



CORE INTEGRA COMPLIANCE NEWSLETTER



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STATUTORY NOTIFICATIONS/UPDATES

EPFO - DE-LINKING OF ERRONEOUSLY LINKED MEMBER IDS FROM UAN.

The Employees' Provident Fund Organization vide WSU/Erroneous Linking of UAN/E-838432/2024-25/10 dated 17.01.2025 issued a Notification regarding the De-Linking of erroneously linked Member Ids from UAN, empowering members to delink any erroneous Member Id in their UAN which had been linked without their knowledge. The members have been provided the facility to De-Link wrongly linked MIDs from their UAN. A detailed User Manual for such facility is enclosed with the notification for guidance of the members about the process of delinking.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

EPFO – CLARIFICATIONS ON POLICY ISSUES RELATED TO PROCESSING OF PENSION ON HIGHER WAGES CASES.

The Employees' Provident Fund Organization vide File No.: Pension/V1/PoHW/2024-25/efile-951977/09 dated 18.01.2025 issued a Notification providing clarifications on policy issues related to processing of Pension on Higher Wages cases which were raised by the field offices. These issues were taken up with the Ministry of Labour and Employment for consideration and approval. The Notification consists of clarifications which are issued with the approval of the Hon'ble Minister of Labour & Employment, with the Issue and corresponding Clarification/Approval listed therein.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

EPFO - IMPLEMENTATION OF CENTRALISED PENSION PAYMENT SYSTEM.

The Employees' Provident Fund Organization vide No. Pension/V4/CPPS/Pilot/2024-Part(1)/efile-948434/2024-25/08 dated 17.01.2025 has issued a Notification regarding the Implementation of Centralised Pension Payment System (CPPS), ordering that now onwards all ROs shall process pension claims with any bank account of any branch of any scheduled commercial bank anywhere in India and shall act as CPPS enabled offices. Further, it has been ordered that there should not be any transfer put of PPO due to branch of the bank in which the pensioner has the account, being located outside the jurisdiction of the concerned RO or the bank not having pension disbursement agreement with the concerned RO. Due care shall be taken while entering IFSC and bank account details of beneficiaries for processing of pension claims. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

EPFO – DEPLOYMENT OF FUNCTIONALITY FOR CAPTURE OF DATA OF NON-EPS MEMBER.

The Employees' Provident Fund Organization vide Exemption/ELI Scheme/902100/2024-25/07 dated 17.01.2025 issued an order on Deployment of functionality for capture of data of non-EPS member in reference to Circular No. 002/2024-25/Exemption/ELI Scheme/9054 dated 12.12.2024 and No Exemption/HO/KYC dated 18.09.2024. It is being notified that the ECR functionality to capture the data of non-EPS members of the P.F. Trusts, has been deployed in the Employer's Portal. The deployment of functionality is to be brought to the notice of all the exempted trusts and establishments with a request to file the required ECRs at the earliest. The dashboard for monitoring the UAN activation of non-EPS P.F. Trust members shall be displayed shortly on the MIS portal.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

EPFO – SIMPLIFICATION OF JOINT DECLARATION PROCESS.

The Employees' Provident Fund Organization vide WSU/Joint Declaration/E-54018/2024-25/006 dated 16.01.2025 issued a notification for the simplification of Joint Declaration Process in supersession of the directions contained in the Joint Declaration SOP Version 3.0 issued on 31 July 2024. The process shall be based on the classification of members as below:

- a) Member Id linked with UAN generated based on Aadhaar from 1st Oct 2017 (JD request received online).
- b) Member Id linked with UAN generated prior to 1st Oct 2017 wherein Name, DOB and Gender, Aadhaar validated by UIDAI (JD request received online).
- c) Member Id having UAN but not Aadhaar validated by UIDAI or without any UAN or belonging to deceased members (JD request filed in physical mode by member/claimant).

The Level at which change can be executed has been revised as per Annexure I, documents to be uploaded are listed in Annexure II.

[View Notification](#)

**Joint Declaration
form for EPF name
&
Date of Birth
correction**



STATUTORY NOTIFICATIONS/UPDATES

EPFO - SIMPLIFICATION OF TRANSFER OF PROVIDENT FUND ACCOUNT.

