



CORE INTEGRA COMPLIANCE NEWSLETTER



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INDEX

SR. No.	State/Central	Authority	Title	Page No.
1	Central	EPFO	SOP for Joint Declaration for Member Profile Updation Version 3.0.	2
2	Central	ESIC	Removal of Aadhaar Card from the List of Acceptable Documents for Proof of DOB.	3
3	Central	ESIC	Strict verification and scrutiny of documents for Super Specialty Treatment (SST) cases.	4
4	Central	EPFO	SOP for Management and Regulation of EPF Exempted Establishments.	5
5	Central	EPFO	Facial Authentication Technology (FAT) Promotional Campaign.	6
6	Central	EPFO	Deployment of functionality for the SOP on Freexing/Unfreezing the MID/UAN/Establishment.	7
7	Central	ESIC	Clarification regarding correction in DOB of Insured Persons and their Family Members/Dependents.	8
8	Central	Ministry of Labour and Employment	Coverage of ESI Act in Six districts of Manipur.	9
9	Central	Ministry of Social Justice and Empowerment	Rights of Persons with Disabilities (Amendment) Rules, 2024.	10
10	Central	Ministry of Social Justice and Empowerment	Rights of Persons with Disabilities (Amendment) Rules, 2024.	11
11	Central	Ministry of Labour and Employment	All-India CPI Numbers for Agricultural and Rural Labourers.	12

INDEX

SR. No.	State/Central	Authority	Title	Page No.
12	Kerala	Minimum Wage	CPI Numbers for Agricultural Labourers and Industrial Workers for the month of May 2024.	13
13	Assam	Minimum Wage	Revised VDA payable to Private Security Agency Houses w.e.f. 01.01.2024.	14
14	Andaman & Nicobar Islands	Minimum Wage	Revised Minimum Rates of Wages w.e.f. 01.07.2024.	15
15	Odisha	Minimum Wage	Revised Minimum Rates of Wages.	16
16	Punjab	Minimum Wage	Adjustment of rates of minimum wages w.e.f. 01.03.2024.	17
17	Uttar Pradesh	Minimum Wage	Revised Minimum Rates of Wages for Agricultural Employments w.e.f. 01.04.2024.	18
18	West Bengal	Minimum Wage	Revised Minimum Rates of Wages effective from 1 July 2024 to 31 December 2024.	19
19	Assam	Minimum Wage	Revised VDA w.e.f. 01.12.2023.	20
20	Kerala	Labour Department	Kerala Recognition of Trade Unions (Amendment) Rules, 2024.	21
21	Maharashtra	Labour Department	Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) (Amendment) Rules, 2024.	22
22	Goa	Inspectorate of Factories and Boilers	Goa Factories (Seventeenth Amendment) Draft Rules, 2024.	23

INDEX

SR. No.	State/Central	Authority	Title	Page No.
23	Haryana	Haryana Labour Welfare Board	Monthly deposit of Labour Welfare Fund.	24
24	Tamil Nadu	Labour Department	Amendments to Tamil Nadu Shops and Establishments Rules, 1948.	25
25	Tamil Nadu	Labour Department	Date of Enforcement for the Tamil Nadu S&E (Amendment) Act.	26
26	Kerala	Government of Kerala	Revision of Professional Tax Slabs of Panchayats and Municipalities.	27
27	Assam	Labour Department	Assam Private Placement Agencies for Recruitment of Workers (Regulation) Rules, 2024.	28
28	Haryana	Human Resources Department	Restricted Holiday of "Hariyali Teej" on 07.08.2024.	29
29	Haryana	Labour Department	Declaration of Holiday under the Punjab S&E Act on account of Bye-elections in Uttarakhand and Punjab.	30
30	Haryana	Labour Department	Declaration of Holiday under the Factories Act on account of Bye-elections in Uttarakhand and Punjab.	31
31	Haryana	Labour Department	Declaration of Holiday under the Factories Act on account of Bye-elections in Himachal Pradesh.	32
32	Haryana	Labour Department	Declaration of Holiday under the Punjab S&E Act on account of Bye-elections in Himachal Pradesh.	33
33	Himachal Pradesh	Inspectorate of Factories	Declaration of Special Paid Holiday on account of Bye-elections.	34

INDEX

SR. No.	State/Central	Authority	Title	Page No.
34	Punjab	Labour Department	Declaration of Holiday under the Punjab S&E Act on account of Bye-elections.	35
35	Rajasthan	Labour Department	Japanese International Investment Zone to be declared as Public Utility Service.	36
36	Karnataka	Labour Department	Karnataka Compulsory Gratuity Insurance Rules, 2024.	37
37	Gujarat	Government of Gujarat	Gujarat Laws (Amendment of Provisions) Ordinance, 2024.	38
38	Odisha	Revenue and Disaster Management Department	Declaration of Public Holiday under the NI Act on occasion of Rath Yatra.	39
39	Odisha	Orissa High Court	M/s. Oriental Security Services vs. Dilip Kumar Parida & Another.	41-43
40	Kerala	Kerala High Court	The Area Manager, Food Corporation of India vs. Shri P.T. Rajeevan.	44-46
41	Odisha	Orissa High Court	Supriya Jena vs. State of Odisha & Ors.	47-49
42	New Delhi	Delhi High Court	Lily Packers Private Limited vs. Vaishnavi Vijay Umak	50-52
43	All	Multiple High Courts and Supreme Court	Judgements in general.	53-58
44	All	Aug-24	Compliance Calendar.	60-63

STATUTORY NOTIFICATIONS/UPDATES



STATUTORY NOTIFICATIONS/UPDATES

CENTRAL - EPFO - SOP FOR JOINT DECLARATION FOR MEMBER PROFILE UPDATION VERSION 3.0.

The Employees' Provident Fund Organization vide No: WSU/2022/(E-54018)/3931 dated 31.07.2024 notified that in supersession of earlier SOP, the Competent Authority has approved the SOP version 3.0 for Joint Declaration for Member Profile Updation. In all 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. The said SOP is appended to the Notification attached herewith.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

CENTRAL - ESIC - REMOVAL OF AADHAAR CARD FROM THE LIST OF ACCEPTABLE DOCUMENTS FOR PROOF OF DOB.

The Employees' State Insurance Corporation vide No. N-12013/2/2023-Bft-II dated 29.07.2024, in reference to office letter no. N-12013/2/2023-Bft-II dated 14.03.2024 informed that the ICT Division HQ has implemented provisions to exclude date of birth comparison in demographic details during the Aadhaar seeding process for beneficiaries and the same has been deployed in the application effective from 23.07.2024. All previous mismatch cases should be dealt as per standing instructions.

[View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

CENTRAL - ESIC - STRICT VERIFICATION AND SCRUTINY OF DOCUMENTS FOR SUPER SPECIALTY TREATMENT (SST) CASES.

The Employees' State Insurance Corporation vide File No. U-16012/392/2022-SST dated 25.07.2024 notified that as per the directions of the Hon'ble High Court, ESIC is mandated to provide SST treatment to IPs and their family members from the first day of their employment on a case-by-case basis. The appeal against the said order is currently pending before the Hon'ble Division bench of High Court of Delhi. Nevertheless, ESIC continues to comply with the court's directions by providing SST to IPs and their families from the first day of employment, adhering to the directions of the Hon'ble High Court. In view of the same, to ensure and safeguard the integrity of the SST provisions and mitigate fraudulent activities, measures have been implemented as mentioned in the attached Notification.

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STATUTORY

NOTIFICATIONS/UPDATES

CENTRAL - EPFO - SOP FOR MANAGEMENT AND REGULATION OF EPF EXEMPTED ESTABLISHMENTS.

