



CORE INTEGRA COMPLIANCE NEWSLETTER



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STATUTORY NOTIFICATIONS/UPDATES



STATUTORY

NOTIFICATIONS/UPDATES

CENTRAL - EPFO - SOP FOR PROCESSING OF JOINT DECLARATION OF MEMBER PROFILE UPDATION VERSION-2.

The Employees' Provident Fund Organization vide Notification No. WSU/2022/Rationalization of work areas/Joint Declaration/256 dated 26.03.2024 issued an SOP for processing of joint declaration of member profile updation version-2 in supersession of earlier SOP Ref: Head Office Circular No: WSU/2022/Rationalization of work areas/Joint Declaration (E-54018)/3638 dated 22/08/2023. Through this new SOP, the EPFO has requested in all such cases of joint declaration requests, the field offices should do a stronger due diligence so that, cases of impersonation/identity theft or otherwise do not occur.

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STATUTORY NOTIFICATIONS/UPDATES

CENTRAL - EPFO - Standard Operating Procedure (SOP) for processing Joint Declarations for member profile updation in EPFO.

The Employees' Provident Fund Organization vide Notification no. WSU/2022/Rationalization of work areas/Joint Declaration/17 dated 11.03.2024 in reference to the Notification no. WSU/2022/Rationalization of work areas/Joint Declaration/3638 dated 23.08.2023, provided for partial modification to the referred circular dated 23.08.2023 by adding additional documents to the list mentioned in Table-C of Annexure-I of the referred SOP for correction in Father/Mother's name. The additional documents are: Aadhaar card of the member bearing the father/mother's name; PAN card; 10th or 12th school certificate/mark sheet bearing father/mother name; Driving license.

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STATUTORY

NOTIFICATIONS/UPDATES

CENTRAL - ESIC - IMPLEMENTATION OF ESI ACT, 1948 IN 7 NON-NOTIFIED DISTRICTS IN THE STATE OF UTTARAKHAND.

The Employees' State Insurance Corporation vide Notification No. N-15011/7/2023-P&D dated 13.03.2024, provided for the implementation of ESI Act, 1948 under Sub-section 3 of Section 1 in all the areas of 7 non-notified districts of Uttarakhand, namely, Almora, Bageshwar, Chamoli, Champawat, Pithoragarh, Rudraprayag and Uttarkashi, which shall be effective from 01.04.2024.

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STATUTORY

NOTIFICATIONS/UPDATES

CENTRAL - ESIC - EXTENSION OF MEDICAL BENEFITS TO THE FAMILIES OF INSURED PERSONS IN ALL THE AREAS OF NAYAGARH AND NABRANGPUR DISTRICTS IN THE STATE OF ODISHA.

The Employees' State Insurance Corporation vide Gazette Notification no. N-17011/1/Odisha/2023-P&D dated 07.03.2024, provided that in exercise of powers conferred by Section 46(2) of the Employees' State Insurance Act, 1948 read with Regulation 95-A of the Employees' State Insurance (General) Regulations, 1950, the medical benefits as laid down in the said Regulation 95-A and the Odisha Employees' State Insurance (Medical Benefit) Rules, 1958 shall be extended to the families of insured persons in all the areas of Nayagarh and Nabrangpur districts in the State of Odisha, with effect from 01.03.2024.

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STATUTORY

NOTIFICATIONS/UPDATES

CENTRAL - ESIC - CLEANSING/ UPDATING OF EMPLOYERS' DATA.

The Employees' State Insurance Corporation vide Notification No. P-11/12/Defaulter employers/2023 Rev II dated 22.03.2024 and referred to the office circular if even number dated 29.02.2024, attached with current Notification, wherein it was advised to update the status of employer data and act against partially contributing employers. Therefore, in regard to the same, it is requested to submit the compliance report on updating the status of employers on fortnightly basis in the proforma appended to the Notification, by 17th & 3rd of each month.

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STATUTORY

NOTIFICATIONS/UPDATES



CENTRAL - MINISTRY OF SOCIAL JUSTICE AND EMPLOYMENT - DRAFT ON RIGHT OF PERSONS WITH DISABILITIES (AMENDMENT) RULES, 2024.

The Department of Empowerment of Persons with Disabilities (Divyangjan), Ministry of Social Justice and Employment, vide Gazette Notification No. G.S.R. 219(E) dated 18.03.2024, proposed a draft of certain rules to amend the Rights of Persons with Disabilities Rules, 2017, in exercise of the powers conferred by sub-sections (1) and (2) of section 100 of the Rights of Persons with Disabilities Act, 2016. The draft proposed that in the Rights of Persons with Disabilities Rules, 2017, in rule (15), in sub-rule (1), after clause (o), the following shall be inserted, namely:

“(p) Accessibility standards and guidelines for Banking Sector as specified in the notification of the Department of Financial Service, Ministry of Finance, Government of India, vide notification number F. No. 7/32/2022-BOA-I, dated the 02nd of February 2024”.

[View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

CENTRAL - ELECTION COMMISSION OF INDIA - SCHEDULE FOR GENERAL ELECTIONS TO LOK SABHA, 2024.

The Election Commission issued the General Elections to Lok Sabha, 2024 and Bye-elections to ACs of various States vide Press Notes No. ECI/PN/23/2024 and No. ECI/PN/24/2024 respectively dated 16.03.2024.

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STATUTORY

NOTIFICATIONS/UPDATES

CENTRAL - ELECTION COMMISSION OF INDIA - PHASE WISE PAID HOLIDAY ON ACCOUNT OF GENERAL ELECTION TO LOK SABHA, 2024 AND BYE-ELECTIONS TO ACS OF VARIOUS STATES UNDER THE REPRESENTATION OF PEOPLE ACT, 1951.

On account of the General Election to Lok Sabha, 2024 and Bye-elections to ACs of various States, the Election Commission of India vide

Notification No. 78/EPS/2024 dated 16.03.2024, invited attention towards Section 135B of the Representation of People Act, 1951 which provides for the grant of paid holiday to the employees on the day of poll. Therefore, the Commission directed suitable instructions to be issued to all concerned for all phase wise election schedules as mentioned in the Commission's Notification(s) for respective State/UT.

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STATUTORY NOTIFICATIONS/UPDATES

CENTRAL - ELECTION COMMISSION OF INDIA - PHASE WISE PAID HOLIDAY FOR GENERAL ELECTION TO LEGISLATIVE ASSEMBLY OF ANDHRA PRADESH, 2024.

The Secretary, Election Commission of India vide Notification No. 78/EPS/2024 dated 16.03.2024 directed that every person employed in any business, trade, industrial undertaking, or any other establishment who are entitled to vote at General Election to the Legislative Assembly of Andhra Pradesh shall, on the day of poll, i.e., on 13.05.2024 (Monday), be granted a paid holiday under Section 135B of the Representation of People Act, 1951.

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STATUTORY

NOTIFICATIONS/UPDATES

ELECTION COMMISSION OF INDIA - GRANT OF PAID HOLIDAY FOR GENERAL ELECTION TO LEGISLATIVE ASSEMBLY OF ARUNACHAL PRADESH, 2024.

