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COMPLIANCE NEWSLETTER



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STATUTORY NOTIFICATIONS/UPDATES

EPFO – SETTLEMENT OF PHYSICAL CLAIMS WITHOUT SEEDING OF AADHAAR FOR CERTAIN CLASSES OF MEMBERS.

The Employees' Provident Fund Organization vide No. WSU/2020/Claim settlement without UAN-clarification/8726 dated 29.11.2024 notified that with regard to the instructions issued vide Circular No. WSU/2020/Claim settlement without UAN-clarification/914 dated 24.09.2020, certain references have been received from field offices intimating their inability to seed and authenticate Aadhaar as stipulated in the referred Circular in certain cases leading to non-settlement of due claims pertaining to the members and consequent grievances. Therefore, the EPFO has re-examined the situation and issued certain instructions, as listed in the Notification, for claim settlement. However, the following classes of members have been exempted from the operation of the instructions:

I. International Workers (IW) who have already left India after completion of their assignments but without obtaining Aadhaar.

II. Indian Worker who had permanently migrated to a foreign country & subsequently obtained its citizenship without Aadhaar.

III. Citizens of Nepal and subjects of Bhutan who fall within the definition of employee and work for and are on the rolls of an establishments covered under the EPF&MP Act but do not reside in India and consequently do not possess Aadhaar.

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NOTIFICATIONS/UPDATES

EPFO – UAN Activation and seeding Bank Account with AADHAAR for availing the benefits under ELI Scheme.

The Employees' Provident Fund Organization vide No.: ELI/UAN Activation/2024 dated 22.11.2024 notified that considering the directions received from the Ministry of Labour and Employment through Press release dated 21.11.2024, to ensure that all eligible employees benefit from the Employment Linked Incentive (ELI) Scheme announced in Union Budget 2024-25, UAN activation and AADHAAR seeding in Bank Account of each employee are mandatory. Therefore, every subscriber is required to have an AADHAAR linked Universal Account Number (UAN), which needs to be activated by creating login on the Member Portal, for availing several facilities through a single window. The activation process can be completed using an Aadhaar-Based OTP by following the steps given in Annexure A, attached with the Notification.

View Notification

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MINISTRY OF LABOUR AND EMPLOYMENT – PRESS RELEASE DIRECTING THE EPFO TO ENSURE UAN ACTIVATION FOR EMPLOYEES THROUGH AADHAAR-BASED OTP.

The Ministry Labour and Employment released a Press Note on 21.11.2024 directing the EPFO to ensure UAN activation for Employees through Aadhaar-based OTP to help Employers and Employees receive benefits under Central Government Schemes. To ensure that maximum number of employers and employees benefit from the Employment Linked Incentive (ELI) Scheme announced in Union Budget 2024-25, the EPFO has been directed to work in a campaign mode with Employers and ensure activation of Universal Account Number (UAN) of employees. In the first stage, the employers are required to complete the process of UAN activation through Aadhaar-based OTP for all their employees joining in the current financial year by 30th November 2024, starting with the latest joinees. **View Notification**



STATUTORY
NOTIFICATIONS/UPDATES

MINISTRY OF LABOUR AND EMPLOYMENT - EMPLOYEES' DEPOSIT LINKED INSURANCE (SECOND AMENDMENT) SCHEME, 2024.

The Government of India, Ministry of Labour and Employment vide Gazette Notification G.S.R. 715(E) dated 18.11.2024, in exercise of the powers conferred by section 6C read with sub-section (1) of section 7 of Employees' Provident Funds and Miscellaneous Provisions Act, 1952, the Central Government hereby amended the Employees' Deposit -Linked Insurance Scheme, 1976, namely: the Employees' Deposit-Linked Insurance (Second Amendment) Scheme 2024.

View Notification



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ESIC - ONLINE SUBMISSION OF CASH BENEFIT CLAIMS BY THE INSURED PERSONS THROUGH IP PORTAL.

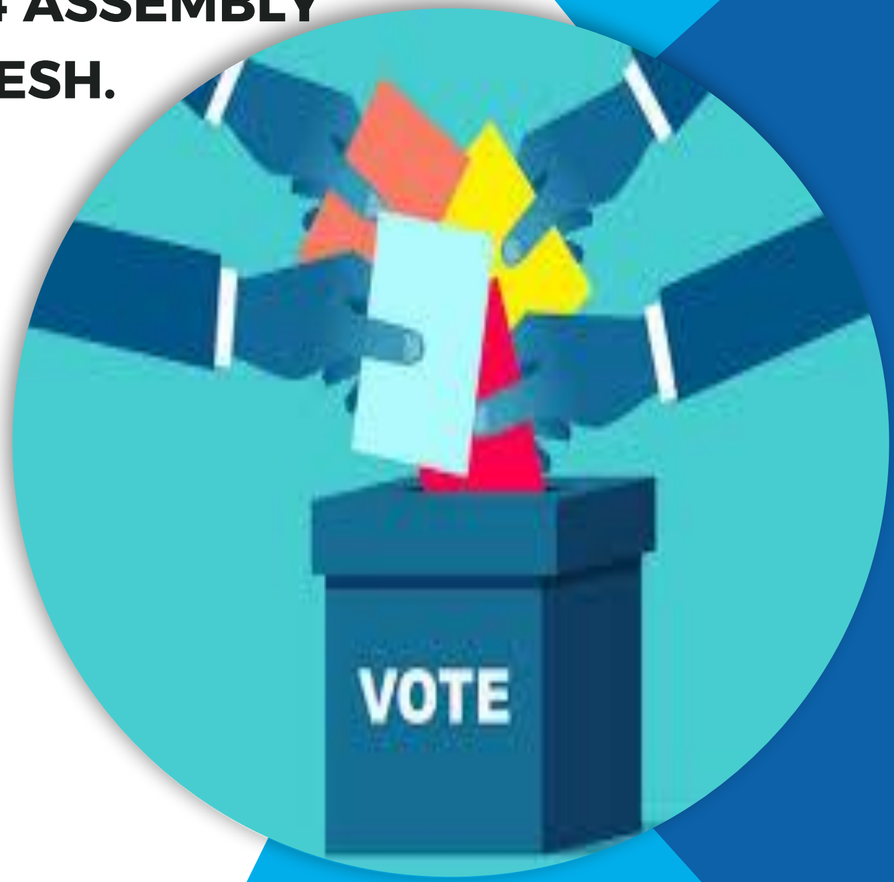


The Employees' State Insurance Corporation vide File No. N-11012/5/2023-BFT-II-Part(1) dated 05.11.2024 invited reference to the instruction issued by them on 22.09.2022 & 02.05.2023 through which it was intimated that online modules for submission of maternity benefit claims and SB and other benefits claims through IP Portal have been deployed and it was requested to direct Branch Office Managers to facilitate the IPs visiting their respective Branch Offices in filing online claims so that offline/physical claim submission can be eliminated. It has been observed that Branch Managers are seeking physical copy of Regulations Certificates and other related documents from the Insured Persons, even when claims have been submitted through online IP Portal. All Regional Directors/Directors/SRO (I/Cs) have been directed to take immediate action to facilitate IPs in filing their claims online to eliminate offline/physical claim submission. Additionally, the Branch Office Managers have been directed not to seek physical copies of Regulations Certificates and other related documents from Insured Persons if the documents have already been submitted through the online IP Portal at the time of claim creation. If verification of any online documents is necessary, Branch Managers may contact the relevant dispensaries or hospitals directly through emails or any other modes. **View Notification**

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ECI - CHANGE OF DATE OF POLL IN BYE ELECTIONS FOR 14 ASSEMBLY CONSTITUENCIES OF KERALA, PUNJAB AND UTTAR PRADESH.

