The workman has been given one month's notice in writing indicating the reasons for retrenchment and the period of notice has expired, or the workman has been paid in lieu of such notice, wages for the period of notice.
- b) The workman has been paid, at the time of retrenchment, compensation which shall be equivalent to fifteen days' average pay for every completed year of continuous service, or any part thereof in excess of six months and
- c) Notice in the prescribed manner is served to the appropriate Government or such authority as may be specified by the appropriate Government by notification in the Official Gazette.

In lieu of the above observation, the Labour Court found that oral termination of a workman, without following due process, is illegal.

Thereafter, aggrieved by the order passed by the Labour Court, the Respondents filed a writ petition under Article 226 of the Constitution of India, before the High Court of Madras, praying for the issue of a Writ of Certiorari, calling for the records of the Labour Court of Coimbatore and quashing of the award passed by the same.

The Madras High Court seconded observations made by the Labour Court and therefore upheld the award so passed. It stated that there was no infirmity in the Award of the Labour Court and accordingly, dismissed the Writ Petition.

[View Judgment](#)

# IMPORTANT JUDGEMENTS

## HIGH COURT OF GUJARAT -

### **Termination not valid on principal of 'first come, last go' if not followed on retrenchment :**

#### **(Mohammad Rafique Mohammad Yasin Shaikh vs. Gujarat Jal Sampati Vikas Nigam Ltd.)**

In a recent judgment passed by the High Court of Gujarat on 28 January 2021, the order passed by the Labour Court of Palanpur was quashed and the petitioner was awarded compensation for his oral termination by the employer without following due procedure for retrenchment contemplated under section 25 of the Industrial Disputes Act, 1947.

Issue: Whether oral termination is valid if the workman is appointed for a limited period of 29 days, but the workman renders service for more than 240 days?

Judgment delivered by the High Court of Gujarat:

In the case of Mohammad Rafique Mohammad Yasin Shaikh vs. Gujarat Jal Sampati Vikas Nigam Ltd. And 1 other(s), the petitioner claimed that he was appointed as a driver for 29 days on 16.08.1998 and that he has continuously for more than 240 days till his service was terminated oral order. On 17.07.1990, he got a transfer order to Deesa. He reported for work at Deesa on 18.07.1990, however he claims that he was not permitted to report to work. The petitioner also contended that during the period from 22.07.1990 to 17.02.1991, he met with a minor accident and fell sick and, therefore, could not report for work. He reported for work along with the certificate of the Doctor, but he was not allowed to do so. It is further contended by the workman that his service has been illegally terminated and another driver was appointed in his place, who was junior to him, which shows clear breach of sections 25(F) and 25(G) of the Industrial Disputes Act, 1947.

# IMPORTANT JUDGEMENTS

On application made to the Commissioner of Labour, claiming reinstatement into service with full back wages, the Labour Court of Palanpur rejected the claim of the petitioner. The Court passed an order in favor of the employer stating that the workman has failed to prove the fact that he has worked for 240 days during the period of 12 calendar months preceding the date of his alleged termination. It seemed as if the workman was not terminated by the employer, but he abandoned the service and did not report for duty at the transfer place at Deesa. The Labour Court did not find breach of any of the provisions of the I.D. Act.

Aggrieved by the order of the Labour Court, the workman has filed the instant petition under Article 226 of the Constitution of India for quashing and setting aside the impugned award. Examining the factual matrix, the High Court of Gujarat observed that the workman has indeed worked from 16.08.1988 to 30.04.1991 on the basis of the order of 29 days in a month. It appears that the employer has given artificial break to the workman by passing the order of 29 days only, then, this amounts to unfair labour practice on part of the employer. The contention of the employer that the workman himself has abandoned the work is not substantiated by any legal documents. On the contrary the employer seems to admit that the workman was working from 16.08.1988 to 30.04.1991 for 29 days in a month. It is therefore evident that during this period, the workman has worked for more than 240 days in a preceding year. Therefore, it is incumbent on the part of the employer to follow the provisions of the I.D. Act before removing the present workman from his service. Non-observation of the mandatory provisions of the I.D. Act entitles the workman to get requisite relief.

# IMPORTANT JUDGEMENTS

Therefore, the High Court of Gujarat was of the view that in the facts of this case granting relief of reinstatement after a gap of almost 20 years, no useful purpose will be served, and therefore, the Court ordered the grant of compensation of Rs. 1,50,000/- in lieu of the reinstatement. Such amount must be paid to the workman by the employer within a period of three months from the date of receipt of this order, failing which the workman shall be entitled to claim interest at the rate of 9% from the date of order till the date of actual realization. [View Judgment](#)

# IMPORTANT JUDGEMENTS

## HIGH COURT OF PUNJAB AND HARYANA -

### **Constitutionality of the Haryana State Employment of Local Candidates Act, 2020 (High Court Order)**

The said Haryana State Employment of Local Candidates Act of 2020 sought to provide 75% employment to local candidates with respect to such posts where the gross monthly salary or wages were less than Rs. 30,000/-, by an employer in the State of Haryana. The Act also provides a right of exemption to the employer, in cases where an adequate number of local candidates possessing the desired skills or qualifications were not available, the employer can make an application to the designated officer. Thereafter, the designated officer, after due inquiry, may either accept the claim for exemption or reject it and lastly direct the employer to train local candidates to achieve the desired skill, qualification, and proficiency.