The Secretary, Election Commission of India vide Notification No. 78/EPS/2024 dated 18.03.2024 directed that every person employed in any business, trade, industrial undertaking, or any other establishment who are entitled to vote at General Election to the Legislative Assembly of Arunachal Pradesh shall, on the day of poll, i.e., on 19.04.2024 (Friday), be granted a paid holiday under Section 135B of the Representation of People Act, 1951.

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STATUTORY

NOTIFICATIONS/UPDATES



TELANGANA - MINIMUM WAGE CPI NUMBER FOR THE HALF YEAR ENDING DECEMBER 2023.

The Commissioner of Labour, Telangana, Hyderabad, and the Competent Authority under the Minimum Wages Act, 1948, has declared the average State Industrial Workers Consumer Price Index Numbers for the half year ending December 2023 vide Notification dated 05.03.2024. Increase of 81 points from 1768 to 1849 for Industrial Workers and increase of 75 points from 1346 to 1421 for Agricultural Workers, to be applicable from 01.04.2024 to 30.09.2024.

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State	Industry	VDA Per Month	Revised VDA Per Month	Difference per Month
Telangana	Shop & Establishment	7955.2	8473.6	518.4

STATUTORY

NOTIFICATIONS/UPDATES

MAHARASHTRA - SPECIAL ALLOWANCE/DEARNNESS ALLOWANCE FOR SECURITY GUARDS/SECURITY SUPERVISORS/ SECURITY OFFICERS IN THE DISTRICTS OF CHANDRAPUR, SANGLI, KOLHAPUR, NASHIK, AURANGABAD, AND NAGPUR W.E.F. 01.01.2024 TO 30.06.2024.

The Competent Officers under the Minimum Wages Act, 1948 vide Orders dated 05.02.2024, 06.02.2024 and 07.02.2024 fixed the rate of Special Allowance/ Dearness Allowance of Security Guards/ Security Supervisors/ Security Officers for the period 01.01.2024 to 30.06.2024 at, who are registered at the Chandrapur District Security Guards Board, Sangli District Security Guard Board, Kolhapur District Security Guard Board, Nashik District Security Guard Board, Aurangabad District Security Guard Board and Nagpur District Security Guard Board.

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STATUTORY

NOTIFICATIONS/UPDATES



UTTARAKHAND - REVISED RATE OF MINIMUM WAGES W.E.F. 01.04.2024.

The Government of Uttarakhand vide Notification No. 286/VIII-1/24-228(Labor)/2001-Part-II dated 15.03.2024 issued the revised rate of minimum wages for employees employed in commercial establishments and shops with effect from 01.04.2024.

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State	Industry	Class of Employment	Class Of Employment	Total Per Month	Revised Total Per Month	Difference per Month
Uttarakhand	Shop and Establishment	For Adult Workers In Towns Of More Than One Lakh Population	Unskilled	10031	14239	4208
Uttarakhand	Shop and Establishment	For Adult Workers In Towns Of More Than One Lakh Population	Semi-Skilled	10624	14980	4356
Uttarakhand	Shop and Establishment	For Adult Workers In Towns Of More Than One Lakh Population	Skilled	11218	15723	4505
Uttarakhand	Shop and Establishment	For Adult Workers In Towns Of More Than One Lakh Population	Clerical Category -I	12220	16975	4755
Uttarakhand	Shop and Establishment	For Adult Workers In Towns Of More Than One Lakh Population	Clerical Category -II	11472	16040	4568
Uttarakhand	Shop and Establishment	For Remaining Parts Of The State	Unskilled	9913	14091	4178
Uttarakhand	Shop and Establishment	For Remaining Parts Of The State	Semi-Skilled	10488	14810	4322
Uttarakhand	Shop and Establishment	For Remaining Parts Of The State	Skilled	11070	15538	4468
Uttarakhand	Shop and Establishment	For Remaining Parts Of The State	Clerical Category -I	12028	16735	4707
Uttarakhand	Shop and Establishment	For Remaining Parts Of The State	Clerical Category -II	11311	15839	4528

STATUTORY

NOTIFICATIONS/UPDATES



CHANDIGARH - REVISED MINIMUM WAGES FROM 01.04.2023 TO 31.09.2023 AND FROM 01.10.2023 TO 31.03.2024.

The Government of Chandigarh vide Notification Nos. ST/(CPI)/2023-24/678 and ST/(CPI)/2023-24/679 dated 06.03.2024 issued revised rate of minimum wages for the period from 01.04.2023 to 31.09.2023 and from 01.10.2023 to 31.03.2024.

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State	Industry	Class of Employment	Total Per Month	Revised Total Per Month 01st April 23 To 31st September 23	Difference per Month	Revised Total Per Month 01st Oct 23 To 31st March 24	Difference per Month
Chandigarh	Shop and Establishment	Unskilled	12623	13127	504	13659	532
Chandigarh	Shop and Establishment	Semi Skilled II	12773	13277	504	13809	532
Chandigarh	Shop and Establishment	Semi Skilled I	12873	13377	504	13909	532
Chandigarh	Shop and Establishment	Skilled II	13073	13577	504	14109	532
Chandigarh	Shop and Establishment	Skilled I	13298	13802	504	14334	532
Chandigarh	Shop and Establishment	Highly Skilled	13698	14202	504	14734	532
Chandigarh	Shop and Establishment	Class-III (Staff)	12898	13402	504	13934	532
Chandigarh	Shop and Establishment	Class-II (Staff)	13048	13552	504	14084	532
Chandigarh	Shop and Establishment	Class-I (Staff)	13408	13912	504	14444	532

STATUTORY

NOTIFICATIONS/UPDATES



MADHYA PRADESH - REVISED RATE OF MINIMUM WAGES W.E.F. 01.04.2024.

The Government of Madhya Pradesh vide Notification no. 1/11/Anv./Panch/2024/8621-870 dated 13.03.2024, has issued revised rate of minimum wages for various scheduled employments with effect from 01.04.2024 to 30.09.2024.

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State	Industry	Class of Employment	Total Per Month	Revised Total Per Month	Difference per Month
Madhya Pradesh	Shop & Establishment	Unskilled	9825	11800	1975
Madhya Pradesh	Shop & Establishment	Semi-Skilled	10682	12796	2114
Madhya Pradesh	Shop & Establishment	Skilled	12060	14519	2459
Madhya Pradesh	Shop & Establishment	Highly Skilled	13360	16144	2784

STATUTORY

NOTIFICATIONS/UPDATES



ODISHA - DRAFT FOR PROPOSED REVISED RATE OF MINIMUM WAGES W.E.F. 01.04.2024.

The Government of Odisha, Labour & ESI Department vide Notification No. LESI-LL1-III-0081-2017-2278/LESI dated 13.03.2024, in exercise of the powers conferred by clause (b) of sub-section (1) of Section 3 read with Section 4 and clause (b) of sub-section (1) of Section 5 of the Minimum Wages Act, 1948, proposed for the fixing/revising the minimum rates of wages as specified in Column (4) of the Schedule annexed with the attached Notification, payable to the categories of employees as mentioned in Column (3), who are employed in the employments as specified in Column (2) of the said Schedule, for the whole State of Odisha.