The Election commission of India vide Notification No. ECI/PN/155/2024 dated 04.11.2024, taking into consideration various factors and representations, has decided to change the date of poll from 13.11.2024 (Wednesday) to 20.11.2024 (Wednesday) in 14 Assembly Constituencies for Bye-elections in the States of Kerala, Punjab and Uttar Pradesh. **View Notification**



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PUNJAB – REVISED RATE OF MINIMUM WAGES W.E.F. 01.09.2024.

The Government of Punjab, Labour Department vide No. ST/18566 dated 28.11.2024 notified the revised rates of minimum wages for the Scheduled Employments in reference to the average C.P.I number for six months from March 2024 to August 2024 being 399.52. The revised rates of minimum wages specified in the respective Tables to the notification shall be effective from 01.09.2024.

View Notification



State	Industry	Category	Total Wages including VDA (Per Month) "01.09.2024 to 28.02.2025"
Punjab	Shop and Establishment	Unskilled	10996.04
Punjab	Shop and Establishment	Semi-skilled	11776.04
Punjab	Shop and Establishment	Skilled	12673.04
Punjab	Shop and Establishment	Highly Skilled	13705.04

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



The Department of Economics and Statistics, Government of Kerala vide Notification no. DES/1251/2024-P3(1) dated 14.11.2024 issued the Consumer Price Index Numbers for Agricultural Labourers and Industrial Workers for the month of September 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. **View Notification**

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GOA – REVISED VARIABLE DEARNESS ALLOWANCE W.E.F. 01.10.2024.

The Office of the Commissioner, Labour and Employment vide No. CLE/PA/MWA-VDA/ (10)/2016/4954 dated 30.10.2024 notified the revised rates of Variable Dearness Allowance on the basis of the average Consumer Price Index number for the preceding period of six months i.e. January, 2024 to June, 2024 reaching 402.09 (rounded to 402 points) from 379 (Base 2001=100) and thereby resulting in an increase of 23 points for Industrial Workers. The rate of Variable Dearness Allowance so calculated is Rs. 127/- per day for various categories of employees employed in Scheduled Employments as shown below and becomes effective from 01.10.2024. **View Notification**



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DADRA & NAGAR HAVELI AND DAMAN & DIU - DECLARATION OF SPECIAL ALLOWANCE W.E.F. 01.04.2024.

The UT Administration of Dadra & Nagar Haveli and Daman & Diu, Department of Labour & Employment vide No. LE/LI/DMN/MWA-3(II)/2024/507 dated 28.10.2024 declared the Special Allowance under the Minimum Wages Act, 1948. In addition to the Basic Pay, the daily rate of Special Allowance payable on the basis of cost-of-living index numbers is hereby increased at the rate of Rs. 35.00 per day in respect of all employments in the Union Territory of Dadra & Nagar Haveli and Daman & Diu under the Minimum Wages Act, 1948, payable with effect from 01.04.2024.

View Notification

State	Industry	Category	Basic (Per Month) "01.04.2024 to Next Amendment"	VDA (Per Month) "01.04.2024 to Next Amendment"	Total Wages (Per Month) "01.04.2024 to Next Amendment"
Dadra & Nagar Haveli and Daman & Diu	Shop and Establishment	Unskilled	11466	910	12376
Dadra & Nagar Haveli and Daman & Diu	Shop and Establishment	Semi-skilled	11752	910	12662
Dadra & Nagar Haveli and Daman & Diu	Shop and Establishment	Skilled	12012	910	12922

STATUTORY
NOTIFICATIONS/UPDATES

KERALA - KERALA FACTORIES (AMENDMENT) RULES, 2024.

The Government of Kerala, Labour and Skills (B) Department vide G.O.(P)No. 86/2024/LBR dated 27.11.2024, in exercise of the powers conferred by section 112 of the Factories Act, 1958, hereby published the rules further to amend the Kerala Factories Rules, 1957, namely: the Kerala Factories (Amendment) Rules, 2024, wherein sub-rule (5) of rule 7, for the figures and words "5 years", the figures and words "10 years" shall be substituted. **View Notification**



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KERALA - MATERNITY BENEFITS TO FEMALE MEMBERS REGISTERED UNDER VARIOUS BOARDS IN KERALA.



The Government of Kerala, Labour and Skills (E) Department vide G.O. (P) No. 81/2024/LBR dated 26.11.2024 notified the administration of the Maternity Benefit Scheme to provide Maternity Benefits to all female members registered under the seventeen Boards mentioned in the Notification, through any web-based application which is being implemented through the Labour Commissionerate. The Scheme involves recurring expenditure incurred from the Consolidated Fund of Government of Kerala. Since, Aadhaar as an identity document for delivery of services or benefits or subsidies simplifies the Government delivery processes, therefore, in pursuance of section 7 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016, the Government of Kerala hereby notified the SOP for the members to avail the benefits under the above-mentioned Scheme. **View Notification**

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MIZORAM - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2025.

The Government of Mizoram, Directorate of Information and Public Relations vide Notification dated 25.11.2024 issued the List of Government Holidays and List of Restricted Holidays to be observed during the Calendar Year 2025.

View Notification



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PUDUCHERRY - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2025.

The Government of Puducherry, Home Department vide G.O.Ms.No.88 dated 25.11.2024 declared that all Government Offices/ Government Undertakings, Boards and other Institutions under the control of Government of Puducherry and all Banking institutions including Co-operative Banks in the Union Territory of Puducherry shall be closed on the days specified in the notification in Appendix-I and Appendix-II respectively, during the calendar year 2025.

View Notification



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WEST BENGAL – LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2025.

The Government of West Bengal, Finance (Audit) Department, vide No. 4712-F(P2) dated 22.11.2024 issued the list of Public holidays to be observed under Section 25 of the Negotiable Instruments Act, 1881 in List-I, the closed days as specified in List-II for offices under the Government of West Bengal with the exception of the offices of the Registrar of Assurances, Kolkata and Collector of the Stamp Revenue, which are not to be declared as public holidays and further the days as specified in List-III may be observed as Sectional Holidays for the employees of different communities mentioned against the day, during the year 2025. **View Notification**



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TAMIL NADU – LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2025.

The Government of Tamil Nadu, General (Miscellaneous) Sector vide Notification dated 22.11.2024 issued the list of Public Holidays to be observed under the Negotiable Instruments Act, 1881, list of Government Holidays for all offices under the control of the Government of Tamil Nadu and the list of Public Holidays applicable to all Public Sector Undertakings/Corporations/Boards etc. of the State Government. **View Notification**



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NOTIFICATIONS/UPDATES

RAJASTHAN – RAJASTHAN PRIVATE SECURITY AGENCIES (REGULATION) (AMENDMENT) RULES, 2025.

The Government of Rajasthan, vide Gazette Notification G.S.R.76 dated 20.11.2024, in exercise of the powers conferred by section 25 of the Private Security Agencies (Regulation) Act, 2005, hereby made the rules further to amend the Rajasthan Private Security Agencies (Regulation) Rules, 2022, namely: the Rajasthan Private Security Agencies (Regulation) (Amendment) Rules, 2024, substituting sub-rule (9) and (10) of Rule 3 as follows:

"(9) Application in Form-I shall be submitted, with fees as specified in sub-section (3) of section 7 of the Act, online through the Private Security Agency Licensing Portal (PSARA) to the Controlling Authority.