In the case of IMT Industrial Association & others vs. State of Haryana & Another, questioning the constitutionality of the Act, the High Court of Punjab and Haryana ruled in favour of the petitioners, holding the said Act of 2020 to be unconstitutional, based precisely on four substantial questions of law, which were as follows:

1. Whether writ petition would be maintainable keeping in view that the Act has been challenged by an association of persons and whether they could claim the violations of the fundamental rights under Part-III of the Constitution and whether they are liable to be heard on merits?

On this point, the Court clarified that it is not for the State to raise the objection that the association of persons cannot claim the violation of fundamental rights. The court was concerned with the conditions provided by the State in the allotment of industrial plots subject to 75% employment to local candidates and held that it was of no basis. The concealment by the petitioner of any such conditions for allotment would not serve as a bar from examining the validity of the Statute.



# IMPORTANT JUDGEMENTS

2. Whether it was within the ambit of the State to legislate upon the issue in question in view of the specific bar provided under Article 35 of the Constitution and whether the legislation would be covered under Entry No.81 of the Union List?

Here, the Court said that what is to be seen is the pith and substance of the Act. After scrutinizing Articles 14, 15, 16, 19 and 35 of the Constitution, the Court believed it is beyond the purview of the State to legislate on the issue and restrict the private employer from recruiting from the open market for the category of employees who were receiving less than Rs. 30,000/- per month.

3. If question no. 2 is answered either way, whether the State could provide for a legislation to private employers to do what was forbidden for it to do under the Constitution of India?

Keeping in view the principles laid down by the Supreme Court on the principles of morality through various landmark judgments, the High Court was of the view that the State cannot direct the private employers to do what has been forbidden to do under the Constitution of India. The State cannot as such discriminate against individuals because they do not belong to a certain State and create negative discrimination against other citizens of the country.

4. Whether the legislation provides reasonable restrictions in the interest of the public and thus gives the right to the State under Articles 19(5) and 19(6) of the Constitution to justify the same?

Here, the Court was of the view that the restrictions imposed in the Statute as such have far reaching effect and cannot be held reasonable in any manner. It was held that the Statute cannot be protected under Articles 19(5) and 19(6) of the Constitution of India.

[View Judgment](#)

# IMPORTANT JUDGEMENTS

## **SUPREME COURT OF INDIA**

- Non issuance of notice under S.25F will not lead to reinstatement with back wages. [View Judgement](#)
- Clubbing of institutes merely because they were controlled by the same management is improper. [View Judgement](#)

## **ALLAHABAD HIGH COURT**

- EPF Authority cannot impose interest less than 12% under Section 7Q of the Act. [View Judgement](#)

## **ANDHRA PRADESH HIGH COURT**

- Heart Attack at work will not entitle compensation until attributable by stress and strain during course of employment. [View Judgement](#)

## **BOMBAY HIGH COURT**

- An appeal against demand notice issued by the EPF Authority is not maintainable. [View Judgement](#)

# IMPORTANT JUDGEMENTS

## **CALCUTTA HIGH COURT**

- Principal employer is not bound to pay any differential salary/wages to contractual workers under rule 25(2)(v)(a) of the CLRA Rules, 1971 [View Judgement](#)
- No determination of gratuity in the absence of employer-employee relationship. [View Judgement](#)

## **DELHI HIGH COURT**

- There would be no employer-employee relationship between the principal employer and the contractor even in the absence of registration certificate and license [View Judgement](#)
- A person temporarily hired under an agreement would be entitled to accident compensation under the Employees' Compensation Act, 1923 [View Judgement](#)
- Claim under section 33(C)(2) of the ID Act, if arisen out of established service conditions, would be maintainable even without prior adjudication [View Judgement](#)
- Employee cannot be deprived of gratuity until the criminal proceedings culminate into conviction for "offence" [View Judgement](#)
- Principal employer is liable to pay wages to contractual workers if not paid by the contractor. [View Judgement](#)

# IMPORTANT JUDGEMENTS

## **GAUHATI HIGH COURT**

- No absorption of contractual workers when canteen is run by private contractors. [View Judgement](#)

## **GUJARAT HIGH COURT**

- Offices of Chartered Accountants do not fall within the meaning of the ESI Act [View Judgement](#)
- Complaint under S.33-A is unsustainable when approval is pending and wages have been paid. [View Judgement](#)

## **HIMACHAL PRADESH HIGH COURT**

- Compensation on death is payable even when accident is due to influence of alcohol/drugs. [View Judgement](#)

## **JAMMU & KASHMIR AND LADAKH HIGH COURT**

- Retrenchment compensation must be paid if the establishment is not closed due to unavoidable circumstances [View Judgement](#)
- Payment of Wages Act is applicable only when employee-employer relationship is established. [View Judgement](#)
- No appeal would lie against an order of the Compensation Commissioner unless a substantial question of law is involved. [View Judgement](#)

# IMPORTANT JUDGEMENTS

## **JHARKHAND HIGH COURT**

- Claim for change in date of birth at the fag end of service is not maintainable [View Judgement](#)
- Labour Cess is not leviabale on supply of materials and consultancy charges. [View Judgement](#)
- Appropriate Government has no power of adjudication on the claim of workman. [View Judgement](#)
- Granting additional time beyond limitation for filing appeal is proper if S.14B order was never served. [View Judgement](#)

## **KARNATAKA HIGH COURT**

- Reinstatement of a workman who took unauthorized absence due to depression is proper. [View Judgement](#)
- Damages and interest cannot be clubbed together for calculating penal damages. [View Judgement](#)
- No penal action/revocation of exemption due to mere acquisition of shares in a company by another entity. [View Judgement](#)

