



CORE INTEGRA COMPLIANCE NEWSLETTER



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STATUTORY NOTIFICATIONS/UPDATES

MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES & PENSIONS - HOLIDAY ON 14TH APRIL (MONDAY) ON ACCOUNT OF DR. B.R. AMBEDKAR'S BIRTHDAY.

The Government of India, Ministry of Personnel, Public Grievances and Pensions vide F.No. 12/4/2020-JCA2 dated 27.03.2025 notified that 14th April 2025 (Monday) has been declared as a holiday on account of the birthday of Dr. B.R. Ambedkar for all Central Government Offices including Industrial Establishments throughout India. [**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

EPFO - ALLOWING EMPLOYER TO VIEW ONLY THE MEMBER'S PRESENT EMPLOYMENT DETAILS.

The Government of India, Employees' Provident Fund Organization vide No.: WSU/Member Profile/E-710137/2024-25/12 dated 27.03.2025 issued a notification allowing Employer to view only the Member's present Employment Details with a to protect the Provident Fund members from any potential misuse of their past employment details. However, to continue the contribution to the Employees' Pension Scheme, 1995 regime for eligible members who declare their past EPS membership in Form 11, the status of such EPS membership shall still be allowed to be viewed by the present Employer at the time of on-boarding an employee.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MINISTRY OF L&E - NOTIFICATION REGARDING IMPLEMENTATION OF ESI SCHEME IN ENTIRE OF 15 DISTRICTS OF UTTAR PRADESH.

The Ministry of Labour and Employment vide Gazette Notification S.O.1384(E) dated 26.03.2025 notified 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 1st April 2025 as the date on which the following provisions of the said Act, shall come into force in all areas of the district of Ambedkar Nagar, Auraiya, Bahraich, Gonda, Hamirpur, Jalaun, Kannauj, Maharajganj, Mahoba, Pilibhit, Siddharthnaga, Shamli, Pratapgarh, Kasganj and Shravasti in the State of Uttar Pradesh, namely: (i) sections 38 to 43, (ii) sections 45A to 45H, (iii) sections 46 to 73, (iv) sections 74 and 75, (v) sub-sections (2) to (4) of section 76, and (vi) sections 82 and 83.

[**View Notification**](#)



STATUTORY

NOTIFICATIONS/UPDATES

EPFO - GUIDELINES FOR BAN ON ENGAGING IN LABOUR/EPF CONSULTANCY WORK BY OFFICIALS/OFFICERS OF EPFO DIRECTLY OR INDIRECTLY THROUGH FAMILY MEMBERS.

The Employees Provident Fund Organization vide Notification no. A-4501/8/2022-HRM-VIII/1302 dated 07.03.2025 issued guidelines for ban on engaging in labour/EPF consultancy work by officials/officers of EPFO directly or indirectly through family members. Such activities create conflict of interest, compromise the integrity of the organization and erode public trust in the EPFO. Therefore, to uphold the highest standards of professionalism, transparency, and impartiality, it is essential to impose a strict ban on these activities.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

ESIC - ATAL BEEMIT VYAKTI KALYAN YOJANA.

The Employees' State Insurance Corporation vide Gazette of India Notification No. N-12011/1/2023-P&D dated 27.02.2025 notified that in exercise of the powers conferred under sub-section (1) of section 97 of the Employees' State Insurance Act, 1948, the Employees' State Insurance Corporation has extended Atal Beemit Vyakti Kalyan Yojana for a period of 01.07.2022 to 30.06.2024. It has been decided to extend the Yojana for the period 01.07.2024 to 30.06.2026 with the relaxed eligibility conditions and enhanced rate of relief notified in the Gazette of India, (Extraordinary), Part III - Section - 4 (Sl. No. 436) dated 16.10.2020, Sl. No. 15 dated 11.01.2021 and Sl. No. 58 dated 27.01.2022. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

GUJARAT - REVISED VDA AND MINIMUM WAGES W.E.F. 01.04.2025 TO 30.09.2025.

The Government of Gujarat, Labour Department vide Notification dated 29.03.2025 notified the revised variable dearness allowance payable with effect from 01.04.2025 to 30.09.2025. The revised VDA for 46 scheduled Industries is Rs. 45.5 and for other Six Scheduled Industries is Rs. 131.00. [View Notification](#)

State	Industry	Category	Zone	Basic Wage (per month) w.e.f. "01.04.2025 to 30.09.2025"	VDA (per month) w.e.f. "01.04.2025 to 30.09.2025"	Total Wages (per month) w.e.f. "01.04.2025 to 30.09.2025"
Gujarat	Shop and Establishment	Unskilled	Zone I	11752	1183.00	12935.00
Gujarat	Shop and Establishment	Unskilled	Zone II	11466	1183.00	12649.00
Gujarat	Shop and Establishment	Semi-Skilled	Zone I	12012	1183.00	13195.00
Gujarat	Shop and Establishment	Semi-Skilled	Zone II	11752	1183.00	12935.00
Gujarat	Shop and Establishment	Skilled	Zone I	12324	1183.00	13507.00
Gujarat	Shop and Establishment	Skilled	Zone II	12012	1183.00	13195.00

STATUTORY NOTIFICATIONS/UPDATES

MADHYA PRADESH - REVISED VDA AND MINIMUM WAGES W.E.F. 01.04.2025 TO 30.09.2025.

The Government of Madhya Pradesh, Labour Department vide No. 1/11/Anve/Five/2024/10255 dated 28.03.2025 notified the revised variable dearness allowance and minimum rates of wages for 67 Scheduled Employment payable with effect from 01.04.2025 to 30.09.2025.

[View Notification](#)

State	Industry	Class of Employment	Basic Wage (per month) w.e.f. "01.04.2025 to 30.09.2025"	VDA (per month) w.e.f. "01.04.2025 to 30.09.2025"	Total Wages (per month) w.e.f. "01.04.2025 to 30.09.2025"
Madhya Pradesh	Shop and Establishment	Unskilled	9575	2550	12125
Madhya Pradesh	Shop and Establishment	Semi-skilled	10571	2550	13121
Madhya Pradesh	Shop and Establishment	Skilled	12294	2550	14844
Madhya Pradesh	Shop and Establishment	Highly Skilled	13919	2550	16469

STATUTORY NOTIFICATIONS/UPDATES

BIHAR - REVISED VDA AND MINIMUM WAGES W.E.F. 01.04.2025 TO 30.09.2025.

The Government Bihar, Joint Secretary vide No-5/M.W.-40-16/2021 L&R - 1659 dated 28.03.2025 notified the revised variable dearness allowance and minimum rates of wages for all scheduled employments, payable with effect from 01.04.2025 to 30.09.2025.

