



CORE INTEGRA COMPLIANCE NEWSLETTER.



Edition: AUGUST 2023

WHAT'S THERE IN THIS EDITION?



Statutory Updates
& Notifications



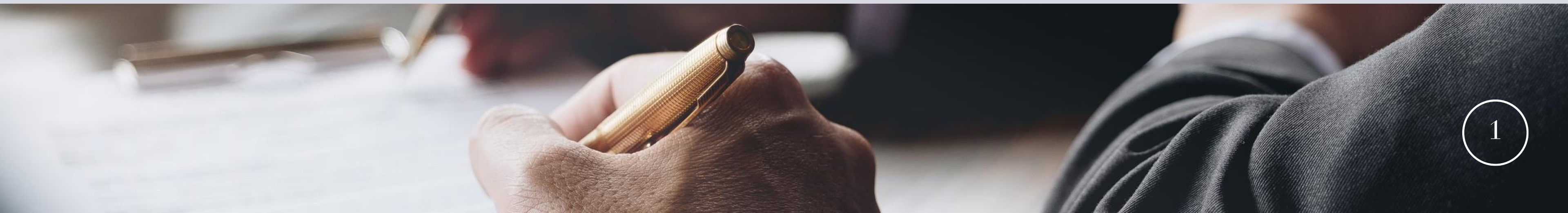
Important
Judgments



Statutory Due Dates



Awards &
Certifications





STATUTORY NOTIFICATIONS/UPDATES

STATUTORY NOTIFICATIONS/UPDATES

- **ESIC CIRCULAR ON CORRECTIONS IN DATE OF BIRTH OF INSURED PERSON – CENTRAL**
ESIC has directed all regional offices to correct the particulars as provided by insured person. [View Notification](#)
- **DECLARATION OF RATE OF INTEREST UNDER EMPLOYEE PROVIDENT FUND SCHEME – CENTRAL**
EPFO has declared the rate of interest at the rate of 8.15% for the year 2022-23 of EPF scheme. [View Notification](#)
- **THE MAHARASHTRA LABOUR WELFARE FUND (AMENDMENT) RULES, 2023 – MAHARASHTRA**
The Government of Maharashtra has amended the procedural rule on recruitment conditions for appointment to the post of Welfare Commissioner. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

- **MINIMUM WAGES REVISION – HP**
The Government of Himachal Pradesh has released the minimum wages effective from 1st April 2023. [View Notification](#)
- **MINIMUM WAGES REVISION – WEST BENGAL**
The Government of West Bengal has released the minimum wages effective from 1st July 2023. [View Notification](#)
- **MINIMUM WAGES REVISION – MAHARASHTRA**
The Government of Maharashtra has released the minimum wages effective from 1st July 2023. [View Notification](#)
- **MINIMUM WAGES REVISION – ANDAMAN AND NICOBAR**
The Government of Andaman and Nicobar has released the minimum wages effective from 1st July 2023. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

➤ MINIMUM WAGES REVISION – KERALA

The Government of Kerala, Labour and Skills (E) Department has revised the variable dearness allowance for employment in Shops and Commercial Establishment and employment in Computer Software Sector. As per the Notification, the Consumer Price Index (Cost of Living Index) Numbers applicable to employees in employment under the Minimum Wages Act (Central Act XI of 1948) for the month of May 2023 ascertained by the Director General of Economics & Statistics under clause (C) of Section 2 of the Act.

[View Notification](#)

➤ Exemptions Under The Karnataka Tax On Professions, Trades, Callings And Employments Act, 1976 – KARNATAKA

The Government of Karnataka has exempted certain class of person from payment of tax under The Karnataka Tax On Professions, Trades, Callings And Employments Act, 1976. [View Notification](#)