# IMPORTANT JUDGEMENTS

## **KERALA HIGH COURT**

- Employees insured with ESIC can even avail the benefits of a private in emergent condition [View Judgement](#)
- EPF Authority is bound to identify and ascertain the correct number of beneficiaries. [View Judgement](#)
- Parent Teacher Association is not an educational institution under the EPF Act. [View Judgement](#)
- Prosecution of employer for not submitting the mandatory form 19 is proper. [View Judgement](#)
- Wage register is an admissible proof for ascertaining number of employees. [View Judgement](#)

## **MADHYA PRADESH HIGH COURT**

- Complaint of forced resignation after a month will be an afterthought. [View Judgement](#)
- Departmental appeal cannot be availed under the POSH Act. [View Judgement](#)
- Complaint to the Local Committee after a lapse of three months is not maintainable if limit is not extended. [View Judgement](#)

## **PUNJAB AND HARYANA HIGH COURT**

- Mere affidavit is not sufficient to prove that the employee had worked for 240 days [View Judgement](#)
- No reinstatement on wrongful termination if dispute is raised belatedly after 20 years. [View Judgement](#)

# IMPORTANT JUDGEMENTS

## **MADRAS HIGH COURT**

- Reduction of the quantum of punishment by the Labour Court when enquiry was properly conducted would amount to misplaced sympathy [View Judgement](#)
- Writ Court cannot adjudicate upon the validity of settlement after its unconditional acceptance. [View Judgement](#)
- Damages cannot exceed the amount at arrears specified in the EPF Scheme. [View Judgement](#)
- Payment of EPF dues in arrears owing to huge losses is proper. [View Judgement](#)

## **RAJASTHAN HIGH COURT**

- No appeal before Registrar unless registration of trade union is cancelled or withdrawn. [View Judgement](#)
- Granting reinstatement to a daily-wager is improper. [View Judgement](#)
- Relief relating to the same subject matter cannot be sought in two forums. [View Judgement](#)

## **UTTARAKHAND HIGH COURT**

- The EPF Authority is under legal obligation to record evidence of all parties. [View Judgement](#)

# IMPORTANT JUDGEMENTS

## TELANGANA HIGH COURT

- Lengthy inquiries for 5 to 20 years, without evidence, are legally untenable. [View Judgement](#)
- Daily order sheets with signature of Assessing Officer to be supplied after S.7A hearings. [View Judgement](#)
- Principal employer is liable to enroll contractor's workers if the Contractor does not have PF code number. [View Judgement](#)
- Scope of enquiry cannot be extended beyond the fact in issue. [View Judgement](#)
- The Tribunal can consider additional evidence produced by the parties. [View Judgement](#)





# STATUTORY DUE DATES

# STATUTORY DUE DATES : JANUARY-2024

Name of Act	State	Remittance / Return	Frequency	Period	Due Date	Applicability	Remarks
The Employees` Provident Funds & MP Act	All	Remittance	Monthly	Dec-23	15-Jan-24	Code wise	
The Employees` Provident Fund Act - International Worker Return	All	Return	Monthly	Dec-23	15-Jan-24	Code wise	
The Employees` State Insurance Act	All	Remittance	Monthly	Dec-23	15-Jan-24	Code wise	
Maternity Benefit Act	State wise	Return	Annual	Jan-23 To Dec-23	15-Jan-24	Branch	
The Employees` Provident Fund Act - EDLI Exempted Employer	All	Return	Monthly	Dec-23	25-Jan-24	Code wise	
The Contract Labour (R&A), Act 1970	State wise	Return by Contractor	Half Yearly	Jul-23 To Dec-23	30-Jan-24	Branch	Contractor
Employment Exchanges Act, 1959	State wise	Return	Quarterly	Oct-23 To Dec-23	30-Jan-24	Branch	Branches employing 25 or more
Factories Act, 1948	State wise ( Where applicable )	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Sexual Harassment Act, 2013	State wise / District wise	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Factories Act, 1948	State wise	Return	Half Yearly	Jul-23 To Dec-23	31-Jan-24	Branch	
Various Acts	All	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	

# STATUTORY DUE DATES : JANUARY-2024

Name of Act	State	Remittance / Return	Frequency	Period	Due Date	Applicability	Remarks
Maternity Benefit Act, 1961	Andaman and Nicobar	Return	Annual	Jan-23 To Dec-23	21-Jan-24	Branch	
The Profession Tax Act	Andhra Pradesh	Remittance & Returns	Monthly	Dec-23	10-Jan-24	Branch	
Andhra Pradesh Labour Welfare Fund Act, 1987	Andhra Pradesh	Remittance - Unpaid	Quarterly	Oct-23 To Dec-23	15-Jan-24	Branch	Unpaid Accumulation - After 3 years from become payable
Maternity Benefit Act, 1961	Andhra Pradesh	Return	Annual	Jan-23 To Dec-23	21-Jan-24	Branch	
Labour Welfare Fund Act	Andhra Pradesh	Remittance and Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Payment of Wages Act, 1936	Andhra Pradesh	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Factories Act, 1948	Andhra Pradesh	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Andhra Pradesh Labour Welfare Fund Act, 1987	Andhra Pradesh	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Maternity Benefit Act, 1961	Arunachal Pradesh	Return	Annual	Jan-23 To Dec-23	21-Jan-24	Branch	
The Contract Labour (R&A), Act 1970	Arunachal Pradesh	Return by Contractor	Half Yearly	Jul-23 To Dec-23	30-Jan-24	Branch	Contractor
Minimum Wages Act, 1948	Arunachal Pradesh	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	