[View Notification](#)

State	Industry	Class of Employment	Basic Wage (per month) w.e.f. "01.04.2025 to 30.09.2025"	VDA (per month) w.e.f. "01.04.2025 to 30.09.2025"	Total Wages (per month) w.e.f. "01.04.2025 to 30.09.2025"
Bihar	Shop and Establishment	Unskilled	10712	312	11024
Bihar	Shop and Establishment	Semi-Skilled	11128	312	11440
Bihar	Shop and Establishment	Skilled	13546	390	13936
Bihar	Shop and Establishment	Highly Skilled	16536	468	17004
Bihar	Shop and Establishment	Supervisory/Clerical	11780	332	12112

The Government of India, Ministry of Labour and Employment, vide File No. 1/6(1)/2025-LS-II dated 28.03.2025 notified the revised Variable Dearness Allowance and Minimum Rates of Wages for employees employed in Agriculture, Mines, Construction and Maintenance, Loading and Unloading, Sweeping and Cleaning, Watch and Ward and Stone Mines; payable with effect from 01.04.2025.

A circular word cloud graphic with 'MINIMUM WAGE' as the central, largest text. Other prominent words include 'BENEFIT', 'COMPENSATION', 'EMPLOYERS', 'EFFECTIVE', 'CLOCK', 'STANDARD', 'PAY', 'MONEY', 'LAW', 'HOURLY', 'ABOR', 'NON', 'INFLATION', 'BETTER', 'FEDER', 'CONCERN', 'MARKETS', 'GOVERNMENT', 'WORK', 'ME', 'STAND', 'EFFECTIVE', 'CLOCK', 'STANDARD', 'PAY', 'MONEY', 'LAW', 'HOURLY', 'ABOR', 'NON', 'INFLATION', 'BETTER', 'FEDER', 'CONCERN', 'MARKETS', 'GOVERNMENT', 'WORK', 'ME'. The words are arranged in a circular pattern, with 'MINIMUM WAGE' being the most prominent. The background of the word cloud is white, and the entire graphic is set against a blue background with a white circle.

STATUTORY NOTIFICATIONS/UPDATES

UTTAR PRADESH - REVISED RATES OF MINIMUM WAGES W.E.F. 01.04.2025 TO 30.09.2025.

The Government of Uttar Pradesh, Labour Department vide 2128-35 Enforcement-MW/15 dated 28.03.2025 notified the revised VDA and minimum rates of wages across 74 scheduled employments, payable with effect from 01.04.2025 to 30.09.2025.

[View Notification](#)

State	Industry	Category	Zone	Basic Wage (per month) w.e.f. "01.04.2025 to 30.09.2025"	VDA (per month) w.e.f. "01.04.2025 to 30.09.2025"	Total Wages (per month) w.e.f. "01.04.2025 to 30.09.2025"
Gujarat	All Schedule Employments for 46 Industries	Unskilled	Zone I	11752	1183.00	12935.00
Gujarat	All Schedule Employments for 46 Industries	Unskilled	Zone II	11466	1183.00	12649.00
Gujarat	All Schedule Employments for 46 Industries	Semi-Skilled	Zone I	12012	1183.00	13195.00
Gujarat	All Schedule Employments for 46 Industries	Semi-Skilled	Zone II	11752	1183.00	12935.00
Gujarat	All Schedule Employments for 46 Industries	Skilled	Zone I	12324	1183.00	13507.00
Gujarat	All Schedule Employments for 46 Industries	Skilled	Zone II	12012	1183.00	13195.00

STATUTORY NOTIFICATIONS/UPDATES

MAHARASHTRA - REVISED DA/SPECIAL ALLOWANCE AND MINIMUM WAGES FOR SECURITY GUARD BOARD, KOLHAPUR DISTRICT W.E.F. 01.01.2025 TO 30.06.2025.

The Kolhapur District Security Guard Board, vide Notification dated 20.02.2025 notified the revised minimum rates of wages payable to the Security Guards with effect from 01.01.2025. The revised dearness allowance to be paid to the security guards from 01.01.2025 to 30.06.2025 is Rs. 3,614/- per month.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MAHARASHTRA - REVISED DA/SPECIAL ALLOWANCE AND MINIMUM WAGES FOR SECURITY GUARD BOARD, RAIGAD DISTRICT W.E.F. 01.01.2025 TO 30.06.2025.

The Raigad District Security Guard Board, vide Notification dated 25.02.2025 notified the revised minimum rates of wages payable to the Security Guards with effect from 01.01.2025. The revised dearness allowance to be paid to the security guards from 01.01.2025 to 30.06.2025 is Rs. 3,614/- per month.

[**View Notification**](#)

A circular graphic with a light blue background. At the top, the text "MINIMUM WAGE ACT" is written in a large, serif font. Below the text, four small figures of people are standing on top of stacks of coins of varying heights, illustrating the concept of minimum wage.

MINIMUM WAGE ACT

STATUTORY NOTIFICATIONS/UPDATES

MAHARASHTRA - REVISED DA/SPECIAL ALLOWANCE AND MINIMUM WAGES FOR SECURITY GUARD BOARD, SOLAPUR DISTRICT W.E.F. 01.01.2025 TO 30.06.2025.

The Solapur District Security Guard Board, vide Notification dated 25.02.2025 notified the revised minimum rates of wages payable to the Security Guards with effect from 01.01.2025. The revised dearness allowance to be paid to the security guards from 01.01.2025 to 30.06.2025 is Rs. 3,614/- per month.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

KARNATAKA - REVISED MINIMUM RATES OF WAGES FOR SHOPS AND COMMERCIAL ESTABLISHMENTS W.E.F. 01.04.2025 TO 31.03.2026.

The Government of Karnataka, Labour Department notified the revised minimum rates of wages for employment in Shops and Commercial Establishments, payable with effect from 01.04.2025 to 31.03.2026.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

KARNATAKA - REVISED MINIMUM RATES OF WAGES FOR SECURITY AGENCY W.E.F. 01.04.2025 TO 31.03.2026.

The Government of Karnataka, Labour Department notified the revised minimum rates of wages for employment in Security Agency (Industries and Establishments wherein Office Staff and Security Guards are appointed by such Agency), payable with effect from 01.04.2025 to 31.03.2026.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

ASSAM - REVISED VDA PAYABLE TO WORKERS ENGAGED IN LOADING AND UNLOADING OF UREA BAGS W.E.F. 01.07.2024.

The Government of Assam, Labour Welfare Department vide No. E-273060/518 dated 11.03.2025 notified the revised VDA payable to the workers engaged in loading and unloading of urea bags in the State of Assam with effect from 01.07.2024.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MAHARASHTRA - REVISED BASIC MINIMUM WAGE FOR EMPLOYMENT IN ANY LOCAL AUTHORITY OTHER THAN GRAM PANCHAYAT W.E.F. 01.01.2025.