(10) The application referred to in sub-rule (1) shall be submitted online through the Private Security Agency Licensing Portal (PSARA) to the Controlling Authority." **View Notification**



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DELHI - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2025.

The Government of National Capital Territory of Delhi, General Administration Department vide No. F. 53/689/GAD/CN/2024-25/2018-2064 and No. F. 53/689/GAD/CN/2024-25/2065-2111 dated 13.11.2024 has declared the schedule to be observed as holidays in all Government Offices and the schedule of holidays to be observed as Public Holidays, respectively, during the calendar year 2025.

View Notification



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LADAKH - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2025.

The Administration of Union Territory of Ladakh, General Administration Department vide F.No.: A/15/2020-O/o Un Secy - GAD dated 18.11.2024 notified the holidays in "Annexure A & B" to be observed in the Government Offices and Educational Institutions, restricted holidays in "Annexure C" and in respect of Banks, the holidays which shall be regulated in terms of the extant instructions issued under the Negotiable Instruments Act, 1881 in "Annexure D", to be observed during the Calendar Year, 2025.

View Notification



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KARNATAKA - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2025.

The Government of Karnataka, Karnataka Government Secretariat vide No. DPAR 16 HHL 2024 dated 21.11.2024 notified the list of General Holidays in Notification I, List of Restricted Holidays for the State Government Employees for the year 2025 in Annexure to Notification I and under the explanation of section 25 of the Negotiable Instruments Act, 1881 read, the list of Public Holidays throughout the State of Karnataka during the year 2025 in Notification II. **View Notification**



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BIHAR – HOLIDAY UNDER ROP ACT, ON 05.12.2024 FOR BY-ELECTIONS IN TIRHUT GRADUATES CONSTITUENCY IN BIHAR.

The Government of Bihar, General Administration Department vide No. -3/H-01/2-23 S.A. 18472 dated 19.11.2024 informed that Election Commission of India vide letter no. ECI/PN/156/2024 dated 04.11.2024 has fixed the date of voting on 05.12.2024 (Thursday) for by-election 2024 for Bihar Legislative Council Graduate Constituency in Tirhut Graduate Constituency. Therefore, considering the above, under section 135-B of the Representation of People Act, 1951, a special casual leave has been advised to be granted to the voter of the concerned constituency for them to be able to exercise their franchise. **View Notification**



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NOTIFICATIONS/UPDATES

WEST BENGAL - IMPLEMENTATION OF VARIOUS LABOUR LAWS FOR WELFARE AND SOCIAL SECURITY OF WORKERS.



The Government of West Bengal, Labour Department vide No.: LABR/562/23099/17/2023 (LITECEIC) dated 19.11.2024 has notified that in exercise of the power conferred by clause (c) sub-section (1B) of Section 10 of the Industrial Disputes Act, 1947 read with sub-section (2) of Section 2A and in partial modification of Notification No. Labr/62/Dte (I. Trib) dated 22.08.2016 and in supersession of all other previous notifications issued by this Department in this regard, the Governor has hereby empowered all the presiding officers(including the Judges-in-Charge) of Industrial Tribunals, Labour Courts, Employees' Compensation Court, Employees' Insurance Court for adjudication of disputes/cases under the Industrial Disputes Act, 1947, Employees' Compensation Act, 1923, Payment of Wages Act, 1936, Minimum Wages Act, 1948 and Employees' State Insurance Act, 1948. **View Notification**

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HARYANA - ADVISORY ON WORK FROM HOME FROM 20.11.2024 IN GURUGRAM.

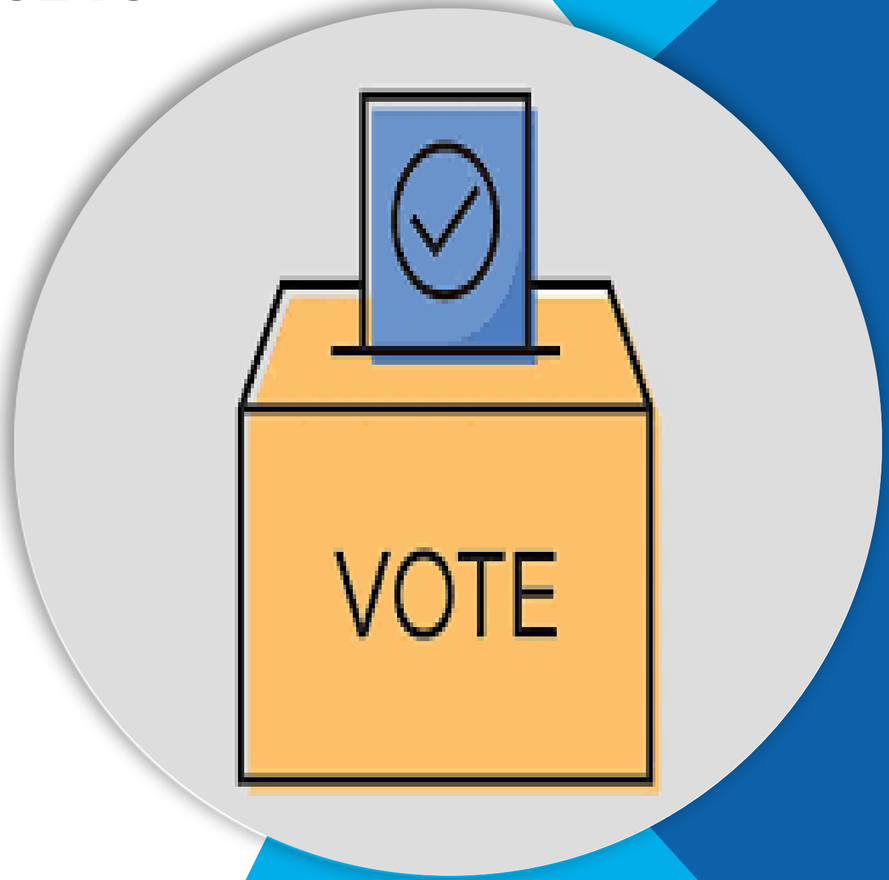
The Office of Deputy Commissioner, Gurugram, Haryana has issued an advisory on 19.11.2024 in lieu of Stage IV of the GRAP - 'Severe+' Air Quality (Delhi AQI>450) being implemented in the right earnest by all the agencies concerned in the National Capital Region. Thereby, all Private Institutions and Corporate Offices of district Gurugram are advised to guide their employees to work from home from 20.11.2024 till further order and, by doing so, assist in effective implementation of the GRAP measures aimed towards sustaining and improving the Air Quality in the Region. **View Notification**



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GOA - HOLIDAY UNDER ROP ACT AND NI ACT ON 20.11.2024 DUE TO LEGISLATIVE ASSEMBLY ELECTIONS IN MAHARASHTRA.

The Government of Goa, General Administration Department vide No. 2/1/2017-GAD-III/4596 dated 18.11.2024 notified that in pursuance of sub-section (1) of section 135B of the Representation of People Act, 1951 and the Explanation to section 25 of the Negotiable Instruments Act, 1881, the Government of Goa hereby declares Wednesday, 20 November 2024 as paid holiday, being the "Polling Day" for the General Election to Maharashtra Legislative Assembly for the workers who are working in the State of Goa and are voters of the state of Maharashtra, in orders to enable them to vote on the poll day. **View Notification**



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KERALA - POSTPONEMENT OF HOLIDAY FROM 13.11.2024 TO 20.11.2024 ON ACCOUNT OF BYE-ELECTION TO PALAKKAD ASSEMBLY CONSTITUENCY.