# STATUTORY DUE DATES : JANUARY-2024

Name of Act	State	Remittance / Return	Frequency	Period	Due Date	Applicability	Remarks
Factories Act, 1948	Assam	Return	Half Yearly	Jul-23 To Dec-23	15-Jan-24	Branch	
Factories Act, 1948	Assam	Return	Annual	Jan-23 To Dec-23	15-Jan-24	Branch	
Maternity Benefit Act, 1961	Assam	Return	Annual	Jan-23 To Dec-23	21-Jan-24	Branch	
The Profession Tax Act	Assam	Remittance & Returns	Monthly	Dec-23	31-Jan-24	Branch	
The Contract Labour (R&A), Act 1970	Assam	Return by Contractor	Half Yearly	Jul-23 To Dec-23	30-Jan-24	Branch	Contractor
Factories Act, 1948	Bihar	Return	Annual	Jan-23 To Dec-23	15-Jan-24	Branch	
Maternity Benefit Act, 1961	Bihar	Return	Annual	Jan-23 To Dec-23	21-Jan-24	Branch	
Bihar Shops and Establishments Act, 1953	Bihar	Quarterly Return	Quarterly	Oct-23 To Dec-23	30-Jan-24	Branch	Branch - Applicable on employing 10 or more
The Contract Labour (R&A), Act 1970	Bihar	Return by Contractor	Half Yearly	Jul-23 To Dec-23	30-Jan-24	Branch	Contractor

# STATUTORY DUE DATES : JANUARY-2024

Name of Act	State	Remittance / Return	Frequency	Period	Due Date	Applicability	Remarks
Factories Act, 1948	Chandigarh	Return	Annual	Jan-23 To Dec-23	15-Jan-24	Branch	
Maternity Benefit Act, 1961	Chandigarh	Return	Annual	Jan-23 To Dec-23	21-Jan-24	Branch	
The Contract Labour (R&A), Act 1970	Chandigarh	Return by Contractor	Half Yearly	Jul-23 To Dec-23	30-Jan-24	Branch	Contractor
Shops and Establishments Act	Chandigarh	S&E Return - Branchwise	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Minimum Wages Act, 1948	Chandigarh	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Punjab Labour Welfare Fund Act,1965	Chandigarh	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	Extract of unclaimed wage register
Labour Welfare Fund Act	Chhattisgarh	Remittance and Return	Half Yearly	Jul-23 To Dec-23	15-Jan-24	Branch	
Chhattisgarh Shram Kalyan Nidhi Adhiniyam, 1982 (LWF)	Chhattisgarh	Remittance - Unpaid	Quarterly	Oct-23 To Dec-23	15-Jan-24	Branch	Unpaid Accumulation - After 3 years from become payable
Factories Act, 1948	Chhattisgarh	Return	Annual	Jan-23 To Dec-23	15-Jan-24	Branch	
Factories Act, 1948	Chhattisgarh	Return	Half Yearly	Jul-23 To Dec-23	15-Jan-24	Branch	
Maternity Benefit Act, 1961	Chhattisgarh	Return	Annual	Jan-23 To Dec-23	21-Jan-24	Branch	
The Contract Labour (R&A), Act 1970	Chhattisgarh	Return by Contractor	Half Yearly	Jul-23 To Dec-23	30-Jan-24	Branch	Contractor
Minimum Wages Act, 1948	Chhattisgarh	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	

# STATUTORY DUE DATES : JANUARY-2024

Name of Act	State	Remittance / Return	Frequency	Period	Due Date	Applicability	Remarks
Maternity Benefit Act, 1961	Dadra & Nagar Haveli	Return	Annual	Jan-23 To Dec-23	21-Jan-24	Branch	
Factories Act, 1948	Dadra & Nagar Haveli	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Factories Act, 1948	Dadra & Nagar Haveli	Return - Accidents Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Minimum Wages Act, 1948	Dadra & Nagar Haveli	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Maternity Benefit Act, 1961	Daman & Diu	Return	Annual	Jan-23 To Dec-23	21-Jan-24	Branch	
Factories Act, 1948	Daman & Diu	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Factories Act, 1948	Daman & Diu	Return - Accidents Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Minimum Wages Act, 1948	Daman & Diu	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Labour Welfare Fund Act	Delhi	Remittance	Half Yearly	Jul-23 To Dec-23	15-Jan-24	Branch	
Bombay Labour Welfare Fund Act, 1953 (Delhi)	Delhi	Remittance - Unpaid	Quarterly	Oct-23 To Dec-23	15-Jan-24	Branch	Unpaid Accumulation - After 3 years from become payable
Factories Act, 1948	Delhi	Return	Annual	Jan-23 To Dec-23	15-Jan-24	Branch	
Factories Act, 1948	Delhi	Return	Half Yearly	Jul-23 To Dec-23	15-Jan-24	Branch	
Maternity Benefit Act, 1961	Delhi	Return	Annual	Jan-23 To Dec-23	21-Jan-24	Branch	
The Contract Labour (R&A), Act 1970	Delhi	Return by Contractor	Half Yearly	Jul-23 To Dec-23	30-Jan-24	Branch	Contractor
Minimum Wages Act, 1948	Delhi	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Bombay Labour Welfare Fund Act, 1953 (Delhi)	Delhi	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	Extract of the Unpaid register