The Employees' Provident Fund Organization vide File No. E-III/10(116)2023/SOP-Management and Regulation-Part (1)/6102 dated 11.07.2024 notified that in connection to the Head Office Letter No. E-III/10(116)2023/SOP-Management and Regulation/1071 dated 06.10.2023, wherein the SOP for Management and Regulation of EPF Exempted Establishments was circulated to all Zonal/Regional, Form RM-6 (format of Third Party Audit), which was under preparation, has now been finalized and is being circulated to all Zonal/Regional Offices for strict compliance. Hence, the ACC (HQ)/ACC (Zones) have been requested to ensure adoption and implementation of the said Form RM-6 in their respective offices and in the Regional Offices under their jurisdiction.

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STATUTORY

NOTIFICATIONS/UPDATES

CENTRAL - EPFO - FACIAL AUTHENTICATION TECHNOLOGY (FAT) PROMOTIONAL CAMPAIGN.

The Employees' Provident Fund Organization vide No. Pension/FAT-Publicity/2023/3417 dated 11.07.2024 notified that in reference to Head Office Communication No. Pension-I/17(10)/2016-17/JP/Part/VII-III (28893)/10328 dated 07.09.2022, a targeted Promotion campaign is being launched to increase adoption of FAT for submission of Digital Life Certificate (DLC). This campaign, in the long run, will reduce dependence of the pensioners on banks and other intermediaries for updation of DLCs. The Notification further provides a list of the actions to be taken by each Field Office.

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STATUTORY

NOTIFICATIONS/UPDATES

CENTRAL - EPFO - DEPLOYMENT OF FUNCTIONALITY FOR THE SOP ON FREEZING/UNFREEZING THE MID/UAN/ESTABLISHMENT.

The Employees' Provident Fund Organization vide No. FIA/11(22)/SOP/FreezingUAN/2022 (E-49005)/13106 dated 04.07.2024 notified in reference to Circular No. FIA/11(22)/SOP/Freezing UAN/2022 (E-49005)/11 dated 22/12/2023 that the SOP on Freezing/Defreezing the MID/UAN/Establishment duly approved by competent authority has been circulated to all the filed functionaries for information and necessary action. It has further informed that the IS Division has deployed the functionality of executing the above SOP with effect from 30.06.2024. Therefore, the Authorized Officers as indicated in the SOP have requested to use the said functionality for executing the functions of Freezing/Unfreezing of MID/UAN/Establishment forthwith.

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STATUTORY

NOTIFICATIONS/UPDATES

CENTRAL - ESIC - CLARIFICATION REGARDING CORRECTION IN DOB OF INURED PERSONS AND THEIR FAMILY MEMBERS/DEPENDENTS.

The Employees' State Insurance Corporation vide No. N-12013/2/2023-BFT-II dated 02.07.2024 provided clarification on the several complaints/ RTI queries received on the acceptance of Aadhaar Card as a valid document for correction/updating the date of birth of insured persons including the cases where changes vary 3 years or more. In this regard, the ESIC has invited reference to Reg. 80 (2) of the ESI (General) Regulations, 1950 which outlines the list of valid documents to be accepted as proof of age of insured persons & their family members/ dependents. Further, reference has also been made to Para 1.73 of ESIC Branch Office Manual, "Where the desired change in the declared age is 3 years or more, the insured person should, in addition, be asked to appear before the Medical Referee who may be requested to advise whether his age and conditions corroborate the revised age applied for..." The provisions of this Para shall apply only to insured persons and not their family members/dependents. [View Notification](#)



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NOTIFICATIONS/UPDATES

CENTRAL - MINISTRY OF LABOUR AND EMPLOYMENT – COVERAGE OF ESI ACT IN SIX DISTRICTS OF MANIPUR.

The Ministry of Labour and Employment vide Gazette Notification S.O. 2696(E) dated 10.07.2024 ordered that in exercise of the powers conferred by sub-section (3) of section 1 of the Employees' State Insurance Act, 1948, the Central Government hereby appoints the 1st day of August 2024 as the date on which the provisions of sections 38 to 43 (both inclusive), section 74 and section 75, sub-section (2) to (4) of section 76, section 82 and section 83 of the said Act come into force in all the areas of Bishnupur, Senapati, Ukhrul, Kangpokpi, Churachandpur and Thoubal districts in the State of Manipur.

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STATUTORY

NOTIFICATIONS/UPDATES

CENTRAL - MINISTRY OF SOCIAL JUSTICE AND EMPOWERMENT - RIGHTS OF PERSONS WITH DISABILITIES (AMENDMENT) RULES, 2024.

The Ministry of Social Justice and Empowerment, Department of Empowerment of Persons with Disabilities Divyangjan, vide G.S.R. 3584(E) dated 01.07.2024, published the Rights of Persons with Disabilities Rules, 2024 in the Official Gazette of India. As the Amendment, in the Rights of Persons with Disabilities Rules, 2017, in Rule 15, in sub-rule (1), after clause (n), the following clause shall be inserted, namely: “(o) Accessibility Standards and Guidelines for Higher Education Institutions and Universities, as specified in the notification of the Department of Higher Education, Ministry of Education, Government of India vide notification no. F. No. N-11018/01/2024 dated 19 January 2024.”

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STATUTORY

NOTIFICATIONS/UPDATES

CENTRAL - MINISTRY OF SOCIAL JUSTICE AND EMPOWERMENT - RIGHTS OF PERSONS WITH DISABILITIES (AMENDMENT) RULES, 2024.

The Ministry of Social Justice and Empowerment, Department of Empowerment of Persons with Disabilities Divyangjan, vide G.S.R. 361(E) dated 02.07.2024, published the Rights of Persons with Disabilities Rules, 2024 in the Official Gazette of India. As the Amendment, in the Rights of Persons with Disabilities Rules, 2017, in Rule 15, in sub-rule (1), after clause (o), the following clause shall be inserted, namely: “(p) Accessibility Standards and Guidelines Banking Sector, as specified in the notification of Department of Financial Services, Ministry of Finance, Government of India vide notification number F. No. 7/32/2022-BOA-I dated 2nd February 2024.”

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

CENTRAL - ALL-INDIA CPI NUMBERS FOR AGRICULTURAL AND RURAL LABOURERS.

The Ministry of Labour and Employment, Government of India, vide No. 3/21/2022-CPI-AL/RL dated 26.07.2024, notified the All-India Consumer Price Index Numbers for Agricultural and Rural Labourers for June 2024. The All-India Consumer Price Index for Agricultural Labourers (CPI-AL) and Rural Labourers (CPI-RL) (Base: 1986-87=100) registered an increase of 11 points each in June 2024, reaching levels of 1280 and 1292, respectively. The year-on-year inflation rates based on CPI-AL and CPI-RL for this month were recorded at 7.02% and 7.04%, compared to 6.31% and 6.16% in June 2023. The corresponding figures for May 2024 were 7.00% for CPI-AL and 7.02% for CPI-RL.

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STATUTORY

NOTIFICATIONS/UPDATES

KERALA - CONSUMER PRICE INDEX NUMBERS FOR AGRICULTURAL LABORERS AND INDUSTRIAL WORKERS FOR THE MONTH OF MAY 2024.

The Department of Economics and Statistics, Government of Kerala vide Notification no. DES/1251/2024-P3(1) dated 20.07.2024 issued the Consumer Price Index Numbers for Agricultural Labourers and Industrial Workers for the month of May 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

ASSAM – REVISED VDA PAYABLE TO PRIVATE SECURITY AGENCY HOUSES W.E.F. 01.01.2024.