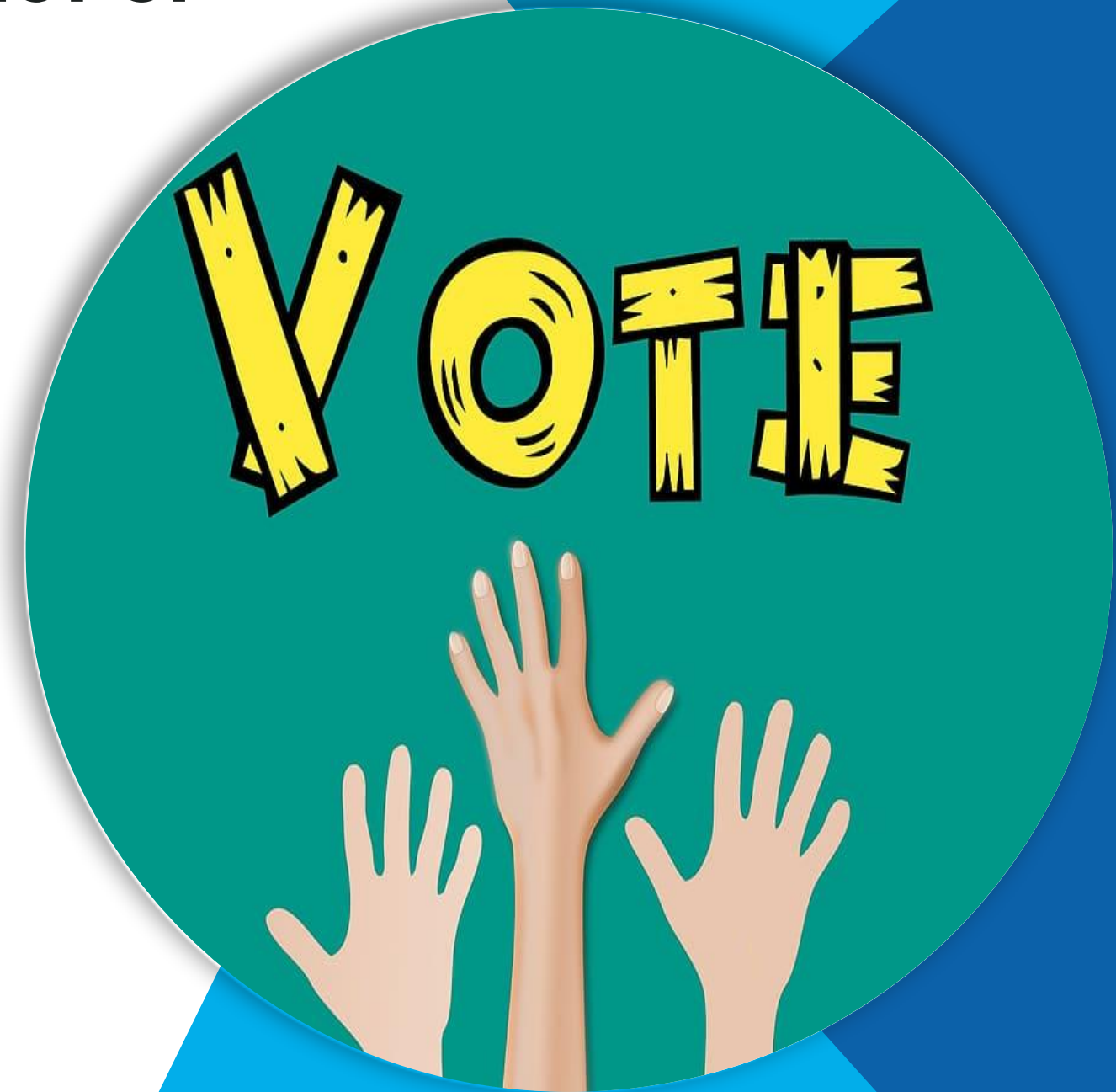
The Employees' Provident Fund Organization vide WSU/Transfer of Claims/E-52972/2024-25/005 dated 15.01.2025 issued an order to simplify the process of transfer of Provident Fund Account of a member on change of employment. The requirement of routing the online transfer claim through either the past or present employer has been dispensed with the transfer of cases listed in the notification, with a view to expedite the transfer. [**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

ECI- GENERAL ELECTION TO LEGISLATIVE ASSEMBLY OF NCT OF DELHI, 2025.

The Election Commission of India, Government of India, vide Press Note No. ECI/PN/169/2025 dated 07.01.2025 issued the Schedule for General Election to Legislative Assembly of NCT of Delhi, 2025, attached as Annexure-I to the Notification. The Date of Poll shall be 05.02.2025 (Wednesday) and the Date of Counting shall be 08.02.2025 (Saturday). [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

ECI - SCHEDULE FOR BYE-ELECTION TO 2 ASSEMBLY CONSTITUENCIES OF UTTAR PRADESH AND TAMIL NADU.

