



# CORE INTEGRA COMPLIANCE NEWSLETTER



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# STATUTORY NOTIFICATIONS/UPDATES



# STATUTORY

## NOTIFICATIONS/UPDATES

### **CENTRAL - EPFO - ENHANCEMENT IN THE EXISTING ELIGIBILITY LIMIT OF 68J CLAIMS.**

The Employees' Provident Fund Organization vide Notification no. WSU/E-13719/697 dated 16.04.2024 provided for the enhancement in the existing eligibility limit of 68J Claims for Auto Claims Processing from Rs. 50,000/- to Rs. 1,00,000/-. The Authority has approved the limit of auto claim settlements under para 68J from Rs. 50,000/- to Rs. 1,00,000/- and the same had also been deployed in the application software on 10.04.2024. Now, the members can seek advance from the fund for treatment of illness in certain cases including hospitalization lasting for one month or more, or major surgical operation in a hospital, or in case they are suffering from TB, leprosy, paralysis, cancer, mental derangement or heart ailment and similar treatment.

[\*\*View Notification\*\*](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **CENTRAL - MINISTRY OF SKILL DEVELOPMENT AND ENTREPRENEURSHIP - THE APPRENTICESHIP (AMENDMENT) RULES, 2024.**

The Central Government, vide Gazette Notification no. G.S.R.254(E) dated 19.04.2024, in exercise of the powers conferred by sub-section (1) of section 37 of the Apprentices Act, 1961 and after consulting the Central Apprenticeship Council, has hereby published the rules amending the Apprenticeship Rules, 1992; namely Apprenticeship (Amendment) Rules, 2024. The amendment has been introduced in the Apprenticeship Rules, 1992, in Schedule I, (a) in Group No. 1 relating to the “MACHINE SHOP TRADES GROUP:”, in the table, for serial number 1,2,3 and 4 and the entries relating thereto, the serial numbers and entries shall be respectively substituted as detailed in the attached Notification.

[\*\*View Notification\*\*](#)



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## NOTIFICATIONS/UPDATES

### **MINISTRY OF LABOR AND EMPLOYMENT - REVISED RATES OF VDA FOR VARIOUS EMPLOYMENTS W.E.F. 01.04.2024**

The Office of the Chief Labor Commissioner (Central), Ministry of Labor & Employment vide Notifications dated 01/04/2024, revised the rates of Variable Dearness Allowance for the employees employed in Agriculture; Gypsum Mines, Bauxite Mines, Manganese Mines, China Clay Mines, Copper Mines, Clay Mines, Magnesite Mines, White Clay Mines, Stone Mines, etc.; for the employees employed in Construction or Maintenance of roads or runways or in building operations; employed in loading and unloading; Employment of Sweeping and Cleaning excluding activities prohibited under the Employment of Manual Scavengers and Construction of Dray Latrines (Prohibition) Act, 1993; employees employed in Watch & Ward (without arms); and for employees employed in Stone Mines, with effect from 01.04.2024.

[\*\*View Notification\*\*](#)



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# NOTIFICATIONS/UPDATES

## MINISTRY OF LABOR AND EMPLOYMENT - REVISED RATES OF VDA FOR VARIOUS EMPLOYMENTS W.E.F. 01.04.2024



State	Industry	Class of Employment	Zone	Effective Till 31st March 2024		Effective From 1st April 2024 (Revised)		Difference in Total per Day	Difference in Total per Month
				Total Per Day	Total Per Month	Total Per Day	Total Per Month		
Central	Agriculture	Unskilled	Zone A	480	12480	497	12922	17	442
Central	Agriculture	Semi-Skilled	Zone A	523	13598	542	14092	19	494
Central	Agriculture	Skilled / Clerical	Zone A	569	14794	589	15314	20	520
Central	Agriculture	Highly Skilled	Zone A	629	16354	652	16952	23	598
Central	Agriculture	Unskilled	Zone B	438	11388	454	11804	16	416
Central	Agriculture	Semi-Skilled	Zone B	482	12532	499	12974	17	442
Central	Agriculture	Skilled / Clerical	Zone B	523	13598	542	14092	19	494
Central	Agriculture	Highly Skilled	Zone B	586	15236	607	15782	21	546
Central	Agriculture	Unskilled	Zone C	433	11258	449	11674	16	416
Central	Agriculture	Semi-Skilled	Zone C	443	11518	459	11934	16	416
Central	Agriculture	Skilled / Clerical	Zone C	481	12506	498	12948	17	442
Central	Agriculture	Highly Skilled	Zone C	523	13598	542	14092	19	494
Central	Mines	Unskilled	NA	504	13104	522	13572	18	468
Central	Mines	Semi-Skilled	NA	628	16328	651	16926	23	598
Central	Mines	Skilled / Clerical	NA	751	19526	778	20228	27	702
Central	Mines	Highly Skilled	NA	875	22750	906	23556	31	806
Central	Mines	Unskilled	NA	628	16328	651	16926	23	598
Central	Mines	Semi-Skilled	NA	751	19526	778	20228	27	702
Central	Mines	Skilled / Clerical	NA	875	22750	906	23556	31	806
Central	Mines	Highly Skilled	NA	978	25428	1013	26338	35	910

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# NOTIFICATIONS/UPDATES



## MINISTRY OF LABOR AND EMPLOYMENT - REVISED RATES OF VDA FOR VARIOUS EMPLOYMENTS W.E.F. 01.04.2024

State	Industry	Class of Employment	Zone	Effective Till 31st March 2024		Effective From 1st April 2024 (Revised)		Difference in Total per Day	Difference in Total per Month
				Total Per Day	Total Per Month	Total Per Day	Total Per Month		
Central	Construction & Maintenance	Unskilled	Zone A	751	19526	778	20228	27	702
Central	Construction & Maintenance	Semi-Skilled	Zone A	832	21632	862	22412	30	780
Central	Construction & Maintenance	Skilled / Clerical	Zone A	915	23790	948	24648	33	858
Central	Construction & Maintenance	Highly Skilled	Zone A	992	25792	1028	26728	36	936
Central	Construction & Maintenance	Unskilled	Zone B	628	16328	651	16926	23	598
Central	Construction & Maintenance	Semi-Skilled	Zone B	709	18434	734	19084	25	650
Central	Construction & Maintenance	Skilled / Clerical	Zone B	832	21632	862	22412	30	780
Central	Construction & Maintenance	Highly Skilled	Zone B	915	23790	948	24648	33	858
Central	Construction & Maintenance	Unskilled	Zone C	504	13104	522	13572	18	468
Central	Construction & Maintenance	Semi-Skilled	Zone C	589	15314	610	15860	21	546
Central	Construction & Maintenance	Skilled / Clerical	Zone C	709	18434	734	19084	25	650
Central	Construction & Maintenance	Highly Skilled	Zone C	832	21632	862	22412	30	780
Central	Loading & Unloading	NA	Zone A	751	19526	778	20228	27	702
Central	Loading & Unloading	NA	Zone B	628	16328	651	16926	23	598
Central	Loading & Unloading	NA	Zone C	504	13104	522	13572	18	468
Central	Sweeping & Cleaning	NA	Zone A	751	19526	778	20228	27	702
Central	Sweeping & Cleaning	NA	Zone B	628	16328	651	16926	23	598
Central	Sweeping & Cleaning	NA	Zone C	504	13104	522	13572	18	468
Central	Watch & Ward	Without Arms	Zone A	915	23790	948	24648	33	858
Central	Watch & Ward	Without Arms	Zone B	832	21632	862	22412	30	780
Central	Watch & Ward	Without Arms	Zone C	709	18434	734	19084	25	650
Central	Watch & Ward	With Arms	Zone A	992	25792	1028	26728	36	936
Central	Watch & Ward	With Arms	Zone B	915	23790	948	24648	33	858
Central	Watch & Ward	With Arms	Zone C	832	21632	862	22412	30	780

# STATUTORY NOTIFICATIONS/UPDATES



## **ANDHRA PRADESH - REVISED RATE OF MINIMUM WAGES W.E.F. 01.04.2024.**

The Commissioner of Labor and the Competent Authority under the Minimum Wages Act, 1948 vide Notification No. G/197/2024 dated 22.04.2024 published in the Andhra Pradesh Gazette No. 493 dated 26.04.2024, and in exercise of the powers conferred under clause (d) of section 2 and sub-section (2) of the Section 4 of the Minimum Wages Act, 1948, hereby declared the average rise Consumer Price Index numbers for State Industrial Workers as well as State Agricultural Workers for the half year ending December 2023, w.e.f. 01.04.2024 in the respect of the employments specified under Part I and Part II in the Schedule.

[View Notification](#)

State	Industry	VDA Per Month	Revised VDA Per Month	Difference
Andhra Pradesh	Shop & Establishment	7705.6	8236.8	531.2
Andhra Pradesh	Security Service	7688.25	8248.5	560.25



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## NOTIFICATIONS/UPDATES

**KERALA - CONSUMER PRICE INDEX NUMBER FOR AGRICULTURAL LABOURERS AND INDUSTRIAL WORKERS FOR THE MONTH OF FEBRUARY 2024.**

The Department of Economics and Statistics, Government of Kerala vide Notification no. DES/1251/2024-P3(1) dated 08.04.2024 issued the Consumer Price Index Numbers for Agricultural Labourers and Industrial Workers for the month February 2024 for 17 districts, with regard to G.O.(MS) No.103/2013/LBR dated 31.8.2013 of Labour and Skills Department, Government of Kerala and the G.O.(MS) No. 34/2015/LBR dated 26.03.2015 published in the Kerala Gazette extra ordinary No.19 (Vol.IV) dated 12.05.2015.