# STATUTORY DUE DATES : JANUARY-2024

Name of Act	State	Remittance / Return	Frequency	Period	Due Date	Applicability	Remarks
Shops and Establishments Act	Goa	Return - Branch Wise	Quarterly	Oct-23 To Dec-23	10-Jan-24	Branch	
Goa Labour Welfare Fund Act, 1986	Goa	Remittance - Unpaid	Quarterly	Oct-23 To Dec-23	15-Jan-24	Branch	Unpaid Accumulation - After 3 years from become payable
Maternity Benefit Act, 1961	Goa	Return	Annual	Jan-23 To Dec-23	21-Jan-24	Branch	
The Contract Labour (R&A), Act 1970	Goa	Return by Contractor	Half Yearly	Jul-23 To Dec-23	30-Jan-24	Branch	
Labour Welfare Fund Act	Goa	Remittance and Return	Half Yearly	Jul-23 To Dec-23	31-Jan-24	Branch	
Factories Act, 1948	Goa	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Factories Act, 1948	Goa	Return - Accidents Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Payment of Wages Act, 1936	Goa	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Various Acts	Goa	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Labour Welfare Fund Act	Gujarat	Remittance	Half Yearly	Jul-23 To Dec-23	15-Jan-24	Branch	
The Profession Tax Act	Gujarat	Remittance - Employee	Monthly	Dec-23	15-Jan-24	Branch	
Gujarat Labour Welfare Fund Act, 1953	Gujarat	Remittance - Unpaid	Quarterly	Oct-23 To Dec-23	15-Jan-24	Branch	Unpaid Accumulation - After 1 years from become payable
Factories Act, 1948	Gujarat	Return	Half Yearly	Jul-23 To Dec-23	15-Jan-24	Branch	
The Contract Labour (R&A), Act 1970	Gujarat	Return by Contractor	Half Yearly	Jul-23 To Dec-23	30-Jan-24	Branch	
Shops and Establishments Act	Gujarat	S&E Return - Branchwise	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Gujarat Labour Welfare Fund Act, 1953	Gujarat	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	

# STATUTORY DUE DATES : JANUARY-2024

Name of Act	State	Remittance / Return	Frequency	Period	Due Date	Applicability	Remarks
The Contract Labour (R&A), Act 1970	Haryana	Return by Contractor	Half Yearly	Jul-23 To Dec-23	30-Jan-24	Branch	
Various Acts	Haryana	Return - Unified single Annual Return	Annual	Jan-23 To Dec-23	30-Jan-24	Branch	Notification - S&E, Factory, CLRA, BOCW, ISMW, POW, ID, MW, ESI, MB, POB & POG
Punjab Labour Welfare Fund Act,1965	Haryana	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Factories Act, 1948	Himachal Pradesh	Return	Annual	Jan-23 To Dec-23	15-Jan-24	Branch	
Factories Act, 1948	Himachal Pradesh	Return	Half Yearly	Jul-23 To Dec-23	15-Jan-24	Branch	
Maternity Benefit Act, 1961	Himachal Pradesh	Return	Annual	Jan-23 To Dec-23	21-Jan-24	Branch	
The Contract Labour (R&A), Act 1970	Himachal Pradesh	Return by Contractor	Half Yearly	Jul-23 To Dec-23	30-Jan-24	Branch	
Maternity Benefit Act, 1961	Jammu and Kashmir	Return	Annual	Jan-23 To Dec-23	21-Jan-24	Branch	
The Contract Labour (R&A), Act 1970	Jammu and Kashmir	Return	Half Yearly	Jul-23 To Dec-23	30-Jan-24	Branch	
Payment of Wages Act, 1936	Jammu and Kashmir	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Maternity Benefit Act, 1961	Ladakh	Return	Annual	Jan-23 To Dec-23	21-Jan-24	Branch	
Maternity Benefit Act, 1961	Lakshadweep	Return	Annual	Jan-23 To Dec-23	21-Jan-24	Branch	
Minimum Wages Act, 1948	Lakshadweep	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	



# STATUTORY DUE DATES : JANUARY-2024

Name of Act	State	Remittance / Return	Frequency	Period	Due Date	Applicability	Remarks
The Profession Tax Act	Jharkhand	Remittance - Employee	Quarterly	Oct-23 To Dec-23	15-Jan-24	Branch	
The Profession Tax Act	Jharkhand	Remittance - Employer	Quarterly	Oct-23 To Dec-23	15-Jan-24	Branch	
Factories Act, 1948	Jharkhand	Return	Annual	Jan-23 To Dec-23	15-Jan-24	Branch	
Maternity Benefit Act, 1961	Jharkhand	Return	Annual	Jan-23 To Dec-23	21-Jan-24	Branch	
Bihar Shops and Establishments Act, 1953	Jharkhand	Quarterly Return	Quarterly	Oct-23 To Dec-23	30-Jan-24	Branch	Branch - Applicable on employing 10 or more
The Contract Labour (R&A), Act 1970	Jharkhand	Return by Contractor	Half Yearly	Jul-23 To Dec-23	30-Jan-24	Branch	
Minimum Wages Act, 1948	Jharkhand	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Payment of Wages Act, 1936	Jharkhand	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Labour Welfare Fund Act	Karnataka	Remittance	Annual	Jan-23 To Dec-23	15-Jan-24	State	
Karnataka Labour Welfare Fund Act, 1965	Karnataka	Remittance - Unpaid	Quarterly	Oct-23 To Dec-23	15-Jan-24	Branch	Unpaid Accumulation - After 3 years from become payable
The Profession Tax Act	Karnataka	Remittance & Returns	Monthly	Dec-23	20-Jan-24	Combined	
Shops and Establishments Act	Karnataka	Consolidated Return - Branch Wise	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Payment of Wages Act, 1936	Karnataka	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Labour Welfare Fund Act	Karnataka	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	