The Labour Welfare Department, Government of Assam vide Notification No. E-262184/62 dated 15.07.2024, issued the revised VDA payable to the employees/ workers engaged under Private Security Agency Houses in the State of Assam w.e.f. 01.01.2024.

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Category	Existing Wages Per Month	Previous VDA Cumulated	New VDA	Present Wages Per Month
ASO	Rs. 18,700.00	Rs. 5694.56	Rs. 665.72	Rs. 25060.28
SUPERVISOR	Rs. 15,600.00	Rs. 4750.20	Rs. 555.36	Rs. 20905.56
GUNMEN (ARMED)	Rs. 13,700.00	Rs. 4171.94	Rs. 487.72	Rs. 18359.66
SECURITY GUARD (UNARMED)	Rs. 10,700.00	Rs. 3258.38	Rs. 380.92	Rs. 14339.30



STATUTORY

NOTIFICATIONS/UPDATES

ANDAMAN & NICOBAR ISLANDS - REVISED MINIMUM RATES OF WAGES W.E.F. 01.07.2024.

The Andaman & Nicobar Administration, Office of the Labour Commissioner & DET vide A-196/1/2022-Lab.Ins-I-LAB_AN/676 dated 15.07.2024, has revised Minimum Rates of Wages across Six Schedules of Employments in addition to Govt. Departments/Offices/Industrial Establishments as mandated under the provisions laid down under the Minimum Wages Act, 1948 in the Union Territory of Andaman & Nicobar Islands w.e.f. 01 July 2024.

[View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

ODISHA - REVISED MINIMUM RATES OF WAGES.

The Government of Odisha, Labour and ESI Department vide Notification No. LESI-LL1-III-0081-2017-5308 dated 18.07.2024, in exercise of powers conferred by clause (b) of sub-section (1) of section 3 read with section 4 and sub-section (2) of section 5 of the said Act and in supersession of all previous notifications issued this regard, hereby revised the minimum rates of wages payable to Unskilled, Semiskilled, Skilled, Highly Skilled categories of employees employed in 89 employments as mentioned in the Schedule to the notification in the whole of State of Odisha to Rs. 450.00, Rs. 500.00, Rs. 550.00 and Rs. 600.00 per day respectively, with effect from the date of publication of the notification in the Odisha Gazette.

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STATUTORY

NOTIFICATIONS/UPDATES

PUNJAB - ADJUSTMENT OF RATES OF MINIMUM WAGES

W.E.F. 01.03.2024.

The Government of Punjab, Office of the Labour Commissioner vide No./St/10607 dated 18.07.2024 notified the Consumer Price Index for Industrial Workers in lieu of the New Series of Consumer Price Index for Industrial Workers (Base 2016=100) vide Labour Bureau letter No. 114/1/2013-CPI dated 3.11.2020. The average CPI for the six months from September 2023 to February 2024 is 396.03 after adding to the series (base 2001=100). Thus, the minimum wage rates for unskilled workers from 01.03.2024 is Rs. 10899.82/-. The details of the minimum wages rates in the scheduled occupations are given in the attached notification.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

UTTAR PRADESH - REVISED MINIMUM RATES OF WAGES FOR AGRICULTURAL EMPLOYMENTS W.E.F. 01.04.2024.

The Government of Uttar Pradesh, Labour Department vide 02/2024/707/36-03-2024-1619905 dated 09.07.2024, in exercise of the powers conferred by Section 4 sub-section (1) clause (3) and section 3 sub-section (1) clause (a) read with section 3 sub-section (1) clause (b) of the Minimum Wages Act, 1948 and in supersession of Notification No. 02/2023/90/36-03-2023-01 (Act.)-2005 dated 26 May, 2023 , hereby notified the revised minimum rates of wages payable to employees employed in the agricultural employment in the state of Uttar Pradesh from April 01, 2024.

[View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

WEST BENGAL - REVISED MINIMUM RATES OF WAGES EFFECTIVE FROM 1 JULY 2024 TO 31 DECEMBER 2024.

The Government of West Bengal, Labour Commissionerate vide No.: 22/Stat/14/RW/24/2023/LCS/JLC dated 16.07.2024, hereby notified the minimum rates of wages for the employees employed in 30 (thirty) Scheduled Employments in the state of West Bengal, which shall be effective in the period from 1st July 2024 to 31st December 2024. The minimum rates of wages have been updated with reference to the Fixation/Revision notification against each scheduled employment.

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STATUTORY NOTIFICATIONS/UPDATES

ASSAM - REVISED VDA W.E.F. 01.12.2023.

The Labour Welfare Department, Government of Assam vide No. E-238621/621 dated 10.07.2024 notified the revised VDA payable to the employees/ workers of the Scheduled Employments as specified in the attached notification w.e.f. 01.12.2023.

[View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

KERALA - KERALA RECOGNITION OF TRADE UNIONS (AMENDMENT) RULES, 2024.

The Labour and Skills (E) Department, Government of Kerala vide Official Gazette Order (P) No. 46/2024/LBR dated 22.07.2024, in exercise of the powers conferred by sub-section (1) of section 17 of the Kerala Recognition of trade unions Act, 2010, hereby issued the rules to amend the Kerala Recognition of Trade Unions Rules, 2011, known as the Kerala Recognition of Trade Unions (Amendment) Rules, 2024. The amendment is that in sub-rule (3) of rule 5, for the symbol and figure “₹ 1000” the symbol and figure “₹ 1150” shall be substituted.

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STATUTORY

NOTIFICATIONS/UPDATES

MAHARASHTRA - MAHARASHTRA SHOPS AND ESTABLISHMENTS (REGULATION OF EMPLOYMENT AND CONDITIONS OF SERVICE) (AMENDMENT) RULES, 2024.

The Industries, Energy, Labour and Mining Department, Government of Maharashtra, vide Official Gazette No. MS&EA-08/2021/C.R.153/Labour-10 dated 22.07.2024 and in exercise of the powers conferred by sub-section (1) of section 37 of the Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017 and of all other powers enabling it in this behalf, hereby notified the rules further to amend the Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Rules, 2018 and these rules may be called the Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) (Amendment) Rules, 2024. As per the amendment, in Form 'A', Form 'D', Form 'F' and Form 'R' appended to the Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Rules, 2018, after entry 13, the following entry shall be inserted, namely: **"13A. Insurance certificate of establishment."** Further, in the Schedule appended to the Rules, in PART-A, PART-B and PART-C, the following sub-entries (3A), (4A) and (3) **"Copy of insurance certificate of insurance of the establishment"**, shall be inserted respectively.

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STATUTORY

NOTIFICATIONS/UPDATES

GOA - GOA FACTORIES (SEVENTEENTH AMENDMENT) RULES (DRAFT), 2024.

The Inspectorate of Factories and Boilers, Government of Goa, vide Gazette Notification No. VI/FAC-6(L-1) Part-1/IFB-23-24/1758 dated 25.07.2024 published the Draft Rules for Goa Factories (Seventeenth Amendment) Rules, 2024. In exercise of the powers conferred by section 112 of the Factories Act, 1948 and all other powers enabling it in this behalf, the Government of Goa has made the rules so as to further amend the Goa Factories Rules, 1985, known as the Goa Factories (Seventeenth Amendment) Rules, 2024, to be effective from the date of their publication in the Official Gazette. As per the proposed amendment in Rule sub-rule (2), for the Schedule, the Schedule “Scale of fees payable for license and annual renewal of license by Factories” so appended in the Notification shall be substituted. Additionally, the rules propose for Amendment in “Rule 8. Amendment of License”, “Amendment of Rule 11”, “Amendment of Rule 90 O”, “Amendment of Rule 95” and Substitution of “Form No. 1” as mentioned in the attached Notification.