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# NOTIFICATIONS/UPDATES



## KERALA - CONSUMER PRICE INDEX NUMBER FOR AGRICULTURAL LABOURERS AND INDUSTRIAL WORKERS FOR THE MONTH OF FEBRUARY 2024.

State	Industry	Zone	DA General Valid Till 31st Jan 24	DA General Revised Till Further Notification	Difference	DA IT Valid Till 31st Jan 24	DA IT Revised Till Further Notification	Difference
Kerala	Shop and Establishment	Thiruvananthapuram	4836	4888	52	3276	3328	52
Kerala	Shop and Establishment	Kollam	4420	4472	52	2860	2912	52
Kerala	Shop and Establishment	Punalur	4472	4472	-	2912	2912	-
Kerala	Shop and Establishment	Pathanamthitta	4940	4940	-	3380	3380	-
Kerala	Shop and Establishment	Alappuzha	4524	4524	-	2964	2964	-
Kerala	Shop and Establishment	Kottayam	4888	4966	78	3328	3406	78
Kerala	Shop and Establishment	Mundakayam	5096	5148	52	3536	3588	52
Kerala	Shop and Establishment	Idukki/Munnar	4212	4212	-	2652	2652	-
Kerala	Shop and Establishment	Ernakulam	4160	4212	52	2600	2652	52
Kerala	Shop and Establishment	Chalakkudy	5044	5096	52	3484	3536	52
Kerala	Shop and Establishment	Thrissur	3978	3978	-	2418	2418	-
Kerala	Shop and Establishment	Palakkad	4238	4238	-	2678	2678	-
Kerala	Shop and Establishment	Malappuram	4316	4316	-	2756	2756	-
Kerala	Shop and Establishment	Kozhikode	4680	4732	52	3120	3172	52
Kerala	Shop and Establishment	Wayanad/Meppadi	3900	3900	-	2340	2340	-
Kerala	Shop and Establishment	Kannur	4784	4784	-	3224	3224	-
Kerala	Shop and Establishment	Kasargod	5174	5174	-	3614	3614	-

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## NOTIFICATIONS/UPDATES



### GUJARAT - SPECIAL ALLOWANCE UNDER MINIMUM WAGES ACT, 1948 FOR VARIOUS SCHEDULED EMPLOYMENTS FOR PERIOD FROM 01.04.2024 TO 30.09.2024.

The Labor Commissioner, State of Gujarat, Gandhinagar vide Notification No. Sr.A.6/Te.3/158/275/2024 dated 3.04.2024, has declared the daily rate of special allowance under the Minimum Wages Act, 1948 in addition to the rate of basis pay fixed by the Government, for Schedules Employments mentioned in the notification for the period from 01.04.2024 to 30.09.2024.

[View Notification](#)

State	Class Of Employment	Zone	Effective Till 31st March 2024					Effective From 1st April 2024 (Revised)					Differnce in VDA Per day	Differnce in Total Per Month
			Basic Per Day	Basic Per Month	VDA Per Day	VDA Per Month	Total Per Month	Basic Per Day	Basic Per Month	VDA Per Day	VDA Per Month	Total Per Month		
Gujarat	Unskilled	Zone I	452	11752	21	546	12298	452	11752	35	910	12662	14	364
Gujarat	Semi-Skilled	Zone I	462	12012	21	546	12558	462	12012	35	910	12922	14	364
Gujarat	Skilled	Zone I	474	12324	21	546	12870	474	12324	35	910	13234	14	364
Gujarat	Unskilled	Zone II	441	11466	21	546	12012	441	11466	35	910	12376	14	364
Gujarat	Semi-Skilled	Zone II	452	11752	21	546	12298	452	11752	35	910	12662	14	364
Gujarat	Skilled	Zone II	462	12012	21	546	12558	462	12012	35	910	12922	14	364

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## NOTIFICATIONS/UPDATES



### GUJARAT - RATES OF MINIMUM WAGES UNDER THE CLRA ACT W.E.F. 24.04.2024.

The Commissioner of Labor, State of Gujarat, Gandhinagar vide Notification No. Sr.A.6/t.3/159/2024 dated 03.04.2024 and under condition no. 6 of license issued under Rule 23 of the Contract Labor (Regulation and Abolition) Act, 1970 and Gujarat Rules, 1972 declared the minimum rates of wages to be paid to the Shram Yogis in occupations other than the scheduled occupations provided under the Minimum Wages Act, 1948, effective from 24.04.2024.

[View Notification](#)

State	Class Of Employment	Zone	Effective From 1st April 2024 (Revised)				
			Basic Per Day	Basic Per Month	VDA Per Day	VDA Per Month	Total Per Month
Gujarat	Unskilled	Zone I	452	11752	35	910	12662
Gujarat	Semi-Skilled	Zone I	462	12012	35	910	12922
Gujarat	Skilled	Zone I	474	12324	35	910	13234
Gujarat	Unskilled	Zone II	441	11466	35	910	12376
Gujarat	Semi-Skilled	Zone II	452	11752	35	910	12662
Gujarat	Skilled	Zone II	462	12012	35	910	12922

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## NOTIFICATIONS/UPDATES

### **PUDUCHERRY – LAUNCH OF ONLINE SERVICE FOR AMENDMENT OF REGISTRATION CERTIFICATE UNDER BOCW ACT.**

The Labor Department, Government of Puducherry vide ID.No.010322/LO(E)/2021-22 has launched the online service for Amendment of Registration Certificate under Building and Other Construction Workers Act through Government of India web based application ServicePlus portal (URL:serviceonline.gov.in) and hence receiving of application and granting of amended RC under Building and Other Construction Workers Act is made online with effect from 27.03.2024.

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# STATUTORY NOTIFICATIONS/UPDATES

## **MANIPUR - THE MANIPUR PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION (NINTH AMENDMENT) ACT, 2020**

The Government of Manipur, Department of Taxes has reminded for the payment of Professional Tax as per the amended Tax rate per annum prescribed under the Manipur Professions, Trades, Callings and Employments Taxation (Ninth Amendment) Act, 2020.

[\*\*View Notification\*\*](#)



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## NOTIFICATIONS/UPDATES

### **HARYANA - PROVISION OF RIGHTS OF PERSONS WITH DISABILITY ACT, 2016 UNDER APPRENTICESHIP TRAINING.**

The Labor Commissioner, Haryana, vide Notification No.: Est0/04/2024/11168-1 dated 16.04.2024 provided for action on the above subject, with reference to letter number T/APP/Apprenticeship/Instructions/5151 dated 09.04.2024 issued by the Director General, Skill Development and Industrial Training Department, Haryana, Panchkula and letter dated 20.03.2024 received from the Director General, Skill Develop and Industrial Training Department, Haryana Panchkula for the Provision of Right of Person with Disability Act, 2016 under Apprenticeship training. Vide Government of India, Ministry of Law and Justice (Legal Department) Gazette Notification no. 59 of 28th December 2016, the reservation of Persons with Disability (PWD) quota has been enhanced from 3% to 4% for five categories of benchmark disabilities as mentioned in the Notification as Annexure – I. [View Notification](#)



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## NOTIFICATIONS/UPDATES

### **MAHARASHTRA - AMENDMENT NOTIFICATION ON MAHARASHTRA STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 1975.**

The Finance Department vide Notification no. VAT-2024/Q.No.14/Taxation-3 dated 24.04.2024, in exercise of the powers conferred by proviso to sub-section (3) of Section 6 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975, hereby amended the Government Notification, Finance Department, No. PFT-2014/CR-38/Taxation-3, dated 21st August 2014. In the SCHEDULE, appended to the said Notification, after the entry (9) the entry, as mentioned in the attached Notification shall be added. As per the added Entry (10), “Employer who is liable to the return along with the payment and where the due date prescribed to file said return falls between the 1st March 2024 to 31st March 2024 but could not file the return due to technical difficulties, then such Return shall be filed on or before the 30th April 2024 on the website of the Maharashtra Goods and Services Tax Department.”

[View Notification](#)





# STATUTORY NOTIFICATIONS/UPDATES

## **JHARKHAND - JHARKHAND PAYMENT OF WAGES RULES, 1937.**

The Labor, Employment, Training and Skill Development Department, Government of Jharkhand, vide File No. 02/ Shrama. Ka.(PW Act) – 01/2015 L&E, published in its Official Gazette dated 27 March 2024, the Jharkhand Payment of Wages (Amendment) Rules, 1937. The said amendment has been carried out in Rule 18 with the following substitution: “In respect of every factory or other establishment in which during the calendar year any fines have been imposed or any deductions for breach of contract or for damages or loss have been made from wages a return shall be sent in Form IV so as to reach the Inspector of Factories in case of factories and to Labor Superintendent in case of other establishments in their respective jurisdictions, not later than the 15th of February, following the end of the calendar year to which it relates.”

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## NOTIFICATIONS/UPDATES

### **NCT OF DELHI - COLLECTION OF LABOR CESS THROUGH SBI E COLLECT THROUGH ONLINE MODE W.E.F.1.4.2024.**

The Delhi Building & Other Construction Workers Welfare Board, Govt of Delhi vide F. 17(1182)/DBOCWWB/2022/383-388 dated 02.04.2024 has directed for all Deputy Labor Commissioner/ Jt. Labor Commissioner, the w.e.f. 1.4.2024 all the payments for deposit of labor cess will be received by DBOCWW Board through online mode by logging into the prescribed website and all types of offline mode of labor cess payments will be discontinued by DBOCWW Board after 1.4.2024.

