



CORE INTEGRA COMPLIANCE NEWSLETTER.



Edition: April 2023

WHAT'S THERE IN THIS EDITION?



Statutory Updates
& Notifications



Important
Judgments



Statutory Due Dates



Our Certifications



STATUTORY NOTIFICATIONS/UPDATES

✓ MINIMUM WAGES REVISION – GUJARAT

The Government of Gujarat has revised the basic rate of wages effective from 1st April 2023. [View Notification](#)

✓ MINIMUM WAGES REVISION – CHHATTISGARH

The Government of Chhattisgarh has revised the VDA effective from 1st April 2023 to 30th Sep 2023. [View Notification](#)

✓ MINIMUM WAGES REVISION – KERALA

The Government of Kerala has revised the Consumer Price Index (Cost of Living Index) Numbers, updating the rate of variable dearness allowance for all the industries in the State of Kerala, with effect from 1st January 2023. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

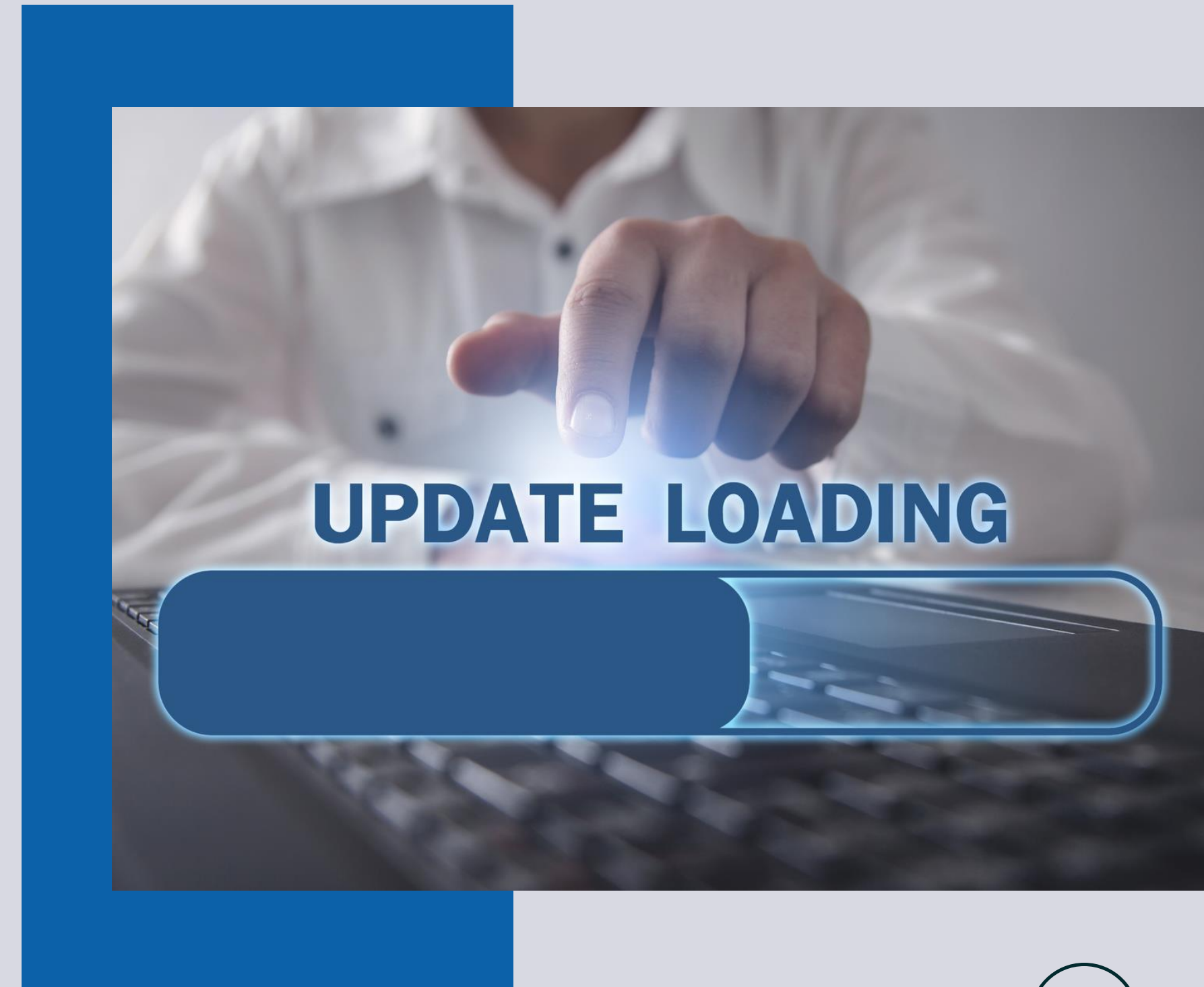
✓ ENFORCEMENT OF PROVISIONS OF ESI ACT – GUJARAT(VALSAD)