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KERALA - MINIMUM WAGES CPI NOTIFICATION FOR AGRICULTURAL LABOURERS AND INDUSTRIAL WORKERS FOR THE MONTH OF JANUARY 2024 (NO CHANGES IN THE EXISTING VDA).

The Department Economics and Statistics, Government of Kerala vide Notification No. DES/1036/2023-P3(1) dated 14.03.2024 issued the Consumer Price Index Numbers for Agricultural Labourers and Industrial Workers for the month of January 2024 for 17 districts, with regard to G.O.(MS) No. 103/2013/LBR dated 31.08.2013 of Labour and Skills (E) Department, Government of Kerala and the G.O.(MS) No. 34/2015/LBR dated 26.03.2015 published in Kerala Gazette extra ordinary No. 19 (Vol.IV) dated 12.05.2015. The CPI numbers applicable to employees in employment under the Minimum Wages Act, 1948 for the month of January 2024 as ascertained by the Director General of Economics & Statistics under clause (C) of section 2 of the Act.

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STATUTORY

NOTIFICATIONS/UPDATES



KARNATAKA - REVISED RATE OF MINIMUM WAGES AND VDA W.E.F. 01.04.2024 TO 31.03.2025.

The Government of Karnataka vide notification no. DES/SIP/PWX/04/2024 dated 12.02.2024 issued the revised rate of minimum wages for workers employed in Shops and Commercial Establishments and for the Security agencies as annexed with the notification with effect from 01.04.2024 to 31.03.2025. For Shops and Commercial Establishments- Increased CPI points to be paid with Rs. 1.20 for every increased point and for Security Agency – Increased CPI points to be paid with Rs. 1.20 for every increased point.

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State	Industry	VDA Till 31st March 2024	Revised VDA from 01st April 2024	Difference in Total Per month
Karnataka	Shop and Establishment	2836.8	3518.4	681.6
Karnataka	Security Agency	1542.0	2223.6	681.6

STATUTORY

NOTIFICATIONS/UPDATES



TAMIL NADU - REVISED RATE OF MINIMUM WAGES AND VDA W.E.F. 01.04.2024.

The Government of Tamil Nadu vide Notification dated 26.02.2024 issued revised VDA with effect from 01.04.2024 based on the average Consumer Price Index of Chennai City for the Calendar Year 2023 in respect of various scheduled employments notified under the Minimum Wages Act, 1948. The Revised VDA from 01.04.2024 shall be 5734.8.

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State	Industry	VDA Till 31st March 2024	Revised VDA from 01st April 2024	Difference in VDA Per month
Tamil Nadu	Shop and Establishment	5087	5734.8	647.8

STATUTORY

NOTIFICATIONS/UPDATES

MANIPUR - THE MANIPUR LABOUR LAWS (EXEMPTION FROM RENEWAL OF REGISTRATION AND LICENSE BY ESTABLISHMENTS) ACT, 2024.

The Government of Manipur vided Notification no. 2/10/2024-Leg/L dated 15.03.2024 published the Manipur Labour Laws (Exemption from Renewal of Registration and License by Establishments) Act, 2024 in the Official Gazette, with the objective to provide for the exemption of employer of establishments from renewal of registration of his establishment and renewal of his license under the Labour Laws.

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STATUTORY

NOTIFICATIONS/UPDATES



HARYANA - THE INDUSTRIAL DISPUTES (AMENDMENT AND MISCELLANEOUS PROVISIONS) (HARYANA AMENDMENT) REPEAL ACT, 2024.

The Government of Haryana vide Gazette Notification No. Leg. 10/2024 dated 26.03.2024 published the Industrial Disputes (Amendment and Miscellaneous Provisions) (Haryana Amendment) Repeal Act, 2024, ordering for the repeal of the Industrial Disputes (Amendment and Miscellaneous Provisions) (Haryana Amendment) Act, 1957.

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STATUTORY NOTIFICATIONS/UPDATES

HARYANA - CONDITIONS FOR EMPLOYING WOMEN WORKERS IN A FACTORY DURING NIGHT SHIFT.

The Governor of Haryana vide Gazette Notification no. 44-2024/Ext. dated 14.03.2024, in exercise of the power conferred by clause (b) sub-section (1) of Section 66 of the Factories Act, 1948 and in supersession of all other notifications issued in this behalf, prescribed the conditions in respect of any factory which apply for the exemption for employing women in the factory during night shift i.e., between the hours of 07.00 PM to 06.00 AM, in respect of their Safety and Security. The exemption shall be valid for one year from the date of issuance of the notification.

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STATUTORY NOTIFICATIONS/UPDATES

UTTAR PRADESH - EMPLOYMENT OF WOMEN IN FACTORIES IN NIGHT SHIFTS.

The Governor of Uttar Pradesh vide Notification no. 397/XXXVI-03-2024-17(Sa.)-2023, dated February 19, 2024, and in exercise of the powers under proviso to clause (b) of sub-section (1) of section 66 of the Factories Act, 1948, provided for the conditions for employment of women workers in Factories during the night shift, i.e., between 07:00 PM to 06:00 AM and thereby called for the amendment in the Government Notification No. 647.36-3-2022-17(Sa.)2022 dated May 27, 2022.

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STATUTORY NOTIFICATIONS/UPDATES

RAJASTHAN - CONDITIONS FOR EMPLOYING WOMEN WORKERS DURING NIGHT SHIFT IN SHOPS AND COMMERCIAL ESTABLISHMENTS.

The Government of Rajasthan vide Gazette Notification no. F.14(11)(1) Labor/Law/2017 dated 19.03.2024 and in exercise of the powers conferred by sub-section (2) of section 3 of the Rajasthan Shops and Commercial Establishments Act, 1958, provided for the conditions for employing women workers during night shift in shops and commercial establishments, thereby exempting the shops and commercial establishments registered under the Act from the provisions of Section 22 of the said Act for a period of three years from the date of publication of the notification in the Rajasthan Gazette subject to the list of conditions.

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STATUTORY NOTIFICATIONS/UPDATES

MAHARASHTRA - THE MAHARASHTRA LABOUR WELFARE FUND (AMENDMENT) ACT, 2024.

The Government of Maharashtra has published the Maharashtra Labor Welfare Fund (Amendment) Act, 2024 via Gazette Notification dated 18.03.2024. The amendment provides for the increase in employee contribution from **twelve rupees to twenty-five rupees** and the employer's contribution shall be thrice the amount payable by the employee, i.e., **seventy-five rupees**. The amendment in Section 6BB sub-section (2) is in the following manner:

“(2) The amount of contribution payable every six months in respect of every employee and an employer for each such employee shall be at the following rates:

(a) In respect of an employee, whose name appears in the register of an establishment on the 30 June and 31st December, respectively, shall be at the rate of twenty-five rupees; provided that the State Government may by notification in the Official Gazette, increase once in every three years, the rate of employee's contribution, which shall not exceed thirty percent of the rate of contribution.

(b) In respect of an employer, for each employee referred to in clause (a), thrice the amount of contribution payable by an employee.”