# STATUTORY DUE DATES : JANUARY-2024

Name of Act	State	Remittance / Return	Frequency	Period	Due Date	Applicability	Remarks
Workers Welfare Fund Act	Kerala	Remittance	Monthly	Dec-23	05-Jan-24	Branch	
Labour Welfare Fund Act (Factory)	Kerala	Remittance and Return	Half Yearly	Jul-23 To Dec-23	15-Jan-24	Branch	
Labour Welfare Fund Act (Factory)	Kerala	Return - Unpaid accumulation	Quarterly	Oct-23 To Dec-23	15-Jan-24	Branch	
The Contract Labour (R&A), Act 1970	Kerala	Return by Contractor	Half Yearly	Jul-23 To Dec-23	30-Jan-24	Branch	
Payment of Wages Act, 1936	Kerala	Return	Annual	Jan-23 To Dec-23	30-Jan-24	Branch	
Factories Act, 1948	Kerala	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Maternity Benefits Act, 1961	Kerala	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Kerala Industrial Establishments (National and Festival Holidays) Act, 1958	Kerala	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
The Profession Tax Act	Madhya Pradesh	Remittance - Employee	Monthly	Dec-23	10-Jan-24	Branch	
Labour Welfare Fund Act	Madhya Pradesh	Remittance and Return	Half Yearly	Jul-23 To Dec-23	15-Jan-24	Branch	
The Profession Tax Act	Madhya Pradesh	Return - Employee	Quarterly	Oct-23 To Dec-23	15-Jan-24	Branch	
The Madhya Pradesh Shram Kalyan Nidhi Adhinyam, 1982 (LWF)	Madhya Pradesh	Remittance - Unpaid	Quarterly	Oct-23 To Dec-23	15-Jan-24	Branch	Unpaid Accumulation - After 3 years from become payable
Factories Act, 1948	Madhya Pradesh	Return	Annual	Jan-23 To Dec-23	15-Jan-24	Branch	
Factories Act, 1948	Madhya Pradesh	Return	Half Yearly	Jul-23 To Dec-23	15-Jan-24	Branch	
Maternity Benefit Act, 1961	Madhya Pradesh	Return	Annual	Jan-23 To Dec-23	21-Jan-24	Branch	
Minimum Wages Act, 1948	Madhya Pradesh	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	

# STATUTORY DUE DATES : JANUARY-2024

Name of Act	State	Remittance / Return	Frequency	Period	Due Date	Applicability	Remarks
Labour Welfare Fund Act	Maharashtra	Remittance	Half Yearly	Jul-23 To Dec-23	15-Jan-24	Branch	
Maharashtra Labour Welfare Fund Act, 1953	Maharashtra	Remittance - Unpaid	Quarterly	Oct-23 To Dec-23	15-Jan-24	Branch	Unpaid Accumulation - After 3 years from become payable
The Profession Tax Act	Maharashtra	Remittance & Returns	Monthly	Dec-23	31-Jan-24	Combined	
Maharashtra Labour Welfare Fund Act, 1953	Maharashtra	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Maharashtra Shops and Establishments Act, 2017	Maharashtra	Return - Form T	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	No Due date, however good practice
Maharashtra Shops and Establishments Act, 2017	Maharashtra	Return - Form U	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	No Due date, however good practice
Maharashtra Shops and Establishments Act, 2017	Maharashtra	Return - Shift information	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	No Due date, however good practice
Maternity Benefit Act, 1961	Manipur	Return	Annual	Jan-23 To Dec-23	21-Jan-24	Branch	
The Profession Tax Act	Manipur	Remittance and Return	Monthly	Dec-23	30-Jan-24	Branch	
Factories Act, 1948	Manipur	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Minimum Wages Act, 1948	Manipur	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Manipur Shops And Establishments Act 1972	Manipur	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Maternity Benefit Act, 1961	Meghalaya	Return	Annual	Jan-23 To Dec-23	21-Jan-24	Branch	
The Profession Tax Act	Meghalaya	Remittance and Return	Monthly	Dec-23	31-Jan-24	Branch	
Factories Act, 1948	Meghalaya	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	

# STATUTORY DUE DATES : JANUARY-2024

Name of Act	State	Remittance / Return	Frequency	Period	Due Date	Applicability	Remarks
Factories Act, 1948	Mizoram	Return	Annual	Jan-23 To Dec-23	15-Jan-24	Branch	
Factories Act, 1948	Mizoram	Return	Half Yearly	Jul-23 To Dec-23	15-Jan-24	Branch	
Maternity Benefit Act, 1961	Mizoram	Return	Annual	Jan-23 To Dec-23	21-Jan-24	Branch	
The Profession Tax Act	Mizoram	Remittance and Return	Monthly	Dec-23	30-Jan-24	Branch	
Maternity Benefit Act, 1961	Nagaland	Return	Annual	Jan-23 To Dec-23	21-Jan-24	Branch	
The Profession Tax Act	Nagaland	Remittance and Return	Monthly	Dec-23	30-Jan-24	Branch	
Minimum Wages Act, 1948	Nagaland	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Labour Welfare Fund Act	Odisha	Remittance & Returns	Half Yearly	Jul-23 To Dec-23	15-Jan-24	Branch	
Odisha Labour Welfare Fund Act, 1996	Odisha	Remittance - Unpaid	Quarterly	Oct-23 To Dec-23	15-Jan-24	Branch	Unpaid Accumulation - After 5 years from become payable
Maternity Benefit Act, 1961	Odisha	Return	Annual	Jan-23 To Dec-23	21-Jan-24	Branch	
The Profession Tax Act	Odisha	Remittance & Returns	Monthly	Dec-23	31-Jan-24	Branch	
The Contract Labour (R&A), Act 1970	Odisha	Return by Contractor	Half Yearly	Jul-23 To Dec-23	30-Jan-24	Branch	
Odisha Labour Welfare Fund Act, 1996	Odisha	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	Extract of Form E