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## NOTIFICATIONS/UPDATES



### **PUDUCHERRY - DECLARATION OF PAID HOLIDAY ON POLL DAY TO THE MIGRANT EMPLOYEES.**

The Labor Department, Government of Puducherry vide Notification no. 145/LAB/AIL/LO(E)/2024 dated 25.04.2024, instructed that in connection with the General Election to Lok Sabha, 2024 scheduled to be held on various phases viz., Phase II – 26.04.2024, III-07.05.2024, IV-13.05.2024, V-20.05.2024, VI-25.05.2024, VII-01.06.2024, the employers of all shops and establishments located in the entire Union Territory of Puducherry shall grant paid holiday on the polling day to their migrant employees corresponding to the day of poll for a particular migrant employed by them, as per section (1) and (2) of Section 135-B of the Representation of People Act, 1951 in order to enable them to exercise their franchise on the polling day.

[\*\*View Notification\*\*](#)



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## NOTIFICATIONS/UPDATES

### **ANDHRA PRADESH - PUBLIC HOLIDAY FOR GENERAL ELECTION TO LOK SABHA 2024 UNDER THE NEGOTIABLE INSTRUMENTS ACT, 1881.**

The Government of Andhra Pradesh, General Administration Department vide Gazette Notification No.530 dated 18.04.2024, read with Government of India, Ministry of Home Affairs, Notification No.20/25/56 Public-I, dated 8th June 1957, has declared the day of Poll for Legislative Assembly of Andhra Pradesh 2024 & Lok Sabha i.e., 13th May 2024 (Monday) to be a Public Holiday under Section 25 of the Negotiable Instruments Act, 1881, in the State.

[\*\*View Notification\*\*](#)



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## NOTIFICATIONS/UPDATES

### **ANDHRA PRADESH - PAID HOLIDAY ON THE DAY OF POLL ON THE RESPECTIVE BORDER STATES OF ANDHRA PRADESH UNDER THE REPRESENTATION OF PEOPLE ACT, 1951 AND A.P. S&E ACT, 1988.**

The Chief Inspector under the Andhra Pradesh Shops and Establishments Act, 1988 and Commissioner of Labor, A.P. vide Notification No.1/2401229/2024 dated 19.04.2024, hereby declared Paid Holiday on the respective poll dates for every person employed in any business trade, Industrial undertakings or any other establishments and shops including those which work on shift basis/ daily wage/ casual worker who are electors of the respective border states and working in the State of Andhra Pradesh, as per Section 135B of the Representation of People Act, 1951 and Section 31(2) of the Andhra Pradesh S&E Act, 1988.

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## NOTIFICATIONS/UPDATES

### **GUJARAT - PAID HOLIDAY FOR GENERAL ELECTIONS TO LOK SABHA 2024 FOR NEIGHBORING STATES UNDER THE GUJARAT SHOPS AND ESTABLISHMENTS ACT.**

The Government of Gujarat vide Notification No. Sr.A.7/Te-3/ELC/Lok Sabha/2024/283-295 dated 30.03.2024 has ordered for granting paid leave on the day of polling to electors residing in the State of Gujarat for employment and who are natives of Rajasthan, Madhya Pradesh and Maharashtra to exercise their franchise on the day of polling, if the weekly holiday given as per Gujarat Shops and Establishments Act is not the polling day. If the employer contravenes any provision mentioned in the Notification, then such employer shall be liable to fine up to Rs. 500/- as per Section 135B of the Representation of People Act, 1951.

[\*\*View Notification\*\*](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **ODISHA - HOLIDAY FOR GENERAL ELECTIONS TO LOK SABHA 2024.**

The Government of Odisha, Revenue and Disaster Management Department, vide Notification No. RDM-Reg-OLA-0002-2024-10038/R&D.M. dated 03.04.2024, declared holiday for the employees of the State Government Offices and Magisterial Courts (Executive) on the 13th May 2024 (Monday), 20th May 2024 (Monday), 25th May 2024 (Saturday) and 1st June 2024 (Saturday) for the offices within the Parliamentary Constituencies and Assembly Segments coming within the Parliamentary Constituencies.

[\*\*View Notification\*\*](#)



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## NOTIFICATIONS/UPDATES

### **ODISHA - HOLIDAY FOR GENERAL ELECTIONS TO LOK SABHA 2024 UNDER THE NEGOTIABLE INSTRUMENTS ACT, 1881.**

The Government of Odisha, Revenue and Disaster Management Department, vide Notification No. RDM-Reg-REGN-0002-2024-10030/R&D.M. dated 03.04.2024, declared that the Banks and other Banking Institutions etc. in Odisha will remain closed as Section 25 of the Negotiable Instruments Act, 1881, on the 13th May 2024 (Monday), 20th May 2024 (Monday), 25th May 2024 (Saturday) and 1st June 2024 (Saturday) located within the Parliamentary Constituencies and Assembly Segments coming within those Parliamentary Constituencies.

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# STATUTORY NOTIFICATIONS/UPDATES

## **NCT OF DELHI - PAID HOLIDAY ON 25.05.2024 FOR GENERAL ELECTIONS TO LOK SABHA 2024.**

The Office of the Labor Commissioner, NCT of Delhi, vide Notification F.No.184/Addl. L.C/Holiday-election/2019/304-306 dated 22.04.2024 has declared that Sites will be provided for display of awareness messages in office premises/buildings of 11 districts and in notices, strict enforcement of labor act should be ensured and paid holiday on 25.05.2024 should be declared. Field level units must be directed to ensure that the laborers/employees of all commercial and industrial units are permitted/allowed to cast their vote.

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## NOTIFICATIONS/UPDATES

### **HARYANA - PAID HOLIDAY ON 25.05.2024 FOR GENERAL ELECTIONS TO LOK SABHA 2024 AND BYE-ELECTIONS TO LEGISLATIVE ASSEMBLY OF 21-KARNAL (HARYANA).**

The Haryana Government, Labor Department vide Notification No. Elec-2024/IR-II/PSCE/Hol/1464 dated 22.04.2024, in exercise of the powers conferred by Section 28 of the Punjab Shops and Commercial Establishments Act, 1958, has hereby fixed "Saturday" the 25.05.2024 to be the holiday with wages for all shops and Commercial Establishments falling within the jurisdictional areas of the State of Haryana for only who are enrolled as voters in the State of Haryana to enable them to cast their votes.

[\*\*View Notification\*\*](#)



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## NOTIFICATIONS/UPDATES



### **KERALA - HOLIDAY FOR GENERAL ELECTION FOR LOK SABHA, 2024 UNDER THE NEGOTIABLE INSTRUMENTS ACT, 1881.**

The Government of Kerala, General Administration (Coordination) Department vide G.O.(Rt)No.1788/2024/GAD dated 23.04.2024 and under the Explanation to Section 25 of the Negotiable Instruments Act, 1881, has hereby declared the day of poll, i.e., 26.04.2024 (Friday) as a holiday for all Government/Quasi Government and Commercial establishments under the Negotiable Instruments Act, 1881 in connection with the General Election to the Lok Sabha 2024.

[View Notification](#)



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## NOTIFICATIONS/UPDATES

### **KARNATAKA - PAID HOLIDAY ON 07.05.2024 FOR LOK SABHA ELECTIONS 2024 AND BYE-ELECTION FOR 36 SHORAPUR ASSEMBLY CONSTITUENCY OF YADGIRI DISTRICT.**

The Labor Commissioner Office, Government of Karnataka, vide Notification No. P&S/NFH/CR-03/2023-24 dated 24.04.2024 and as per section 3A of the Karnataka Industrial Establishments (National and Festival Holidays) Act, 1963 and Section 135B of the Representation of People Act, 1951, has provided for mandatory grant of Paid Holiday to all the Employees working in all Shops and Commercial Establishments, Factories and Other Establishments to facilitate the voting of all eligible workers who are voters in the Constituencies where polling will be held on the said date, i.e., 07.05.2024.

[\*\*View Notification\*\*](#)



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## NOTIFICATIONS/UPDATES



### **TRIPURA - PAID HOLIDAY FOR GENERAL ELECTIONS TO LOK SABHA 2024 UNDER THE REPRESENTATION OF PEOPLE ACT, 1951.**

The Governor of Tripura has declared that vide Notification No. F 17(4) – GA(SA)/2019/307 – 26 dated 10.04.2024, all Government Offices, Magisterial Courts, Financial Institutions and all other Establishments falling within the jurisdiction of Tripura West Parliamentary Constituency along with Ramnagar Assembly Constituency and East Tripura (ST) Parliamentary Constituency shall remain close on 19.04.2024 (Friday) and 26.04.2024 (Friday) respectively, on account of General Election to Lok Sabha 2024 and Assembly Bye-Election 2024, under Section 135B of the Representation of People Act, 1951. It will also be a paid holiday for all employees of all industrial undertakings, all other Establishments of the of the Government of Tripura coming under the purview of the Factories Act, 1948 and Daily Rated/Contingent Employees under the Government of Tripura and Workers/Employees in any business/trade in Tripura.