The Government of Maharashtra, Labour Department vide Notification dated 06.03.2025 issued the revised basic minimum pay for the Schedule of Employment in local authority other than Gram Panchayat payable with effect from 01.01.2025.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MAHARASHTRA - REVISED DA AND MINIMUM WAGE PAYABLE TO SECURITY GUARDS IN THE DISTRICTS OF SAMBHAJI NAGAR, NAGPUR, NASHIK, AND SANGLI W.E.F. 01.01.2025 TO 30.06.2025.

The Security Guard Boards in the Districts of Sambhaji Nagar, Nagpur, Nashik, and Sangli vide various Notifications dated 25.02.2025 notified the revised minimum rates of wages payable to the Security Guards with effect from 01.01.2025. The revised dearness allowance to be paid to the security guards from 01.01.2025 to 30.06.2025 is Rs. 3,614/- per month.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MAHARASHTRA - REVISED MINIMUM WAGE PAYABLE TO SECURITY GUARDS UNDER THE PUNE DISTRICT SECURITY GUARD BOARD W.E.F. 01.01.2025 TO 30.06.2025.

The Pune District Security Guard Board, vide Notification No. PU. G. SE. R.M. PU dated 25.02.2025 notified the revised minimum rates of wages payable to the Security Guards with effect from 01.01.2025. The revised dearness allowance to be paid to the security guards from 01.01.2025 to 30.06.2025 is Rs. 3,614/- per month.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MADHYA PRADESH – REVISED VDA AND MINIMUM WAGES AS PER THE HIGH COURT ORDER.

The Government of Madhya Pradesh, Labour Department vide No. 1/11/Anve/Five/2024/8272-522 dated 06.03.2025 notified the revised VDA and Minimum Wages for the scheduled employments including the Employment in Textile & Made-ups, Apparel Manufacturing and Footwear Manufacturing, payable with effect from 01.10.2024 to 31.03.2025 in pursuance of Petition No. W.P. No. 10772/2024 and the order of the Hon'ble High Court, Khandpi Indore dated 10 February 2025. [View Notification](#)

State	Industry	Category/ Subcategory	Basic Wage (per month) w.e.f. "01.10.2024 to 31.03.2025"	VDA (per month) w.e.f. "01.10.2024 to 31.03.2025"	Total Wages (per month) w.e.f. "01.10.2024 to 31.03.2025"
Madhya Pradesh	Shop and Establishment	Unskilled	9575	2275	11850
Madhya Pradesh	Shop and Establishment	Semi-skilled	10571	2275	12846
Madhya Pradesh	Shop and Establishment	Skilled	12294	2275	14569
Madhya Pradesh	Shop and Establishment	Highly Skilled	13919	2275	16194

STATUTORY NOTIFICATIONS/UPDATES

TAMIL NADU – REVISED DEARNESS ALLOWANCE AND RATES OF MINIMUM WAGES PAYABLE FROM 01.04.2025.

The Office of the Commissioner of Labour, Chennai-06 vide Z3/5025/2025 dated 03.03.2025 notified that revised Dearness Allowance payable with effect from 01.04.2025 based on the average consumer price index of Chennai City for the calendar year 2024 in respect of various scheduled employments notified under the Minimum Wages Act, 1948. [**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

KARNATAKA - ENHANCED CONSUMER PRICE INDEX POLICY FOR 2025 W.E.F. 01.04.2025 TO 31.03.2026.

The Government of Karnataka, Department of Labour vide No. P&S/KLJ(CPI)/2024-25 dated 03.03.2025 notified the Enhanced Consumer Price Index Policy for 2025 with effect from 01.04.2025 to 31.03.2026. [View Notification](#)

Karnataka State Annual Average Consumer Price Index for 2023	9469
Karnataka State Annual Average Consumer Price Index for 2024	9965
Enhanced Consumer Price Index Policy for 2025 (w.e.f. 01.04.2025 to 31.03.2026)	496



STATUTORY NOTIFICATIONS/UPDATES

KERALA - REVISED MINIMUM RATES OF WAGES IN CANE AND BAMBOO INDUSTRY.

The Government of Kerala, Labour and Skills (E) Department vide No. LBRD-E1/144/2024-LBRD dated 05.03.2025 proposed the revision of minimum wages, in exercise of the powers conferred by clause (b) of sub-section (1) of section 3 of the Minimum Wages Act, 1948 read with clause (b) of sub-section (1) of section 5 thereof and in supersession of the notification issued under G.O. (P) No. 134/2016/LBR dated 6th August, 2016 and published as S.R.O. No.552/2016 in the Kerala Gazette Extraordinary No.1451 dated 17th August, 2016, payable to the classes of workers employed in the Cane and Bamboo Industry sector in the State. [View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

KERALA - CONSUMER PRICE INDEX NUMBERS FOR AGRICULTURAL LABORERS AND INDUSTRIAL WORKERS FOR THE MONTH OF JANUARY 2025.

The Department of Economics and Statistics, Government of Kerala vide Notification no. DES/1251/2024-P3(1) dated 01.03.2025 issued the Consumer Price Index Numbers for Agricultural Labourers and Industrial Workers for the month of January 2025 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. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

ANDHRA PRADESH - DECLARATION OF OPTIONAL HOLIDAY ON 01.04.2025 (TUESDAY) I.E. FOLLOWING DAY OF EID-UL-FITR (RAMZAN).

The Government of Andhra Pradesh, General Administration Department vide G.O.Rt.No.637 dated 31.03.2025 notified that in partial modification of the orders issued in G.O.Rt.No.2115 dated 06.12.2024, the Government hereby declares Optional Holiday on 01.04.2025 (Tuesday), i.e., following day of Eid-UI-Fitr (Ramzan).

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

KERALA - PROVISION OF SEATING, SAFETY EQUIPMENT AND OTHER BASIC FACILITIES TO SECURITY PERSONNEL WORKING IN SHOPS AND OTHER COMMERCIAL ESTABLISHMENTS.

The Government of Kerala, Office of the Labour Commissioner, Thiruvananthapuram, vide No. LCO 1340/2025/EN(2) dated 10.03.2025 issued a circular regarding the provision of seating, safety equipment and other basic facilities to security personnel working in shops and other commercial establishments. It has been observed by the Labour Commissioner that the security personnel who are responsible for the security of shops and commercial establishments and who are working outside the establishment, in open areas, are not provided with seating or other basic facilities or safety devices as per the Kerala Shops and Establishments Act, 1960. Lack of basic facilities faced by security employees at workplace, continuous work, lack of proper support system unlike other jobs due to special nature of work, have a negative impact on the mental and physical health of the security personnels. Therefore, instructions have been issued in this regard, keeping in mind the welfare and safety of the security personnel of the state. [View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

WEST BENGAL - NOTIFICATION REGARDING PAYMENT OF BONUS IN RESPECT OF MUSLIM EMPLOYEE/WORKERS BEFORE EID-UL-FITRE OF 2025.