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STATUTORY

NOTIFICATIONS/UPDATES

MADHYA PRADESH - AMENDMENT UNDER THE BUILDING AND OTHER CONSTRUCTION WORKERS WELFARE CESS ACT, 1996.

The State Government vide Gazette Notification No. 408-Pr. Shram-2024 dated 15.03.2024, in exercise of the powers conferred by sub-section (1A) of Section 3 of the Building and Other Construction Workers Welfare Cess Act, 1996, inserted a proviso after clause (xii) of the Department's Notification No. F-4E-2/2015/A-XVI, dated 15th June 2016 which was published with the Madhya Pradesh Gazette, dated 24th June, 2016. The proviso so inserted is:

“Provided that for the purpose of exemption from the cost of building and other construction works, the total amount under the exemption clauses (i) to (xii) shall not exceed the upper limit of the amount shown in the miscellaneous/ contingency costs mentioned – in the technical sanction of such building and other construction project: Provided further that the amount of total exemption from the cost of construction shall not exceed, in any case, three percent of the total technical sanction of that building and other construction project.”

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STATUTORY

NOTIFICATIONS/UPDATES

GOA - THE GOA LABOUR WELFARE FUND (AMENDMENT) ACT, 2024.

Department of Law, Legal Affairs Division, Government of Goa, vide Reg. No. RNP/GOA/32/2024-2026 dated 1.03.2024, published in the Official Gazette, the Goa Labour Welfare Fund (Amendment) Act, 2024. The Act has amended Sections 5 and 20 of the Goa Labour Welfare Fund Act, 1986 (hereafter referred to as the “Principal Act”). In Section 5 of the Principal Act, in sub-section (1), the expression “Commissioner, Labour” shall be substituted by the expression “Secretary to the Government in Labour Department”. In Section 20 of the Principal Act, in sub-section (1) the substitution shall be namely: “(1) The Government shall appoint the Commissioner, Labour and Employment as Secretary of the Board, who shall be the Chief Executive Officer of the Board.”

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STATUTORY

NOTIFICATIONS/UPDATES

BIHAR - THE BIHAR RIGHTS OF PERSONS WITH DISABILITIES (AMENDMENT) RULES, 2024.

The Government of Bihar vide No. 02/S.U.V.Y.O. - 01/2017-290 dated 29.02.2024 published in the Bihar Gazette Extraordinary, the Bihar Rights of Persons with Disabilities (Amendment) Rules, 2024, exercising the powers conferred under Section 101 of the Rights of Persons with Disabilities Act, 2016. In the Bihar Rights of Persons with disabilities Rules, 2017, “Directorate of Social Security” in Rules 3(iv), 15(d)(i) and 15(d)(v) has been replaced with “Directorate of Empowerment of Persons with Disabilities”. In Rule 22.2, the district “Social Security Cell” has been replaced with “Divyangjan Empowerment Cell” and in Rule 36(2)(d) “Social Security and Disability Directorate” has been replaced with “Divyangjan Empowerment Directorate.” Additionally, Rule 6(9) has been added wherein the Divisional Commissioner shall be the appellate authority for appeal against the decisions of the authorized authority under sub-rule (1). Rule 8(1) has been replaced by “Application form – It will be mandatory for the institutions willing to work in the field of disability to apply in Form-A to obtain the registration certificate from the office the State Commissioner for Disability. Registration fee will be charged for the registration, which will be determined by the State Government.” In addition, Rule 7(1) has been added and Rule 25(3) has been amended...

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STATUTORY NOTIFICATIONS/UPDATES

MADHYA PRADESH - DECLARATION OF PAID HOLIDAY FOR GENERAL ELECTIONS TO LOK SABHA, 2024 UNDER REPRESENTATION OF PEOPLE ACT, 1951.

The Labor Commissioner's Office, Madhya Pradesh has ordered for all voters working in business, profession, industrial enterprise or any other establishment falling in the Parliamentary constituencies of the Lok Sabha General Election, 2024 in the state, to be provided with leave with wages on the day of poll by their employers, occupiers, managers under Section 135-B of the Representation of People Act, 1951, as directed under the Election Commission of India's Press note No. ECI/PN/23/2024 dated 16.03.2024.

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STATUTORY NOTIFICATIONS/UPDATES

MADHYA PRADESH - DECLARATION OF PAID LEAVE TO VOTERS EMPLOYED IN THE BORDER DISTRICTS OF MADHYA PRADESH FOR GENERAL ELECTIONS TO LOK SABHA, 2024.

The Labor Commissioner's Office, Madhya Pradesh vide Notification No. 9/27/3/2024/ dated 26.03.2024 ordered that such employed workers of business, trades, industrial establishments and other establishments in the border districts of the state of Madhya Pradesh who are voters in the States of Uttar Pradesh, Rajasthan, Gujarat, Maharashtra and Chhattisgarh, should be provided with paid leave to exercise their right to vote on the fixed polling day under Section 135B of the Representation of People Act, 1951.

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STATUTORY NOTIFICATIONS/UPDATES

BIHAR - DECLARATION OF PAID HOLIDAY FOR GENERAL ELECTIONS TO LOK SABHA, 2024 UNDER THE REPRESENTATION OF PEOPLE ACT, 1951 AND NEGOTIABLE INSTRUMENTS ACT, 1881.

The Government Bihar vide Gazette Notification no. 3/H-01/2023 S.P. – 5109 dated 25.03.2024 declared for paid public holiday on the dated fixed for polling in the Parliamentary Constituencies and Legislative Assembly Constituencies in the State of Bihar to be held in seven phases. The Paid Public Holiday has been declared considering Section 135B of the Representation of People Act, 1951 and Explanation to Section 25 of the Negotiable Instruments Act, 1881.

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STATUTORY NOTIFICATIONS/UPDATES

TAMIL NADU - DECLARATION OF PAID HOLIDAY FOR GENERAL ELECTIONS TO LOK SABHA, 2024 AND BYE-ELECTION TO TAMIL NADU LEGISLATIVE ASSEMBLY.

The Commissioner of Labor, Chennai vide Memorandum S4/9336/2024 dated 27.03.2024 instructed all the Zonal Additional Commissioners of Labor and the Regional Joint Commissioners of Labor to conduct meetings with employers' associations and employers of Industrial and Commercial Establishments, Shops, Public/Private Sector Undertakings including IT/BPO etc. in their respective jurisdiction, for granting paid holiday to all the employees/ casual workers/ daily wage workers, on the poll (i.e.) on 19.04.2024 (Friday).

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STATUTORY NOTIFICATIONS/UPDATES

SIKKIM - DECLARATION OF PUBLIC HOLIDAY AND PAID HOLIDAY FOR GENERAL ELECTIONS TO LOK SABHA AND STATE LEGISLATIVE ASSEMBLY OF SIKKIM UNDER THE REPRESENTATION OF PEOPLE ACT, 1951.