The Government of Gujarat has implemented the provisions towards Chapter IV (Contribution), Chapter V (Benefits), and Chapter VI (Adjudication of Disputes and Claims) of the Employees' State Insurance Act, 1948 (ESI Act), effective from 1st day of April 2023, in the Valsad district of Gujarat. [View Notification](#)

✓ ENFORCEMENT OF PROVISIONS OF ESI ACT – TAMIL NADU

The Government of Tamil Nadu has implemented the provisions towards Chapter IV (Contribution), Chapter V (Benefits), and Chapter VI (Adjudication of Disputes and Claims) of The Employees' State Insurance Act, 1948 (ESI Act) effective from 1st April 2023, in Kanchipuram, Tirupattur, Tiruvannamalai, Viluppuram, and Kallakurichi districts, in the State of Tamil Nadu.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

✓ ENFORCEMENT OF PROVISIONS OF ESI ACT – GUJARAT

The Government of Gujarat has implemented the provisions of Chapter IV (Contribution), Chapter V (Benefits), and Chapter VI (Adjudication of Disputes and Claims) of the Employees' State Insurance Act, 1948 (ESI Act), effective from 1st day of April 2023, in all the areas of Gandhinagar district, in the State of Gujarat. [View Notification](#)

✓ ENFORCEMENT OF PROVISIONS OF ESI ACT – MEGHALAYA

The Government of Meghalaya has implemented the provisions towards Chapter IV (Contribution), Chapter V (Benefits), and Chapter VI (Adjudication of Disputes and Claims) of The Employees' State Insurance Act, 1948 (ESI Act) effective from 1st April 2023, in East Khasi Hills and Ri-Bhoi districts in the State of Meghalaya.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

✓ AMENDMENT ON VARIOUS PROVISION – KARNATAKA

The Government of Karnataka has amended various provisions of the Karnataka Tax on Profession, Trades, Callings, and Employments Act, 1976, including the provision regarding escaped tax, interest on delayed payments, and consequences of failure to deduct or to pay tax. [View Notification](#)

✓ MINIMUM WAGES REVISION – MADHYA PRADESH

The Government of Madhya Pradesh has revised the basic rate of wages effective from 1st April 2023. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

✓ MINIMUM WAGES REVISION – ANDHRA PRADESH

The Government of Andhra Pradesh has revised the basic rate of wages effective from 1st April 2023. [View Notification](#)

✓ MINIMUM WAGES REVISION – UTTAR PRADESH

The Government of Uttar Pradesh has revised the basic rate of wages effective from 1st April 2023. [View Notification](#)

✓ MINIMUM WAGES REVISION – CENTRAL

The Central Government has revised the basic rate of wages effective from 1st April 2023. [View Notification](#)



IMPORTANT JUDGEMENTS

ALLAHABAD HIGH COURT

- Damages for delayed deposits may be reduced considering the financial crisis.

CALCUTTA HIGH COURT

- Transfer for administrative reasons is an incident of service since no employee has the right to work at one place.
- Complainants under POSH Act can be transferred to avoid an unhealthy environment.
- No pre-deposit is necessary in an appeal challenging levy of damages.
- Even Board of Trustees under the Act can't waive interest for late deposit of provident fund dues.
- Warrant of arrest by EPF authority was not proper when company was declared sick.
- An order by EPF authority without hearing the defense of employer not sustainable.



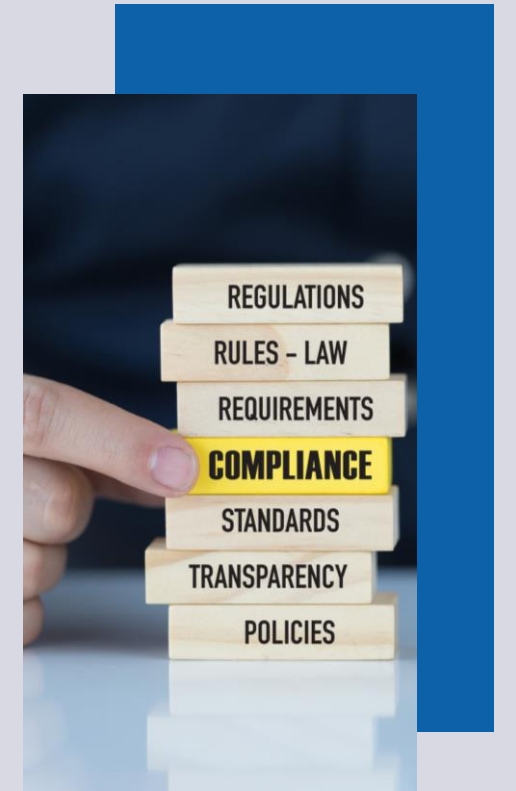
IMPORTANT JUDGEMENTS

JHARKHAND HIGH COURT

- Temporary/part time employees would be treated as employees to be counted and covered by Act.
- Prosecutions are sustainable for violation of EPF&MP Act under Indian Penal Code also.
- Writ court cannot consider factual aspects decided of the EPF authorities.