The Government of West Bengal, Labour Department vide No. Labr./336/(LC-IR)/22013/56/2019 dated 21.03.2025 notified that the Governor of West Bengal has made an appeal to all employers and employees of the state covered under Payment of Bonus Act, 1965 as amended by the Payment of Bonus (Amendment) Act, 2015 to stick to the notified guidelines while setting the legitimate dues of workers in respect of payment of bonus for the year 2025 in terms of the said Act in the interest of maintenance of industrial peace and harmony. The Governor has urged that all payments of bonus should be completed in respect of Muslim employees/workers before Eid-Ul-Fitre of 2025 vide No. 1023-F(P2) dated 18.03.2025 of Finance (Audit) Department. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

ANDHRA PRADESH - EXEMPTION FOR ITES/IT ESTABLISHMENTS UNDER THE A.P. SHOPS AND ESTABLISHMENTS ACT, 1988.

The Government of Andhra Pradesh, Labour, Factories, Boilers and Insurance Medical Services Department vide Gazette Notification G.O.Ms.No.7 dated 25.03.2025 notified that in exercise of the power conferred by sub-section (4) of section 73 of the Andhra Pradesh Shops and Establishments Act, 1988, the Government hereby exempts all Information Technology Enabled Service and Information Technology Establishments in the state of Andhra Pradesh from the provisions of Sections 15, 16, 21, 23, 31 and sub-sections (1) (2) (3) and (4) of section 47 of the Andhra Pradesh Shops and Establishments Act, 1988, for a further period of five years with effect from date of publication of Notification, subject to the conditions mentioned in the Notification.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

HARYANA - DECLARATION OF RESTRICTED HOLIDAY ON 31ST MARCH 2025.

The Government of Haryana, Human Resources Department vide No. 28/67/2008-1HR-I dated 26.03.2025 notified that in partial modification of the Government Notification issued on 26.12.2024, Eid-ul-Fitr, i.e., 31st March 2025 shall be observed as a Restricted Holiday (Schedule-II) instead of a Gazetted Holiday, due to the fact that 29th and 30th March 2025 are weekend off days and 31st March being the closing day of the Financial Year 2024-25.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

PUNJAB - EXEMPTION UNDER S&E ACT IN LIEU OF GENERAL ELECTIONS OF 16 GRAM PANCHAYATS.

The Government of Punjab, Department of Labour, vide No. Labour-Lab0PSCA/1/2024-2L/1060191 dated 21.03.2025 notified that in exercise of the power conferred by sub-section 1 of Section 10 of the Shops and Commercial Establishment Act, 1958, the Governor of Punjab is pleased to exempt those workers who are working in the registered Shops and Establishments situated in the State of Punjab and are enrolled as voter within the revenue jurisdiction of the 16 Gram panchayats of Block Sanour, District Patiala from the operations of provisions of sub-section 1 of Section 10 of the said Act on the date of poll 30th March 2025 (Sunday). However, 30th March 2025 (Sunday) shall not be 'Closed Day' in lieu of weekly off falling between 24th March 2025 to 30th March 2025.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

KARNATAKA - THE KARNATAKA TAX ON PROFESSION, TRADES, CALLINGS AND EMPLOYMENTS (AMENDMENT) BILL, 2025.

The Government of Karnataka, vide Special State Gazette dated 12.03.2025 proposed the Karnataka Tax on Professions, Trades, Callings and Employments (Amendment) Bill, 2025 in the Karnataka Legislative Assembly. The Bill proposes for amendment in the serial number 1 of the Schedule to the Karnataka Tax on Professions, Trades, callings and Employments Act, 1976, for the entries relating to column number (3), the following shall be substituted, namely: "(i) Rs. 200-00 per month (except for the month of February); (ii) Rs. 300-00 for the month of February."

[View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

JAMMU & KASHMIR - NOTIFICATION FOR AMENDMENT UNDER THE BOCW ACT.

The Government of Jammu & Kashmir, Labour and Employment Department vide Notification S.O. 57 dated 06.03.2025 notified that in exercise of powers conferred by sub-section (3) of section 18 of the Building and Other Construction Worker's (Regulation of Employment and Conditions of Service) Act, 1996, the Lieutenant Governor of Jammu and Kashmir hereby directs amendments to be made in Notification SRO 446 of 2019 dated 12.07.2019 in Entries 1 and 17, as directed in the Notification.

[View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

MADHYA PRADESH - GUIDELINES FOR EFFECTIVE DETERMINATION AND COLLECTION OF BUILDING AND OTHER CONSTRUCTION WORKERS WELFARE CESS.

The Government of Madhya Pradesh, Labour Department vide Notification No. 17/7/Anve/Five/2024/8701-56 dated 07.03.2025 issued guidelines for ensuring effective determination and collection of building and other construction workers welfare cess. Under the Building and Other Construction Workers Welfare Cess Act, 1996, the power of assessment of cess has been conferred upon department officers at various levels but during regular review it has been observed that the work of assessment of cess by the officers is not satisfactory.

[**View Notification**](#)



STATUTORY

NOTIFICATIONS/UPDATES

HARYANA – REVISION IN LWF CONTRIBUTION LIMIT.

The Government of Haryana, Haryana Labour Welfare Board, vide No. HLWB/REV/2025/1306-1530 dated 07.03.2025 notified that each employee shall contribute to the Fund every month an amount equal to zero point two percent of his salary or wages any remuneration subject to a limit of rupees thirty-four and each employer in respect of each such employee shall contribute to the Fund every month, twice the amount contributed by such employee, provided that the limit specified shall be indexed annually to the consumer price index beginning from first of January each year. The revised contribution limit shall be effective from 01.01.2025. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

GOA - PAID HOLIDAY ON 09.03.2025 FOR BYE ELECTION TO WARD NO. II OF VILLAGE PANCHAYAT, SOUTH GOA DISTRICT.

The Government of Goa, General Administration Department vide No. 37/3/2019-GAD-III/917 dated 04.03.2025 hereby declares Sunday, 09.03.2025 as a "paid holiday" being the "Polling Day" for the Bye-Election to Ward No. II of Village Panchayat Sao Jose de Areal, Taluka Salcete, South Goa District in the State of Goa for the industrial workers, daily wag workers of the Government Department and State Government Industrial Department, workers of all private establishments, daily wage/casual workers employed in any business, trade, industrial undertakings or any other establishments and workers of the institutions governed under the explanation to section 25 of the Negotiable Instrument Act, 1881, provided they are the voters for the aforesaid Bye Election.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MADHYA PRADESH - ADDITION OF INSTITUTIONS ON COMPUTERIZED CENTRALIZED INSPECTION SYSTEM (CIS) PORTAL AND REMOVAL OF CLOSED INSTITUTIONS FROM THE PORTAL.