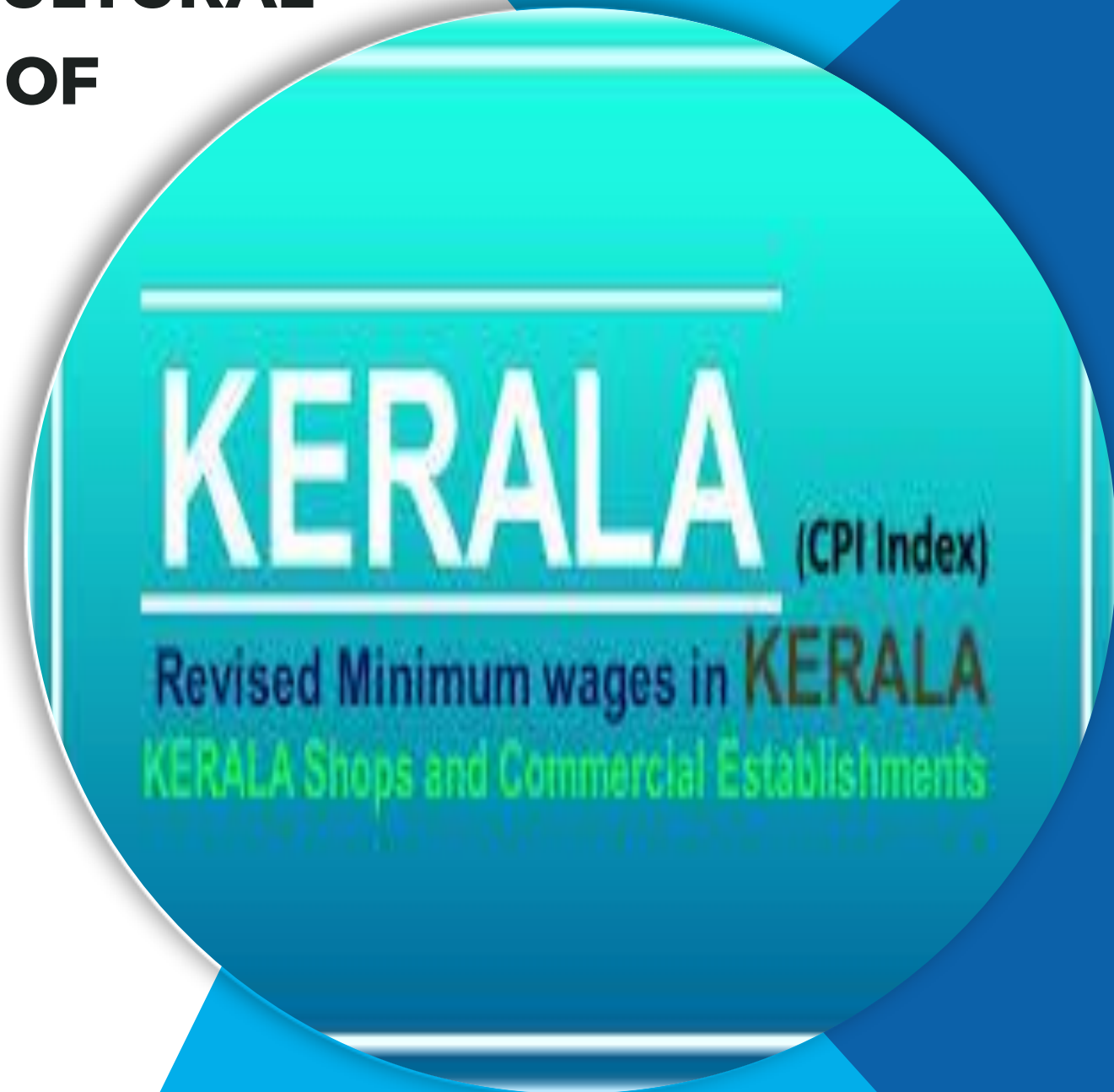
The Election Commission of India, Government of India, vide Press Note No. ECI/PN/170/2025 dated 07.01.2025 issued the Schedule for bye-election to 2 Assembly Constituencies of Uttar Pradesh and Tamil Nadu as the Commission has decided to hold bye-elections to fill vacancies in the said Assembly Constituencies along with General Election to Legislative Assembly of NCT of Delhi, 2025. The Schedule is attached as Annexure-I to the Notification. The Date of Poll shall be 05.02.2025 (Wednesday) and the Date of Counting shall be 08.02.2025 (Saturday). [**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

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

The Department of Economics and Statistics, Government of Kerala vide Notification no. DES/1251/2024-P3(1) dated 17.01.2025 issued the Consumer Price Index Numbers for Agricultural Labourers and Industrial Workers for the month of November 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](#)



STATUTORY NOTIFICATIONS/UPDATES

MEGHALAYA - REVISED BASIC RATES OF WAGES W.E.F. 01 JANUARY 2025.

The Government of Meghalaya, Department of Labour, Employment & Skill Development vide No. LE&SD.9/2023/101 dated 14.01.2025, in exercise of the powers under sub-section (2) of section 5 of the Minimum Wages Act, 1948, issued the revised rates of minimum wages in respect of the Scheduled Minimum wages listed in the Notification, payable w.e.f. 01.01.2025. [View Notification](#)



State	Industry	Category	Total Wages (per day) w.e.f. "01.10.2024 to 31.12.2024"	Revised Basic Rates(per day) w.e.f. "01.01.2025 to Till next notification"	Difference(per day)
Meghalaya	All Schedule Employment	Unskilled	419.00	525.00	106.00
Meghalaya	All Schedule Employment	Semi-skilled	474.00	565.00	91.00
Meghalaya	All Schedule Employment	Skilled	530.00	605.00	75.00
Meghalaya	All Schedule Employment	Highly skilled	586.00	645.00	59.00

STATUTORY NOTIFICATIONS/UPDATES

UTTAR PRADESH - REVISION OF DA FOR WORKERS WORKING IN VACUUM PAN SUGAR INDUSTRIES.

The Office of the Labour Commissioner, Uttar Pradesh, GT Road, Kanpur, vide letter dated 03.01.2025 notified that the price index of the months of August 2024, September 2024 and October 2024 are 9374.29, 9420.29 and 9499.22 points respectively, its average comes to 9431.00 points. Therefore, variable dearness allowance at 9431.00 points is admissible to all workers working in vacuum pan sugar mills of Uttar Pradesh state from 01 January 2025 to 31 March 2025.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

CHANDIGARH – REVISED RATES OF MINIMUM WAGES W.E.F. 01.10.2024 TO 31.03.2025.

The Government of Chandigarh vide No. ST/(CPI)/2024-25/38 dated 07.01.2025 issued the revised minimum rates of wages payable for monthly & daily rated employees for the period starting from 01.10.2024 to 31.03.2025. The per point neutralization in minimum rates of wages for monthly rated employees under the Minimum Wages Act is Rs. 7/-, thus minimum rates of wages for each category of employees have been increased by Rs. 308/- p.m. on the increase of 44 points. [**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MADHYA PRADESH – AMENDMENT IN MADHYA PRADESH RIGHTS OF PERSONS WITH DISABILITIES RULES, 2017.

The Department of Social Justice and Empowerment of Persons with Disabilities Ministry, Vallabh Bhawan, Bhopal vide Gazette Notification no. F-1-11-0001-2025-26-1 dated 28.01.2025, in exercise of the powers conferred by section 101 of the Rights of Persons with Disabilities Act, 2016, hereby makes the following amendment in the Hindi text of the Madhya Pradesh Rights of Persons with Disabilities Rules, 2017: throughout the said rules, for the words “Aayukta, Nishaktjan”, wherever they occur, the words “Aayukta, Divyangjan” shall be substituted. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

UTTAR PRADESH - HOLIDAY ON 29.01.2025 UNDER NI ACT FOR MAUNI AMAVASYA SNANA WITHIN THE LIMITS OF PRAYAGRAJ DISTRICT.