[View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

HARYANA - MONTHLY DEPOSIT OF LABOUR WELFARE FUND.

The Haryana Labour Welfare Board, Government of Haryana vide HLWB/REV/2024/3755-3804 dated 09.07.2024, hereby informed that the provision for depositing the contribution to be deposited under the Punjab Labour Welfare Fund Act, 1965 (Haryana Amended) on monthly basis has also been made on the online portal. Therefore, the Labour Welfare Fund, like EPF and ESI, should also be deposited every month by all the institutions.

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STATUTORY

NOTIFICATIONS/UPDATES

TAMIL NADU - AMENDMENTS TO TAMIL NADU SHOPS AND ESTABLISHMENTS RULES, 1948.

The Government of Tamil Nadu, Labour Welfare and Skill Development Department vide Notification No. SRO A-13(e)/2024, published in its Official Gazette Extraordinary No. 217 dated 02.07.2024, the Amendments to Tamil Nadu Shops and Establishments Rules, 1948. The following amendments to the Rules have been introduced: Application for registration of establishment in Form Y, Registration Certificate to be issued by the Inspector in Form Z, Register of Establishments to be maintained by the Inspector in Form ZA, Intimation of the existing establishments to be furnished by the employers in Form ZB. Additionally, after Rule 6, Rule 6A for First-aid Facilities has been inserted and in Rule 18, for the expression “which may extend to fifty rupees,” the expression “which may extend to two thousand rupees” has been substituted.

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STATUTORY

NOTIFICATIONS/UPDATES

TAMIL NADU - DATE OF ENFORCEMENT FOR THE TAMIL NADU S&E (AMENDMENT) ACT.

The Government of Tamil Nadu, Labour Welfare and Skill Development Department vide Official Gazette Notification No. II(2)/LWSD/520(b-1)/2024 and No. II(2)/LWSD/520(b-1)/2024 dated 02.07.2024, issued that in exercise of the powers conferred by sub—section (2) of section 1 of the Tamil Nadu Shops and Establishments (Amendment) Act, 2018 and Tamil Nadu Shops and Establishments (Amendment) Act, 2023, the Governor of Tamil Nadu hereby appoints the 02.07.2024 as the date on which the said Acts shall come into force.

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STATUTORY

NOTIFICATIONS/UPDATES

KERALA - REVISION OF PROFESSIONAL TAX SLABS OF PANCHAYATS AND MUNICIPALITIES.

The Government of Kerala, Local Self-Government (RC) Department vide S.U. (Sadha) No. 1149/2024/LSGD dated 27.06.2024 issued an order revising the employment tax slabs of Panchayats and Municipalities as recommended by the Sixth State Finance Commission. The revised employment tax is as follows:

The revised employment tax rates shall be effective from 1st October 2024 i.e., the commencing second half year.

[View Notification](#)

Sl. No.	Range of Half Yearly Income	Current Rate (in Rupees)	New Rate (in Rupee)
1	Up to Rs. 11,999	Nil	Nil
2	Rs. 12,000 to Rs. 17,999	120	320
3	Rs. 18,000 to Rs. 29,999	180	450
4	Rs. 30,000 to Rs. 44,999	300	600
5	Rs. 45,000 to Rs. 99,999	450/600/750	750
6	Rs. 1,00,000 to Rs. 1,24,999	1000	1000
7	Rs. 1,25,000 onwards	1250	1250



STATUTORY

NOTIFICATIONS/UPDATES

ASSAM - ASSAM PRIVATE PLACEMENT AGENCIES FOR RECRUITMENT OF WORKERS (REGULATION) RULES, 2024.

The Government of Assam, Labour Welfare Department vide Notification No. 271442/104 dated 02.07.2024, in exercise of the powers conferred by sub-section (1) of section 15 of the Assam Private Placement Agencies for Recruitment of Workers (Regulation) Act, 2019, published in its Official Gazette Extraordinary No. 267 on 10.07.2024, the rules framed thereunder namely: the Assam Private Placement Agencies for Recruitment of Workers (Regulation) Rules, 2024.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

HARYANA - RESTRICTED HOLIDAY OF “HARIYALI TEEJ” ON 07.08.2024.

The Government of Haryana, Human Resources Department vide No. 28/67/2008-1HR-I dated 17.07.2024, notified that in partial modification of Government Notification issued vide even number dated 25.12.2023, the Restricted Holiday of “Hariyali Teej” (Schedule-II) in Haryana Government Calendar, 2024 will now be observed on 07.08.2024 instead of 06.09.2024.

[View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

HARYANA - DECLARATION OF HOLIDAY UNDER THE PUNJAB S&E ACT ON ACCOUNT OF BYE-ELECTIONS IN UTTARAKHAND AND PUNJAB.

The Labour Department, Government of Haryana, vide Notification No. Elec-2024/IR-II/PSCE/Ho1/13874 dated 03.07.2024 declares "Wednesday" the 10.07.2024 to be a holiday with wages under Section 28 of the Punjab Shops and Commercial Establishments Act, 1958 for all Shops and Commercial Establishments falling within the jurisdiction of State of Haryana for only those employees who are enrolled as voters in Legislative Assembly Constituencies of 04-Badrinath & 33-Manglaur of Uttarakhand and 34-Jalandhar West (SC) of Punjab to enable them to cast their votes.

[View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

HARYANA - DECLARATION OF HOLIDAY UNDER THE FACTORIES ACT ON ACCOUNT OF BYE-ELECTIONS IN UTTARAKHAND AND PUNJAB.

The Labour Department, Government of Haryana, vide Notification No. FW/Election/2024/2398 dated 05.07.2024 declares that in exercise of the powers conferred by sub-section (2) of Section 65 of the Factories Act, 1948, all adult workers working in the factories situated in the State of Haryana who are voters in the Bye-election to the Legislative Assembly Constituencies of 04-Badrinath & 33-Manglaur of Uttarakhand and 34-Jalandhar West (SC) of Punjab which is to be held on 10.07.2024, are exempted from the operations of provisions of Sections 52 (1)(a) of the said Act, for the week commencing from 07.07.2024 to 13.07.2024, subject to the condition that no adult workers who is enrolled as voter in the aforesaid Bye-election shall be required or allowed to work on 10.07.2024 (Wednesday) in the factories in the State of Haryana.

[View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

HARYANA - DECLARATION OF HOLIDAY UNDER THE FACTORIES ACT ON ACCOUNT OF BYE-ELECTIONS IN HIMACHAL PRADESH.

The Labour Department, Government of Haryana, vide Notification No. FW/Election/2024/2215 dated 04.07.2024 declares that in exercise of the powers conferred by sub-section (2) of Section 65 of the Factories Act, 1948, all adult workers working in the factories situated in the State of Haryana who are voters in the Bye-election to the Legislative Assembly Constituencies of 10-Dehra, 38-Hamirpur and 51-Nalagarh of Himachal Pradesh which is to be held on 10.07.2024, are exempted from the operations of provisions of Sections 52 (1)(a) of the said Act, for the week commencing from 07.07.2024 to 13.07.2024, subject to the condition that no adult workers who is enrolled as voter in the aforesaid Bye-election shall be required or allowed to work on 10.07.2024 (Wednesday) in the factories in the State of Haryana.

[View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

HARYANA - DECLARATION HOLIDAY UNDER THE PUNJAB S&E ACT ON ACCOUNT OF BYE-ELECTIONS IN HIMACHAL PRADESH.