The Government of Madhya Pradesh, Labour Department vide No. 10/E-mail/Navam/Enforcement/2025/7437-90 dated 03.03.2025 notified that the Computerized Centralized Inspection System (CIS) created by MPIDC, the facility of adding registered establishments in districts and removing closed establishments from the portal has been provided through the login ID of respective districts. Also, the facility to transfer the institutions and the show the institutions temporarily and permanently closed has also been made available to the district offices only on their login ID. Therefore, all the district officers have been directed to ensure the mentioned action at their own level. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

TRIPURA – EQUAL OPPORTUNITY POLICY FOR FACTORIES & BOILERS ORGANISATION.

The Government of Tripura, Factories & Boilers Organisation vide No. F.2(199)-FB/ESTT/99/ dated 03.03.2025, in exercise of power conferred under Section 21 of the Right of Persons with Disabilities Act, 2016, hereby notified the Equal Opportunity Policy for persons with Disabilities of Factories & Boilers Organization.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

PUNJAB - HOLIDAY UNDER S&E ACT ON 04.03.2025 ON ACCOUNT OF RE-POLL TO WARD NO. 3 OF MUNICIPAL COUNCIL TARAN TARAN.

The Government of Punjab, Labour Department vide No. Labour-Lab0PSCA/1/2024-2L/1045865 dated 03.03.2025 notified that in exercise of the power conferred by sub-section 1 of Section 10 of the Shops and Commercial Establishment Act, 1958, Governor of Punjab is pleased to exempt those workers who are enrolled as voters in the Re-Poll to Ward No. 3 (Booth No. 5, 6 and 7) of Municipal Council Taran Taran (Tarn Taran)-2025 from the operations of provisions of sub-section 1 of section 10 of the said Act on the date of poll, i.e., 04.03.2025. However, 4th March, 2025 (Tuesday) shall not be "Closed day" in lieu of weekly off falling between 4th March 2025 to 10th March 2025. [**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MADHYA PRADESH - COMPLIANCE OF ORDER OF THE HIGH COURT REGARDING IMPLEMENTATION OF REVISED MINIMUM WAGES.

The Government of Madhya Pradesh, Labour Department vide No. 1/eight/wage/part-3/2024/6891 dated 28.02.2025 issued a notification with respect to Petition No. W.P. No. 10772/2024 and in pursuance of the order of the Hon'ble High Court, Khandpi Indore dated 10 February 2025 regarding the implementation of revised minimum wage rates under the Minimum Wages Act, 1948. The High Court has directed the State Government to initiate fresh procedure prescribed under the Act Of 1948 for revision of minimum wages for implementation of revised minimum wages from the date of decision taken by Government in consultation of Minimum Wage Advisory Board for Scheduled Employment inserted vide notification dated 19.01.2025 for Textile & Made-ups, Apparel Manufacturing and Footwear Manufacturing. [View Notification](#)



IMPORTANT JUDGEMENTS



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IMPORTANT JUDGEMENTS

SUNDAYS AND OTHER PAID HOLIDAYS TO BE CONSIDERED FOR TREATING CONTINUOUS SERVICE OF WORKMEN UNDER INDUSTRIAL DISPUTES ACT, 1947:

Lal Chand Jindal v. Regional Manager, the Bank of Baroda, S.B. Civil Writ Petition No. 1334/2015 (RAJASTHAN HIGH COURT)

In the instant case the High Court of Rajasthan held that under the Industrial Disputes Act, 1947, Sundays and other paid holidays can be taken into count for the purpose of continuous service.

Issue of the case:

Whether Sundays and other paid holidays considered for treating continuous Service of workmen under Industrial Disputes Act, 1947 or not?



IMPORTANT JUDGEMENTS

Facts of the Case:

The instant writ petition has been preferred against the impugned award dated 14.11.2014 passed by the Central Industrial Tribunal, Kota (hereinafter referred as 'the Tribunal') in case No.05/1999, by which the statement of claim filed by the petitioner-workman has been rejected on a technical count that he has failed to prove the fact on the record that he worked for more than 240 days in the preceding calendar year.

Decision of the High Court of Rajasthan: The honorable Court held that in perusal of the record indicates that on the basis of the certificate submitted (Ex.W1), the total working period of the petitioner was calculated as 227 days in the last preceding year and on the basis of the same, the Tribunal recorded a finding that the petitioner has failed to prove that he has worked for more than 240 days in a calendar year. While passing the order impugned, the Tribunal has lost sight of the provision contained under Section 25-B(2) of the Act of 1947 and the judgment passed in the case of Workmen of American Express International Banking Corporation (supra), wherein their Lordships of Apex Court have held that the Sundays and other paid holidays can be taken into count for the purpose of continuous service.

IMPORTANT JUDGEMENTS

In absence of the said finding recorded by the Tribunal the impugned award is not sustainable in the eye of law and is liable to be and is hereby quashed and set aside.

The matter is remitted back to the Tribunal for its fresh adjudication after affording due opportunity of hearing to both the parties.

The parties are directed to appear before the Tribunal on 17.04.2025..

It is expected from the Tribunal to decide the Industrial dispute between the parties expeditiously, as early as possible, preferably within a period of one year from the date of appearance before the Court below.

In view of the above, instant writ petition stands disposed of pending applications, if any, also stand disposed of.

[**View Judgement**](#)

IMPORTANT JUDGEMENTS

DISPUTES RELATING TO PAYMENT OF WAGES AND TERMINATION ARE NOT ARBITRABLE

Dushyant Janbandhu v. M/s. Hyundai Autoever India Pvt. Ltd. (2025 LLR 127, Supreme Court of India)

In this case, the Hon'ble Supreme Court of India held that allegation relating to the violation of obligation under the appointment letter would be an afterthought when it was not raised in the show cause notice, inquiry report, chargesheet and the termination order. The Authority under the Payment of Wages Act, 1936 exercises jurisdiction under section 15(2) of the PoW Act to the exclusion of Civil Courts by virtue of section 22 of the PoW Act and these disputes are non-arbitrable.



IMPORTANT JUDGEMENTS

Issue of the case:

Whether the disputes under the Payment of Wages Act, 1936 and Industrial Disputes Act, 1947, especially relating to termination, are arbitrable?

Facts of the case:

The appellant was appointed as an Assistant Manager on 15-03-2019. Within a year, due to Covid-19 pandemic, the appellant was asked to work from home from 22-03-2020 to 06-01-2021. However, the respondent called upon the appellant to resume physical attendance of office from August 2020. As the appellant refused to comply, a show cause notice was issued on 04-09-2020, followed by an inquiry. The inquiry led to issuance of a charge memo on 25-11-2020 for violating certain contractual clauses and these related to non-cooperation and absenteeism. Ultimately, an order of termination was passed on 21-01-2021.