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## NOTIFICATIONS/UPDATES

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

The Governor of Manipur, vide Notification no. ESTT-301/3/2024-GAD-GAD dated 08.04.2024, has declared the 19th April (Friday), 2024 and 26th April (Friday), 2024 as a public holiday for all Public Offices, Educational Institutions, Autonomous bodies, etc. and a paid holiday for Commercial/Private undertakings in the State on account of General Elections to the 18th Lok Sabha 2024 as per Section 135B of the Representation of People Act, 1951. The Labor Commissioner cum Secretary, Govt. of Manipur shall make necessary arrangements with all Private Enterprises, Private Industrial centers and other Private Institutions under the Shops and Commercial Establishment Act to declare the days of poll as a paid holiday for all their employees. Further, in exercise of powers conferred by Section 25 of the Negotiable Instruments Act, 1881, the Governor has also declared as Public Holiday for all Banks, Financial Institutions & LIC on the days of poll. [View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **KERALA - PAID HOLIDAY FOR GENERAL ELECTIONS TO LOK SABHA, 2024.**

The Department of Labor vide Order No. LCO/2087/2024-En (2) dated 08.04.2024, provided that leave with pay for the purpose of voting on the day of poll, i.e., 26th April 2024 (Friday), shall be granted to persons engaged in the employment of any establishment, commercial establishment, industrial establishment, business or any other establishment and special permission shall be granted to a person for the purpose of voting if such leave would cause danger or substantial loss to the occupation he is engaged in. The said order is applicable to all private establishments including the plantation sector.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

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

The Government of Goa vide Notification no. 37/3/2019-GAD-III/1443 dated 15.04.2024, in exercise of powers conferred by sub-section (1) of Section 135B of the Representation of People Act, 1951 and the Explanation to Section 25 of the Negotiable Instruments Act, 1881, declared Tuesday, the 7th May, 2024 as a public holiday, being the "Polling Day" for the General Election to the Lok Sabha, 2024, throughout the State of Goa. It shall be a Paid Holiday for the industrial workers of the State of Goa; daily wage workers of the Government Departments and State Government Industrial Departments; Commercial and Industrial workers of private establishments in the State of Goa; all private establishments; daily wage/casual workers employed in any business, trade, industrial undertakings or any other establishments.

[\*\*View Notification\*\*](#)





# STATUTORY

## NOTIFICATIONS/UPDATES

### **CHHATTISGARH - HOLIDAY ON 17TH APRIL 2024 ON ACCOUNT OF RAM NAVAMI UNDER THE NEGOTIABLE INSTRUMENTS ACT, 1881.**

The Government of Chhattisgarh, General Administration Department, vide Notification no. F 1-7/2009/1/5 dated 15.03.2024, has declared 17th April 2024, Wednesday, as a public holiday under the Negotiable Instruments Act, 1881 in the entire Chhattisgarh on the occasion of "Ram Navami" festival.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

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

The General Administration Department, Government of Gujarat, vide Notification no. GS/06/2024/JSR/2024/334/GH dated 05.04.2024, has declared Tuesday, 07 May 2024 as Public Holiday in the State of Gujarat on account of General Election to Lok Sabha and bye election of five Assembly Constituencies. Further, a person ordinarily resident of the constituency and registered as an elector, may be serving or employed in an industrial undertaking or an establishment located outside the constituency having general or bye election would be entitled to the benefit of a paid holiday extended under the section 135(B)(1) of the Representation of People Act, 1951.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **PUDUCHERRY - PAID HOLIDAY FOR GENERAL ELECTIONS TO LOK SABHA, 2024 UNDER THE REPRESENTATION OF PEOPLE ACT, 1951.**

The Labor Department vide Notification no. G.O.Ms.No.25 dated 02.04.2024, declared 19.04.2024 as paid holiday for all voters working in Factories and Shops in Puducherry under section 135-B of the Representation of People Act, 1951 and the company owners are advised to provide leave with salary on that day as per mentioned Act.

[\*\*View Notification\*\*](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **HIMACHAL PRADESH - PAID HOLIDAY FOR GENERAL ELECTIONS TO LOK SABHA, 2024 UNDER THE REPRESENTATION OF PEOPLE ACT, 1951.**

The Labor Commissioner cum Chief Inspector of Factories, vide Notification no. 1-18/85(Fac) Lab-Vol-II dated 09.04.2024, declared 01st June 2024 as a Paid Holiday for General Election to Lok Sabha 2024 and Bye-elections to Legislative Assembly of Himachal Pradesh under Section 135-B of the Representation of People Act, 1951. Further, the Labor Commissioner cum Chief Inspector of Factories has also declared a Special Paid Holiday on 01st June 2024 for registered voters of Punjab, on 19th April 2024 for registered voters of UT of Jammu & Kashmir, on 25th May 2024 for registered voters of Haryana, on 19th April 2024 for registered voters of Uttarakhand, on 19th April 2024 for registered voters of Uttar Pradesh and on 20th May 2024 for registered voters of Ladakh. Therefore, the occupiers/manager/owners of factories/Industrial establishments, shops and other commercial establishments situated in the state of Himachal Pradesh are directed to grant additional/special paid holiday to the employees/ workers working their factories/ establishments. [View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **UT OF ANDAMAN AND NICOBAR ISLANDS - PAID HOLIDAY AND PUBLIC HOLIDAY FOR GENERAL ELECTIONS TO LOK SABHA 2024 UNDER THE NEGOTIABLE INSTRUMENTS ACT, 1881 AND REPRESENTATION OF PEOPLE ACT, 1951.**

The Andaman and Nicobar Administration Secretariat vide Order No. 152 dated 08.04.2024 and reference to the Press Note No. ECI/PN/23/2024 dated 16.03.2024 and No. ECI/PN/24/2024 dated 16.03.2023 released by the ECI, declared a public holiday on the day of poll, i.e., 19.04.2024 (Friday) for Public Offices, Local Bodies and Educational Institutions under Section 25 of the Negotiable Instruments Act, 1881 and a paid holiday for all Commercial Establishments/Undertakings in the UT of A&N Islands. The Secretary (Labour and Employment) has therefore, in pursuance of Section 135 B of the Representation of People Act, 1951, directed that all Business Establishments including Shops, Hotels, Restaurants, Resorts etc., Trade, Industrial Undertakings or any other Establishments which fall under the A&N Islands Shops and Establishments Regulations 2004 and all Factories covered under the Factories Act, 1947 shall observe 19th April 2024 as a paid holiday. [View Notification](#)



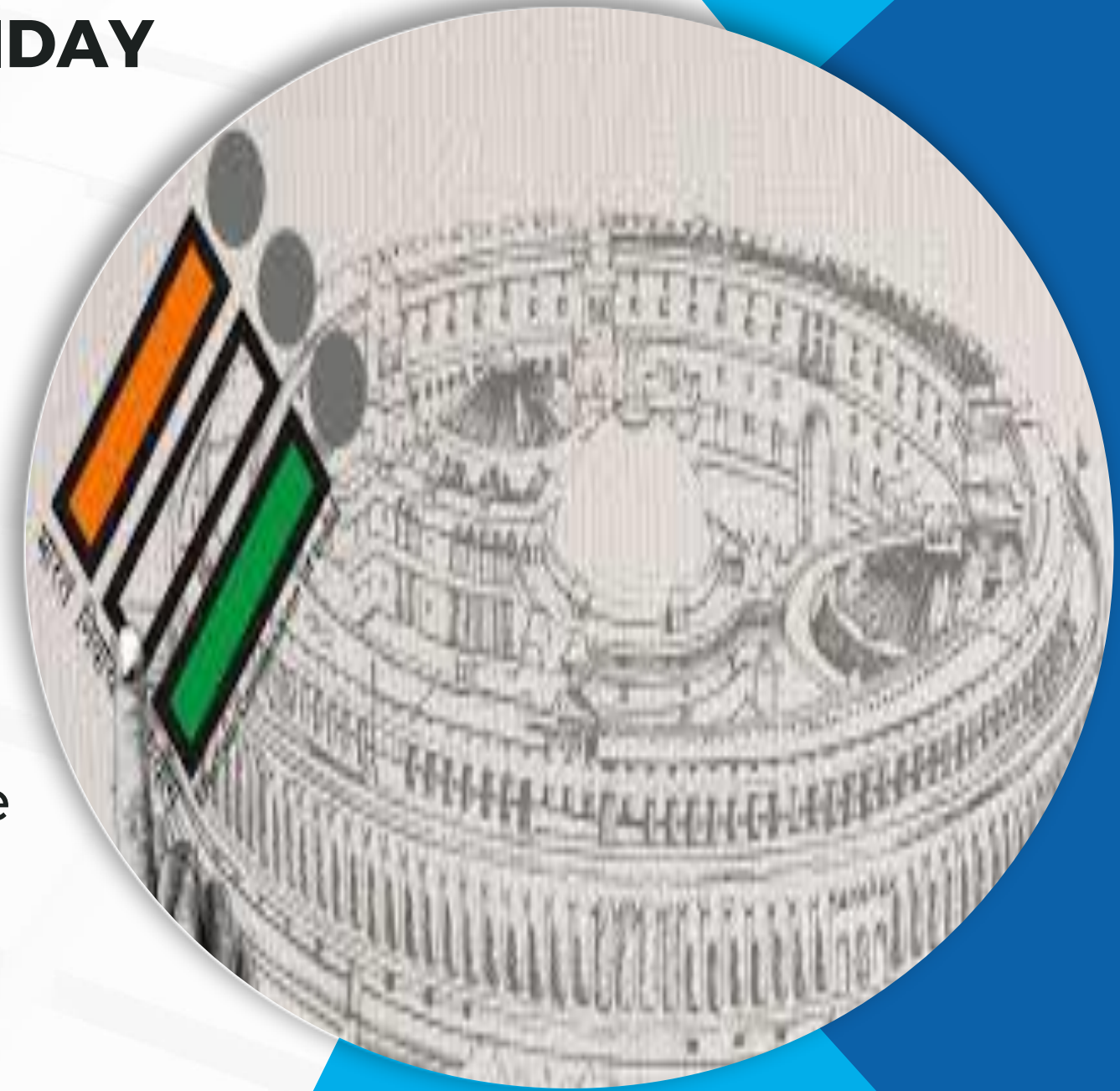
# STATUTORY

## NOTIFICATIONS/UPDATES

### **UT OF LAKSHADWEEP - PAID HOLIDAY AND PUBLIC HOLIDAY FOR GENERAL ELECTIONS TO LOK SABHA 2024 UNDER REPRESENTATION OF PEOPLE ACT, 1951.**