The District Magistrate and Collector, Prayagraj District, Uttar Pradesh vide Notification No. 216/ST/2025 dated 28.01.2025 hereby declared holiday on 29.01.2025 under the Negotiable Instruments Ac,1881, as the Bank employees would face difficulty in reaching their offices/banks due to the crowd and traffic restrictions on the occasion of Mauni Amavasya Snana. It is declared only within the limits of Prayagraj District of Uttar Pradesh. [**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

HARYANA - HOLIDAY ON 05.02.2025 UNDER THE FACTORIES ACT ON ACCOUNT OF GENERAL ELECTION TO LEGISLATIVE ASSEMBLY OF NCT OF DELHI, 2025.

The Government of Haryana, Labour Department vide No. 03/01/2025-3Lab dated 27.01.2025 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 the voters in the General Election to Legislative Assembly of NCT of Delhi which is to be held on 05.02.2025 from the operations of provisions of section 52(1)(a) of the said Act, for the week commencing from 02.02.2025 and ending 08.02.2025, subject to the condition that no adult worker who is enrolled as voter in aforesaid election shall be required or allowed to work on 05.02.2025 (Wednesday) in the factories of the State of Haryana.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

JAMMU & KASHMIR - POSTPONEMENT OF HOLIDAY ON ACCOUNT OF SHAB-I-MIRAJ.

The Government of Jammu & Kashmir, General Administration Department vide Government Order No. 132-JK(GAD) of 2025 dated 25.01.2025, hereby ordered that the holiday on account of Shab-i-Miraj shall be observed on 28 of January 2025 (Tuesday) instead of 27 of January 2025 (Monday), in the Union Territory of Jammu and Kashmir. [**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

ANDAMAN AND NICOBAR ISLANDS – LIST OF INDUSTRIAL HOLIDAYS FOR THE CALENDAR YEAR 2025.

The Andaman and Nicobar Administration, Office of the Labour Commissioner & DET vide Notification F.No.24(1)/2023-24/LC&DET dated 25.01.2025 issued the list of Holidays with wages during the Calendar Year 2025 for the Industrial Establishments under the Andaman and Nicobar Administration. [View Notification](#)