LATEST UPDATES



IMPORTANT JUDGEMENTS

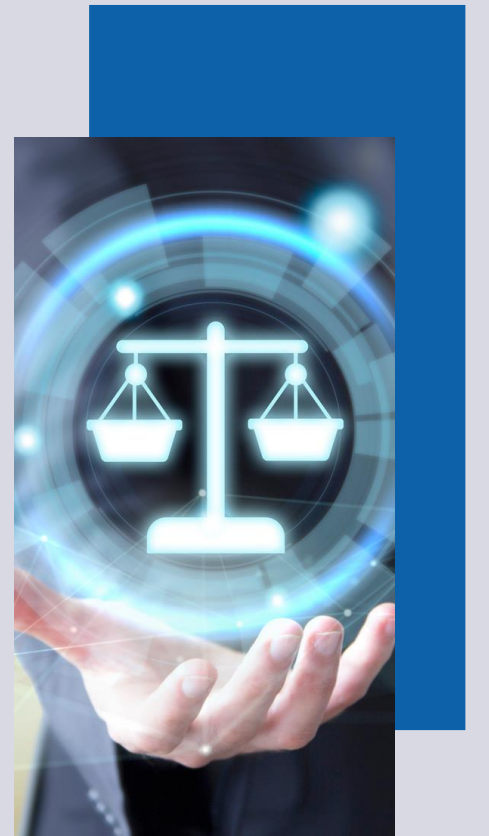
IMPORTANT JUDGEMENTS

ALLAHABAD HIGH COURT

- Tribunal is empowered to waive or reduce pre-deposit conditions for admission of appeal. [View Judgement](#)
- Time spent on litigation on writ petition may be considered for limitation in filing appeal. [View Judgement](#)

BOMBAY HIGH COURT

- Principal employer, not contractor, is liable to pay EPF dues. [View Judgement](#)
- Attachment of bank account to be released to enable the petitioner to deposit 50% of due amount. [View Judgement](#)
- EPF dues can be released in favour of nominee in view of affidavit and proofs by the legal heir of the deceased. [View Judgement](#)
- Liability of payment to EPF dues only when determined u/s 7-A of the Act. [View Judgement](#)



IMPORTANT JUDGEMENTS

CALCUTTA HIGH COURT

- Common chartered account of two firms shall not club two independent establishments. [View Judgement](#)
- Clubbing of two independent firms having separate Permanent Account Numbers and bank ac-counts is not proper. [View Judgement](#)

CHHATTISGARH HIGH COURT

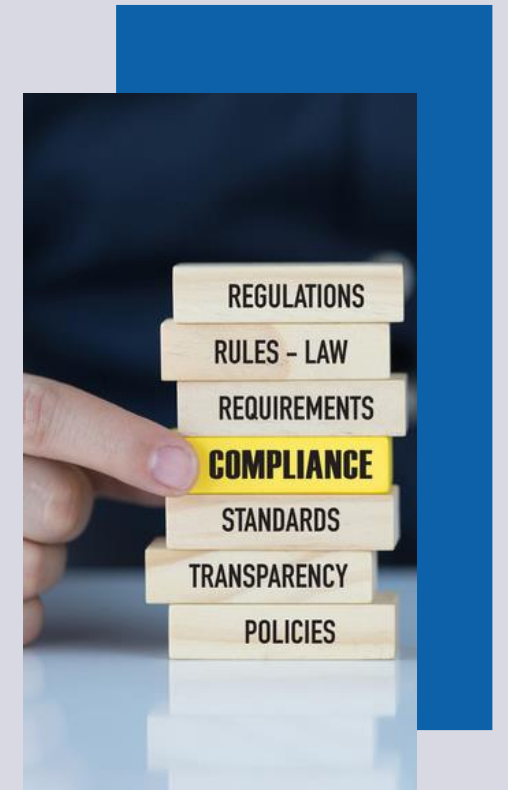
- Number of defaults, period of delayed deposits would be relevant for imposition of damages for delayed deposit of PF dues. [View Judgement](#)

GUJARAT HIGH COURT

- Back wages denied on reinstatement if workman is gainfully employed. [View Judgement](#)

DELHI HIGH COURT

- Coercive action for recovery can be stayed as interim protection by the High Court. [View Judgement](#)