The Administrator, Union Territory of Lakshadweep has declared 19th Aril 2024 as public holiday for all Public Offices and Educational Institutions and paid holiday for Commercial Undertakings in Lakshadweep in connection with the General Election to Lok Sabha 2024 as per Section 135 B of the Representation of People Act, 1951. The Director (Labor and Employment) has been directed to make necessary arrangements for Private Enterprises, Private Industrial centres and other Private Institutions functioning in the UT to declare the day of poll as a paid holiday for all their employees.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **CHHATTISGARH - DECLARATION OF GENERAL HOLIDAY FOR GENERAL ELECTIONS TO LOK SABHA, 2024 UNDER NEGOTIABLE INSTRUMENTS ACT, 1881.**

The Government of Chhattisgarh vide Notification No. F 1-2/2024/A-5 dated 01.04.2024, in reference to the Press Note No. ECI/PN/23/2024 of the Election Commission of India dated 16.03.2024, declared the public holiday and general holiday on the dates of polling for all three phases of election in respective districts of Chhattisgarh under Section 25 of the Negotiable Instruments Act, 1881.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **KARNATAKA - PAID HOLIDAY FOR GENERAL ELECTIONS TO LOK SABHA, 2024 UNDER THE KARNATAKA INDUSTRIAL ESTABLISHMENTS (NATIONAL AND FESTIVAL HOLIDAYS) ACT, 1963.**

Office of the Labor Officer, Department of Labor, Government of Karnataka, vide Notification No. LOB-3/NFH/2023-24 dated 22.02.2024, has provided for mandatory grant of paid holiday to all the employees on the day of polling to exercise their franchise under Section 3A of the Karnataka Industrial Establishments (National and Festival Holidays) Act, 1963 and under Section 135 B of the Representation of the People Act, 1951.

[View Notification](#)





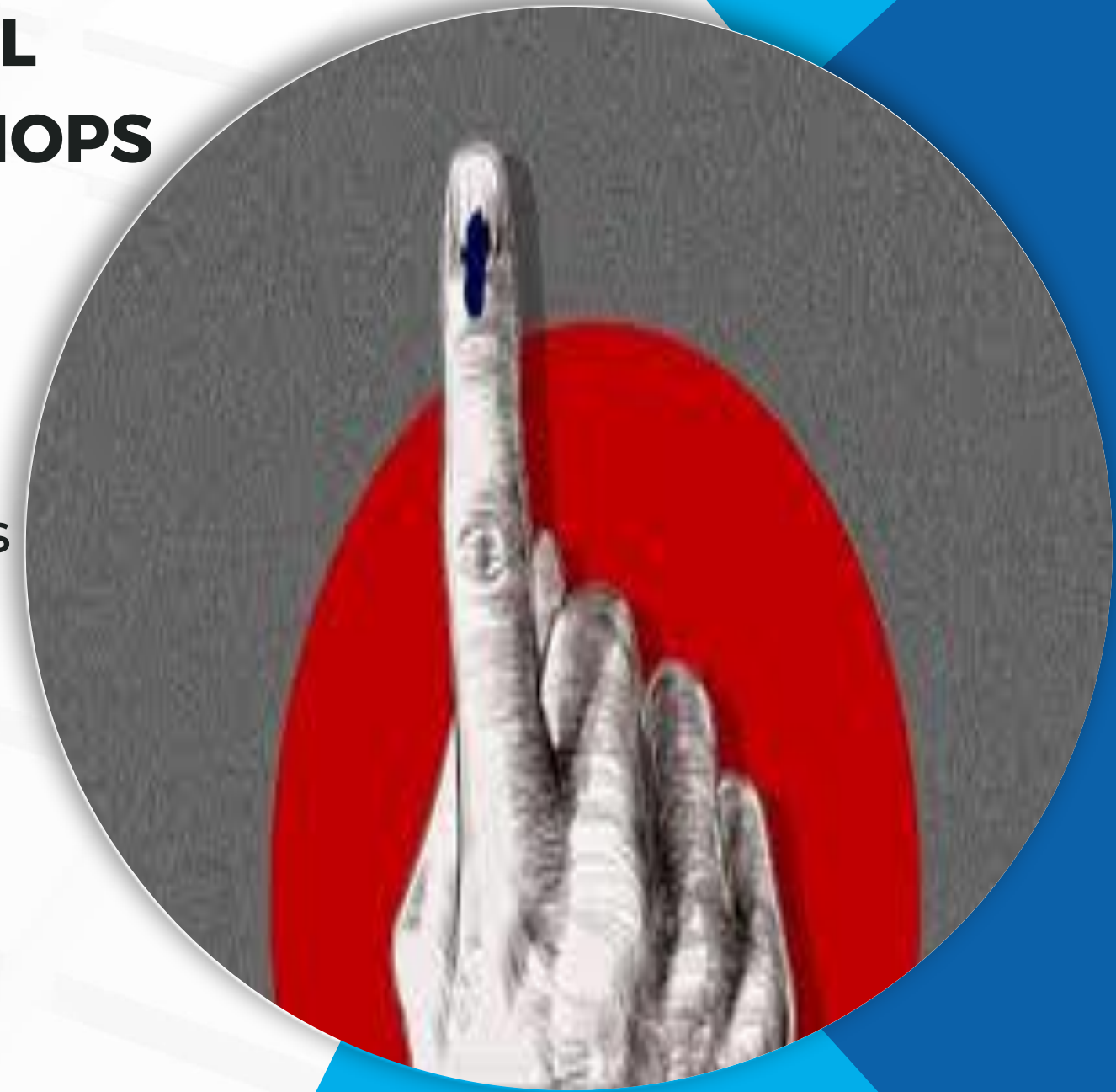
# STATUTORY

## NOTIFICATIONS/UPDATES

### **PUNJAB - DECLARATION OF PAID HOLIDAY FOR GENERAL ELECTIONS TO LOK SABHA, 2024 UNDER THE PUNJAB SHOPS AND COMMERCIAL ESTABLISHMENTS ACT, 1958.**

The Department of Labor, Government of Punjab, vide Notification No. Labour-Lab0PSCA/1/2024-2L/814 dated 28.03.2024, in exercise of the powers conferred by second proviso to sub-section (1) of Section 10 of the Punjab Shops and Commercial Establishments Act, 1958, has exempted the workers who are working in the registered Punjab Shops and Commercial Establishments situated in the State of Punjab and are enrolled as voters in the State of Punjab, Jammu & Kashmir, Haryana, Himachal Pradesh and Chandigarh, from the operations of provisions of sub-section 1 of section 10 of the said Act on the date of poll.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **HARYANA - PAID HOLIDAY FOR GENERAL ELECTIONS TO LOK SABHA, 2024 UNDER THE FACTORIES ACT, 1948.**

The Labor Department, Government of Haryana, vide Notification No. Elec-2024/FW/Hol-868 dated 03.04.2024, in exercise of the powers conferred by sub-section (2) of section 65 of the Factories Act, 1948, has exempted all the adult workers working in the factories situated in the State of Haryana who are the voters of the States mentioned in the table annexed to the Notification from the operations of provision of sub-section (1) of section 52 of the said Act for the weeks as mentioned in the table subject to the condition that no adult worker who is enrolled as voters of the respective States shall be required or allowed to work on the polling day of respective State, in the State of Haryana.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **HIMACHAL PRADESH - SPECIAL PAID HOLIDAY FOR GENERAL ELECTIONS AND BYE-ELECTIONS TO LEGISLATIVE ASSEMBLY UNDER THE NEGOTIABLE INSTRUMENTS ACT, 1881.**

The Government of Himachal Pradesh vide Notification No. GAD-A(B) 8-1/ 2024 dated 03.04.2024, declared 01st June 2024 as a Gazetted Holiday and paid holiday on account of Himachal Pradesh General Election to Lok Sabha 2024 and Bye-elections to Legislative Assembly of Himachal Pradesh for employees working in all Government Offices/ Boards/ Corporations/ Educational Institutions and Industrial Establishments under Section 25 of the Negotiable Instruments Act, 1881. Further, the Governor has also declared a Special Paid Holiday on 01st June 2024 for registered voters of Punjab, on 19th April 2024 for registered voters of UT of Jammu & Kashmir, on 25th May 2024 for registered voters of Haryana, on 19th April 2024 for registered voters of Uttarakhand, on 19th April 2024 for registered voters of Uttar Pradesh and on 20th May 2024 for registered voters of Ladakh.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **JAMMU & KASHMIR - PAID HOLIDAY FOR GENERAL ELECTIONS TO LOK SABHA, 2024 UNDER THE REPRESENTATION OF PEOPLE ACT, 1935 AND THE NEGOTIABLE INSTRUMENTS ACT, 1881.**