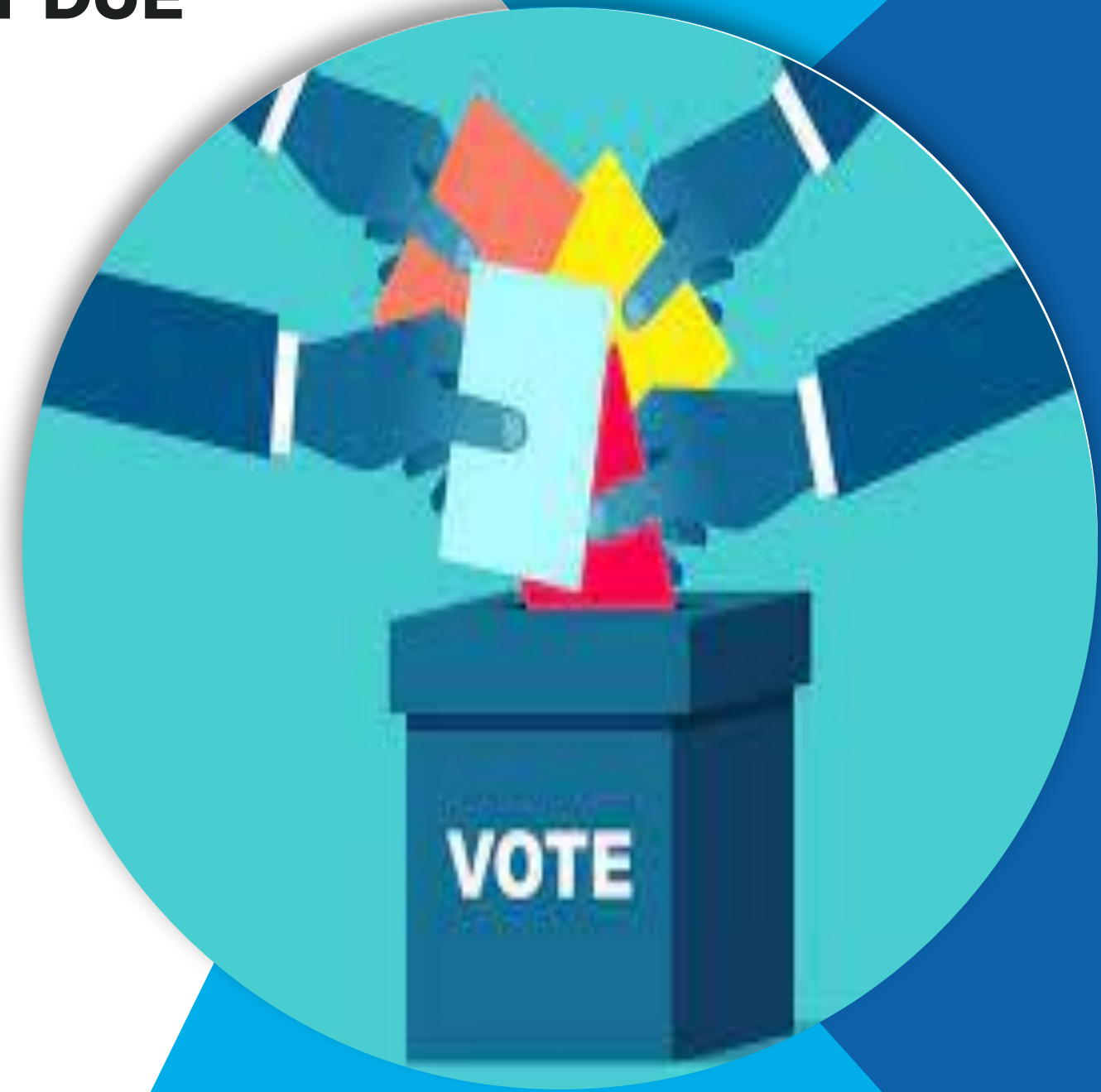


STATUTORY NOTIFICATIONS/UPDATES

MIZORAM - PUBLIC HOLIDAY ON 12.02.2025 UNDER NI ACT DUE TO GENERAL ELECTION TO LOCAL COUNCILS, 2025.

The Government of Mizoram, General Administration Department vide No. H.11014/9/2017-GAD/Pt. dated 23.01.2025 notified that in exercise of the powers conferred under Section 25 of the Negotiable Instruments Act, 1881, the Governor of Mizoram has declared the 12th February 2025 (Wednesday) as Public Holiday for all Government Servants including employees under Central/State Public Undertakings, Educational Institutions and Banking Institutions within Aizawl Municipality and Lunglei Municipality in order to enable the electors to exercise their franchise in the forthcoming General Election to Local Councils, 2025.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

HARYANA - PAID HOLIDAY ON 05.02.2025 UNDER S&E ACT ON ACCOUNT OF GENERAL ELECTION TO LEGISLATIVE ASSEMBLY OF NCT OF DELHI, 2025.

The Government of Haryana, Labour Department vide No. Elec-2025/IR-II/PSCE/Hol/2025 dated 22.01.2025 notified that in exercise of the powers conferred by section 28 of the Punjab Shops and Commercial Establishment Act, 1958, the Governor of Haryana hereby fixes "Wednesday" the 05.02.2025 to be holiday with wages for all Shops and Commercial Establishments falling within the jurisdiction of the State of Haryana for only those who are enrolled as voters in the NCT of Delhi to enable them to cast their vote. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

UTTARAKHAND - PAID HOLIDAY ON 23.01.2025 UNDER NI ACT DUE TO GENERAL MUNICIPAL ELECTION 2024-25.

The General Administration Department, Government of Uttarakhand, vide Notification No. 154/XXXi(15)G/25-31(SA)/2015 dated 21.01.2025, hereby declare a paid public holiday on the day of poll, i.e., 23rd Jan 2025 (Thursday) for General Municipal Election 2024-25, for all the employees working in Government offices/Educational Institutions/Semi-Government Institutions/Corporations/Councils/Commercial Establishments/Private Offices under the control of Central and State Government. All the banks, treasuries and sub-treasuries of the state will also remain closed on the said date, as per section 25 of the Negotiable Instruments Act, 1881. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

TAMIL NADU - PUBLIC HOLIDAY ON 05.02.2025 UNDER NI ACT ON ACCOUNT OF BYE-ELECTION TO LEGISLATIVE ASSEMBLY CONSTITUENCY.

The Government of Tamil Nadu, Public (Miscellaneous) Department vide G.O.(Ms).No.77 dated 20.01.2025 notified that under the Explanation to Section 25 of the Negotiable Instruments Act, 1881, the Governor of Tamil Nadu hereby declares Wednesday, the 05th February 2025, the date on which the poll for the Bye-Election to Tamil Nadu Legislative Assembly from 98. Erode (East) Assembly Constituency will take place, the areas comprised in the said Assembly Constituency lying in Erode, to be a Public Holiday.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MEGHALAYA - MEGHALAYA FACTORIES (AMENDMENT) RULES, 2025.

The Government of Meghalaya, Department of Labour, Employment and Skill Development vide No: LE&SD.62/2024/85 dated 16.01.2025, in exercise of the powers conferred under Section 112 of the Factories Act, 1948, hereby notified the rules to further amend the Meghalaya Factories Rules, 1980, namely: the Meghalaya Factories (Amendment) Rules, 2025. In Rule 6, sub-rule (2) shall be substituted by: “Every license granted or renewed under this chapter shall remain valid or be in force for a minimum period of one year to a maximum period of 10 years as applicable. The license so granted or renewed shall remain valid up to the end of the tenure period.” In Rule 8, sub-rule (2) shall be substituted by: “Every application for renewal of a License shall be applied online, and shall be made not less than 2 (two) months before the date on which the License expires, and, if the application is so made, the premises shall be held to duly licensed for a validity period of 1 (one) year and may be extended to 10 (ten) years on a case-to-case basis as applicable with the approval of the Chief Inspector. [View Notification](https://ctrlf.coreintegra.com)



STATUTORY NOTIFICATIONS/UPDATES

TAMIL NADU - REVISION OF PROFESSIONAL TAX RATES WITH EFFECT FROM SECOND HALF OF THE 2024-25 FISCAL YEAR.

The Greater Chennai Corporation vide Circular dated 09.01.2025 notified that as per Cabinet Resolution No. 574/2024 dated 30.12.2024, the professional tax has been revised and has been increased from the second half of the fiscal year 2024-25 as per the rates mentioned in the Notification. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

KARNATAKA - KARNATAKA STATE FACTORIES SELF CERTIFICATION SCHEME, 2024.