The Government of Kerala, Labour Department vide Order No. LCO/5065/2024-En(2) dated 18.11.2024 notified that in lieu of the press release issued by the ECI regarding postponement of by-election to Palakkad Assembly Constituency from 13.11.2024 to 20.11.2024, a leave shall be granted to those working in the private sector of the state on 20.11.2024, i.e., on the polling date. It has been ordered that leave with pay shall be granted to persons employed in any establishment, commercial establishment, industrial establishment, trading establishment or any other establishments and who are eligible to vote in elections in Palakkad Constituency.

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UTTAR PRADESH - PUBLIC HOLIDAY UNDER NI ACT, 1881 ON 20.11.2024 DUE BY-ELECTIONS.

As per the attached notification dated 14.11.2024, issued by the Government of Uttar Pradesh, General Administration Department, the Governor of the State has declared 20.11.2024 (Wednesday) as a public Holiday under Section 25 of the Negotiable Instruments Act, 1881 for the purpose of election in the district concerned with the Assembly by-election 2024 as specified in the Schedule to the Notification. **View Notification**



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ODISHA – LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2025.

The Government of Odisha, Revenue and Disaster Management Department vide Notification RDM-Reg-MISC-0013-2024-39069 dated 12.11.2024 issued the Public Holidays to be observed under the explanation to section 25 of the Negotiable Instruments Act, 1881 for Banks and other Banking Institutions to remain closed on these Public Holidays during the year 2025, as listed in Annexure ‘A’. Further, the Government vide RDM-Reg-MISC-0013-2024-39077 dated 12.11.2024 also declared list of Holidays for festive/Commemorative occasion on which the State Government Offices as well as Revenue and Magisterial Courts (Executive) shall remain closed during the calendar year 2025. **View Notification**



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NOTIFICATIONS/UPDATES

HARYANA - PAID HOLIDAY UNDER FACTORIES ACT DUE BYE-ELECTIONS TO ASSEMBLY CONSTITUENCIES IN RAJASTHAN AND UTTAR PRADESH.



The Government of Haryana, Labour Department vide No. FW/Election/2024/-4053 dated 07.11.2024 notified that in exercise of the powers conferred by sub-section (2) of Section 65 of the Factories Act, 1948, the Governor of Haryana is pleased to exempt all the adult workers working in the factories situated in the State of Haryana who are voters in the Bye Election to the Assembly Constituencies of Rajasthan and Uttar Pradesh which is to be held on 13.11.2024 from the operations of provisions of section 52(1)(a) of the said Act, for the week commencing from 10.11.2024 and ending 16.11.2024, subject to the condition that no adult worker who is enrolled as voter in aforesaid Bye Election to the Assembly Constituencies of Rajasthan and Uttar Pradesh shall be required or allowed to work on 13.11.2024 (Wednesday) in the factories of the state of Haryana. **View Notification**

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TELANGANA - GENERAL HOLIDAYS AND OPTIONAL HOLIDAYS FOR THE CALENDAR YEAR 2025.

The Government of Telangana, General Administration Department vide G.O.Rt.No.1479 dated 08.11.2024 notified the General Holidays to be observed by all the State Government Offices including the days for occasions / festivals which fall on Sundays in Annexure-I and the Optional Holidays for State Government offices as shown in Annexure-II including the days for occasions / festivals which are falling on Sundays, during the year 2025. **View Notification**



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NOTIFICATIONS/UPDATES

ASSAM - PUBLIC HOLIDAY UNDER NI ACT ON 13.11.2024 DUE TO BYE-ELECTIONS TO ASSEMBLY CONSTITUENCIES.



The Government of Assam, General Administration Department vide eCF No: 295075/51 dated 06.11.2024, has declared 13.11.2024 (Wednesday), being the day of poll as holiday under Section 25 of Negotiable Instruments Act, 1881. Therefore, all Government/non-Government Offices, PRIs, urban local bodies, educational institutions, business and Commercial establishments including banks, tea gardens and industries etc. within the jurisdictions of Assembly constituencies specified in the Notification (attached herewith), will remain closed on account of the declared public holiday. **View Notification**

STATUTORY

NOTIFICATIONS/UPDATES

GUJARAT - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2025.

The Government of Gujarat, General Administration Department vide No. GS/26/2024/JSR/2024/605/GH dated 14.11.2024 notified the Public Holidays for the State Government Offices in Part I, Optional Holidays in Part II and Public Holidays under Section 25 of the Negotiable Instruments At, 1881 for Banks in Part III, to be observed during the year 2025. **View Notification**



STATUTORY

NOTIFICATIONS/UPDATES

RAJASTHAN - PUBLIC HOLIDAY UNDER NI ACT ON 13.11.2024 DUE TO BYE-ELECTION IN ASSEMBLY CONSTITUENCY OF DAUSA.

As per the attached Notification, bearing No. F (476) General/Leave/R-1/J-15/2024/7380, signed on 24.10.2024, the Office of the District Collector and District Magistrate (Dausa), Rajasthan, in lieu of the letter No. 16(1) Vi.Ma/2024 dated 18.10.2024 (attached herewith) issued for by-elections being held in 07 Assembly Constituencies of Rajasthan, has declared public holiday on the polling day, i.e., on 13.11.2024 (Wednesday) in the Assembly Constituency of Dausa, under Section 25 of the Negotiable Instruments Act, 1881 **View Notification**



STATUTORY

NOTIFICATIONS/UPDATES

JHARKHAND - HOLIDAY UNDER NI ACT ON 13.11.2024 AND 20.11.2024 DUE TO GENERAL ELECTIONS TO LEGISLATIVE ASSEMBLY, 2024.

As per the attached Notification issued by the Government of Jharkhand, bearing no. 15/SA-03-03/2024 6980 dated 21.10.2024, 13.11.2024 (Wednesday) and 20.11.2024 (Wednesday), being the dates of poll for General Election to Legislative Assembly in the Jharkhand, have been declared as public holiday under Section 25 of the Negotiable Instruments Act, 1881 for all the Government offices/ public establishments located in the respective assembly constituencies as specified in the Notification. **View Notification**



STATUTORY

NOTIFICATIONS/UPDATES

CHHATTISGARH - PUBLIC AND GENERAL HOLIDAY UNDER NI ACT, 1881 FOR BYE-ELECTIONS IN NO. 51 RAIPUR NAGAR.



The Government of Chhattisgarh, General Administration Department vide No. F 1-2/2024/1-5 dated 04.11.2024 clarified that in lieu of Press note no. ECI/PN/150/2024 dated by 15.10.2024 issued by the Election commission of India regarding Legislative Assembly By-election, 2024 to be held on Wednesday, 13.11.2024 in the Legislative Assembly Constituency No. 51-Raipur Nagar South of Chhattisgarh. Thereby, the State Government, in exercise of the powers conferred by the Explanation to Section 25 of the Negotiable Instruments Act, 1881 has declared a public holiday and general holiday for voting in the offices situated in the Legislative Assembly Constituency No. 51-Rapipur Nagar South of Chhattisgarh, on the date of poll, i.e., 13.11.2024 (Wednesday). **View Notification**

STATUTORY

NOTIFICATIONS/UPDATES

HARYANA - SUBMISSION OF ANNUAL REPORT UNDER POSH ACT, 2013.