# STATUTORY DUE DATES : JANUARY-2024

Name of Act	State	Remittance / Return	Frequency	Period	Due Date	Applicability	Remarks
The Profession Tax Act	Pondicherry	Remittance and Return	Half Yearly	Jul-23 To Dec-23	15-Jan-24	Branch	
Maternity Benefit Act, 1961	Pondicherry	Return	Annual	Jan-23 To Dec-23	21-Jan-24	Branch	
The Contract Labour (R&A), Act 1970	Pondicherry	Return by Contractor	Half Yearly	Jul-23 To Dec-23	30-Jan-24	Branch	
Factories Act, 1948	Pondicherry	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Factories Act, 1948	Pondicherry	Return	Half Yearly	Jul-23 To Dec-23	31-Jan-24	Branch	
Minimum Wages Act, 1948	Pondicherry	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
The Profession Tax Act	Punjab	Remittance and Return	Monthly	Dec-23	30-Jan-24	Branch	
The Contract Labour (R&A), Act 1970	Punjab	Return	Half Yearly	Jul-23 To Dec-23	30-Jan-24	Branch	
Various Acts	Punjab	Return - Single integrated return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	Covered - Factories Act, Punab S&E, MB, Employee Compensation, MW, POW, POB, CLRA, ISMW, BOCW, M.Transport, POG
Punjab Labour Welfare Fund Act,1965	Punjab	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	Extract of unclaimed wage register
Factories Act, 1948	Punjab	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
The Contract Labour (R&A), Act 1970	Rajasthan	Return by Contractor	Half Yearly	Jul-23 To Dec-23	30-Jan-24	Branch	
Various Acts	Rajasthan	Return - Single integrated return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	Various Acts. - POW, MW, Factories Act, POB, CLRA, ISMW, BOCW, S&E, POG, MB, ID, ESI
Maternity Benefit Act, 1961	Sikkim	Return	Annual	Jan-23 To Dec-23	21-Jan-24	Branch	
The Profession Tax Act	Sikkim	Remittance and Return	Monthly	Dec-23	31-Jan-24	Branch	
Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Sikkim	Quarterly Return	Quarterly	Oct-23 To Dec-23	31-Jan-24	Branch	

# STATUTORY DUE DATES : JANUARY-2024

Name of Act	State	Remittance / Return	Frequency	Period	Due Date	Applicability	Remarks
Tamil Nadu Industrial Establishments (conferment of Permanent Status to Workmen) Act, 1981	Tamil Nadu	Return - Only Shops and Establishments	Annual	Jan-23 To Dec-23	14-Jan-24	Branch	
Tamil Nadu Labour Welfare Fund Act, 1972	Tamil Nadu	Remittance - Unpaid	Quarterly	Oct-23 To Dec-23	15-Jan-24	Branch	Unpaid Accumulation - After 3 years from become payable
Tamil Nadu Payment of Subsistence Allowance Act, 1981	Tamil Nadu	Return	Half Yearly	Jul-23 To Dec-23	15-Jan-24	Branch	
Minimum Wages Act, 1948	Tamil Nadu	Return	Annual	Jan-23 To Dec-23	15-Jan-24	Branch	
The Contract Labour (R&A), Act 1970	Tamil Nadu	Return by Contractor	Half Yearly	Jul-23 To Dec-23	30-Jan-24	Branch	
Factories Act, 1948	Tamil Nadu	Return - Combined Annual Return	Annual	Jan-23 To Dec-23	30-Jan-24	Branch	
Labour Welfare Fund Act	Tamil Nadu	Remittance	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Maternity Benefit Act, 1961	Tamil Nadu	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Payment of Wages Act, 1936	Tamil Nadu	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Shops and Establishments Act	Tamil Nadu	Return - Intimation of period of work and Holidays	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	No due date, on occurrence to be submitted
Tamil Nadu Shops And Establishments Act,1947	Tamil Nadu	Return - (IT / ITES) Self Certificate	Half Yearly	Jul-23 To Dec-23	31-Jan-24	Branch	Only IT / ITES
Maternity Benefit Act, 1961	Tamil Nadu	Return - (IT / ITES) Self Certificate	Half Yearly	Jul-23 To Dec-23	31-Jan-24	Branch	Only IT / ITES
Payment of Gratuity Act, 1972	Tamil Nadu	Return - (IT / ITES) Self Certificate	Half Yearly	Jul-23 To Dec-23	31-Jan-24	Branch	Only IT / ITES
Payment of Wages Act, 1936	Tamil Nadu	Return - (IT / ITES) Self Certificate	Half Yearly	Jul-23 To Dec-23	31-Jan-24	Branch	Only IT / ITES
The Contract Labour (R&A), Act 1970	Tamil Nadu	Return - (IT / ITES) Self Certificate	Half Yearly	Jul-23 To Dec-23	31-Jan-24	Branch	Only IT / ITES
Minimum Wages Act, 1948	Tamil Nadu	Return - (IT / ITES) Self Certificate	Half Yearly	Jul-23 To Dec-23	31-Jan-24	Branch	Only IT / ITES