KARNATAKA HIGH COURT

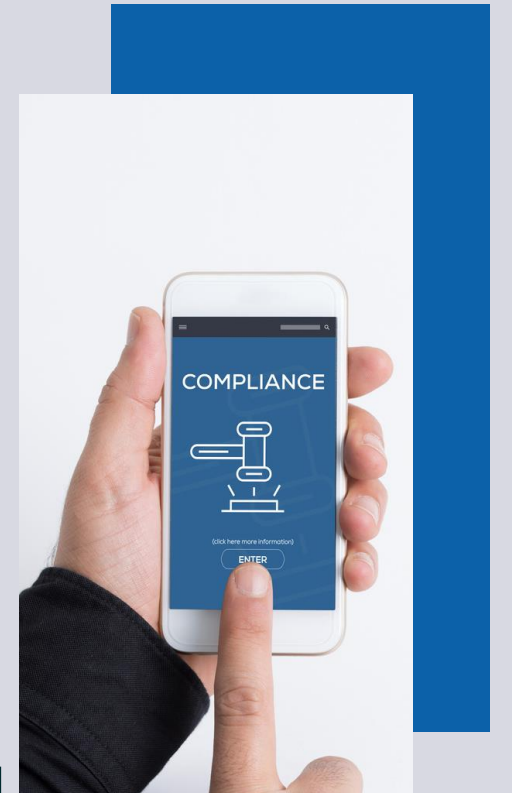
- Last drawn wages payable under section 17-B of ID Act not be treated as basic wages for contributions.
- Making payments after committing an offence would not absolve the accused from liability.
- Failure to pay EPF dues not an offence unless it was not willfully proved.
- Attaching 104 accounts under Income Tax Act, non deposit of EPF dues not punishable.



IMPORTANT JUDGEMENTS

MADRAS HIGH COURT

- 13 instead of 8% bonus directed to be paid since employer's family members got hefty salaries resulting zero allocable surplus.
- Abusive language against his senior is a grave misconduct.
- Referring a dispute for dismissal untenable when it pertained to non-compliance of transfer order.
- Delay in filing appeal against the order of EPF Authority, beyond prescribed limitation, is not condonable.
- Installments can be allowed due to the financial constraints of employer and the unit becoming sick.



ORISSA HIGH COURT

- A person who imparts training to workers will not be a "workman" under Industrial Disputes Act.
- Challenge to an order passed by the EPF Authority lies in statutory appeal and not in the writ petition.

IMPORTANT JUDGEMENTS

PUNJAB AND HARYANA HIGH COURT

- Reinstatement of a daily wager even when having worked for 240 days would not be proper.
- Calculating 240 days working of a daily wager, unpaid weekly rest days will be included.
- Reinstatement of workman not automatic for non-payment of retrenchment compensation on termination.
- Merely working for long period with contractor would not justify to be an employee of principal employer.
- Gainful unemployment neither pleaded nor proved by workman would not justify full back wages.
- Reinstatement is justified when the dismissal of a workman is held to be illegal.



TELANGANA HIGH COURT

- EPFA Tribunal is not powered to condone delay in filing of appeal beyond 120 days.

IMPORTANT JUDGEMENTS

RAJASTHAN HIGH COURT

- Stale claims by workman untenable without satisfactory explanation for delay.
- Raising of demand and its rejection by employer will be necessary to constitute an 'industrial dispute'.
- Unexplained delay in raising a dispute by workman will construe to have waived his right.

UTTARAKHAND HIGH COURT

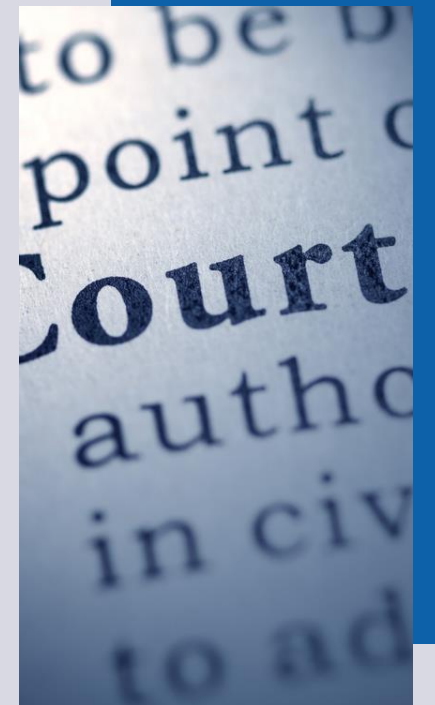
- Granting anticipatory bail for defaulting deposit of EPF dues not proper since it amounted to cheating of poor workers by employer.