The Office of Additional Deputy Commissioner-cum-District Officer under the POSH Act, 2013, District-Gurugram vide No. 2457 dated 04.11.2024 informed that as per decision of the District Officer, POSH Act, 2013, Gurugram every Govt. & Non-Govt. organisation has to submit their annual report as per calendar about cases of harassment in the workplace, in compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 by 28th February of every year. Additionally, a penalty of Rs. 50,000 on every employer will be levied, who fails to submit the annual report timely. In case of non-compliance, strict action will be initiated against the organisation as per POSH Act, 2013. **View Notification**



STATUTORY

NOTIFICATIONS/UPDATES

DELHI - HOLIDAY ON 07 NOVEMBER 2024 ON THE OCCASION OF CHHAT PUJA.

The Government of National Capital Territory of Delhi, General Administration Department vide No. F. 53/711/GAD/CN/2024/1929-1971 dated 06.11.2024, has declared Thursday, the 7th of November 2024, as a Holiday in all Government Offices under the Government of National Capital Territory of Delhi on 'Pratihar Shashthi or Surya Shashthi (Chhat Puja)'. The Restricted Holiday on the occasion of 'Chhat Puja' declared earlier vide notification No. F.53/627/GAD/CN/2023/2212-2258 dated 19/10/2023 stands cancelled.

View Notification



STATUTORY
NOTIFICATIONS/UPDATES

GUJARAT - HOLIDAY UNDER S&E ACT DUE TO GENERAL ELECTION TO LEGISLATIVE ASSEMBLY IN MAHARASHTRA.

The Government of Gujarat, Labour Department, vide No.: Shri.A.7(4)/Election/Mah./2024/2370 dated 28.10.2024 notified that paid leave shall be granted to the voters who are natives of Maharashtra State and residing in Gujarat State for employment purposes to exercise their right to vote on the day of polling i.e. , 20.11.2024 (Wednesday), by substituting the weekly leave granted under the Gujarat Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2019, if it is not on the polling day.

View Notification



STATUTORY
NOTIFICATIONS/UPDATES

GUJARAT - HOLIDAY UNDER S&E ACT DUE TO BYE-ELECTIONS TO ASSEMBLY CONSTITUENCIES OF RAJASTHAN.

The Government of Gujarat, Labour Department, vide No.: Sh.A.7(4)/Election/Raj./2024/2290 dated 28.10.2024 notified that that paid leave shall be granted to the voters who are natives of Rajasthan State and residing in Gujarat State for employment purposes to exercise their right to vote on the day of polling i.e. , 13.11.2024 (Wednesday), by substituting the weekly leave granted under the Gujarat Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2019, if it is not on the polling day.

View Notification



STATUTORY
NOTIFICATIONS/UPDATES

GUJARAT - HOLIDAY UNDER S&E ACT DUE TO BYE-ELECTIONS TO 7-VAV ASSEMBLY CONSTITUENCY.

The Government of Gujarat, Labour Department, vide No.: Sh.A.7(4)/Racha-P.Chun./2024/2251 dated 28.10.2024 notified that that paid leave shall be granted to the voters on account of Bye-elections to 7-Vav Assembly Constituency to exercise their right to vote on the day of polling i.e. , 13.11.2024 (Wednesday), by substituting the weekly leave granted under the Gujarat Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2019, if it is not on the polling day.

View Notification



STATUTORY
NOTIFICATIONS/UPDATES

KARNATAKA - PAID LEAVE ON 13.11.2024 UNDER NFH ACT ON ACCOUNT OF BYE-ELECTIONS.

The Government of Karnataka, Labour Department vide No. P&S/NFH/CR-2/2024-25 dated 22.10.2024 notified that on account of bye-elections on 13.11.2024 (Wednesday) for 03 constituencies of Karnataka Legislative Assembly namely 83-Shigaon, 95-Sandur and 185-Channapatna, the eligible persons working in shops, commercial establishments, factories and other establishments located in the three constituencies shall be allowed to vote as per Section 3A of the Karnataka Occupational Establishments (National and Festival Holidays) Act, 1963. All the eligible labor voters in the constituencies will have leave with pay on 13.11.2024 (Wednesday).

View Notification



STATUTORY
NOTIFICATIONS/UPDATES

UTTAR PRADESH - PUBLIC HOLIDAY UNDER NI ACT, 1881 ON 01.11.2024 (FRIDAY) FOR DEEPAWALI CELEBRATIONS.

The Government of Uttar Pradesh, General Administration Department vide No. 840/Three-2024-39(2)/12 dated 30.10.2024 declared that since Diwali is being celebrated on 31.10.2024 as well as on 01.11.2024 (Friday), it has been decided by the Government to declare the public holiday of Diwali on 01.11.2024 (Friday) under the Negotiable Instruments Act, 1881, on the condition that on 09.11.2024 (Saturday) government offices will remain open like normal working days. **View Notification**



STATUTORY
NOTIFICATIONS/UPDATES

MEGHALAYA - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2025.

The Government of Meghalaya, General Administration Department vide No. GAA.67/2024/47 dated 16.10.2024 issued the list of General Holidays in Annexure - I and Holidays under the Negotiable Instruments Act, 1881 in Annexure - II, along Local Holidays, Special Holidays and Restricted Holidays to be observed in the calendar year of 2025. **View Notification**



STATUTORY
NOTIFICATIONS/UPDATES

JHARKHAND - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2025.

The Government of Jharkhand, Department of Personnel, Administrative Reforms and Official Languages vide No. -10/S.A.V-03-02/2024 dated 14.10.2024 issued the list of holidays under Negotiable Instruments Act, 1881 in Schedule -1 and the list of holidays declared under the executive order in the State of Jharkhand in Schedule - 2, to be observed during the calendar year 2025. **View Notification**



STATUTORY
NOTIFICATIONS/UPDATES

SIKKIM - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2025.

The Government of Sikkim, Home Department vide No. 88/Home/2024 dated 22.10.2024 declared the days specified in the Schedule to the Notification to be observed as Public Holidays in all Government Offices, Public Sector Undertakings and Educational Institutions under the Government of Sikkim during the Calendar year 2025 and further declared the Restricted Holidays a Government employee shall be entitled to avails of only one per year in 2025. **View Notification**



STATUTORY
NOTIFICATIONS/UPDATES

NAGALAND - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2025.

The Government of Nagaland, Home Department, General Administration Branch-II, vide No. GAB/GEN/16/2010(Pt.) dated 04.10.2024 declared the General Holidays in Annexure-I, Restricted Holidays in Annexure-II and Public Holidays under explanation to Section 25 of the Negotiable Instruments Act, 1881 in Annexure - III, to be observed during the calendar year 2025.

View Notification



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IMPORTANT JUDGEMENTS



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IMPORTANT JUDGEMENTS

EPF AUTHORITIES CANNOT KEEP ENQUIRIES UNDER SECTIONS 14B AND 7Q PENDING FOR 15 YEARS:

Bihar Police Building Construction Corporation Private Limited v. Commissioner of Provident Fund & Ors., 2024 LLR 1265 (PATNA HIGH COURT)

In the instant case the High Court of Patna held that EPF Authorities cannot keep enquiries under sections 14B and 7Q pending for 15 years. When the assessment was pending for more than 15 years, direction to complete the same within 3 months would be appropriate.

Issue of the case: Whether the EPF Authorities can keep enquiries under sections 14B and 7Q pending for 15 years?