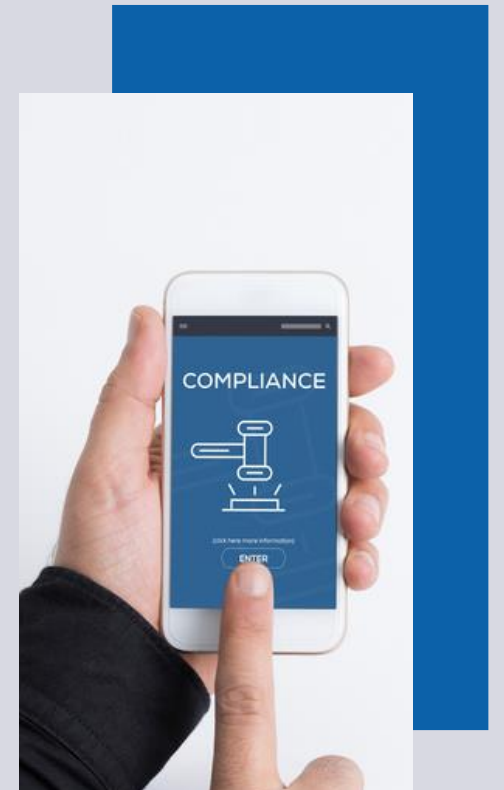
IMPORTANT JUDGEMENTS

GAUHATI HIGH COURT

- Ex-parte award is to be set aside based on ipse dixit. [View Judgement](#)
- Quantum of punishment is to be considered by the Labour Court in its award. [View Judgement](#)
- Failing to give opportunity to employer to produce evidence when inquiry is vitiated would nullify award of the Labour Court. [View Judgement](#)

JHARKHAND HIGH COURT

- Criminal complaint untenable if company not made an accused along with General Manager under CL(RA) Act. [View Judgement](#)
- Any order passed by EPF authority u/s 7-A without identification of beneficiaries is not sustainable. [View Judgement](#)
- Aggrieved employer can file review of appeal before the Tribunal against order u/s 7-A [View Judgement](#)



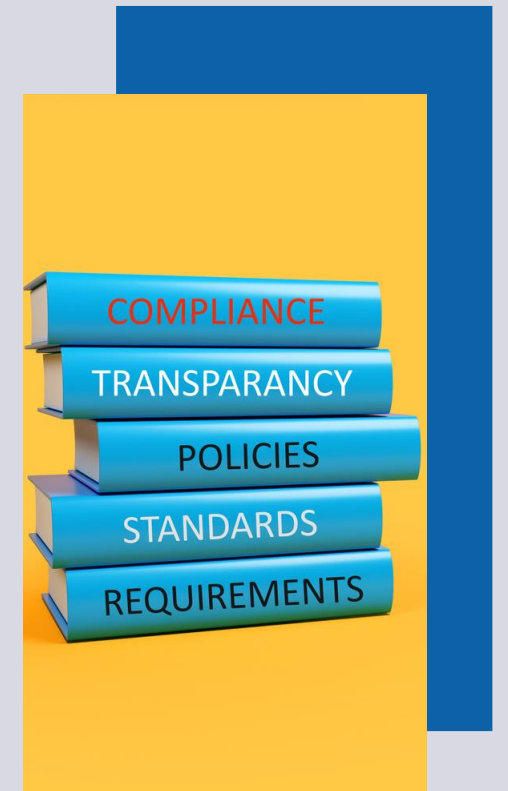
IMPORTANT JUDGEMENTS

KARNATAKA HIGH COURT

- Principal employer will not have any relationship of employer-employee with workers of a contractor. [View Judgement](#)
- Gratuity can't be claimed under Industrial Disputes Act. [View Judgement](#)
- When two courts have jurisdiction for adjudicating a dispute, parties can choose one forum. [View Judgement](#)
- Dismissal of a driver justified causing accident, remaining absent and misappropriation of money of the corporation. [View Judgement](#)
- On failing to seek approval, dismissal will be non est. [View Judgement](#)
- For forfeiture of gratuity, procedure under section 4(6) of the Gratuity is to be followed. [View Judgement](#)

KERALA HIGH COURT

- Maternity benefit will be available to an employee even on contract basis. [View Judgement](#)