IMPORTANT JUDGEMENTS

During the pendency of disciplinary action, as the appellant was not paid his salary, he issued a legal notice for payment of wages on 29-05-2021 and filed a petition under section 15(2) of the PW Act before the authority under the PW Act. As a counterblast, the respondent issued a notice alleging that the disputes must be settled through arbitration and proceeded to unilaterally appoint an arbitrator. The claim for arbitration related to stoppage of payment of wages, which according to the appellant was within the jurisdiction of the Authority under the PW Act as per its statutory provisions. The Authority under PW Act dismissed the said application on 03-03-2022 holding that: “In view of section 23 of the Payment of Wages Act, arbitration agreement cannot stand in the way of the claimant in respect of illegally deducted wages under Payment of Wages Act.

Further, questioning the order of termination dated 21-01-2021, the appellant approached the Industrial Tribunal by filing a petition under section 2(A) of the ID Act and the same is pending adjudication and determination by the Industrial Tribunal.

IMPORTANT JUDGEMENTS

It is in the above referred background that the respondent approached the High Court by filing a petition under section 11(6) of the Act in August 2022 seeking appointment of an arbitrator. The disputes between the appellant and the respondent, as indicated in the arbitration petition relate to non-payment of wages and the legality and validity of termination order dated 21-01-2021.

Decision of the Supreme Court of India:

Having considered the factual background in which the section 11(6) petition has been filed, the Apex Court are of the opinion that it is an abuse of process. It was clearly intended to threaten the appellant for having approached the statutory authorities under the PW Act and the ID Act. There is no basis for invoking clause 19 of the agreement and demanding compensation of Rs. 14,02,822/- when that fact situation did not arise. There are two facets of the petition. The first relates to disputes that were anyway pending before the statutory authorities, and they related to non-payment of wages and legality and propriety of termination which are non-arbitrable

IMPORTANT JUDGEMENTS

The second facet relates to the alleged violation of clause 19 relating to non-disclosure obligation, which was not raised in the show cause notice, inquiry report, chargesheet and termination order and as such is non-existent.

In view of the above, the Court allowed the Civil Appeal and set-aside the judgment and the order passed by the High Court and dismissed the petition under section 11(6) filed by the respondent under the Arbitration and Conciliation Act. The appellant will also be entitled to cost quantified at Rs. 5 lakhs payable within a period of 3 months from the date of this judgment.

[**View Judgement**](#)

IMPORTANT JUDGEMENTS

PF IS PAYABLE ON CONVEYANCE AND SPECIAL ALLOWANCE PAID UNIFORMLY AND GENERALLY TO ALL EMPLOYEES:

Sree Sakthi Paper Mills Limited (Cella Space Limited) v. The Regional Provident Fund Commissioner (2025 LLR 311, Kerala High Court)

In this case, the Kerala High Court held that the wages which are universally, necessarily and ordinarily paid to all across the board, such emoluments are Basic Wages. But where the payment is available to be specially paid to those who avail of the opportunity is not Basic Wage.



IMPORTANT JUDGEMENTS

Issue of the case:

Which components of wages are to be considered as Basic Wage and whether salary arrears attract provident fund deductions?

Facts of the case:

The petitioner states that the business of the Company was wound up in July 2016. The workmen were given statutory terminal benefits after negotiations with the Trade Unions and as per a tripartite conciliation settlement. The Employees Provident Fund Organisation initiated proceedings under section 7A for the period from 03/2009 to 04/2012, on the basis of Ext.P3 enquiry report dated 27-02-2012 submitted by the Enforcement Officer. In Ext.P3 report, the Enforcement Officer alleged that PF contributions were being deducted on wages less than the wages fixed under the Minimum Wages Act. Ext.P4 notice under section 7A was also issued to the petitioner.

IMPORTANT JUDGEMENTS

The Tribunal held that the petitioner was paying contributions only on basic plus DA. The conveyance allowance, special allowance, washing allowance, incentive, High BF incentive, etc. paid uniformly to all employees, will attract Provident Fund deduction. The Tribunal further held that salary arrears would also attract Provident Fund deduction. The petitioner submitted that as per Paragraph 29 of the EPF Scheme, contribution is to be paid with reference to Basic Wages, Dearness Allowance and Retaining Allowance, if any payable to employees. Basic Wages would exclude cash value of food concession, DA, HRA, Overtime Allowance, Bonus Concession, etc. Wages were paid to the employees based on Exts.P1 and P2 settlements. Allowances payable by the petitioner as per Exts.P1 and P2 settlements are excluded from the definition of Basic Wages. The respondent committed an error in reckoning the said allowances for payment of contribution and the Tribunal omitted to see the illegality.

IMPORTANT JUDGEMENTS

Decision of the High Court of Kerala:

The High Court decided on the question of whether various allowances paid by the petitioner to their employees are eligible to PF deduction. Apart from Basic Wages and variable DA, the petitioner has been paying conveyance allowance, special allowance, washing allowance, incentive, High BF incentive, etc. uniformly and generally to all the employees. The petitioner has been paying educational allowance to a few employees. The Court considered the definition of Basic Wage as per section 2(b) of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 and section 6 of the said Act, which provides for the contribution to be paid by the employer. The contribution shall be 10% of the Basic Wages, Dearness Allowance and Retaining Allowance, if any, payable to employees.

The High Court further considered the judgment delivered by the Hon'ble Apex Court in the case of Bridge and Roof Company Limited v. Union of India, (1963) 3 SCR 978. The Apex Court held that where the wages are universally, necessarily and ordinarily paid to all across the board, such emoluments are Basic Wages. Where the payment is available to be specially paid to those who avail of the opportunity is not Basic Wages.

IMPORTANT JUDGEMENTS

In lieu of the above observations, the Court in the present case delivered that the petitioner, was paying contribution on Basic Wages and DA. The Provident Fund authority noted that Conveyance Allowance, Special Allowance, Washing Allowance, Incentive, High BF, Adhoc Allowance, etc., were being paid uniformly and generally to all the employees. If that be so, those allowances would indeed be eligible to deduction of Provident Fund. As regards salary arrears, such arrears would indeed attract Provident Fund deduction. Therefore, there is no illegality in the order of the Tribunal and the writ petition stands dismissed.

[**View Judgement**](#)

IMPORTANT JUDGEMENTS

SUPREME COURT OF INDIA

- ❑ No bar on employer against initiating disciplinary proceedings on the same ground for which advice was earlier rendered.