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IMPORTANT JUDGEMENTS

Facts of the case:

The authorities passed an order under Sections 7Q and 14B of the EPF Act against the petitioner. The petitioner preferred statutory appeal before the Tribunal where it remanded the matter back to the authority for passing orders afresh by limiting damages to 10% per annum on the arrears from 37%. The respondents approached the High Court by filing a writ which was dismissed. Till date, the respondents have not passed an order of assessment as directed by the Tribunal vide order dated 09.09.2009.

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IMPORTANT JUDGEMENTS

Decision of the High Court of Patna:

The honorable Court held that the present writ petition is disposed of directing the respondents to pass necessary orders in consonance with the directions of the Tribunal dated 09-09-2009 as expeditiously as possible preferably within a period of three months from the date of the receipt of the copy of this order. In case, the authorities are unable to pass any order, they shall refund the amount of Rs. 15 lakhs after deducting the interest assessed by them under section 7Q of the Act, i.e., Rs. 7,79,015/- within a period of two weeks from the date of expiry of three months granted by this Court. It is also made clear in case, the assessment is made by the authority concerned under section 14B of the Act either before the expiry of the time period granted by this Court or after the expiry of the time period assessed is more than the amount, the petitioner shall pay the same, if the amount deposited by the petitioner.

With the above directions, the present writ petition stands disposed of to the extent indicated above. **View Notification**

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IMPORTANT JUDGEMENTS

WHEN PREVIOUS EMPLOYER ACCEPTS RESIGNATION, NEW EMPLOYER CAN’T DENY APPOINTMENT TO SELECTED EMPLOYEE:

Matthew Johnson Dara v. Hindustan Urvarak and Rasayan Limited, W. P. (C) No. 11818/2024 (HIGH COURT OF NEW DELHI).

In the instant case the High Court of New Delhi held that if an employee has already been relieved by the previous employer, then the new employer can't deny an appointment to employee who has passed the selection process.



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IMPORTANT
JUDGEMENTS

Issue of the case: 1. Whether the New Employer can revoke the offer letter once the Previous Employer accepts the Resignation of the employee?

Facts of the case: Petitioner was offered an appointment by Brahmaputra Valley Fertilizer Corporation Limited('BVFCL') on the post of General Manager (Finance) and accepting the offer, he joined BVFCL on 28.04.2023. Respondent issued an advertisement on 15.01.2024 inviting applications for different posts including the post of Vice President (Finance), against which the Petitioner applied. Being successful in the selection process, Petitioner was offered appointment for the post of Vice President (Finance) and was directed to report for joining on or before 05.07.2024. On receipt of the offer letter, Petitioner tendered his resignation to BVFCL on the same day i.e. 07.06.2024 requesting to be relieved within 15 days as he was still on probation and was not required to serve any notice prior to being relieved. On 11.06.2024, Petitioner's resignation letter was forwarded by his Reporting Officer to HR Department for further processing. However, instead of accepting the resignation and relieving the Petitioner, BVFCL issued a Memorandum dated 15.06.2024 confirming his service retrospectively from 28.04.2024. Petitioner sent a letter on 20.06.2024 to BVFCL agreeing to serve one month notice period effective from 07.06.2024 or in the alternative asking the Respondent to adjust his balance notice period against his casual/leave balance to be recovered from his final settlement amount.

IMPORTANT
JUDGEMENTS

Petitioner was not receiving any response from BVFCL, he joined the Respondent w.e.f. 08.07.2024 with an undertaking that he will submit the relieving letter from BVFCL within 30 days of joining. Instead of accepting the request of the Petitioner, a notice dated 12.07.2024 was served on him to show cause why disciplinary action be not taken or initiated against him for joining the Respondent. Aggrieved with the notice, Petitioner filed a writ petition before the Gauhati High Court being W.P. (C) No. 3552/2024 and vide order dated 18.07.2024, the Court stayed any further proceeding pursuant to the show cause notice. On 21.08.2024, Court continued the interim order and observed that pendency of the writ petition shall not be a bar for processing and finalising the resignation offered by the Petitioner. However, in the meantime, Respondent unilaterally and without hearing the Petitioner issued the impugned order dated 19.08.2024 revoking his joining and decided to initiate fresh process for filling up the post in question, which led to filing of the present writ petition.

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IMPORTANT JUDGEMENTS

Decision of the High Court of New Delhi: The High Court of New Delhi held that There is no dispute between the parties that Petitioner was appointed to the post of Vice President (Finance) by the Respondent after successfully clearing the selection process. Admittedly, the only reason for revoking the joining of the Petitioner was that he was unable to furnish a relieving letter from BVFCL, his erstwhile employer, as per the undertaking given by him to produce the relieving letter within 30 days of joining. BVFCL has relieved the Petitioner w.e.f. 03.10.2024 and therefore, the basis of the impugned order no longer survives and there is no impediment in the way of the Petitioner from joining the Respondent as he is the candidate who was selected and had in fact joined the Respondent albeit for a short while. Due to the interim order passed by this Court, Respondent has not initiated any fresh process for filling up the post in question and therefore, the post is lying vacant on which the Petitioner can join back.

In view of the above, this writ petition is allowed quashing the impugned order dated 19.08.2024. Respondent shall permit the Petitioner to join back on the post of Vice President (Finance) within a period of one week from today with all consequential benefits, in accordance with law.

Writ petition stands disposed of along with pending application.

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IMPORTANT JUDGEMENTS

APPOINTMENT LETTER CANNOT BE DISREGARDED ONLY BECAUSE OF ABSENCE OF EMPLOYEE'S SIGNATURE:

Sri. Ranjith Chandran vs. Senior General Manager HRD (Field), Intas Pharmaceuticals Ltd. & Anr., 2024 LLR 1208 (Kerala High Court)

In this case, the High Court of Kerala held that appointing authority has the power to terminate the services of a probationer upon finding his performance to be unsatisfactory during the period of probation unless stigma is attached to the termination of the probationer. Further, an appointment letter, for a person who has merely worked for two months, cannot be disregarded only because of the absence of signature.



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IMPORTANT JUDGEMENTS

Issue of the case:

Whether an appointment letter can be disregarded and held as invalid, if it does not constitute the signature of the probationary employee? And whether a probationer has the right to the post held by him?

Facts of the case:

The workman was appointed by the Management as a Business Executive in their establishment by order dated 31-3-2018 and he continued to work as such till 31-5-2018. His service was blemish less and there was no case that the workmen had committed any act of indiscipline or misconduct. The Management, without stating any reason and without furnishing him an opportunity to show cause, terminated his service with effect from 31-5-2018, by serving a letter of termination. He contended that the order of termination was illegal and unjustifiable.

In their counterstatement, the Management contended that they are a Company engaged in the production and marketing of machinery in therapeutic segments. The workman was appointed as a 'Probationary Business Executive' on 31-03-2018 to carry out sales promotion. In the offer of appointment, it was made clear that the workman would be on probation for a period of 6 months, which could be extended by a further period of 6 months. It is stated that the service was terminated on 31-05-2018 during the period of his probation. No notice was required to be issued for terminating the service of a probationer. The workman was not issued an order in writing confirming him as a worker of the company. It was by invoking the provisions of clause 9(ii)(b) of the appointment letter that the service was terminated. It was contended that the worker was in service only for a period of two months and it was when it was found that there was no marked improvement in his performance that his service was terminated.