# STATUTORY DUE DATES : JANUARY-2024

Name of Act	State	Remittance / Return	Frequency	Period	Due Date	Applicability	Remarks
The Profession Tax Act	Telangana	Remittance and Return	Monthly	Dec-23	10-Jan-24	Branch	
Telangana Labour Welfare Fund Act, 1987	Telangana	Remittance - Unpaid	Quarterly	Oct-23 To Dec-23	15-Jan-24	Branch	Unpaid Accumulation - After 3 years from become payable
Labour Welfare Fund Act	Telangana	Remittance	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Labour Welfare Fund Act	Telangana	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	Extract of unclaimed wages
Maternity Benefit Act, 1961	Tripura	Return	Annual	Jan-23 To Dec-23	21-Jan-24	Branch	
The Profession Tax Act	Tripura	Remittance and Return	Monthly	Dec-23	31-Jan-24	Branch	
Factories Act, 1948	Tripura	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Factories Act, 1948	Uttar Pradesh	Return	Annual	Jan-23 To Dec-23	15-Jan-24	Branch	
Minimum Wages Act, 1948	Uttar Pradesh	Return	Annual	Jan-23 To Dec-23	15-Jan-24	Branch	
Maternity Benefit Act, 1961	Uttar Pradesh	Return	Annual	Jan-23 To Dec-23	21-Jan-24	Branch	
The Contract Labour (R&A), Act 1970	Uttar Pradesh	Return by Contractor	Half Yearly	Jul-23 To Dec-23	30-Jan-24	Branch	

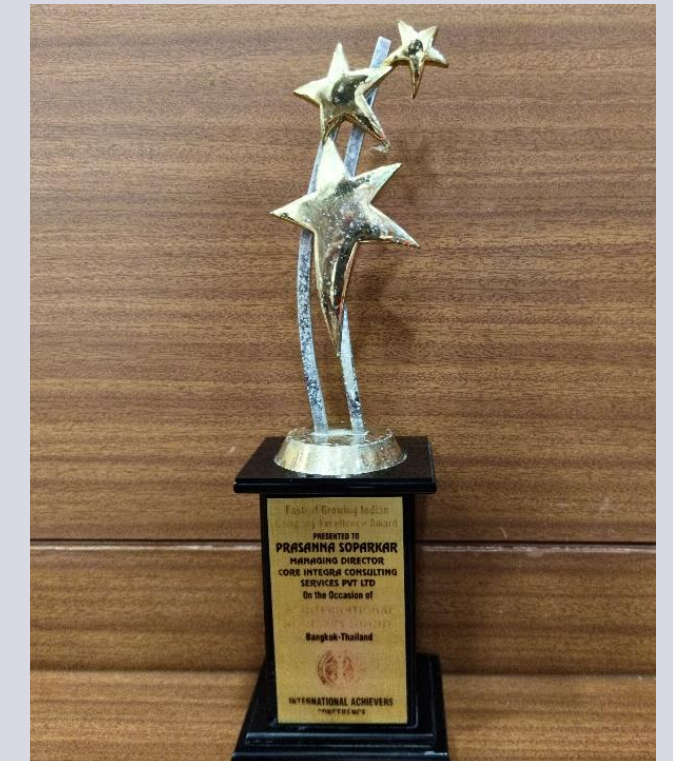
# STATUTORY DUE DATES : JANUARY-2024

Name of Act	State	Remittance / Return	Frequency	Period	Due Date	Applicability	Remarks
Factories Act, 1948	Uttarkhand	Return	Annual	Jan-23 To Dec-23	15-Jan-24	Branch	
Maternity Benefit Act, 1961	Uttarkhand	Return	Annual	Jan-23 To Dec-23	21-Jan-24	Branch	
The Contract Labour (R&A), Act 1970	Uttarkhand	Return by Contractor	Half Yearly	Jul-23 To Dec-23	30-Jan-24	Branch	
Minimum Wages Act, 1948	Uttarkhand	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Labour Welfare Fund Act	West Bengal	Remittance and Return	Half Yearly	Jul-23 To Dec-23	15-Jan-24	Branch	
Factories Act, 1948	West Bengal	Quarterly Return	Quarterly	Oct-23 To Dec-23	15-Jan-24	Branch	
West Bengal Labour Welfare Fund Act, 1974	West Bengal	Remittance - Unpaid	Quarterly	Oct-23 To Dec-23	15-Jan-24	Branch	Unpaid Accumulation - After 3 years from become payable
The Profession Tax Act	West Bengal	Remittance and Return	Monthly	Dec-23	21-Jan-24	Branch	
Maternity Benefit Act, 1961	West Bengal	Return	Annual	Jan-23 To Dec-23	21-Jan-24	Branch	
The Contract Labour (R&A), Act 1970	West Bengal	Return by Contractor	Half Yearly	Jul-23 To Dec-23	30-Jan-24	Branch	
Factories Act, 1948	West Bengal	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
Payment of Wages Act, 1936	West Bengal	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	
West Bengal Labour Welfare Fund Act, 1974	West Bengal	Return	Annual	Jan-23 To Dec-23	31-Jan-24	Branch	Extract of unclaimed wages





# Awards & Certifications



# Certification



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