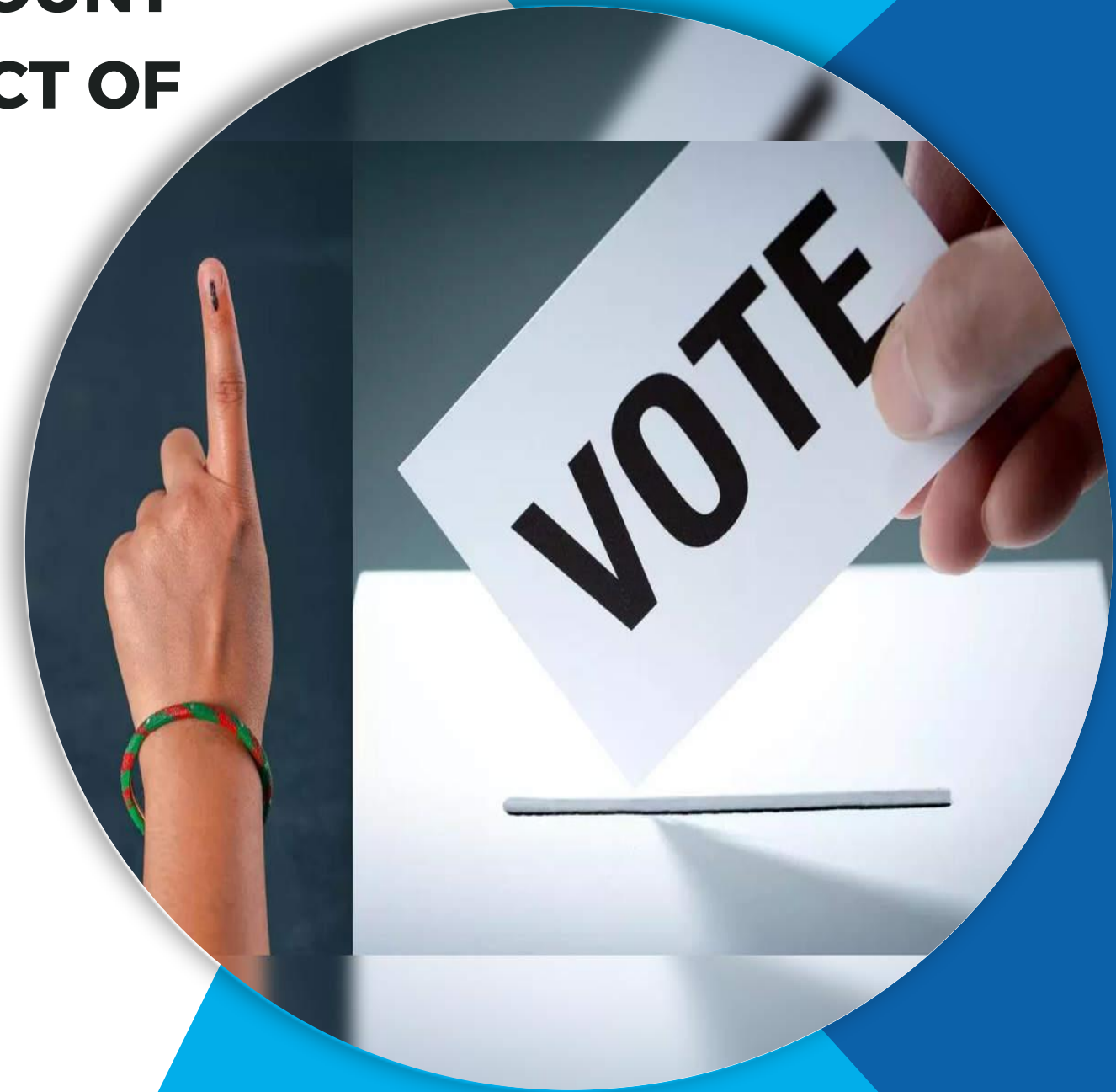
The Government of Karnataka, Karnataka Government Secretariat vide No. LD 80 KBN 2024 dated 04.01.2025 issued a Notification in supersession of the Government Notification No. LD 04 KABANi 2015 dated 03.04.2017, hereby proposing to make the scheme called the Karnataka State Factories Self Certification Scheme-2024. It shall come into force from the date of its publication in the Official Gazette. It shall be complying with all the provisions of the Factories Act, 1948 and the Rules made thereunder, the Payment of Wages Act, 1936 and Rules made thereunder, the Maternity Benefit Act, 1961 and Rule made thereunder. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

DELHI - GRANT OF PAID HOLIDAY ON 05.02.2025 ON ACCOUNT OF GENERAL ELECTION TO LEGISLATIVE ASSEMBLY OF NCT OF DELHI.

The Office of the Secretary-cum-Commissioner (Labour) vide F.184/Addl.LC/Holiday-Election/2019/5487-5493 dated 14.01.2025 notified all the employers of Industrial Establishments/Factories/Shops and Commercial Establishments in NCT of Delhi to grant paid holiday to their employees to enable them to cast their vote in their respective constituency on the day of polling i.e. 05.02.2025 (Wednesday) in case scheduled day is a working for them/electors. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

KARNATAKA - NOTIFICATION REGARDING FORMATION OF "INTERNAL GRIEVANCE REDRESSAL COMMITTEE" UNDER THE POSH ACT, 2013.