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IMPORTANT JUDGEMENTS

Decision of the High Court of Kerala:

The court found from the records that, that the workman was appointed on 31-3-2018 and the letter of appointment is dated 10-4-2018. There is no dispute that he was discharged from service on 31-5-2018. Ext.P1 is the offer of appointment. It is clearly stated therein that a detailed appointment order containing the terms and conditions will be issued later, on joining the service. Ext.P2 is a letter of appointment issued on 10-4-2018. Clause 9(ii)b of Ext.P2 deals with the period of probation, and it says that the management reserves the right to terminate the service of a workman at any time during the period of probation. The High Court further observed that, the Tribunal refused to accept Ext.P2 on the ground that it did not contain the signature of the workman. What is obvious that Ext.P2 is an appointment letter issued in accordance with section 5 read with Rule 22(1) and (2) of the Sales Promotion Employees (Conditions of Service) Act, 1976. Ext.P2 was in fact obtained by the workman under the Right to Information Act. Except for Exts.P1 and P2, no other documents concerning the appointment of the workman were before the Tribunal. The Management had also produced before the Tribunal, Exts.P9 to P11 appointment orders issued to similarly placed employees wherein the period of probation has been mentioned.

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IMPORTANT JUDGEMENTS

Therefore, the High Court concluded that, in this case, no enquiry has been conducted to find out whether the petitioner was guilty of any misconduct, negligence, inefficiency or other disqualification. Only if such an enquiry is conducted, is there any requirement to show cause and call for his explanation. The Management had merely decided that the workman need not be confirmed after a few months of service and such a discharge is discharge simpliciter, and no-show cause is required to be issued. The Management had acted within the framework of the rules and law as rightly held by the learned Single Judge while overturning the findings of the Tribunal. Hence, the Writ Appeal was dismissed.

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IMPORTANT JUDGEMENTS

RECOVERY OF PF AMOUNTS DUE COVERED UNDER A SETTLEMENT UNDER THE ID ACT WOULD NOT BE POSSIBLE:

The Employees' Provident Fund Organization and Anr. Vs. Kerala Transport Company & Anr., 2024 LLR 1264 (Kerala High Court)

In this case, the High Court of Kerala held that a settlement entered between the employer and the workman is binding on both parties and recovery by the EPFO of the amounts due to the employee but covered under a settlement under section 18 of the ID Act would not be possible.



IMPORTANT
JUDGEMENTS

Issue of the case: Whether the EPFO can recover an amount due covered under a settlement under the Industrial Disputes Act, 1947?

Facts of the case: This appeal is preferred by the Employees' Provident Fund Organization aggrieved by the judgment of the learned Single Judge in W.P. (C) No. 17828 of 2017. The aforesaid writ petition was filed challenging Exts.P3, P5 and P7 letters and for a declaration that, in the light of Ext.P1 agreement, the 3rd respondent/respondent No. 2 herein is not entitled to claim benefit under the Provident Fund Act for the period he worked as a casual employee prior to 1-11-1998. By the judgment under appeal, the learned Single Judge, in the light of the dictum laid down by this Court in W.P. (C) No. 10837 of 2011, set aside Exts.P3, P5 and P7. Aggrieved by the same, the respondents 1 and 2 before the writ court have come up in this appeal

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IMPORTANT JUDGEMENTS

The learned counsel appearing for the appellants would rely on the judgment of the Hon'ble Supreme Court in Union of India and Another v. Ogale Glass Works, (1971) 2 SCC 678, especially regarding the findings in paragraph No. 47 of the judgment, to contend for the proposition that notwithstanding the settlement, the Employees Provident Fund can demand the contribution from the employer. The learned counsel would also rely of the judgment of the learned Single Judge of the Madras High Court in M.R.F. Ltd. v. The Presiding Officer, EPF Appellate Tribunal, LLJ (2012) III Mad 745.

Decision of the Kerala High Court:

Judgement of the Hon'ble Supreme Court Ogale Glass (Supra), no doubt the Supreme Court has held that since the EPF authorities are not party to the award, they can claim the amount as per the statutory obligations, thus, we are of the considered view that though the proposition raised by the appellants cannot be disputed, the same is not applicable on the facts of the present case.

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IMPORTANT
JUDGEMENTS

In the present case, it is to be noted that there is a settlement entered between the employer and the workman which is binding on both parties. It is pertinent to note that the recovery by the appellants is on account of amounts due to the employee who is otherwise bound by the settlement under section 18 of the Industrial Disputes Act. These precise facts gained our attention in Employees Provident Fund Organization v. Kerala Cooperative Milk Marketing Federation Ltd. (MILMA), W.A. No. 78 of 2013. Thus, we find that the fact of the present case is squarely covered by the judgment in W.A. No. 78 of 2018 dated 11-6-2024. Accordingly, the appeal fails and the same is dismissed. No order as to costs.

View Notification

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IMPORTANT JUDGEMENTS

ALLAHABAD HIGH COURT

- Daily wage services will be considered for calculating continuous service for payment of gratuity.

  View Judgement

ANDHRA PRADESH HIGH COURT

- EPF Authorities cannot take action when the High Court had granted further time to deposit dues.

  View Judgement

BOMBAY HIGH COURT

- Civil Court can grant reinstatement and back-wages in exceptional cases.

  View Judgement

- Compensation in lieu of reinstatement with back-wages is proper when workman was gainfully employed.

  View Judgement



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IMPORTANT JUDGEMENTS

CALCUTTA HIGH COURT

- Management can prohibit the employee from entering its premises during pendency of enquiry. **View Judgement**
- Enquiry is mandatory even if services of a casual employee are to be terminated for misconduct. **View Judgement**

DELHI HIGH COURT

- Revocation of joining of a new employee would be set aside when he was able to furnish his relieving letter. **View Judgement**
- Personal information of a private employee cannot be disclosed under the RTI Act. **View Judgement**

GUJARAT HIGH COURT

- Reinstatement when there was no criminal prosecution but workman was found guilty in en-quiry is unjustified. **View Judgement**
- No reinstatement when Labour Court came to the conclusion that there was no violation of ID Act. **View Judgement**

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IMPORTANT JUDGEMENTS

KARNATAKA HIGH COURT

- Pre-deposit is not mandatory in appeal before Tribunal against order of damages. **View Judgement**
- EPF Authorities have to consider contentions of the establishment even in 7Q proceedings. **View Judgement**
- There has to be clarity with respect to the period of default in the orders of the PF Authorities. **View Judgement**

KERALA HIGH COURT

- Employer has to submit complete financial records and not extracts before EPF Authorities. **View Judgement**

MADHYA PRADESH HIGH COURT

- Amount misappropriated by the employee cannot be recovered from gratuity. **View Judgement**
- Contractor has to submit details to the principal employer of PF paid to its employees every month.**View Judgement**

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IMPORTANT JUDGEMENTS

MADRAS HIGH COURT

- Bank cannot utilize the amount of the establishment when order for freezing the account was passed. **View Judgement**
- Plea of exemption cannot be taken before the HC when it was not taken before the EPF Authori-ties. **View Judgement**
- Incorrect order of the Tribunal cannot be set aside if the establishment does not challenge the same. **View Judgement**
- Conciliation Officer cannot keep conciliation proceedings pending for long in the absence of the Union. **View Judgement**
- Remuneration and allowances paid to part time employees on monthly basis are 'basic wages' under the Act. **View Judgement**
- Order passed under Section 7-A of the EPF Act cannot be challenged after a delay of 10 years. **View Judgement**