[View Judgement](#)

- ❑ Employee cannot challenge enquiry on grounds of natural justice when he did not lead evidence. [View Judgement](#)
- ❑ A person performing work which a normal person can't do without precision is a skilled worker. [View Judgement](#)

BOMBAY HIGH COURT

- ❑ Full-fledged enquiry is not mandatory when the misconduct is admitted by the employee. [View Judgement](#)
- ❑ No reinstatement when the workman suppressed the true factual position. [View Judgement](#)
- ❑ Enquiry not mandatory when workman voluntarily abandoned services and did not want to join duty. [View Judgement](#)
- ❑ If the amount is deposited with the CGIT, interest will continue to accrue against the employer. [View Judgement](#)



IMPORTANT JUDGEMENTS

CALCUTTA HIGH COURT

- ❑ The interest component can never exceed the gratuity amount.
[View Judgement](#)
- ❑ A person not responsible for the conduct of company cannot be prosecuted for non-payment of bonus. [View Judgement](#)
- ❑ Opportunity of hearing before imposing interest is mandatory when belated contribution was due to genuine mistake. [View Judgement](#)
- ❑ Employees cannot claim extra amount when their share was distributed at the time of winding up of fund. [View Judgement](#)

CHHATTISGARH HIGH COURT

- ❑ Initiating 7A proceedings on the basis of EO's report, without supplying relevant documents, is illegal. [View Judgement](#)
- ❑ EO cannot file subsequent report without affording an opportunity of hearing.
[View Judgement](#)

IMPORTANT JUDGEMENTS

DELHI HIGH COURT

- ❑ A proforma, not on the letterhead of the management and without signatures, is not an appoint-ment letter. [View Judgement](#)
- ❑ No employer-employee relationship when the name of the workman is not in the attendance register. [View Judgement](#)

GUJARAT HIGH COURT

- ❑ ESI Court can decide the issue of disability beyond terms of the Scheduled injury as well. [View Judgement](#)
- ❑ Documents which were not produced before the EPF Authority can be produced before the Tri-bunal. [View Judgement](#)

HIMACHAL PRADESH HIGH COURT

- ❑ All dependants have to file a single application for accident compensation and not separately. [View Judgement](#)

IMPORTANT JUDGEMENTS

KERALA HIGH COURT

- ❑ Salary arrears will attract provident fund deduction.
[View Judgement](#)
- ❑ PF is payable on Conveyance and Special Allowances paid uniformly and generally to all employees. [View Judgement](#)

MADRAS PRADESH HIGH COURT

- ❑ The definition of 'sexual harassment' under the PoSH Act gives significance to the act and not the intention. [View Judgement](#)
- ❑ An employee working on consolidated pay is eligible for payment of gratuity.
[View Judgement](#)
- ❑ ICC cannot make the complainant stand a long and grilling cross examination in the name of fair opportunity. [View Judgement](#)
- ❑ Mens rea is a relevant factor as a mitigating circumstance while deciding on the quantum of damages. [View Judgement](#)
- ❑ PF authorities have priority of charge over property before the bank.
[View Judgement](#)
- ❑ EPF authority can take suo motu review of its own orders separately with the review filed by management. [View Judgement](#)

IMPORTANT JUDGEMENTS

MADRAS HIGH COURT

- ❑ High Court cannot interdict into an enquiry pending under section 7B of the EPF Act. [View Judgement](#)
- ❑ Property can be brought for sale even in the absence of determination of interest and penal damages. [View Judgement](#)
- ❑ Reduction of damages of an establishment declared as a sick unit and whose assets were sold, is proper. [View Judgement](#)

ORISSA HIGH COURT

- ❑ Employee cannot be denied pension merely because no PF number was allotted to him. [View Judgement](#)

PUNJAB AND HARYANA HIGH COURT

- ❑ Labour Court cannot go into the question of 'workman' in its jurisdiction under section 33C(2) of the ID Act. [View Judgement](#)
- ❑ Workers can only claim wages before Labour Authorities and not by filing Civil Suit. [View Judgement](#)
- ❑ No wages would be payable when workers deliberately did not enter the premises on false ground. [View Judgement](#)

IMPORTANT JUDGEMENTS

PUNJAB AND HARYANA HIGH COURT

- ❑ PF authorities cannot initiate new proceedings for the same period in respect of issues already decided. [View Judgement](#)

TELANGANA HIGH COURT

- ❑ Consultants, appointed on a fixed monthly payment, are employees under the EPF Act. [View Judgement](#)



CORE INTEGRA COMPLIANCE CALENDAR

APRIL
2025



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STATUTORY DUE DATES



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

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Kerala Shops and Commercial Establishments Workers Welfare Fund Act, 2006	Kerala	Remittance	Monthly	Mar'25	05-Apr-25	Branch	
Andhra Pradesh Tax On Professions, Trades, Callings And Employments Act, 1987	Andhra Pradesh	Remittance	Monthly	Mar'25	10-Apr-25	Branch	
Telangana Tax On Professions, Trades, Callings And Employments Act, 1987	Telangana	Remittance & Returns	Monthly	Mar'25	10-Apr-25	Branch	
Madhya Pradesh Vritti Kar Adhiniyam, 1995 (PT)	Madhya Pradesh	Remittance	Monthly	Mar'25	10-Apr-25	Branch	
Gujarat Panchayats, Municipal Corporations And State Tax on Professions, Traders, Callings and Employments Act, 1976	Gujarat	Return	Monthly	Mar'25	15-Apr-25	Branch	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Punjab Labour Welfare Fund Act, 1965	Chandigarh	Remittance	Half yearly	Oct'24 to Mar'25	15-Apr-25	Branch	
Madhya Pradesh Vritti Kar Adhinyam, 1995 (PT)	Madhya Pradesh	Return	Quarterly	Jan'25 to Mar'25	15-Apr-25	Branch	
Punjab Labour Welfare Fund Act, 1965	Punjab	Remittance	Half yearly	Oct'24 to Mar'25	15-Apr-25	Branch	
Factories Act, 1948	West Bengal	Return	Quarterly	Jan'25 to Mar'25	15-Apr-25	Branch	
Tamil Nadu Labour Welfare Fund Act, 1972	Tamil Nadu	Remittance	Quarterly	Jan'25 to Mar'25	15-Apr-25	Branch	Unpaid Accumulation - After 3 years from become payable
Karnataka Labour Welfare Fund Act, 1965	Karnataka	Remittance	Quarterly	Jan'25 to Mar'25	15-Apr-25	Branch	Unpaid Accumulation - After 3 years from become payable
Telangana Labour Welfare Fund Act, 1987	Telangana	Remittance	Quarterly	Jan'25 to Mar'25	15-Apr-25	Branch	Unpaid Accumulation - After 3 years from become payable

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Gujarat Labour Welfare Fund Act, 1953	Gujarat	Remittance	Quarterly	Jan'25 to Mar'25	15-Apr-25	Branch	Unpaid Accumulation - After 1 years from become payable
West Bengal Labour Welfare Fund Act, 1974	West Bengal	Remittance	Quarterly	Jan'25 to Mar'25	15-Apr-25	Branch	Unpaid Accumulation - After 3 years from become payable
Maharashtra Labour Welfare Fund Act, 1953	Maharashtra	Remittance	Quarterly	Jan'25 to Mar'25	15-Apr-25	Branch	Unpaid Accumulation - After 3 years from become payable
Andhra Pradesh Labour Welfare Fund Act, 1987	Andhra Pradesh	Remittance	Quarterly	Jan'25 to Mar'25	15-Apr-25	Branch	Unpaid Accumulation - After 3 years from become payable
Goa Labour Welfare Fund Act, 1986	Goa	Remittance	Quarterly	Jan'25 to Mar'25	15-Apr-25	Branch	Unpaid Accumulation - After 3 years from become payable
Chhattisgarh Shram Kalyan Nidhi Adhiniyam, 1982 (LWF)	Chhattisgarh	Remittance	Quarterly	Jan'25 to Mar'25	15-Apr-25	Branch	Unpaid Accumulation - After 3 years from become payable
The Madhya Pradesh Shram Kalyan Nidhi Adhiniyam, 1982 (LWF)	Madhya Pradesh	Remittance	Quarterly	Jan'25 to Mar'25	15-Apr-25	Branch	Unpaid Accumulation - After 3 years from become payable