The Government of Sikkim vide Notification no. 32/Home/2024 dated 26.03.2024 has declared 19th April 2024 (Friday), which the poll dated for General Election to the Lok Sabha and State Legislative Assembly of Sikkim, to be observed as Public Holiday and Paid Holiday for all the employees throughout the State of Sikkim under Section 135B of the Representation of People Act, 1951. The Daily wage/Casual workers are also entitled for a holiday and wages on poll day.

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STATUTORY NOTIFICATIONS/UPDATES

WEST BENGAL - DECLARATION OF PAID HOLIDAY FOR GENERAL ELECTIONS TO LOK SABHA AND BYE-ELECTIONS TO ASSEMBLY CONSTITUENCIES UNDER THE REPRESENTATION OF PEOPLE ACT, 1951.

The Labor Department, Government of West Bengal vide Notification No. Labr. /294/(20)/(LC-1R)/IR/7S-06/17 dated 22.03.2024 has made it obligatory on the part of the employers of any business, trade, undertaking, shops, commercial and industrial establishment including Tea Gardens to declare the scheduled dates of poll for the Parliamentary and Assembly Constituencies concerned as paid holiday under section 135B of the Representation of People Act, 1951, for their workers to enable them to exercise their franchise in the ensuing election. In case of re-poll, the employees/workers shall be allowed to cast their votes on the date of re-poll and the date of re-poll shall also be declared as paid holiday.

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STATUTORY

NOTIFICATIONS/UPDATES



HARYANA - DECLARATION OF PAID HOLIDAY FOR GENERAL ELECTIONS IN HARYANA AND NEIGHBORING STATES UNDER THE PUNJAB S&E ACT, 1958.

The Labor Department, Government of Haryana vide Notification No. Elec-2024/IR-II/PSCE/Hol/9282 dated 28.03.2024 has fixed the schedule mentioned in the table appended with the notification to be holiday with wages for all the Shops and Commercial Establishments falling within the jurisdiction of the State of Haryana for only those employees who are enrolled as voters in the States/UTs of Uttar Pradesh, Uttarakhand, Rajasthan, NCT Delhi, Himachal Pradesh, Punjab, UT Chandigarh, to enable them to cast their votes under Section 28 of the Punjab Shops and Commercial Establishments Act, 1958.

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STATUTORY NOTIFICATIONS/UPDATES



NCT DELHI - DECLARATION OF PAID HOLIDAY FOR GENERAL ELECTIONS TO LOK SABHA, 2024 IN NCT DELHI AND NEIGHBORING STATE OF UTTAR PRADESH.

The Office of the Labor Commissioner, Government of NCT Delhi vide Notification no. F.184/Addl.LC/Holiday-Election/2019/8349-8355 dated 27.03.2024 has ordered for all such employers of Industrial Establishments/ Factories/ Shops and Commercial Establishments in NCT of Delhi to grant paid holiday to their employees who are electors of the concerned Parliamentary and Assembly Constituencies of Uttar Pradesh to enable them to cast their vote in their respective constituency on the day of polling in case scheduled day is a working day for them/electors.

[View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

KARNATAKA - GRANT OF PHASE WISE PAID HOLIDAY TO EMPLOYEES ON THE DAY OF POLL UNDER THE KARNATAKA INDUSTRIAL ESTABLISHMENTS (NATIONAL AND FESTIVAL HOLIDAYS) ACT, 1963.

The Office of the Chief Electoral Officer, Karnataka vide Notification No. DPAR 09 CHULOSA 2024 dated 22.03.2024 provided that, on account of Poll fixed on 26.04.2024 (Friday) for 2A Phase & 07.05.2024 (Tuesday) for 3rd Phase and Bye-elections to 36-Shorapur Assembly Constituency, for which the date of Poll is fixed on 07.05.2024 (Tuesday), attention is invited towards Section 3A of the Karnataka Industrial Establishments (National and Festival Holidays) Act, 1963. Therefore, considering the same, the Chief Electoral Officer requested the concerned department/authority to take necessary action in granting the paid holiday (Phase Wise) to the said employees across the State, by issuing suitable instructions to all concerned on the day of Poll for the said elections.

[View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

MAHARASHTRA - GRANT OF PAID HOLIDAY ON THE DAY OF POLL FOR ALL EMPLOYEES UNDER THE INDUSTRIES DEPARTMENT.

The Government of Maharashtra, Department of Industries, Energy, Labor, and Mines vide Circular No. Losani-2024/P.No.26/Industry-6 dated 22.03.2024 provided that as per the Order issued by the Election Commission of India dated 16.03.2024, the voting for the Lok Sabha Elections will be held in five phases in the State on April 19, 2024, April 26, 2024, May 7, 2024, May 13, 2024 and May 20, 2024. Therefore, in order to ensure that all voters exercise their right to vote in this election, the mentioned Department has issued that Workers/officers/employees who are voters in the polling area where the election is held, even if they are employed outside the area where the election is held, should be allowed sufficient leave to exercise their right to vote on the day of the election. Th said shall be applicable to all industrial groups, corporations, companies and institutions, industrial undertakings, or other establishments, etc., falling under the Industries Department.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

RAJASTHAN - DECLARATION OF PAID HOLIDAY FOR GENERAL ELECTIONS TO LOK SABHA UNDER THE NEGOTIABLE INSTRUMENTS ACT, 1881.

The Finance (Guidelines) Department, Government of Rajasthan vide Notification no. P.S. 16(1) V.M./ 2023 dated 19.03.2024 provided that as per the Press Note ECI/PN/23/2024 dated 16.03.2024, the general elections to Lok Sabha in the State will be held in two phases on 19.04.2024 (Friday) and 26.04.2024 (Friday) respectively. Therefore, as per the list attached to the Notification, for the offices located in Jalore, Udaipur, Banswara, Chittorgarh, Rajsamand, Bhilwara, Kota and Jhalawar-Baran constituencies, there will be holiday on the polling day, so that the voters can exercise their rights on the said date, under the Negotiable Instruments Act, 1881.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

RAJASTHAN - DECLARATION OF PAID HOLIDAY FOR BY-ELECTION IN BAGIDORA (ST) ASSEMBLY CONSTITUENCY DATED 26.04.2024 UNDER THE NEGOTIABLE INSTRUMENTS ACT, 1881.

The Governor vide Notification no. P.16 (1) V.M./ 2023 dated 22.03.2024, declared that on account of the by-election for 165-Bagidor (ST) Legislative Assembly Constituency polling to be held on 26.04.2024 (Friday), there will be a holiday under the Negotiable Instruments Act, 1881 in the offices located in 165-Bagidora (ST) Assembly Constituencies so that the voters of those areas can vote.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MIZORAM - DECLARATION OF PAID HOLIDAY DUE TO GENERAL ELECTIONS TO LOK SABHA, 2024 UNDER THE NEGOTIABLE INSTRUMENTS ACT, 1881.

The Governor of Mizoram vide Notification No. H.11014/9/2017-GAD/189 dated 22.03.2024, in exercise of the powers conferred under Section 25 of the Negotiable Instruments Act, 1881 and under Section 135B of the Representation of People Act, 1951, hereby declared the 19th April 2024 (Friday) as Paid Holiday for every person employed in any business, trade, industrial undertaking or any other establishment and registered as voters under the State of Mizoram.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

TELANGANA - DECLARATION OF PAID HOLIDAY DUE TO GENERAL ELECTIONS, 2024 UNDER THE TELANGANA FACTORIES AND ESTABLISHMENTS (NATIONAL, FESTIVAL AND OTHER HOLIDAYS) ACT, 1974.