The Government of Karnataka, Collector's Office Hassan District, Hassan vide No. G.Ka.Ha/M.D.O.N.s/2024-25 dated 13.01.2025 issued a letter in order to prevent sexual harassment of women at workplaces, local grievance redressal committee at district level and internal grievance redressal committee at taluk level should be formed in all departments and information must be submitted in the form attached with the notification. The concerned district level officers have been urgently directed that the subordinate offices of Government, Semi-Government, Private Institutions, Local Organizations, Factories, Women, Men working in organized and unorganized sectors, including staff working on outsourced or honorarium basis within their jurisdiction for the formation of Internal Grievance Redressal Committee within three days of receipt of this letter and to fill in the mandatory information in the forms attached to this letter. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

RAJASTHAN - GRANT OF PAID HOLIDAY ON 05.02.2025 UNDER THE ROP ACT ON ACCOUNT OF GENERAL ELECTION TO LEGISLATIVE ASSEMBLY OF NCT OF DELHI.

The Government of Rajasthan, General Administration Department vide Order No.: P.12 (6) SAPR/2/2023 dated 11.01.2025 notified that as per instructions of the Election Commission of India, under Section 135(B) of the Representation of People Act, 1951, all the District Election Officers (Collectors)/Heads of various Departments/undertakings/ boards/ corporations etc. of the State are authorised to grant constitutional leave on polling day dated 05.02.2025 (Wednesday) to the officers/employees working in the State of Rajasthan, who are registered voters of the Assembly constituencies of the NCT of Delhi, on application by them. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

PUNJAB - HOLIDAY ON 14.01.2025 UNDER NI ACT, 1881 ON THE OCCASION OF MELA MAGHI.

The Office of Deputy Commissioner-cum-District Magistrate, Shri Mukhtar Sahib vide Notice dated 12.01.2025 ordered that under section 25 of the Negotiable Instruments Act, 1881, January 14, 2025, shall be declared as a holiday in Government Offices/Institutions/Boards/Corporations/Banks on the occasion and celebration of Mela Maghi. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

ANDHRA PRADESH - HOLIDAY ON 15.01.2025 UNDER NI ACT, 1881 ON THE OCCASION OF KANUMA.

The Government of Andhra Pradesh, General Administration Department vide G.O.Rt.No.73 dated 13.01.2025 notified that in partial modification of the orders issued in G.O.Rt.No.2116, dated 06.12.2024, the Government hereby declares 15.01.2025 (Wednesday) as a holiday on the occasion of "KANUMA" under the Negotiable Instruments Act, 1881. [**View Notification**](#)



STATUTORY

NOTIFICATIONS/UPDATES

MAHARASHTRA - NOTIFICATION REGARDING FORMATION OF "INTERNAL GRIEVANCE REDRESSAL COMMITTEE" AND SUBMISSION OF ANNUAL REPORT UNDER THE POSH ACT, 2013.

The Office of District Women and Child Development Officer, Mumbai City, on 30.12.2024 issued a Notification regarding formation of "Internal Grievance Redressal Committee" in every Government/Semi-Government office as well as its subordinate offices and all private establishments to investigate complaints of sexual harassment of women at workplace and submit annual report. The Heads of Government/Semi-Government should constitute an "Internal Grievance Redressal Committee" in all offices under their jurisdiction as per the provisions of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and accordingly submit an annual report for the period from January to December of every year to the Local Committee and the Annual Report should include the number of compliant cases received under this act, number of cases disposed of, workshops conducted for employees. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

KARNATAKA - AMENDMENT UNDER VARIOUS KARNATAKA RULES AND REGULATIONS, 2024.

The Government of Karnataka on 01.01.2025 officially published in the Karnataka State Gazette, Amendments under Various Karnataka Rules and Regulations, namely: The Inter-State Migrant Workmen (Regulation of Employment and Condition of Service) (Karnataka) (Amendment) Regulations, 2024; The Contract Labour (Regulation and Abolition) (Karnataka) (Amendment) Rules, 2024; The Karnataka Shops and Commercial Establishments (Amendment) Rules, 2024.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

PUDUCHERRY - DECLARATION OF HOLIDAY ON 16.01.2025 AND 17.01.2025 ON ACCOUNT OF PONGAL CELEBRATIONS.

The Government of Puducherry, Home Department vide G.O.Ms.No.93 dated 10.01.2025 notified that the Lt. Governor, Puducherry, is pleased to declare Holidays on 16.01.2025 (Thursday) on account of Uzhavar Thirunaal and on 17.01.2025 (Friday) to celebrate Pongal Festival for all Government Offices and Institutions in Puducherry, Karaikal and Yanam regions of Union Territory of Puducherry. In lieu thereof, 01.02.2025 (Saturday) and 08.02.2025 (Saturday) will be compensatory working days. Further, it is clarified that this leave is not covered under the Negotiable Instruments Act, 1881. [**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MANIPUR - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2025.

The Government of Manipur, General Administration Department vide No. LIB-101/1/2022-GAD-GAD dated 10.12.2024 hereby declared the list of General Holidays in Annexure-I, list of Restricted Holidays in Annexure-II and in exercise of the powers conferred by the explanation of section 25 of the Negotiable Instruments Act, 1881, the days specified in Annexure-III are to be observed as Public Holidays, during the calendar year 2025. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

ANDAMAN AND NICOBAR ISLANDS - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2025.

The Andaman and Nicobar Administration Secretariat vide No. 113/2024/F.No.M-13/18/2022-GA-Section-Sectt dated 02.11.2024 notified the list of Public Holiday, as per Explanation to Section 25 of the Negotiable Instruments Act, 1881, to be observed during the calendar year 2025 and vide No. 114/2024/F.No.N-13/18/2022-GA-Section-Sectt dated 02.11.2024 notified the list of Restricted Holidays to be observed during the calendar year 2025. [View Notification](#)

LIST OF

HOLIDAYS



STATUTORY NOTIFICATIONS/UPDATES

KARNATAKA - THE KARNATAKA LABOUR WELFARE FUND (AMENDMENT) ACT, 2024.