IMPORTANT JUDGEMENTS

MADHYA PRADESH HIGH COURT

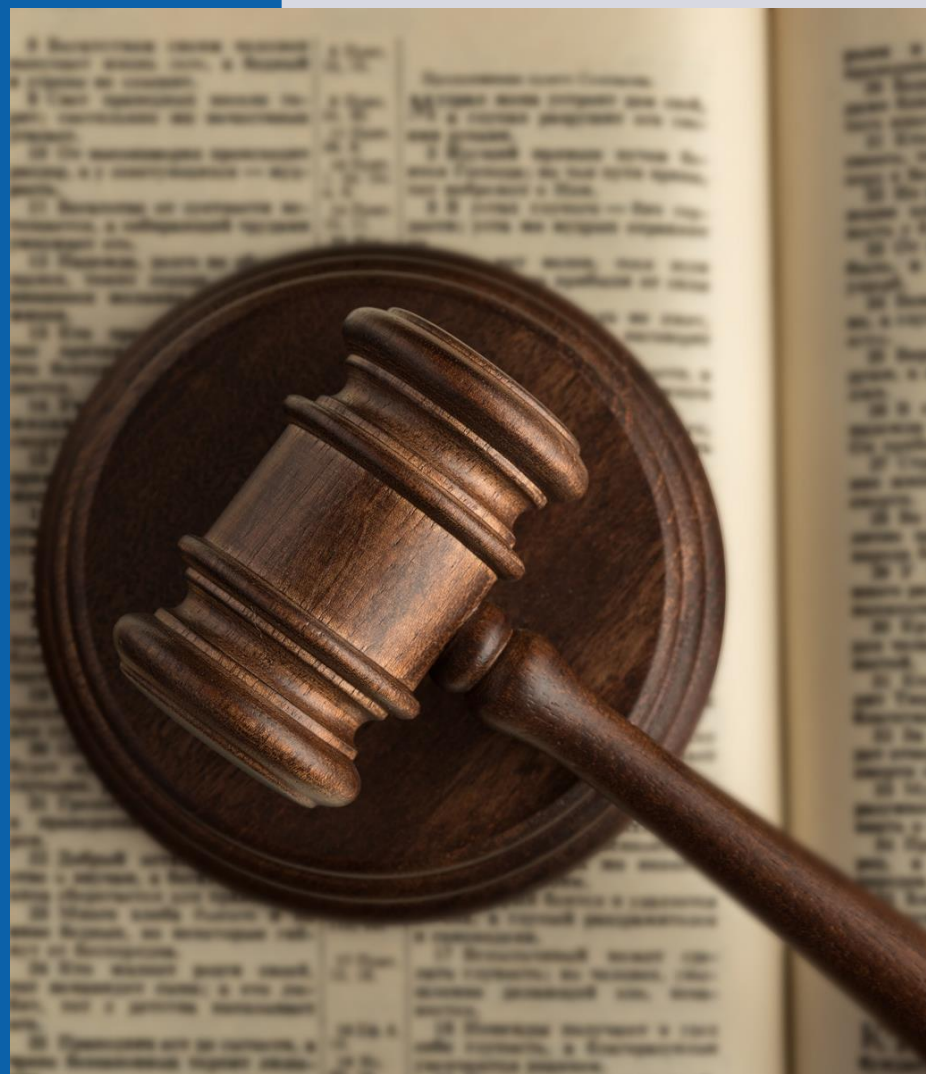
- Acceptance of resignation by incompetent authority is illegal. [View Judgement](#)
- Medical representative will not be workman under Industrial Disputes Act. [View Judgement](#)
- EPF authority u/s 7-A is vested with the power of Civil Court. [View Judgement](#)

MADRAS HIGH COURT

- An order passed by EPF authority to be quashed when documents in files are not considered. [View Judgement](#)
- Belated deposit of ESI contributions will attract interest. [View Judgement](#)

Supreme Court of India

- Dismissal justified when proper enquiry is held in the charge sheet issued to the workman. [View Judgement](#)



IMPORTANT JUDGEMENTS

RAJASTHAN HIGH COURT

- Privileged leave cannot be claimed by an employee as a matter of right.

[View Judgement](#)

- An employee is bound to comply with her transfer. [View Judgement](#)

TELANGANA HIGH COURT

- Penal damages will be justified if default in remitting the EPF dues. [View](#)

[Judgement](#)

- Appellant must get copy of the order by Appellate Tribunal. [View](#)

[Judgement](#)

- Dismissal of appeal in default untenable if no date is mentioned for non-appearance. [View Judgement](#)





STATUTORY DUE DATES

STATUTORY DUE DATES: AUGUST-2023

Name of Act	State	Remittance / Return	Frequency	Period	Due Date	Remarks
The Employees` Provident Funds & MP Act	All	Remittance	Monthly	Jul-23	15-Aug-23	
The Employees` Provident Fund Act - International Worker Return	All	Return	Monthly	Jul-23	15-Aug-23	
The Employees` State Insurance Act	All	Remittance	Monthly	Jul-23	15-Aug-23	
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All	Return	Monthly	Jul-23	25-Aug-23	Applicable to the Establishments exempted for EDLI