The Labour Department, Government of Haryana, vide Notification No. Elec-2024/IR-II/PSCE/Ho1/17207 dated 02.07.2024 declares “Wednesday” the 10.07.2024 to be a holiday with wages under Section 28 of the Punjab Shops and Commercial Establishments Act, 1958 for all Shops and Commercial Establishments falling within the jurisdiction of State of Haryana for only those employees who are enrolled as voters in Legislative Assembly Constituencies of 10-Dehra, 38-Hamirpur and 51-Nalagarh of Himachal Pradesh to enable them to cast their votes.

[View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

HIMACHAL PRADESH - DECLARATION OF SPECIAL PAID HOLIDAY ON ACCOUNT OF BYE-ELECTIONS.

The Inspectorate of Factories, Government of Himachal Pradesh vide Notification No. 1-18/85(Fac) Lab-Vol-I dated 02.07.2024 declared paid holiday to employees registered as voters to Bye-elections to Assembly Constituencies 10-Dehra, 38-Hamirpur and 51-Nalagarh of Himachal Pradesh, to be held on 10.07.2024, under Section 135-B of the Representation of People Act, 1951. Further, there shall be a special paid holiday on 10.07.2024 for the registered voters of Punjab working in the border areas of Una, Kangra, Chamba and Solan Districts of Himachal Pradesh, on account of bye-election to Assembly Constituency (34-Jalandhar West-SC) Punjab. There shall also be a special paid holiday on 10.07.2024 for the registered voters of Uttarakhand working in the border areas of Sirmour & Shimla Districts of Himachal Pradesh, on account of bye-election to Assembly Constituency (04-Badrinath & Manglaur) Uttarakhand.

[View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

PUNJAB - DECLARATION OF HOLIDAY UNDER THE PUNJAB S&E ACT ON ACCOUNT OF BYE-ELECTIONS.

The Labour Department, Government of Punjab has in reference to Notification No. Labour-Lab0PSCA/1/2024-2L/867518 dated 24.06.2025 declared a paid holiday on 10.07.2024 under the Punjab Shops and Commercial Establishments Act, 1958 on account of bye-elections to Legislative Assembly Constituencies of Bihar, Madhya Pradesh, Himachal Pradesh, Punjab, Tamil Nadu, Uttarakhand, and West Bengal. However, 10th July 2024 (Wednesday), shall not be a closed day in lieu of weekly off falling between 7th July 2024 and 13th July 2024.

[View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

RAJASTHAN - JAPANESE INTERNATIONAL INVESTMENT ZONE TO BE DECLARED AS PUBLIC UTILITY SERVICE.

The Labour Department, Government of Rajasthan vide Gazette Notification No. F.14(1) (1) Labour/Law/2016 dated 28.06.2024 provided that all the industrial units established in the Japanese International Investment Zone situated in the State, through the notification of the State Government dated 09.05.2024, are governed by the Industrial Disputes Act, 1947 and for the purpose of declaring public utility service under Section 2N (vi) of the said Act, the First Schedule has been amended and included under serial no. 37. Therefore, in exercise of the powers conferred by Section 2N (vi) of the ID Act, 1947, the State Government has issued a notice to all industrial units established in the Japanese International Investment Zone located in Neemrana and Ghiloth to be declared as Public Utility Service for a period of 6 months from 01.07.2024.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

KARNATAKA - KARNATAKA COMPULSORY GRATUITY INSURANCE RULES, 2024.

The Labour Department, Government of Karnataka vide Notification No. LD 325 LET 2023 dated 04.07.2024 clarified that in Serial No. 3(2) of the Notification No. LD 325 LET 2023, dated 10.01.2024, the time limit specified for the employer of an establishment which is in existence at the time of commencement of the Karnataka Compulsory Gratuity Insurance Rules, 2024 for obtaining valid insurance policy, the words “sixty days’ shall be and shall always be read as “six months”.

[View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

GUJARAT - GUJARAT LAWS (AMENDMENT OF PROVISIONS) ORDINANCE, 2024.

The Government of Gujarat, vide Gujarat Gazette Vol. LXV dated 01.07.2024 promulgated the Gujarat Laws (Amendment of Provisions) Ordinance, 2024 to amend the provisions of the Acts made by the State of Gujarat to give effect to the references to Bharatiya Nyaya Sanhita, 2023, the Bharatiya Nagarik Suraksha Sanhita, 2023 and the Bharatiya Sakshya Adhinyam, 2023 in place of the reference to the Indian Penal Code, 1860, the Code of Criminal Procedure, 1973 and the Indian Evidence Act, 1872 in the said Acts.

[View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

ODISHA - DECLARATION OF PUBLIC HOLIDAY UNDER THE NI ACT ON OCCASION OF RATH YATRA.

The Government of Odisha, Revenue and Disaster Management Department vide RDM-Reg-MISC-0014-2024-21166/R&DM dated 03.07.2024 declared Public Holiday under the explanation to Section 25 of the Negotiable Instruments Act, 1881 on 08.07.2024 (Monday) for the Banks and other Banking Institutions etc., in Odisha on occasion of Rath Yatra.

[**View Notification**](#)



IMPORTANT JUDGEMENTS



IMPORTANT JUDGEMENTS

HIGH COURT OF ORISSA - PRINCIPAL EMPLOYER AND WORKMAN CAN ENTER INTO AGREEMENT FOR PAYMENT OF MINIMUM BONUS @8.33%:

M/S. ORIENTAL SECURITY SERVICES V. DILIP KUMAR PARIDA & ANOTHER

In the instant case the High Court of Orissa held that as per provisions of section 32(v)(b) of the Payment of Bonus Act, 1965 (for brevity "the Act"), educational institutions are not liable to pay bonuses under the Act. Security Service Agency engaged in providing manpower service to Indira Gandhi National Open University (for brevity "IGNOU"), is not exempted under section 32(v)(b) of the Act, from paying bonus to its workmen. Principal employer and workman can enter into an agreement for payment of minimum bonus @ 8.33%.



IMPORTANT JUDGEMENTS

Issue of the case :

1. Whether the Security Service Agency engaged in providing manpower service to Indira Gandhi National Open University (IGNOU), is exempted under section 32(v)(b) of the Payment of Bonus Act, 1965?
2. Whether Principal employer and workman can enter into an agreement for payment of minimum bonus @ 8.33%?

Facts of the case : The Workman-Opposite Party No. 1 is an employee of the Petitioner-Management and was deployed at Opposite Party No. 2-IGNOU. The Opposite Party No. 1 raised an industrial dispute alleging non- payment of the bonus for the financial year 2010-11 to 2015-16 which was referred to the Central Government Industrial Tribunal-cum-Labour Court, Bhubaneswar (for brevity “CGIT”) for adjudication. The Petitioner-Management took a specific stand before the CGIT that the opposite party No. 1 being engaged in an educational institution is not entitled to bonus in view of section 32 (v)(b) of the Act. The CGIT did not take the same into consideration and passed the impugned award directing the Petitioner-Management to pay the arrear bonus within a period of two months from the date of publication of the award in the Official Gazette. Hence, this writ application has been filed.

IMPORTANT JUDGEMENTS

Decision of the High Court of Orissa :

The Court finds that undisputedly, the Opposite Party No. 1- Workman is an employee of the Petitioner-Management which is a Security Service Agency. It provided manpower service to IGNOU by deploying the Petitioner. Thus, the restriction under section 32(v)(b) of the Act is not applicable to the case of the Petitioner-Management, which is neither a University nor an educational institution. In addition to above, there was an agreement between the Petitioner-Management and Opposite Party Nos. 1 and 2 to make payment of minimum bonus @ 8.33% to the Opposite Party No. 1- Workman. Considering the materials on record, learned CGIT came to a categorical conclusion that Opposite Party No. 1-Workman is entitled to payment of bonus and it is to be paid by the Petitioner-Management.