The Government of Telangana, vide Notification No. G.O.Rt.No. 222 dated 22.03.2024, in exercise of the powers conferred under sub-section (2) of Section 3 of the Telangana Factories and Establishments (National, Festival and Other Holidays) Act, 1974 and the Telangana Shops and Establishments Act, 1988, hereby declared paid holiday to all the employees/ workers working in the Factories, Shops and Establishments and Industrial Undertakings / Establishments on the day of polling, i.e., 13.05.2024 (Monday), on account of General Elections to Lok Sabha, and Bye-Election to 71-Secunderabad Cantt. (SC) Assembly Constituency.

[View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES



KERALA - DECLARATION OF PUBLIC AND PAID HOLIDAY FOR GENERAL ELECTION TO LOK SABHA, 2024 UNDER THE REPRESENTATION OF PEOPLE ACT, 1951.

The Government of Kerala vide G.O.(Rt)No. 1436/2024/GAD dated 26.03.2024, declared Friday, the 26 April 2024 as a public holiday for all Public Offices and Educational Institutions and a paid holiday for Commercial Undertakings in the State, in connection with the General Election to the Lok Sabha 2024 as per Section 135B of the Representation of People Act, 1951. Further, the Labour Commissioner is directed to make necessary arrangements with all Private Enterprises, Private Industrial centers and other Private Institutions under the Shops and Commercial Establishment Act to declare the day of poll as a paid holiday for all their employees.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES



KARNATAKA - PAID HOLIDAY FOR GENERAL ELECTIONS TO LOK SABHA, 2024 UNDER THE REPRESENTATION OF PEOPLE ACT, 1951 AND NEGOTIABLE INSTRUMENTS ACT, 1881.

Government of Karnataka vide Notification dated 30.03.2024 declared a general holiday for all the State Government offices, schools, colleges, and government owned institutions, limited to respective constituencies for election to be held on 26.04.2024 and 7.05.2024 under the Negotiable Instruments Act, 1881. It has also ordered the grant of paid leave under Section 135B of the Representation of People Act, 1951 to voting for all employees of business establishments, industrial establishments and other establishments who are working on permanent or daily wages and are eligible voters.

[View Notification](#)



IMPORTANT JUDGEMENTS



IMPORTANT JUDGEMENTS

**HIGH COURT OF GUJARAT -
TERMINATION OF PROBATIONER ON COMPLETION OF THE
EXTENDED PERIOD OF PROBATION IS NOT RETRENCHMENT:
BARAD VAJESING RAMBHAI VS. GUJARAT HEAVY CHEMICALS LTD**

In the instant case the High Court of Gujarat held that termination of services of probationer on completion of extended period of probation is not violation of sections 25F, 25G and 25H of the Industrial Disputes Act, 1947 since no letter of confirmation of services was ever issued. Such a case of discontinuation of services shall not be considered synonymous with retrenchment.

Issue of the case : Whether the termination of services of a probationer because of non-continuation of his employment contract shall lead to retrenchment and whether it shall attract the provisions under Sections 25F, 25G and 25H of the Industrial Disputes Act, 1947?



IMPORTANT JUDGEMENTS

Facts of the case:

The Petitioner was offered to undertake training in the Respondent company as a trainee technician on certain terms and conditions for a period of two years. Thereafter, the Respondent decided to extend the training period of the petitioner for a further period of six months. On completion of the extended training period, the Respondent decided to discontinue the services of the petitioner. Aggrieved by this, the Petitioner filed for a dispute before the Assistant Labour Commissioner, Junagadh, who ordered for the reference of the matter to the Labour Court, Amreli, to decide whether the petitioner was entitled to reinstatement with back wages. The Labour Court decided the fate of the case based on three issues: whether the workman was covered under the definition of section 2(s) of the ID Act, whether the workman was relieved in accordance with law and was the same justified, and whether the workman is entitled to the relief being prayed for? Viewing the evidence presented by both the parties, the learned Labour Court dismissed the petition and went on to dismiss the reference vide order dated 24.4.2008. Aggrieved by the decision of the Labour Court, Petitioner preferred a Special Leave Application in the High Court of Gujarat.

IMPORTANT JUDGEMENTS

Decision of the High Court of Gujarat:

The Learned Counsel for the Petitioner submitted that instead of confirming the services, the management discontinued the services of the petitioner after the completion of the extension period. The Counsel further submitted that the appointment as trainee technician was an “eye wash” and the petitioner was appointed to a regular establishment. Therefore, the termination of services of the petitioner without payment of retrenchment compensation was in violation of Section 25F of the ID Act and he should be granted reinstatement with full back wages and continuity of service.

The Learned Counsel for the Respondent, on the other hand, submitted that the appointment offered to the petitioner was purely contractual in nature and the same came to an end in terms of the contract. The Counsel further submitted that the decision of the Labour Court was appropriate and the provisions of Section 2(oo)(bb) of the ID Act are applicable in the instant matter.

The Learned High Court perused the submissions and evidence on record. On scrutinizing the terms and conditions of the appointment letter offered to the petitioner, clause 3.0 of the said letter caught the eyes of the Court. The said clause stipulated that on successful completion of training, he may be put on probation for a period of 12 months to a suitable grade provided a suitable vacancy exists. It further stipulated that on satisfactory completion of the probation, he would be confirmed in service of the company in writing as a regular employee. In the present case, however, the petitioner was not put on probation in a suitable grade against the existing vacancy. And further, there was no letter offering and confirming his services with the Respondent company in writing. Therefore, the Labour Court was right in the eyes of the High Court in terms of concluding that Sections 25F, 25G and 25H are not applicable in the present case.

[View Judgement](#)

IMPORTANT JUDGEMENTS

SUPREME COURT OF INDIA

- ❑ Setting aside of ex-parte award is proper when there were sufficient reasons for management's absence. [View Judgement](#)
- ❑ Matter to be remitted to Labour Court when document was placed for first time before Higher Court. [View Judgement](#)

ANDHRA PRADESH HIGH COURT

- ❑ Order passed under sec. 14B and 7Q would be composite in the absence of separate notice or summons. [View Judgement](#)
- ❑ Predetermination of damages/interest and conducting of hearing as mere formality is illegal. [View Judgement](#)

GAUHATI COURT OF INDIA

- ❑ EPF Authority is not precluded from initiating new proceedings for previously determined period. [View Judgement](#)
- ❑ Exemption under EPF Act is not available when employer's rules are not more beneficial than the Act. [View Judgement](#)

IMPORTANT JUDGEMENTS

BOMBAY HIGH COURT

- ❑ Findings of disciplinary enquiry can be challenged even after taking voluntary retirement.
[View Judgement](#)
- ❑ Even hearsay evidence can be considered in a domestic enquiry. [View Judgement](#)
- ❑ It is not necessary for the employer to prove commission of any misconduct in the past.
[View Judgement](#)
- ❑ It would be open for establishments to approach HC for urgent orders in absence of Presiding Officer. [View Judgement](#)

CALCUTTA HIGH COURT

- ❑ Payment of gratuity cannot be directed with reference to CLRA Act. [View Judgement](#)
- ❑ Tribunal can enlarge period of limitation under Rule 21 of EPFAT Rules on HC's direction. [View Judgement](#)
- ❑ Employer is not required to submit alternative restructuring plan for closure of business. [View Judgement](#)

IMPORTANT JUDGEMENTS

DELHI HIGH COURT

❑ Threatening female Enquiry Officer is a serious misconduct justifying dismissal.