STATUTORY DUE DATES: AUGUST-2023

Name of Act	State	Remittance / Return	Frequency	Period	Due Date	Remarks
Punjab Labour Welfare Fund Act,1965	Haryana	Remittance	Quarterly	Apr-23 to Jun-23	01-Aug-23	Unpaid Accumulation - After 2 years from become payable.
Punjab Labour Welfare Fund Act,1965	Punjab	Remittance	Quarterly	Apr-23 to Jun-23	01-Aug-23	Unpaid Accumulation - After 3 years from become payable.
Punjab Labour Welfare Fund Act,1965	Chandigharh	Remittance	Quarterly	Apr-23 to Jun-23	01-Aug-23	Unpaid Accumulation - After 3 years from become payable.
Workers Welfare Fund Act	Kerala	Remittance (Employer & Employee)	Monthly	Jul-23	05-Aug-23	
The Profession Tax Act	Andhra Pradesh	Remittance - Employee	Monthly	Jul-23	10-Aug-23	
The Profession Tax Act	Andhra Pradesh	Return - Employee	Monthly	Jul-23	10-Aug-23	
The Profession Tax Act	Madhya Pradesh	Remittance - Employee	Monthly	Jul-23	10-Aug-23	
The Profession Tax Act	Telangana	Remittance - Employee	Monthly	Jul-23	10-Aug-23	
The Profession Tax Act	Telangana	Return - Employee	Monthly	Jul-23	10-Aug-23	
The Profession Tax Act	Gujarat	Remittance - Employee	Monthly	Jul-23	15-Aug-23	
The Profession Tax Act	Karnataka	Remittance - Employee	Monthly	Jul-23	20-Aug-23	
The Profession Tax Act	Karnataka	Return - Employee	Monthly	Jul-23	20-Aug-23	
The Profession Tax Act	West Bengal	Remittance - Employee	Monthly	Jul-23	21-Aug-23	

STATUTORY DUE DATES: AUGUST-2023

Name of Act	State	Remittance / Return	Frequency	Period	Due Date	Remarks
The Profession Tax Act	Assam	Remittance - Employee	Monthly	Jul-23	30-Aug-23	
The Profession Tax Act	Assam	Return - Employee	Monthly	Jul-23	30-Aug-23	
The Profession Tax Act	Maharashtra	Remittance - Employee	Monthly	Jul-23	30-Aug-23	
The Profession Tax Act	Maharashtra	Return - Employee	Monthly	Jul-23	30-Aug-23	
The Profession Tax Act	Manipur	Remittance - Employee	Monthly	Jul-23	30-Aug-23	
The Profession Tax Act	Meghalaya	Remittance - Employee	Monthly	Jul-23	30-Aug-23	
The Profession Tax Act	Mizoram	Remittance - Employee	Monthly	Jul-23	30-Aug-23	
The Profession Tax Act	Nagaland	Remittance - Employee	Monthly	Jul-23	30-Aug-23	
The Profession Tax Act	Odisha	Remittance - Employee	Monthly	Jul-23	30-Aug-23	
The Profession Tax Act	Odisha	Return - Employee	Monthly	Jul-23	30-Aug-23	
The Profession Tax Act	Punjab	Remittance - Employee	Monthly	Jul-23	30-Aug-23	
The Profession Tax Act	Sikkim	Remittance - Employee	Monthly	Jul-23	30-Aug-23	
The Profession Tax Act	Sikkim	Return - Employee	Monthly	Jul-23	30-Aug-23	
The Profession Tax Act	Tripura	Remittance - Employee	Monthly	Jul-23	30-Aug-23	
Kerala Panchayat Raj Act, 1994 (Professional Tax)	Kerala	Remittance	Half Yearly	Apr-23 to Sep-23	31-Aug-23	



Awards & Certifications



ISO/IEC 27001:2013 Certified for Information Security Management



Certin Certified



ISO 9001:2015



CII Certified



Great Place to Work Certified 2023 - 2024



Get in
Touch



91- 826-205-1991



sushil.sharma@coreintegra.com



Follow us on