In view of the discussions made above, this Court finds no infirmity in the said direction in the award passed by CGIT. Accordingly, the writ petition being devoid of any merit stands dismissed.

[View Judgement](#)

IMPORTANT JUDGEMENTS

HIGH COURT OF KERALA - EMPLOYEES CANNOT BE DENIED COMPENSATION FOR GETTING TREATMENT FROM THE HOSPITAL OF THEIR OWN CHOICE :

THE AREA MANAGER, FOOD CORPORATION OF INDIA V. SHRI P. T. RAJEEVAN

In the instant case the High Court of Kerala held that an employee is entitled to compensation, as per the provisions of the Act, for getting treatment from the hospital of his own choice. An employee is entitled not only to receive compensation on account of permanent injury suffered by him during course of employment but is also entitled to receive interest @ 12% as per provisions of the State. An employee is not bound to receive treatment of his injury from the empanelled hospitals of the employer since no circular issued by employer could override the mandate of section 4(2A) of the Employees' Compensation Act, 1923. Employees' Compensation Act, 1923, being a social welfare legislation, its purpose cannot be permitted to be defeated by the circulars or internal orders.



IMPORTANT JUDGEMENTS

Issue of the case : Whether an employee is bound to take treatment for his injury from the hospitals of the employer to get compensation under the Employees' Compensation Act, 1923?

Facts of the case : Respondent suffered injury in an accident that occurred during the course of his employment as a headload worker. He underwent treatment for that injury in private hospital at Anand Hospital incurring Rs. 35,001/-. He claimed a lump-sum amount of Rs. 1,00,000/- as compensation before Employees' Compensation Commissioner who declined to accept monthly wages of Rs. 29,500/-, and calculated compensation at Rs. 20,000/- as suggested by appellant. Medical bills of Rs. 35,001/- was accepted by Commissioner. Compensation was fixed to Rs. 50,000/- with simple interest @ 12% per annum together with Rs. 35,001/- towards treatment expenses. Appellant has challenged the award of Rs. 35,001/- stating the employee had not undergone treatment at hospitals empanelled by Appellant as per Circular No. 10/2005 issued by its Deputy General Manager. Contention of employee in his Cross Objection is that reckoning his monthly wages at Rs. 20,000/- as suggested by the appellant instead of Rs. 29,500/- as revealed from Form 16 submitted by the appellant before the Income Tax authorities is bad in law.

IMPORTANT JUDGEMENTS

Decision of the High Court of Kerala :

Honourable court held that the contention of appellant that they are not bound to reimburse medical bills as employee had not preferred the empanelled hospitals of appellant is prima facie unacceptable since no circular issued by employer could override the mandate of section 4(2A) of the Employees' Compensation Act, 1923, as per which the employee shall be reimbursed actual medical expenditure incurred by him for treatment of injuries caused during the course of employment. Being a social welfare legislation, its purpose cannot be permitted to be defeated by the circulars or internal orders by the officers of the appellant. Right of employee to seek treatment from hospital of his choice cannot be curtailed by internal circulars issued by the officers of the appellant. Hence, version of appellant is devoid of merits.

As regards monthly income of employee, as shown in Form No. 16, issued by appellant cannot be denied. Thus, compensation on the basis of Rs. 20,000/- p.m. at Rs. 50,000/- is per se erroneous. If compensation is calculated under section 4(1)(d) of the Act by fixing his monthly wages at Rs. 30,165/-, compensation would come to Rs. 75,412.50/- in addition to Rs. 35,001/-, towards medical treatment expenses. Total consolidated compensation would come to Rs. 1,10,413.50/-, but employee originally claimed compensation of Rs. 1,00,000/-. Hence, enhanced compensation has to be limited to Rs. 1,00,000/- with simple interest @ 12% per annum with effect from 08-12-2014 till the actual date of payment with immediate effect.

Appeal filed by employer is dismissed and Cross-objection of employee is allowed.

[View Judgement](#)

IMPORTANT JUDGEMENTS

**HIGH COURT OF ORISSA -
A WOMAN EMPLOYEE WHO ATTAINS MOTHERHOOD
THROUGH SURROGACY IS ALSO ENTITLED TO AVAIL THE
BENEFIT OF MATERNITY LEAVE :**

SUPRIYA JENA V. STATE OF ODISHA & ORS

In the instant case the High Court of Orissa held that Maternity leave should be granted to employees who become mothers through surrogacy to ensure equal treatment and support for all new mothers, irrespective of how they become parents. A female could become a mother not only by giving birth to a child but also by adopting a child and now with the development of medical science, especially by the Assisted Reproductive Technology (ART), surrogacy is also an option for a female or couple to have their child and she cannot be denied the benefit of maternity leave, after the birth of child. It is well settled law that the rules and regulations in force should be interpreted in the light of advancements in medical science and changes in societal conditions.



IMPORTANT JUDGEMENTS

Issue of the case :

1. Whether a woman employee who attains motherhood through surrogacy is entitled to avail the benefit of maternity leave?

Facts of the case : The Petitioner started her career by joining in Orissa Finance Service on 06/07/1995 and served in different departments of the State of Odisha and lastly, she was functioning as OFS (SG), Joint Director (Accounts) in Gopabandhu Academy of Administration, Bhubaneswar and presently functioning as the Financial Advisor of Odisha State Police Housing Welfare Corporation, Bhubaneswar. The petitioner failed to conceive a child, so she opted for surrogate motherhood and accordingly entered into a Gestational Surrogacy Agreement along with her husband as "Commissioning Parents" with one Mrs. Maya Gupta of Mumbai as "Surrogated Mother" on 30.01.2018. The surrogate mother conceived the child who finally took birth on 25.10.2018. So, the petitioner applied for maternity leave on 20.10.2018 which was granted from dated 25.10.2018 to 22.04.2019. Subsequently, in continuation to the Maternity leave, on 10.04.2019 the Petitioner applied for Earned Leave of 140 days from 23.04.2019 to 09.09.2019. The O.P. No. 5 while forwarding the earned leave application of the petitioner for subsequent period from 23/04/2019 to 09/09/2019, informed to the Additional Secretary to Govt., Finance Department (OFS Branch), Bhubaneswar, Odisha to sanction earned leave of the petitioner. And the same was denied by the Under Secretary stating that at present in view of Rule 194 (b) of Odisha Service Code, sanction of maternity leave of Female Govt. Servant through surrogacy is not available due to non- existence of specific provision for the same but the issue would be considered by Allowance Committee in future, and it has been concurred by the Finance Department.

IMPORTANT JUDGEMENTS

Decision of the High Court of Orissa :

Honourable court passed the judgment that this Court is of the opinion that the contention of the opposite party with respect to Sub rule- b to Rule- 194 of Odisha Service Code is very rigid. A female could become a mother not only by giving birth to a child but also by adopting a child and now with the development of medical science, especially by the Assisted Reproductive Technology (ART), surrogacy is also an option for a female or couple to have their child. Maternity leave should be granted to employees who become mothers through surrogacy to ensure equal treatment and support for all new mothers, irrespective of how they become parents. Maternity leave is intended to achieve the object of ensuring social justice to women as the motherhood and childhood both require special attention. Not only are the health issues of the mother and the child considered while providing for maternity leave, but the leave is provided for creating a bond of affection between the two. Accordingly, right to life under Article 21 of the Constitution includes the right to motherhood and also, the right of every child to full development. It is well settled law that the rules and regulations in force should be interpreted in the light of advancements in medical science and changes in societal conditions. The Maternity Benefit Act, 1961, which aims to protect the employment of women during maternity and ensure their full health, should be interpreted in an inclusive manner that encompasses all forms of motherhood.