[View Judgement](#)

❑ Employer's visiting card is not a sufficient evidence to prove ' 'employer-employee' ' relationship.

[View Judgement](#)

❑ Writ Court cannot interfere with show cause notice issued by EPF Authorities. [View Judgement](#)

❑ Enquiry conducted by EPF Authority is deemed to be a judicial proceeding. [View Judgement](#)

❑ FIR is not a substantial piece of evidence in Employees' Compensation proceedings.

[View Judgement](#)

HIMACHAL PRADESH HIGH COURT

❑ No Exemption under the Cess Act by taking shelter of applicability of Factories Act.

[View Judgement](#)

PUNJAB & HARYANA HIGH COURT

❑ Mere remittance of EPF dues does not create any ' 'employer-employee' ' relationship. [View Judgement](#)

IMPORTANT JUDGEMENTS

KARNATAKA HIGH COURT

- ❑ Conviction not necessary to be denied the status of protected workman. [View Judgement](#)
- ❑ No employee can claim leave of absence as a matter of right. [View Judgement](#)
- ❑ Project engineer is not a 'workman' under Industrial Disputes Act. [View Judgement](#)
- ❑ Trainees, not employed as apprentices or under standing orders, are employees under EPF Act. [View Judgement](#)
- ❑ Payment of PF dues in arrears can be allowed even in absence of such provision in EPF Act. [View Judgement](#)
- ❑ Trade Union cannot refuse to furnish details sought by employer. [View Judgement](#)

KERALA HIGH COURT

- ❑ Initial burden is on union to prove that the employees had been engaged from the claimed dates. [View Judgement](#)
- ❑ Provisions of section 14B and 7Q of the EPF Act are inevitable provisions. [View Judgement](#)

IMPORTANT JUDGEMENTS

MADRAS HIGH COURT

❑ Damages must be reduced for the society which was running under the loss of Rs.97 lakh.

[View Judgement](#)

❑ Recovery proceedings can be initiated only against the Managing Director as he is the employer.

[View Judgement](#)

❑ Where the default was owing to delay of above 1000 days, fixing the damages at 25% is proper.

[View Judgement](#)

❑ Investing amounts in other entities managed by family members is no proof of unity of ownership. [View Judgement](#)

❑ Minimum wages cannot be claimed under section 33(C)(2) of the ID Act. [View Judgement](#)

❑ Damages can be reduced or waived off by reasoned order. [View Judgement](#)

MADRAS HIGH COURT

❑ Industrial Tribunal cannot deal with the matter of delay in payment of salary or increments. [View Judgement](#)

❑ ESI Authorities cannot initiate recovery without supplying the order determining the amount. [View Judgement](#)

STATUTORY DUE DATES



STATUTORY DUE DATES

APRIL-2024



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Employee State Insurance Act, 1948	All States	Remittance	Monthly	March'24	15-Apr-24	Code wise	
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Remittance	Monthly	March'24	15-Apr-24	Code wise	
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	Monthly	March'24	15-Apr-24	Code wise	International Workers Return
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	Monthly	March'24	25-Apr-24	Code wise	Monthly Return - EDLI Exempted Employer
Employment Exchange (Compulsory Notification of Vacancies) Act, 1959	All States	Return	Quarterly	January'24 to March'24	30-Apr-24	Branch employing 25 or more	

STATUTORY DUE DATES

APRIL-2024



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Kerala Shops and Commercial Establishments Workers Welfare Fund Act, 2006	Kerala	Remittance	Monthly	March'24	05-Apr-24	Branch	
Andhra Pradesh Tax On Professions, Trades, Callings And Employments Act, 1987	Andhra Pradesh	Remittance & Returns	Monthly	March'24	10-Apr-24	Branch	
Telangana Tax On Professions, Trades, Callings And Employments Act, 1987	Telangana	Remittance & Returns	Monthly	March'24	10-Apr-24	Branch	
Madhya Pradesh Vritti Kar Adhiniyam, 1995 (PT)	Madhya Pradesh	Remittance	Monthly	March'24	10-Apr-24	Branch	
Goa Shops And Establishments Act, 1973	Goa	Return	Quarterly	January'24 to March'24	10-Apr-24	Branch	5 or More Employees

STATUTORY DUE DATES

APRIL-2024



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Gujarat Panchayats, Municipal Corporations And State Tax on Professions, Traders, Callings and Employments Act, 1976	Gujarat	Return	Monthly	March'24	15-Apr-24	Branch	
Punjab Labour Welfare Fund Act, 1965	Chandigarh	Remittance & Returns	Half Yearly	October'23 to March'24	15-Apr-24	Branch	
Madhya Pradesh Vritti Kar Adhinyam, 1995 (PT)	Madhya Pradesh	Return	Quarterly	January'24 to March'24	15-Apr-24	Branch	
Punjab Labour Welfare Fund Act, 1965	Punjab	Remittance & Returns	Half Yearly	October'23 to March'24	15-Apr-24	Branch	
Factories Act, 1948	West Bengal	Return	Quarterly	January'24 to March'24	15-Apr-24	Branch	

STATUTORY DUE DATES

APRIL-2024



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Tamil Nadu Labour Welfare Fund Act, 1972	Tamil Nadu	Remittance	Quarterly	January'24 to March'24	15-Apr-24	Branch	Unpaid Accumulation - After 3 years from become payable
Karnataka Labour Welfare Fund Act, 1965	Karnataka	Remittance	Quarterly	January'24 to March'24	15-Apr-24	Branch	Unpaid Accumulation - After 3 years from become payable
Telangana Labour Welfare Fund Act, 1987	Telangana	Remittance	Quarterly	January'24 to March'24	15-Apr-24	Branch	Unpaid Accumulation - After 3 years from become payable
Gujarat Labour Welfare Fund Act, 1953	Gujarat	Remittance	Quarterly	January'24 to March'24	15-Apr-24	Branch	Unpaid Accumulation - After 1 years from become payable
West Bengal Labour Welfare Fund Act, 1974	West Bengal	Remittance	Quarterly	January'24 to March'24	15-Apr-24	Branch	Unpaid Accumulation - After 3 years from become payable