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IMPORTANT JUDGEMENTS

PATNA HIGH COURT

- Employees are entitled to be paid interest on EPF account upto the date of payment. **View Judgement**
- Right of the employees to be paid interest on PF dues cannot be denied on the ground of delay. **View Judgement**

PUNJAB AND HARYANA HIGH COURT

- Acquittal in criminal case would not nullify punishment awarded in the departmental proceedings. **View Judgement**
- Misconduct stands proven when the workman does not challenge the enquiry report. **View Judgement**
- Labour Court cannot reduce punishment other than discharge/dismissal under s.11-A of the ID Act **View Judgement**
- Termination for embezzlement is not disproportionate when employee was implicated in 52 enquiries. **View Judgement**
- Principal employer is only required to pay EPF dues when the contractor fails. **View Judgement**

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IMPORTANT JUDGEMENTS

- The provisions qua damages under the EPF Act are not mandatory provisions. **View Judgement**

RAJASTHAN HIGH COURT

- PF has to be deposited by the employer as per the due date under the EPF Act and not the In-come Tax Act. **View Judgement**
- No damages when delay was not intentional and bonafides of the establishment were clear. **View Judgement**

SUPREME COURT

- Employee having officer's senior to him but supervising work of two juniors would not be a 'workman'. **View Judgement**
- Workman cannot directly approach the Supreme Court for relief against termination. **View Judgement**
- Management's evidence on nature of duties will be considered in absence of employee's evidence. **View Judgement**

TELANGANA HIGH COURT

- Sufficient opportunity must be provided by EPFO to the establishment for submitting relevant records. **View Judgement**

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CORE INTEGRA COMPLIANCE CALENDAR



DECEMBER
2024

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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	November'24	05-12-2024	Branch	
Andhra Pradesh Tax On Professions, Trades, Callings And Employments Act, 1987	Andhra Pradesh	Remittance & Returns	Monthly	November'24	10-12-2024	Branch	
Telangana Tax On Professions, Trades, Callings And Employments Act, 1987	Telangana	Remittance & Returns	Monthly	November'24	10-12-2024	Branch	
Madhya Pradesh Vritti Kar Adhiniyam, 1995 (PT)	Madhya Pradesh	Remittance	Monthly	November'24	10-12-2024	Branch	
Employee State Insurance Act, 1948	All States	Remittance	Monthly	November'24	15-12-2024	Code wise	

STATUTORY DUE DATES

Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Remittance	Monthly	November'24	15-12-2024	Code wise	
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	Monthly	November'24	15-12-2024	Code wise	International Workers Return
Gujarat Panchayats, Municipal Corporations And State Tax on Professions, Traders, Callings and Employments Act, 1976	Gujarat	Return	Monthly	November'24	15-12-2024	Branch	
Gujarat Panchayats, Municipal Corporations And State Tax on Professions, Traders, Callings and Employments Act, 1976	Gujarat	Return	Annual	January'24 to December'24	20-12-2024	Branch	
Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Karnataka	Remittance & Returns	Monthly	November'24	20-12-2024	Combined	
West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979	West Bengal	Remittance & Returns	Monthly	November'24	21-12-2024	Branch	
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	Monthly	November'24	25-12-2024	Code wise	Monthly Return - EDLI Exempted Employer
Manipur Professions, Trades, Callings And Employments Taxation Act, 1981	Manipur	Remittance & Returns	Monthly	November'24	30-12-2024	Branch	

STATUTORY DUE DATES

Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995	Mizoram	Remittance & Returns	Monthly	November'24	30-12-2024	Branch	
Nagaland Professionals,Trades,Calling and Employment Taxation (4th Amendment) Act ,2012	Nagaland	Remittance & Returns	Monthly	November'24	30-12-2024	Branch	
Punjab State Development Tax 2018	Punjab	Remittance & Returns	Monthly	November'24	30-12-2024	Branch	
Andhra Pradesh Factories And Establishments (National, Festival And Other Holidays) Act, 1974	Andhra Pradesh	Return	Annual	January'25 to December'25	31-12-2024	Branch	List of Holidays
Maharashtra State Tax on Professions, Trade, Callings And Employments Act, 1975	Maharashtra	Remittance & Returns	Monthly	November'24	31-12-2024	Combined	
Tamil Nadu Industrial Establishments (National, festival and special holidays) Act, 1958	Tamil Nadu	Return	Annual	January'25 to December'25	31-12-2024	Branch	
Tamil Nadu Industrial Establishments (National, festival and special holidays) Act, 1958	Tamil Nadu	Return	Annual	January'25 to December'25	31-12-2024	Branch	If any changes in approved holidays. Application on Change of Holidays
Self Certificate - UNDER ORISSA SHOPS AND COMMERCIAL ESTABLISHMENTS ACT, 1956	Odisha	Return	Annual	January'24 to December'24	31-12-2024	Branch	

STATUTORY DUE DATES

Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Assam Professions, Trades, Callings And Employments Taxation Act, 1947	Assam	Remittance & Returns	Monthly	November'24	31-12-2024	Branch	
Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000	Odisha	Remittance & Returns	Monthly	November'24	31-12-2024	Branch	
Punjab Industrial Establishments (National and Festival Holidays and Casual and Sick Leave) Rules, 1966	Delhi	Return	Annual	January'25 to December'25	31-12-2024	Branch	List of Holidays (Only Factory)
Orissa Industrial Establishments (National And Festival) Holidays Act, 1969	Odisha	Return	Annual	January'25 to December'25	31-12-2024	Branch	Combined Annual Returns
Orissa Industrial Establishments (National And Festival) Holidays Act, 1969	Odisha	Return	Annual	January'25 to December'25	31-12-2024	Branch	Self Certification undertaking
Telangana Factories And Establishments (National, Festival And Other Holidays) Act, 1974	Telangana	Return	Annual	January'25 to December'25	31-12-2024	Branch	List of Holidays, Holiday Intimation
Punjab Industrial Establishment (National And Festival Holidays And Casual And Sick Leave) Act 1965	Haryana	Return	Annual	January'25 to December'25	31-12-2024	Branch	List of Holidays (Only Factory)
Punjab Labour Welfare Fund Act,1965	Haryana	Remittance	Annual	January'24 to December'24	31-12-2024	Branch	Employee and Employer contribution

STATUTORY DUE DATES

Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Tripura Professions Trades Callings And Employments Taxation Act, 1997	Tripura	Remittance & Returns	Monthly	November'24	31-12-2024	Branch	
Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947	Meghalaya	Remittance & Returns	Monthly	November'24	31-12-2024	Branch	
Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Sikkim	Remittance & Returns	Monthly	November'24	31-12-2024	Branch	
Himachal Pradesh Industrial Establishments (National And Festival Holidays And Casual And Sick Leave) Act, 1969	Himachal Pradesh	Return	Annual	January'25 to December'25	31-12-2024	Branch	List of Holidays (Only Factory)
Punjab Industrial Establishment (National And Festival Holidays And Casual And Sick Leave) Act 1965	Punjab	Return	Annual	January'25 to December'25	31-12-2024	Branch	List of Holidays (Only Factory)
Puducherry Industrial Establishments (National And Festival Holidays) Act, 1964	Puducherry	Return	Annual	January'25 to December'25	31-12-2024	Branch	List of Holidays - Online filing, Holiday Intimation
Kerala Shops and Commercial Establishments Act, 1960	Kerala	Return	Annual	January'24 to December'24	31-12-2024	Branch	Unified annual Return

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AWARDS


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