The Court directed the Opposite Parties/ State to sanction 180 days maternity leave to the Petitioner, within three months of the communication of this order. It is further directed to the concerned Department of the State to incorporate this aspect in the relevant provisions of the rules to treat a child born out of surrogacy in the similar manner as a child born out of the natural process and provide the commissioning mother with all the benefits provided thereto.

This Writ Petition is, therefore, allowed.

Interim order, if any, passed earlier stands vacated.

[View Judgement](#)

IMPORTANT JUDGEMENTS

HIGH COURT OF DELHI -

**COVENANT ON LOCK-IN PERIOD IN EMPLOYMENT CONTRACTS
IS IN NATURE OF “LAWFUL AND REASONABLE COVENANT” :**

LILY PACKERS PRIVATE LIMITED VS. VAISHNAVI VIJAY UMAK

WITH

LILY PACKERS PRIVATE LIMITED VS. MEET KUMAR PATEL

AND

LILY PACKERS PRIVATE LIMITED VS. RAHUL SHARMA

In a recent judgment delivered by the High Court of Delhi on 11 July 2024, it was held that a reasonable lock-in period in an employment contract is a ‘lawful and reasonable covenant’ and therefore, does not violate the fundamental rights enshrined in the Constitution of India. The Court further opined that disputes arising out of such lock-in periods during employment are arbitrable.



IMPORTANT JUDGEMENTS

Issue of the case :

1. Whether a lock-in period in employment contracts is valid in law, or does it violate the fundamental rights enshrined in the Constitution of India?
2. ii. Whether disputes relating to a lock-in period in employment contracts are arbitrable in terms of the Act, 1996?

Facts of the case : The dispute in the present petitions arises with respect to Clause 5 of the Service Employment Agreements (Executive) dated 30th June 2021, 21st March 2022 and 16th April 2022. The said clause provides for a lock-in period, as per which, the Respondent employees are restrained from leaving the Petitioner company for 3 years from the date of joining the Petitioner company. The Respondents in the present petitions are employees of the Petitioner company who resigned prematurely i.e., before the completion of 3 years from the date of joining, as provided in Clause 5 of the aforesaid agreements. The Petitioner, then issued notices invoking arbitration under Section 21 of the Act, 1996. The arbitration clause is contained in Clause 17 of the said Service Employment Agreements (Executive). However, the Respondent employees did not agree for the disputes to be referred to arbitration. Hence, the present petitions.

IMPORTANT JUDGEMENTS

Judgment delivered by the High Court of Delhi :

The Court considered the submissions of the both the Counsels for the respective parties to decide the fundamental points in issue. The fundamental submission of Mr. Anupama Sinha, Id. Counsel for the Respondent is that the disputes raised in the present petitions are not arbitrable. The Id. Counsel submits that Clause 5 of the said agreements is violative of Article 19 of the Constitution of India as also Section 27 of the Indian Contract Act, 1872.

The question that arises for consideration is, whether Clause 5 of the said agreements, which provides for a lock-in period for the employees, violate the Fundamental Rights as enshrined in the Constitution of India. In the opinion of the High Court, it does not, because the fixation or prescription of a lock-in period in employment contracts, merely means that the employee would serve the employer for a certain period. Such clauses in an agreement are usually decided upon voluntarily, as also such employment contracts are entered into by the parties by their own individual consent and volition. Lock-in periods in employment contracts are especially prevalent at the executive levels in the trade and industry and are considered necessary for the purpose of stability and continuance of the employer organization.

The next question that arises for consideration in the present cases is whether the disputes herein are arbitrable in terms of the Act, 1996? The law regarding covenants in employment contracts is settled. The lawful and reasonable covenants which are operative during the term of employment are valid and enforceable. Such covenants are not in violation of the fundamental rights as provided in the Constitution of India. In the present cases, this Court holds that reasonable lock-in periods in employment contracts that apply during the term of employment are valid in law and do not violate Fundamental Rights as enshrined in the Constitution of India. Hence, in the opinion of this Court, disputes relating to lock-in periods that apply during the subsistence of employment contracts, are arbitrable in terms of the Act, 1996.

[View Judgement](#)

IMPORTANT JUDGEMENTS

BOMBAY HIGH COURT

- ❑ An employee cannot be deprived of leave encashment which is akin to salary. [View Judgement](#)

CALCUTTA HIGH COURT

- ❑ Disciplinary proceedings cannot continue beyond the age of superannuation. [View Judgement](#)
- ❑ A trainee, not being an apprentice, is an employee for the purposes of claiming gratuity. [View Judgement](#)
- ❑ Working for a long period on contract basis does not create a right to be appointed on regular basis. [View Judgement](#)
- ❑ Differing opinions of the disciplinary authority and enquiry officer will lead to vitiation of enquiry. [View Judgement](#)
- ❑ Absorption after completion of training would not lead to break in service for payment of gratuity. [View Judgement](#)

IMPORTANT JUDGEMENTS

HIMACHAL PRADESH HIGH COURT

- ❑ Plea that only the Board of Trustees is empowered to reduce damages and not the CGIT is incorrect. [View Judgement](#)
- ❑ APFC cannot alter the liability period without issuing Show Cause Notice for such period.. [View Judgement](#)

DELHI HIGH COURT

- ❑ A person who handles administration work independently and provides completion reports is a supervisor. [View Judgement](#)
- ❑ Plea of abandonment of services cannot be taken when workman expressed willingness to work. [View Judgement](#)
- ❑ Parties cannot approach the High Court against an order of the Compensation Commissioner. [View Judgement](#)
- ❑ Mess run by orphanage cannot be excluded from the ambit of the EPF Act. [View Judgement](#)
- ❑ Show cause notice for recovery of dues cannot be assailed when section 7A order was not challenged initially. [View Judgement](#)

IMPORTANT JUDGEMENTS

JAMMU & KASHMIR AND LADAKH HIGH COURT

- ❑ Intentional murder of person in course of employment would not entitle him to accident compensation. [View Judgement](#)

JHARKHAND HIGH COURT

- ❑ Violation of the provisions of CLRA Act would lead to penal consequences and not regularization. [View Judgement](#)
- ❑ Assessing Officer cannot reject the report submitted by the EO in the absence of documents to the contrary. [View Judgement](#)
- ❑ President and Secretary of the establishment cannot be taken as employees under the EPF Act. [View Judgement](#)

MADHYA PRADESH HIGH COURT

- ❑ High Court can stay recovery of interest amount subject to deposit of some amount. [View Judgement](#)

IMPORTANT JUDGEMENTS

KARNATAKA HIGH COURT

- ❑ Tribunal cannot direct the employer to pre-deposit any part of the determined damages at the time of appeal. [View Judgement](#)
- ❑ Unless there is a deduction made by an employer, he cannot be prosecuted for criminal breach of trust. [View Judgement](#)
- ❑ Trainees being paid wages, and not stipend, are employees' under the EPF Act. [View Judgement](#)
- ❑ Secretary and founder trustee of a trust are not employers under the EPF Act. [View Judgement](#)

KERALA HIGH COURT

- ❑ Employee's chat on private 'WhatsApp' group would not attract disciplinary enquiry. [View Judgement](#)
- ❑ Providing separate hearing to the employee on proposed punishment is not mandatory. [View Judgement](#)
- ❑ Amount in lieu of wages and paid in terms of agreement would not constitute 'wages' under the EPF Act. [View Judgement](#)
- ❑ Limitation is to be calculated from the date of knowledge of the order when the EPFO failed to share the same. [View Judgement](#)

IMPORTANT JUDGEMENTS

MADHYA PRADESH HIGH COURT

- ❑ High Court can stay recovery of interest amount subject to deposit of some amount.