STATUTORY DUE DATES

APRIL-2024



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Maharashtra Labour Welfare Fund Act, 1953	Maharashtra	Remittance	Quarterly	January'24 to March'24	15-Apr-24	Branch	Unpaid Accumulation - After 3 years from become payable
Andhra Pradesh Labour Welfare Fund Act, 1987	Andhra Pradesh	Remittance	Quarterly	January'24 to March'24	15-Apr-24	Branch	Unpaid Accumulation - After 3 years from become payable
Goa Labour Welfare Fund Act, 1986	Goa	Remittance	Quarterly	January'24 to March'24	15-Apr-24	Branch	Unpaid Accumulation - After 3 years from become payable
Chhattisgarh Shram Kalyan Nidhi Adhinyam, 1982 (LWF)	Chhattisgarh	Remittance	Quarterly	January'24 to March'24	15-Apr-24	Branch	Unpaid Accumulation - After 3 years from become payable
The Madhya Pradesh Shram Kalyan Nidhi Adhinyam, 1982 (LWF)	Madhya Pradesh	Remittance	Quarterly	January'24 to March'24	15-Apr-24	Branch	Unpaid Accumulation - After 3 years from become payable

STATUTORY DUE DATES

APRIL-2024



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Bombay Labour Welfare Fund Act, 1953 (Delhi)	Delhi	Remittance	Quarterly	January'24 to March'24	15-Apr-24	Branch	Unpaid Accumulation - After 3 years from become payable
Odisha Labour Welfare Fund Act, 1996	Odisha	Remittance	Quarterly	January'24 to March'24	15-Apr-24	Branch	Unpaid Accumulation - After 5 years from become payable
The Jharkhand Tax On Profession, Trades, Callings And Employments Act, 2011	Jharkhand	Remittance	Quarterly	January'24 to March'24	15-Apr-24	Branch	Employee & Employer Tax online (Employer to deduct monthly and remit quarterly) 15 days from end of quarter
Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Karnataka	Remittance & Returns	Monthly	March'24	20-Apr-24	Combined	
West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979	West Bengal	Remittance	Monthly	March'24	21-Apr-24	Branch	

STATUTORY DUE DATES

APRIL-2024



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Contract Labour (Regulation and Abolition) Act, 1970	Goa	Return by Contractor	Quarterly	January'24 to March'24	30-Apr-24	License	
Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Karnataka	Return	Annual	April'23 to March'24	30-Apr-24	Combined	
Maharashtra State Tax on Professions, Trade, Callings And Employments Act, 1975	Maharashtra	Remittance & Returns	Monthly	March'24	30-Apr-24	Combined	
Various Acts	Telangana	Return	Annual	April'23 to March'24	30-Apr-24	Branch	Return Period (April to March) Covering, Factories, S&E, CLRA, ISMW, MW, POW, BOCW, ID, POB, POG & MB Acts - Integrated Return
Assam Professions, Trades, Callings And Employments Taxation Act, 1947	Assam	Remittance & Returns	Monthly	March'24	30-Apr-24	Branch	

STATUTORY DUE DATES

APRIL-2024



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000	Odisha	Remittance & Returns	Monthly	March'24	30-Apr-24	Branch	
Various Acts	Maharashtra	Return	Annual	April'23 to March'24	30-Apr-24	Branch	Online (Financial Year) - POW, MW, CLRA, MB, ISMW, POB, POG, ER, HRA, Factory, S&E, Motor, CL & POSH - Consolidated annual Returns
Bihar Shops and Establishments Act, 1953	Bihar	Return	Quarterly	January'24 to March'24	30-Apr-24	Branch	10 or More Employees
Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Karnataka	Remittance & Returns	Annual	April'23 to March'24	30-Apr-24	Combined	Employer Enrolment Tax
West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979	West Bengal	Return	Annual	April'23 to March'24	30-Apr-24	Branch	

STATUTORY DUE DATES

APRIL-2024



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Punjab State Development Tax 2018	Punjab	Return	Annual	April'23 to March'24	30-Apr-24	Branch	
Manipur Professions, Trades, Callings And Employments Taxation Act, 1981	Manipur	Remittance & Returns	Annual	April'23 to March'24	30-Apr-24	Branch	Deduction before 30th March (Monthly deduction required permission)
Tripura Professions Trades Callings And Employments Taxation Act, 1997	Tripura	Remittance & Returns	Monthly	March'24	30-Apr-24	Branch	
Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947	Meghalaya	Remittance & Returns	Monthly	March'24	30-Apr-24	Branch	
Nagaland Professionals, Trades, Calling and Employment Taxation (4th Amendment) Act, 2012	Nagaland	Remittance	Annual	April'23 to March'24	30-Apr-24	Branch	

STATUTORY DUE DATES

APRIL-2024



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Sikkim	Remittance & Returns	Monthly	March'24	30-Apr-24	Branch	
Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Sikkim	Return	Quarterly	January'24 to March'24	30-Apr-24	Branch	
Bihar Shops and Establishments Act, 1953	Jharkhand	Return	Quarterly	January'24 to March'24	30-Apr-24	Branch	10 or More Employees
Manipur Professions, Trades, Callings And Employments Taxation Act, 1981	Manipur	Remittance & Returns	Monthly	March'24	30-Apr-24	Branch	
Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995	Mizoram	Remittance & Returns	Monthly	March'24	30-Apr-24	Branch	

STATUTORY DUE DATES

APRIL-2024



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Nagaland Professionals, Trades, Calling and Employment Taxation (4th Amendment) Act ,2012	Nagaland	Remittance & Returns	Monthly	March'24	30-Apr-24	Branch	
Punjab State Development Tax 2018	Punjab	Remittance & Returns	Monthly	March'24	30-Apr-24	Branch	
Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Sikkim	Remittance	Annual	April'23 to March'24	30-Apr-24	Branch	Remittance - Employer
Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947	Meghalaya	Remittance	Annual	April'23 to March'24	30-Apr-24	Branch	Remittance - Employer
Punjab State Development Tax 2018	Punjab	Return	Annual	April'23 to March'24	30-Apr-24	Branch	

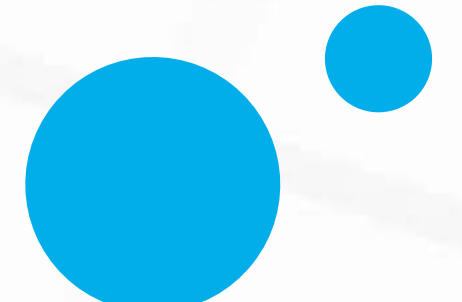
AWARDS AND CERTIFICATIONS



AWARDS



"It is an honor to receive this award, and we deeply grateful for the recognition".



CERTIFICATION



CERTIN



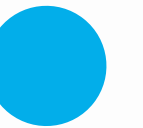
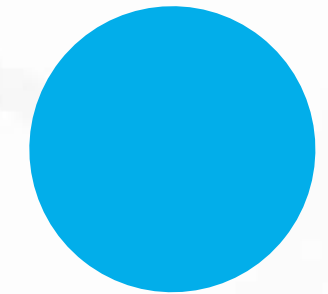
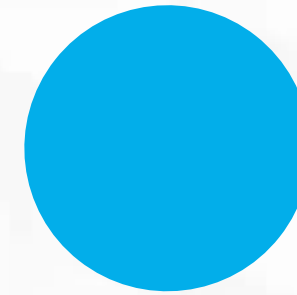
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