STATUTORY DUE DATES **APRIL 2025**



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Bombay Labour Welfare Fund Act, 1953 (Delhi)	Delhi	Remittance	Quarterly	Jan'25 to Mar'25	15-Apr-25	Branch	Unpaid Accumulation - After 3 years from become payable
Odisha Labour Welfare Fund Act, 1996	Odisha	Remittance	Quarterly	Jan'25 to Mar'25	15-Apr-25	Branch	Unpaid Accumulation - After 5 years from become payable
The Jharkhand Tax On Profession, Trades, Callings And Employments Act, 2011	Jharkhand	Remittance	Quarterly	Jan'25 to Mar'25	15-Apr-25	Branch	Employee & Employer Tax online (Employer to deduct monthly and remit quarterly)
Jharkhand State Employment of Local Candidates in Private Sector Act, 2021	Jharkhand	Return	Quarterly	Jan'25 to Mar'25	15-Apr-25	Branch	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Karnataka	Remittance & Returns	Monthly	Mar'25	20-Apr-25	Combined	
West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979	West Bengal	Remittance	Monthly	Mar'25	21-Apr-25	Branch	
Contract Labour (Regulation and Abolition) Act, 1970	Goa	Return by Contractor	Quarterly	Jan'25 to Mar'25	30-Apr-25	License	
Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Karnataka	Return	Annual	Apr'24 to Mar'25	30-Apr-25	Combined	
Maharashtra State Tax on Professions, Trade, Callings And Employments Act, 1975	Maharashtra	Remittance & Returns	Monthly	Mar'25	30-Apr-25	Combined	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Various Acts	Telangana	Integrated Return	Annual	Apr'24 to Mar'25	30-Apr-25	Branch	Return Period (April to March) Covering, Factories, S&E, CLRA, ISMW, MW, POW, BOCW, ID, POB, POG & MB Acts
Assam Professions, Trades, Callings And Employments Taxation Act, 1947	Assam	Remittance & Returns	Monthly	Mar'25	30-Apr-25	Branch	
Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000	Odisha	Remittance	Monthly	Mar'25	30-Apr-25	Branch	
Various Acts	Maharashtra	Return	Annual	Apr'24 to Mar'25	30-Apr-25	Branch	Online (Financial Year) - POW, MW, CLRA, MB, ISMW, POB, POG, ER, HRA, Factory, S&E, Motor, CL & POSH
Bihar Shops and Establishments Act, 1953	Bihar	Return	Quarterly	Jan'25 to Mar'25	30-Apr-25	Branch	10 or More Employees

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Karnataka	Remittance & Returns	Annual	Apr'24 to Mar'25	30-Apr-25	Combined	
West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979	West Bengal	Return	Annual Returns	Apr'24 to Mar'25	30-Apr-25	Branch	
Punjab State Development Tax 2018	Punjab	Return	Annual Returns	Apr'24 to Mar'25	30-Apr-25	Branch	
Manipur Professions, Trades, Callings And Employments Taxation Act, 1981	Manipur	Remittance & Returns	Annual Returns	Apr'24 to Mar'25	30-Apr-25	Branch	Deduction before 30th March (Monthly deduction required permission)
Tripura Professions Trades Callings And Employments Taxation Act, 1997	Tripura	Remittance and Return	Monthly	Mar'25	30-Apr-25	Branch	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947	Meghalaya	Remittance and Return	Monthly	Mar'25	30-Apr-25	Branch	
Nagaland Professionals, Trades, Calling and Employment Taxation (4th Amendment) Act, 2012	Nagaland	Remittance	Annual	Apr'24 to Mar'25	30-Apr-25	Branch	
Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Sikkim	Remittance & Returns	Monthly	Mar'25	30-Apr-25	Branch	
Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Sikkim	Return	Quarterly Return	Jan'25 to Mar'25	30-Apr-25	Branch	
Bihar Shops and Establishments Act, 1953	Jharkhand	Return	Quarterly Return	Jan'25 to Mar'25	30-Apr-25	Branch	10 or More Employees

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Manipur Professions, Trades, Callings And Employments Taxation Act, 1981	Manipur	Remittance and Return	Monthly	Mar'25	30-Apr-25	Branch	
Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995	Mizoram	Remittance and Return	Monthly	Mar'25	30-Apr-25	Branch	
Nagaland Professionals, Trades, Calling and Employment Taxation (4th Amendment) Act ,2012	Nagaland	Remittance and Return	Monthly	Mar'25	30-Apr-25	Branch	
Punjab State Development Tax 2018	Punjab	Remittance and Return	Monthly	Mar'25	30-Apr-25	Branch	
Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Sikkim	Employer PT	Annual Remittance	Apr'24 to Mar'25	30-Apr-25	Branch	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Karnataka	Remittance and Return	Employer Enrolment Tax	Apr'24 to Mar'25	30-Apr-25	Combined	
Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947	Meghalaya	Employer PT	Annual	Apr'24 to Mar'25	30-Apr-25	Branch	
Punjab State Development Tax 2018	Punjab	Return	Annual	Apr'24 to Mar'25	30-Apr-25	Branch	
Various Acts	Puducherry	Return	Annual Return	Apr'24 to Mar'25	30-Apr-25	Branch	Covers - S&E, CLRA, ISMW, POW, ID, MW, MB, POB, POG and Motor Transport
Employment Exchange (Compulsory Notification of Vacancies) Act, 1959	Maharashtra	Return	Quarterly Return	Jan'25 to Mar'25	30-Apr-25	Branch employing 25 or more	
Employment Exchange (Compulsory Notification of Vacancies) Act, 1959	Gujarat	Return	Quarterly Return	Jan'25 to Mar'25	30-Apr-25	Branch employing 25 or more	

AWARDS AND CERTIFICATIONS



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AWARDS



CERTIFICATION



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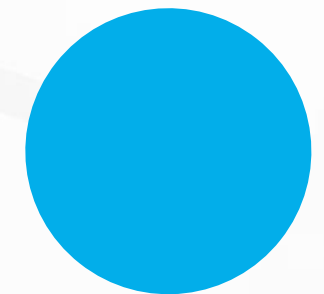
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