[View Judgement](#)

MADRAS HIGH COURT

- ❑ Relocation of office will not require the management to give notice of change of conditions of service. [View Judgement](#)
- ❑ Employer cannot object to certain allowances being considered as basic wages at a later stage. [View Judgement](#)

PUNJAB AND HARYANA HIGH COURT

- ❑ Clubbing of companies is proper when one of them is a 100% owned subsidiary of the other. [View Judgement](#)

IMPORTANT JUDGEMENTS

TELANGANA HIGH COURT

❑ Provisions of the PoSH Act and Rules providing for appeal are not ultra vires to each other.

[View Judgement](#)

❑ Accounts Executive is not a 'workman' under section 2(s) of ID Act. [View Judgement](#)

❑ Employee is entitled to raise an industrial dispute before the Courts at the place of his transfer alone. [View Judgement](#)

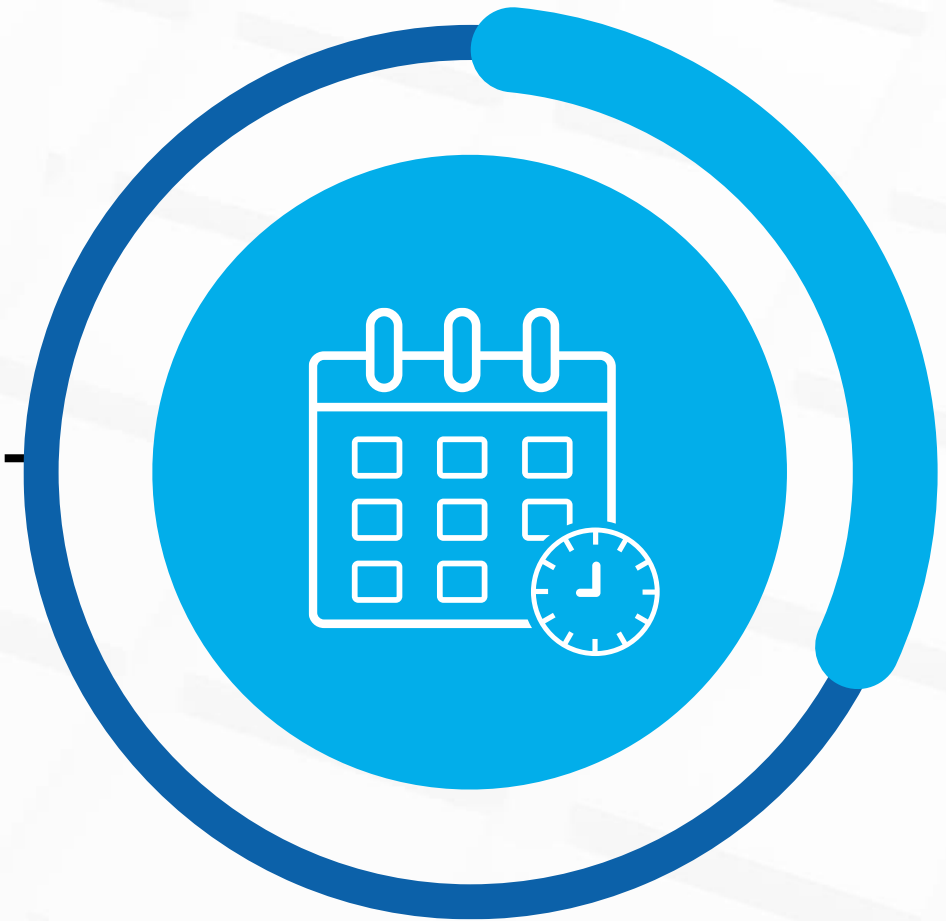
❑ Financial position of the establishment cannot be linked to delay in making PF contributions. [View Judgement](#)

❑ No relief in terms of damages imposed in the absence of breach of employer's fundamental right. [View Judgement](#)

❑ HC can order for defreezing of defaulting establishment's bank account for payment of employees' salaries. [View Judgement](#)

❑ Employer is entitled to submit representation before the EPF authority for defreezing bank account. [View Judgement](#)

STATUTORY DUE DATES



STATUTORY DUE DATES

AUGUST-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	July'24	15-08-2024	Code wise	
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Remittance	Monthly	July'24	15-08-2024	Code wise	
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	Monthly	July'24	15-08-2024	Code wise	International Workers Return
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	Monthly	July'24	25-08-2024	Code wise	Monthly Return - EDLI Exempted Employer

STATUTORY DUE DATES

AUGUST-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	April'24 to June'24	01-08-2024	Branch	Unpaid Accumulation - After 2 years from become payable
Punjab Labour Welfare Fund Act,1965	Punjab	Remittance	Quarterly	April'24 to June'24	01-08-2024	Branch	Unpaid Accumulation - After 3 years from become payable
Punjab Labour Welfare Fund Act,1965	Chandigarh	Remittance	Quarterly	April'24 to June'24	01-08-2024	Branch	Unpaid Accumulation - After 3 years from become payable
Kerala Shops and Commercial Establishments Workers Welfare Fund Act,2006	Kerala	Remittance	Monthly	July'24	05-08-2024	Branch	
Andhra Pradesh Tax On Professions, Trades, Callings And Employments Act, 1987	Andhra Pradesh	Remittance & Returns	Monthly	July'24	10-08-2024	Branch	
Telangana Tax On Professions, Trades, Callings And Employments Act, 1987	Telangana	Remittance & Returns	Monthly	July'24	10-08-2024	Branch	
Madhya Pradesh Vritti Kar Adhiniyam, 1995 (PT)	Madhya Pradesh	Remittance	Monthly	July'24	10-08-2024	Branch	

STATUTORY DUE DATES

AUGUST-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	July'24	15-08-2024	Branch	
The Jharkhand Tax On Profession, Trades, Callings And Employments Act, 2011	Jharkhand	Return	Quarterly	April'24 to June'24	16-08-2024	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	July'24	20-08-2024	Combined	
West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979	West Bengal	Remittance & Returns	Monthly	July'24	21-08-2024	Branch	
Manipur Professions, Trades, Callings And Employments Taxation Act, 1981	Manipur	Remittance & Returns	Monthly	July'24	30-08-2024	Branch	
Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995	Mizoram	Remittance & Returns	Monthly	July'24	30-08-2024	Branch	
Nagaland Professionals, Trades, Calling and Employment Taxation (4th Amendment) Act ,2012	Nagaland	Remittance & Returns	Monthly	July'24	30-08-2024	Branch	

STATUTORY DUE DATES

AUGUST-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	July'24	30-08-2024	Branch	
Maharashtra State Tax on Professions, Trade, Callings And Employments Act, 1975	Maharashtra	Remittance & Returns	Monthly	July'24	31-08-2024	Combined	
Assam Professions, Trades, Callings And Employments Taxation Act, 1947	Assam	Remittance & Returns	Monthly	July'24	31-08-2024	Branch	
Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000	Odisha	Remittance & Returns	Monthly	July'24	31-08-2024	Branch	
Kerala Panchayat Raj Act, 1994 (PT)	Kerala	Remittance	Half Yearly	April'24 to September'24	31-08-2024	Branch	Period (Apr to Sep) No Registration Required
Tripura Professions Trades Callings And Employments Taxation Act, 1997	Tripura	Remittance & Returns	Monthly	July'24	31-08-2024	Branch	
Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947	Meghalaya	Remittance & Returns	Monthly	July'24	31-08-2024	Branch	
Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Sikkim	Remittance & Returns	Monthly	July'24	31-08-2024	Branch	

AWARDS AND CERTIFICATIONS



AWARDS



CERTIFICATION



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