BOMBAY HIGH COURT

- Show cause notice is not necessary before issuing of chargesheet.

DELHI HIGH COURT

- Rs.1 lakh to be paid as cost to the complainant for employer's error in constituting internal committee under POSH Act.



STATUTORY DUE DATES: APR-2023

Name of Act	State	Remittance / Return	Frequency	Due Date
The Employees` Provident Funds & MP Act	All	Remittance	Monthly	15-Apr-23
The Employees` Provident Fund Act - International Worker Return	All	Return	Monthly	15-Apr-23
The Employees' State Insurance Act	All	Remittance	Monthly	15-Apr-23
Employment Exchanges Act, 1959	State wise	Return	Quarterly	30-Apr-23

STATUTORY DUE DATES: APR-2023

Name of Act	State	Remittance / Return	Frequency	Due Date
Workers Welfare Fund Act	Kerala	Remittance	Monthly	05-Apr-23
The Profession Tax Act	Andhra Pradesh	Remittance - Employee	Monthly	10-Apr-23
The Profession Tax Act	Andhra Pradesh	Return - Employee	Monthly	10-Apr-23
The Profession Tax Act	Madhya Pradesh	Remittance - Employee	Monthly	10-Apr-23
The Profession Tax Act	Telangana	Remittance - Employee	Monthly	10-Apr-23
The Profession Tax Act	Telangana	Return - Employee	Monthly	10-Apr-23
Shops and Establishments Act	Goa	Return - Branch Wise	Quarterly	10-Apr-23
Labour Welfare Fund Act	Chandigarh	Remittance	Half Yearly	15-Apr-23
Labour Welfare Fund Act	Punjab	Remittance	Half Yearly	15-Apr-23
The Profession Tax Act	Gujarat	Remittance - Employee	Monthly	15-Apr-23
The Profession Tax Act	Jharkhand	Remittance - Employee	Quarterly	15-Apr-23
The Profession Tax Act	Jharkhand	Return - Employee	Quarterly	15-Apr-23
The Profession Tax Act	Jharkhand	Remittance - Employer	Quarterly	15-Apr-23
The Profession Tax Act	Madhya Pradesh	Return - Employee	Quarterly	15-Apr-23
The Profession Tax Act	Karnataka	Remittance - Employee	Monthly	20-Apr-23
The Profession Tax Act	Karnataka	Return - Employee	Monthly	20-Apr-23
The Profession Tax Act	West Bengal	Remittance - Employee	Monthly	21-Apr-23

STATUTORY DUE DATES: APR-2023

Name of Act	State	Remittance / Return	Frequency	Due Date
The Profession Tax Act	Assam	Remittance - Employee	Monthly	30-Apr-23
The Profession Tax Act	Assam	Return - Employee	Monthly	30-Apr-23
The Profession Tax Act	Karnataka	Remittance - Employer	Annual	30-Apr-23
The Profession Tax Act	Maharashtra	Remittance - Employee	Monthly	30-Apr-23
The Profession Tax Act	Maharashtra	Return - Employee	Monthly	30-Apr-23
The Profession Tax Act	Manipur	Remittance - Employee	Monthly	30-Apr-23
The Profession Tax Act	Meghalaya	Remittance - Employee	Monthly	30-Apr-23
The Profession Tax Act	Meghalaya	Remittance - Employer	Annual	30-Apr-23
The Profession Tax Act	Mizoram	Remittance - Employee	Monthly	30-Apr-23
The Profession Tax Act	Nagaland	Remittance - Employee	Monthly	30-Apr-23
The Profession Tax Act	Odisha	Remittance - Employee	Monthly	30-Apr-23
The Profession Tax Act	Odisha	Return - Employee	Monthly	30-Apr-23
The Profession Tax Act	Punjab	Remittance - Employee	Monthly	30-Apr-23
The Profession Tax Act	Punjab	Return - Employee	Annual	30-Apr-23
The Profession Tax Act	Sikkim	Remittance - Employee	Monthly	30-Apr-23
The Profession Tax Act	Sikkim	Return - Employee	Monthly	30-Apr-23
The Profession Tax Act	Sikkim	Remittance - Employer	Annual	30-Apr-23
The Profession Tax Act	Tripura	Remittance - Employee	Monthly	30-Apr-23
The Profession Tax Act	West Bengal	Return - Employee	Annual	30-Apr-23
The Profession Tax Act	Karnataka	Return - Employee	Annual	30-Apr-23

Our Certifications



ISO/IEC 27001:2013 Certified for
Information Security Management



Certin Certified



Confederation of Indian Industry

CII Certified



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Certified 2023 - 2024



ISO 9001:2015



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