The Government of Jammu & Kashmir vide Government Order No. 914-JK(GAD) dated 01.04.2024 declared paid holiday on account of General Elections to Lok Sabha, 2024 in the Parliamentary Constituencies in Jammu and Kashmir under Section 135 B Representation of People Act, 1935 and Section 25 of the Negotiable Instruments Act, 1881.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **CHANDIGARH - DECLARATION OF PUBLIC HOLIDAY FOR GENERAL ELECTIONS TO LOK SABHA UNDER THE PUNJAB SHOPS AND COMMERCIAL ESTABLISHMENT ACT, 1958.**

The Chandigarh Administration, Labor Department, vide Notification No. 12/7/30-HII(2)-2024/5591 dated 04.04.2024 and in exercise of the powers conferred under sub-section (1) of Section 10 of the Punjab Shops and Commercial Establishment Act, 1958 as applicable to the Union Territory, Chandigarh, has fixed 1st June 2024 (Saturday) as a Close Day for all Shops and Commercial Establishments throughout the Union Territory, Chandigarh.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **DADRA AND NAGAR HAVELI AND DAMAN AND DIU: PUBLIC HOLIDAY FOR GENERAL ELECTIONS TO LOK SABHA, 2024 UNDER THE NEGOTIABLE INSTRUMENTS ACT, 1881.**

The Union Territory Administration of Dadra & Nagar Haveli & Daman and Diu, vide Notification no. Elec-2019/Holiday/300 dated 21/03/2024 and in exercise of power conferred under Section 25 of the Negotiable Instruments Act, 1881, declared the 07 May 2024 as a Public Holiday in all Government Offices, Semi Govt. Officers, Local Bodies, Commercial Banks, Industrial Establishment, Public Sectors Undertaking in the Union Territory of Dadra & Nagar Haveli and Daman & Diu being the day of poll for the General Election to Lok Sabha – 2024.

[View Notification](#)



# IMPORTANT JUDGEMENTS



# IMPORTANT JUDGEMENTS

## **HIGH COURT OF MADRAS - MINIMUM WAGES AND OVERTIME WAGES CANNOT BE CLAIMED UNDER SECTION 33(C)(2) OF THE INDUSTRIAL DISPUTE ACT, 1947 :**

### **THE MANAGEMENT OF KHILARI MEDICAL SYSTEM V. THE PRESIDING OFFICER**

In the instant case the High Court of Madras held that Claim filed under section 33(C)(2) of the Industrial Disputes Act, 1947, is not maintainable in the absence of pleading that alleged minimum rates of wages were applicable to the management, in reference to Consumer Price Index. Workmen cannot claim minimum wages and overtime wages under section 33(C)(2) of the Industrial Disputes Act, 1947, without prior adjudication. Calculation of bonus should be in accordance with the provisions of the Payment of Bonus Act, 1965. Claim of workmen for bonus is not maintainable being without prior adjudication.





# IMPORTANT JUDGEMENTS

**Issue of the case :** Whether Workmen can claim minimum wages, overtime wages under section 33(C)(2) of the Industrial Disputes Act, 1947, without prior adjudication? Whether the Award passed by The Presiding Officer, IIIrd Additional Labour Court (Respondent no. 1) is justifiable or not?

**Facts of the case :** The writ petition has been filed challenging the award passed by the first respondent in claim petition No. 374 of 2002 dated 12-09-2013 thereby ordered to pay minimum wages, bonus and overtime wages with interest at the rate of 12% per annum. The respondents 2 to 25 (hereinafter called as 'workmen') filed claim petition under section 33(C)(2) of Industrial Disputes Act for computation of money value of the benefits entitled to them together with interest at the rate of 12% per annum. The petitioner is the management / firm (herein called as management) had not implemented various welfare legislations which are provided under Labour Legislations. Therefore, the workmen raised Industrial Dispute under section 2(k) of Industrial Disputes Act before the Assistant Commissioner of Labour, Chennai. However, the conciliation failed and referred the failure report dated 20-06-2001 and the same was numbered as ID. No. 84 of 2003. The Labour Court passed award dated 06-01- 2004 in ID. No. 84 of 2003 and held that the closure of the management from 5-6-2000 is illegal and not justifiable.

# IMPORTANT JUDGEMENTS

Further directed the management to reinstate the respondents 2 to 25 herein with continuity of service, full backwages and all other attendant benefits. The workmen filed a writ petition before the Court to implement the said award. The management also filed writ petition to challenge the said award. The court, by common order dated 27-09- 2011 remitted ID No. 84 of 2003 to the Labour Court for fresh disposal in accordance with law. The Labour Court dismissed the Industrial Disputes raised by the workmen by award dated 25-07-2012. Aggrieved by the same, the workmen filed writ petition before this Court in WP. No. 27964 of 2014.

## **Decision of the High Court of Madras:**

Honourable court passed the judgment that in order to prove the claim of the minimum wages, the workmen marked Ex. P1, minimum wages notification. It does not per se prove the quantum of minimum wages claimed by the workmen. Therefore, the workmen failed to prove their claim before the first respondent. As such, the workmen cannot claim the minimum wages under section 33(C)(2) of Industrial Disputes Act without prior adjudication. It is not a benefit to be claimed under section 33(C)(2) of Industrial Disputes Act. Therefore, the claim petition itself is not maintainable before the first respondent. Insofar as the overtime, there is no evidence produced by the workmen to show that they had done overtime for 75 hours every month.

# IMPORTANT JUDGEMENTS

Likewise, the bonus claimed by the workmen is only based on the salary. The percentage of bonus can be claimed as prescribed under sections 10 and 11 of Bonus Act. Accordingly, the calculation of bonus should be in accordance with section 15 of the Bonus Act read with Schedule IV of the Act. Further, it cannot be claimed without prior adjudication.

As per settled law, Labour Court can decide only the matters specified in the Second Schedule of the Industrial Disputes Act, 1947. In case of pre-existing rights, there must be agreements by both sides about existence of such rights. Labour Court cannot go beyond the award unless question is incidental to working the relief on the basis of the award. If there is disagreement, this has to be decided by the competent authority. Therefore, the claim petition itself filed under section 33(C)(2) of Industrial Disputes Act is not maintainable to claim minimum wages, overtime wages and bonus.

In view of the above, the impugned order is liable to be quashed. Accordingly, the impugned order dated 12-09-2013 passed in claim petition No. 374/2002 of the first respondent is quashed and the writ petition is allowed.

[View Judgement](#)

# IMPORTANT JUDGEMENTS

**HIGH COURT OF BOMBAY -**

**MERE TRANSFER BETWEEN TWO ESTABLISHMENTS OWNED  
BY THE SAME MANAGEMENT DOES NOT RESULT IN BREAK IN  
SERVICE :**

**MERCEDES-BENZ INDIA PVT. LTD. V. NOSHIR NANI DESAI**

In the instant case the High Court of Bombay held that mere transfer between two establishments owned by the same management does not result in break in service and the services in the two spells remain continuous within the meaning of section 2A of the Gratuity Act. And gratuity is required to be determined as per the definition of the term 'wages' under section 2(s) of the Gratuity Act.

**Issue of the case :** Whether mere transfer between two establishments owned by the same management results in break in service within the meaning of section 2A of the Gratuity Act? And whether the base amount (wage) for the calculation of gratuity will be annual base salary of the employee?



# IMPORTANT JUDGEMENTS



**Facts of the case :** In this case Mr. Noshir Nani Desai (Mr. Desai) was in service of Mercedes Benz India Pvt. Ltd (Mercedes-Benz) during the period 1996 to 2004. Mercedes Benz decided to post him on foreign assignment with its group company Daimler AG in Germany (Host Company). Accordingly, an Agreement of Assignment or Contract of Appointment was executed between Mercedes Benz and Mr. Desai, by which his services were placed with the Host Company. Mr. Desai continued to work in terms of the said agreement upto to 25 June 2012 when he came to be relieved by the Host Company, consequent to the resignation tendered by him on 5 April 2012. Mr. Desai filed an application before the Controlling Authority under the Gratuity Act. The Controlling Authority proceeded to allow the application and directed that gratuity demanded by him of Rs. 16,51,652/- be paid. Mercedes Benz filed appeal before the Appellate Authority, which has remanded the proceedings before the Controlling Authority for determination of exact amount of gratuity payable to Mr. Desai by recordings certain findings that there is continuity between two spells of services, that cap of Rs. 10 Lakh under Gratuity Act would apply, etc. Mercedes-Benz has challenged the Order of the Appellate authority to the extent of treating two spells of services as continuous and making it liable to pay further amount towards gratuity over and above Rs. 5,59,292 already paid by it. On the other hand, Mr. Desai is aggrieved by the Appellate Authority's Order as it seeks to set aside the Controlling Authority's Order.

# IMPORTANT JUDGEMENTS

## **Decision of the High Court of Bombay :**

Learned counsel for petitioner has attempted to urge before the honourable court that the two Companies are different and therefore there is no continuity in service, to that court says that it is not inclined to accept the said argument on the basis of plain reading of the Agreement which is titled as 'Supplementary Agreement for an International Assignment (Transfer Long Term)'. The Agreement undoubtedly shows that Mercedes Benz continued to remain "Home Company" whereas Daimler AG was merely 'Host Company'. The Agreement clearly provided that the then existing Supplementary Agreement executed with Mercedes Benz was to operate even during currency of the long term transfer/assignment with the Host Company. Thus, there can be no doubt to the position that Mercedes Benz continued to be the parent employer even during assignment/long term transfer to Daimler AG. It is also to be borne in mind that the ultimate management between both the companies is same, which possibly is the reason why Mr. Desai was 'transferred' to the host company. It is not a fresh recruitment with the host company. Section 2A of the Gratuity Act that defines "continuous service" is to be considered and thus mere transfer between two establishments owned by same management does not result in break in service and the services in the two spells remain continuous within the meaning of section 2A of the Gratuity Act.

# IMPORTANT JUDGEMENTS



Therefore, the court does not find any serious error in the order of the Controlling Authority in treating the entire service from 1996 to 2012 to be continuous, which has remained undisturbed by the Appellate Authority's Order.

The next aspect is about the correctness of amount of gratuity which is payable to Mr. Desai. Gratuity is required to be determined as per the definition of the term 'wages' under section 2(s) of the Gratuity Act. The same would mean emoluments earned by an employee including Dearness Allowance but excluding the other allowances. The Appellate Authority has rightly held that the 'base salary' drawn by him with Daimler AG cannot be taken into consideration as 'wages' within the meaning of section 2(s) of the Act.

[View Judgement](#)

# IMPORTANT JUDGEMENTS

## **HIGH COURT OF KARNATAKA - FIXED TERM EMPLOYEES CANNOT CLAIM EMPLOYMENT AS A MATTER OF RIGHT :**

### **MR. YOGESHA T.N. VS. MANAGEMENT OF M/S. KENNAMETAL INDIA LTD**

The Karnataka High Court, in the instant case, held that when a person was appointed for a specific period and the services were to be terminated before the expiry of the term period provided in the engagement letter, he cannot be declared as a permanent employee, and mere completion of the period of employment on temporary basis, does not confer any right on the worker to claim appointment. Further, the benefit of working for 250 days is not available thereof, as the service was purely contractual, and termination of the service contract does not amount to retrenchment and does not attract compliance with section 25F of the ID Act.

**Issue of the case :** Whether a fixed term employee can claim employment as a matter of right and whether the provisions for retrenchment under the Industrial Disputes Act, 1947 shall be applicable in case of termination of contractual service?





# IMPORTANT JUDGEMENTS

**Facts of the case :** The petitioner was appointed as an operator on temporary basis on 25.09.2010 for a fixed period of twenty-four months, renewal of engagement for a further period of one year with effect from 2012 to 2013 was served on the petitioner. Another letter of extension of employment was issued by the respondent-management on 01.09.2015 on a temporary basis for a further period of twelve months, i.e., from 01.10.2015 to 30.09.2016. Though, the petitioner acknowledged the letter of extension, but did not continue his services with the respondent-management and stayed away from work with effect from 12.10.2015 without obtaining any leave. The respondent wrote a letter to the petitioner for his full and final settlement. After the period of nearly three and a half months, the petitioner addressed a letter claiming that though the petitioner had reported to duty in the company, the respondent had not given work. The respondent replied that the petitioner has not reported to duty as contended by the petitioner and has remained silent for three and a half months without giving a single representation. Thereafter, the petitioner raised a dispute before the Labor Court alleging refusal of employment by the respondent company claiming reinstatement with full back wages and other consequential benefits since his refusal of employment. The Labor Court ordered that the petitioner had failed to prove that the management has illegally refused employment and on the other hand, the respondent proved that the petitioner is not a permanent employee. Therefore, the Labor Court by the impugned order dismissed the claim statement filed by the workman under section 10(4A) of the Industrial Disputes (Karnataka Amendment) Act, 1988.

# IMPORTANT JUDGEMENTS

## **JUDGMENT DELIVERED BY THE HIGH COURT OF KARNATAKA :**

It is relevant to note that, appointment of the petitioner was purely on temporary basis as is clear from the terms of the engagement. The petitioner was appointed for a specific period and the services were to be terminated before expiry of the term period as stated in the engagement. Mere completion of the period of employment on temporary basis, does not confer any right on the petitioner to claim appointment. The fact remains that the company had extended the appointment of the petitioner as operator on temporary basis for another fixed period and the petitioner was not happy with the extension of period of employment as temporary employee and demanded for absorption of employment on permanent rules of the company. The provisions of section 25F of the ID Act did not apply to the petitioner in any manner as the petitioner has not been in continuous service for a period of 240 days immediately preceding the year from the date of termination of the services. The petitioner has, on his own accord, stayed away from work without seeking permission or obtaining any leave of absence with effect from 12-10-2015 and the Labour Court, on the evidence and the material placed before it, has rightly arrived at a conclusion that the provision of sections 25F and 25G of the ID Act are not applicable to the present facts and circumstances of this case.

[View Judgement](#)

# IMPORTANT JUDGEMENTS

## **HIGH COURT OF KERALA - EPF AUTHORITY IS BOUND TO IDENTIFY AND ASCERTAIN THE CORRECT NUMBER OF BENEFICIARIES :**

### **M/S. SREE GOKULAM PUBLIC SCHOOL V. THE ASSISTANT PROVIDENT FUND COMMISSIONER**

In the present case, the High Court of Kerala held that non-enrolling some of the employees under the Scheme of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 leads to a violation of the provisions of the Act, justifying appropriate action against the employer. It also held that it is the duty of the EPF Authority to identify the beneficiaries and to verify facts to ascertain the correct number of beneficiaries.

**Issue of the case :** Whether it is the duty of the EPF Authority to ascertain the facts pertaining to the Notice issued and to identify the correct number of beneficiaries in the Organization against which the proceedings are to be conducted?



# IMPORTANT JUDGEMENTS

**Facts of the case :** The Petitioner is running a school named “Sree Gokulam Public School” for the needy children in and around the area of the school. The Enforcement Officer conducted an inspection of the premises, and it was allegedly found that there was a total of 228 employees, out of which 109 have been enrolled and the remaining 119 were left unenrolled. Immediately after receiving the notice in respect of the proceeding under section 7A, the petitioner enrolled another 56 employees. However, 63 employees were still unenrolled. In respect of the enquiry initiated under section 7A, a detailed written statement was filed by the petitioner alleging that the enforcement officer neither identified the people present in the school premises, nor verified the facts as to whether they were working elsewhere. The Petitioner further alleged that without reviewing the averments and the contents of the Notice issued under Section 7A, the assessing authority assessed the liability of 144 employees on account of unpaid wages and non-contribution. An appeal was filed before the Appellate Authority which was partly allowed by confining the liability of non-contribution in respect of 144 employees. On review of the notice relating to proceedings under section 7A and 7B, it was found that the notice of non-enrollment was in respect of 119 employees plus 3 security personnels and not regarding 144 employees. This indicated that there was an error in the calculation of the no. of unenrolled employees, however the petitioner has not denied the liability of non-contribution towards the referred employees.

# IMPORTANT JUDGEMENTS



The Learned Counsel appearing on behalf of the Assistant Provident Fund Commissioner, did not deny the fact that the notice issued under section 7A by the Enforcement Officer clarified that out of 228 employees only 109 were enrolled and balance of unenrolled employees came out to be 119 plus 3 security personnel.

## **JUDGMENT DELIVERED BY THE HIGH COURT OF KERALA :**

The High Court held that it did not wish to dwell on the merits of matter as it is a case of non-reference of the contents of the notice as both the authorities, i.e., assessing as well as the appellate authority, have gravely erred in fastening the liability of non-contribution in respect of 144 employees instead of 119, as the referred Notice clearly mentioned that there were 228 employees and only 109 were enrolled and therefore, the left out number of unenrolled employees clearly comes out to be 119. However, the impugned order of the assessing authority as well as the appellate authority confined the liability of non-contribution to 144 employees. Therefore, the order of the appellate authority which partly allowed the appeal of the petitioner by setting aside the demand of non-evasion of wages and held the petitioner liable to pay the contribution should have been only in respect of 119 employees. Therefore, the order of the appellate authority was accordingly modified by the High Court.

[View Judgement](#)

# IMPORTANT JUDGEMENTS

## SUPREME COURT OF INDIA

- ❑ Interstate transfer clause in appointment letter is valid even when it finds no mention in standing orders. [View Judgement](#)
- ❑ Tribunal can take into consideration settlement while adjudicating dispute. [View Judgement](#)
- ❑ Amendment made to standing orders would not come into effect if the appeal is allowed by the Tribunal. [View Judgement](#)

## ALLAHABAD HIGH COURT

- ❑ Granting interim stay upon direction of deposit of money is not the same as pre-deposit. [View Judgement](#)

## ANDHRA PRADESH HIGH COURT

- ❑ Accident compensation provisions of the Code on Social Security, 2020 put employees at a dis-advantageous position. [View Judgement](#)
- ❑ Sympathy and sentiment cannot be the basis for ordering regularization. [View Judgement](#)
- ❑ No appeal can be preferred to the High Court against an order of Civil Court involving ESI related matters. [View Judgement](#)

# IMPORTANT JUDGEMENTS

## BOMBAY HIGH COURT

- ❑ Abandonment from duty cannot be pleaded when letters for resuming duty were not sent by the employer. [View Judgement](#)
- ❑ Pre-deposit is not mandatory for appeal against order passed under section 14B of the Act. [View Judgement](#)
- ❑ Attachment is improper when application for staying order is pending before Tribunal. [View Judgement](#)

## CALCUTTA HIGH COURT

- ❑ Bank account cannot be frozen when no complaint has been lodged before PF Authorities. [View Judgement](#)
- ❑ Establishment cannot seek exclusion and exemption simultaneously. [View Judgement](#)
- ❑ Order for pre-deposit of amount cannot be challenged before the High Court. [View Judgement](#)

# IMPORTANT JUDGEMENTS

## GUJARAT HIGH COURT

- ❑ Aadhar card is not a proof of date of birth for claiming pension. [View Judgement](#)

## HIMACHAL PRADESH HIGH COURT

- ❑ No employer-employee relationship can be established merely on the basis of ESI card.

[View Judgement](#)

## JAMMU & KASHMIR AND LADAKH HIGH COURT

- ❑ Profit motive is irrelevant to cover an establishment under the term 'industry'. [View Judgement](#)
- ❑ Test if establishment is 'industry' or not is based on its nature of activity and employer - employee relation. [View Judgement](#)

## JHARKHAND HIGH COURT

- ❑ EPF Authorities have to consider whether the establishment is a chronic defaulter or not. [View Judgement](#)



# IMPORTANT JUDGEMENTS

## KARNATAKA HIGH COURT

- Dismissal for obtaining employment on false information justifies forfeiture of gratuity.  
[View Judgement](#)
- Fixed term employee cannot claim employment as a matter of right. [View Judgement](#)
- Labour Court can only adjudicate on termination if the terms of reference provide so.  
[View Judgement](#)
- Damages are to be reduced when there was no willful default in contributing to the fund.  
[View Judgement](#)
- Establishment cannot be made liable for the period before it comes into existence.  
[View Judgement](#)
- Section 7A notice can be quashed if employer is willing to submit form for transfer of funds. [View Judgement](#)

## KERALA HIGH COURT

- POSH enquiry will quashed if copy of complaint was not served to the accused.  
[View Judgement](#)
- Reinstatement cannot be granted when management and employee have lost trust with each other. [View Judgement](#)

# IMPORTANT JUDGEMENTS

## MADHYA PRADESH HIGH COURT

- ❑ Complaint of maternity benefit cannot be referred as an industrial dispute to the Labour Court. [View Judgement](#)
- ❑ Full damages are not compulsory under section 14B of the EPF Act. [View Judgement](#)
- ❑ No PF dues are payable from the date of compulsory retirement till reinstatement. [View Judgement](#)

## MADRAS HIGH COURT

- ❑ It is not mandatory to pay PF contribution for HRA and conveyance allowance. [View Judgement](#)
- ❑ Tribunal is empowered to dismiss the appeal when there is non-compliance of its interim order. [View Judgement](#)

## ORISSA HIGH COURT

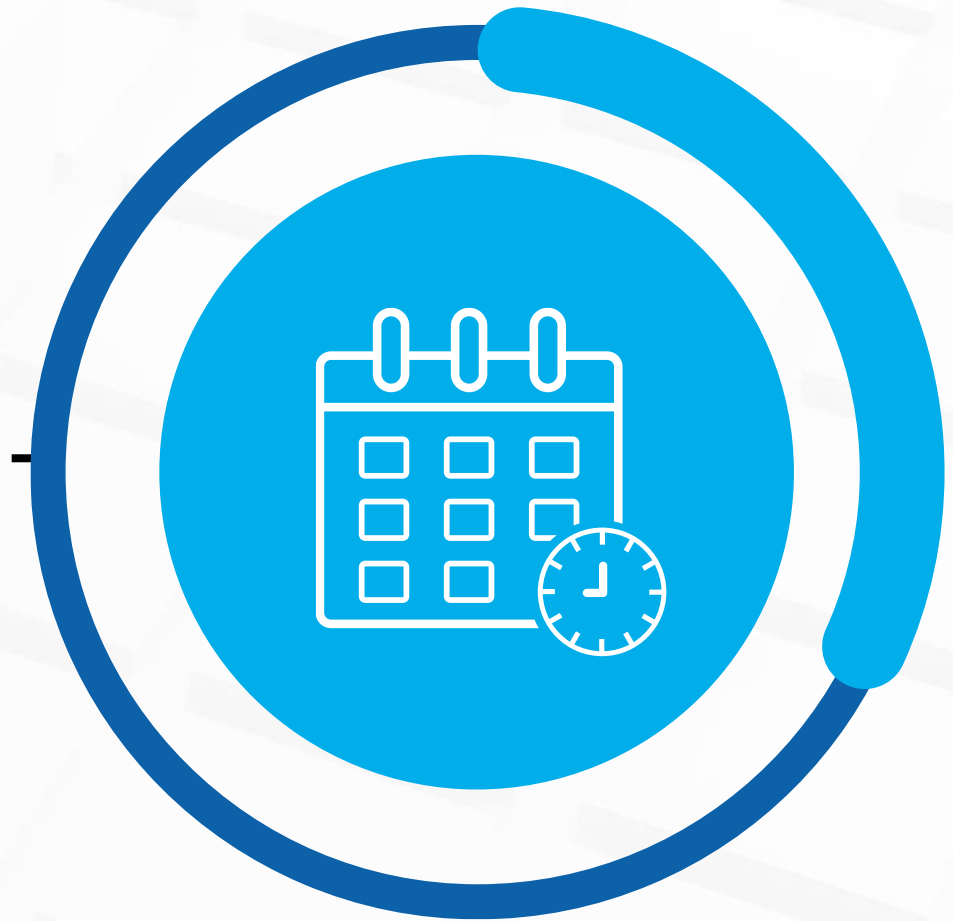
- ❑ Writ petition by employees against order of private company is not maintainable. [View Judgement](#)

# IMPORTANT JUDGEMENTS

## PUNJAB AND HARYANA HIGH COURT

- ❑ EPF Authority cannot compel contribution by employers with regard non-identifiable workmen. [View Judgement](#)
- ❑ Employer cannot file criminal complaint against PF Authorities for mere pendency of 7A proceeding. [View Judgement](#)
- ❑ Agents having independent code numbers are to be treated as independent employers. [View Judgement](#)

# STATUTORY DUE DATES



# STATUTORY DUE DATES

## MAY-2024



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Employee State Insurance Act, 1948	All States	Return	Half Yearly	October'23 to March'24	12-May-24	Code wise	For period Oct to Mar
Employee State Insurance Act, 1948	All States	Remittance	Monthly	April'24	15-May-24	Code wise	
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Remittance	Monthly	April'24	15-May-24	Code wise	
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	Monthly	April'24	15-May-24	Code wise	International Workers Return
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	Monthly	April'24	25-May-24	Code wise	Monthly Return - EDLI Exempted Employer

# STATUTORY DUE DATES

## MAY-2024



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Punjab Labour Welfare Fund Act,1965	Haryana	Remittance	Quarterly	January'24 to March'24	01-May-24	Branch	Unpaid Accumulation - After 2 years from become payable
Punjab Labour Welfare Fund Act,1965	Punjab	Remittance	Quarterly	January'24 to March'24	01-May-24	Branch	Unpaid Accumulation - After 3 years from become payable
Punjab Labour Welfare Fund Act,1965	Chandigarh	Remittance	Quarterly	January'24 to March'24	01-May-24	Branch	Unpaid Accumulation - After 3 years from become payable
Kerala Shops and Commercial Establishments Workers Welfare Fund Act,2006	Kerala	Remittance	Monthly	April'24	05-May-24	Branch	
Andhra Pradesh Tax On Professions, Trades, Callings And Employments Act, 1987	Andhra Pradesh	Remittance & Returns	Monthly	April'24	10-May-24	Branch	
Telangana Tax On Professions, Trades, Callings And Employments Act, 1987	Telangana	Remittance & Returns	Monthly	April'24	10-May-24	Branch	
Madhya Pradesh Vritti Kar Adhinyam, 1995 (PT)	Madhya Pradesh	Remittance	Monthly	April'24	10-May-24	Branch	

# STATUTORY DUE DATES

## MAY-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	April'24	15-May-24	Branch	
The Jharkhand Tax On Profession, Trades, Callings And Employments Act, 2011	Jharkhand	Return	Quarterly	January'24 to March'24	15-May-24	Branch	Employee & Employer Tax online (Employer to deduct monthly and remit quarterly)
Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Karnataka	Remittance & Returns	Monthly	April'24	20-May-24	Combined	
West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979	West Bengal	Remittance & Returns	Monthly	April'24	21-May-24	Branch	
Manipur Professions, Trades, Callings And Employments Taxation Act, 1981	Manipur	Remittance & Returns	Monthly	April'24	30-May-24	Branch	
Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995	Mizoram	Remittance & Returns	Monthly	April'24	30-May-24	Branch	
Nagaland Professionals, Trades, Calling and Employment Taxation (4th Amendment) Act, 2012	Nagaland	Remittance & Returns	Monthly	April'24	30-May-24	Branch	

# STATUTORY DUE DATES

## MAY-2024



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Punjab State Development Tax 2018	Punjab	Remittance & Returns	Monthly	April'24	30-May-24	Branch	
Maharashtra State Tax on Professions, Trade, Callings And Employments Act, 1975	Maharashtra	Remittance & Returns	Monthly	April'24	31-May-24	Combined	
Assam Professions, Trades, Callings And Employments Taxation Act, 1947	Assam	Remittance & Returns	Monthly	April'24	31-May-24	Branch	
Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000	Odisha	Remittance & Returns	Monthly	April'24	31-May-24	Branch	
Tripura Professions Trades Callings And Employments Taxation Act, 1997	Tripura	Remittance & Returns	Monthly	April'24	31-May-24	Branch	
Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947	Meghalaya	Remittance & Returns	Monthly	April'24	31-May-24	Branch	
Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Sikkim	Remittance & Returns	Monthly	April'24	31-May-24	Branch	



# AWARDS AND CERTIFICATIONS



# AWARDS



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



# CERTIFICATION



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