The Government of Karnataka Department of Parliamentary Affairs and Legislation Secretariat, vide Notification No: DPAL 60 Shasana 2024, Bengaluru dated 10.01.2025 introduced an Act further to amend the Karnataka Labour Welfare Fund Act, 1965, namely: the Karnataka Labour Welfare Fund (Amendment) Act, 2024. The Act has amended Section 7A in a manner that in sub-section (2), for the words “twenty rupees, forty rupees and twenty rupees”, the words “fifty rupees, on hundred rupees and fifty rupees” shall be respectively substituted. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

UTTAR PRADESH – GRANT OF PAID HOLIDAY UNDER ROP ACT ON ACCOUNT OF GENERAL ELECTION TO LEGISLATIVE ASSEMBLY OF NCT OF DELHI, 2025.

The Office of the Chief Elector Officer, Uttar Pradesh, vide No. 33/CIO-2-9/2-2024 dated 09.01.2025 notified that on account of General Election to Legislative Assembly of NCT of Delhi to be held on 05.02.2025, the Chief Electoral Officer, NCT of Delhi vide letter No. CEO/COB/102(11)2025/1306 dated 08.01.2025 has requested to allow paid leave on polling day, dated 05.02.2025 to the residents of the National Capital Territory of Delhi and are employed/served in the State of Uttar Pradesh, under the provisions of Section 135B of the Representation of People Act, 1951. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

DELHI - GRANT OF PAID HOLIDAY ON 05.02.2025 UNDER ROP ACT ON ACCOUNT OF GENERAL ELECTION TO LEGISLATIVE ASSEMBLY OF NCT OF DELHI.

The Office of the Chief Electoral Officer, Delhi vide No. CEO/COE/102(11)/2025/1304 dated 08.01.2025 issued a Notification directing the Labour Commissioner to ensure that the employees working in establishments, factories, other business establishments, who are entitled to vote in the coming General Election to Legislative Assembly of NCT of Delhi are granted Paid Holiday on the day of poll so that they are able to cast their vote on 05.02.2025 (Wednesday) as under the provisions of Section 135B of the Representation of People Act, 1951. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

KERALA – KERALA FACTORIES (AMENDMENT) RULES, 2025.

The Government of Kerala, Labour Department vide G.O.(P)No.1/2025/LBR dated 06.01.2025, in exercise of the powers conferred by section 112 of the Factories Act, 1948, hereby made the rules to further amend the Kerala Factories Rules, 1957, namely: the Kerala Factories (Amendment) Rules, 2025. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

DELHI - ORDER UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013.

The Government of National Capital Territory of Delhi, Labour Department vide F. No. 15(1)/LAB/2025/5379-5381 dated 06.01.2025 issued an order under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The Notification emphasises on Compliance of the provisions under the Act, as Section 4 of the Act provides that every employer employing 10 or more employees shall mandatorily constitute an Internal Complaint Committee. It is also informed that ministry of Women and Child has instituted 'She Box Portal' for online complaint registration. The employers in public and private sectors can also register themselves with the She Box Portal. [View Notification](#)

A large white circle containing the text "PoSH Act Sexual Harassment of Women at Workplace Act" in a dark red, serif font. The text is arranged in four lines: "PoSH Act", "Sexual Harassment", "of Women", and "at Workplace Act".

PoSH Act
Sexual Harassment
of Women
at Workplace Act

STATUTORY NOTIFICATIONS/UPDATES

TAMIL NADU - HOLIDAY ON 17.01.2025 (FRIDAY) FOR ALL GOVERNMENT OFFICES ON ACCOUNT OF CELEBRATION OF PONGAL.

The Government of Tamil Nadu vide Press Release No.: 31 dated 04.01.2025 notified that 17.01.2025 shall be observed as a local holiday for all Government Offices, Public Sector Undertakings, Schools, Colleges and Educational Institutions across Tamil Nadu on the occasion of Pongal Festival. [**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

GOA – GOA FACTORIES (SEVENTEENTH AMENDMENT) RULES, 2024.

The Government of Goa, Inspectorate of Factories and Boilers, vide Notification VI/FAC-6(L-1) Part-1/IFB-23-24/3461 dated 02.01.2025, in exercise of the powers conferred by Section 112 of the Factories Act, 1948, so as to further amend the Goa Factories Rules, 1985, hereby issued the Goa Factories (Seventeenth Amendment) Rules, 2024.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

KARNATAKA - CRITERIA FOR RECOGNITION OR RENEWAL OF LABORATORIES FOR CONDUCTING MEDICAL EXAMINATION OF WORKERS EMPLOYED IN THE FACTORIES REGISTERED UNDER THE FACTORIES ACT, 1948.

The Government of Karnataka, Karnataka Government Secretariat vide No. LD 116 KABANI 2023 dated 02.01.2025 issued that as per Section 41C of the Factories Act, 1948, the Government of Karnataka has hereby notified the Criteria for recognition or renewal of laboratories for conducting medical examination of workers employed in the factories registered under the Factories Act, 1948 in the State of Karnataka. [View Notification](#)



The Government of Karnataka, Karnataka Government Secretariat vide No. LD 90 KABANI 2023 dated 02.01.2025, issued that in exercise of the powers conferred by Section 45(3) of the Factories Act, 1948, the Government of Karnataka has notified the criteria for recognition of First Aid Training Institutes in the State of Karnataka for the purpose of Factories Act, 1948, as enumerated in the referred Notification. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

CHANDIGARH – LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2025.

The Chandigarh Administration, Home Department vide No. 6/1/1-IH(I)-2024/18285 dated 27.12.2024 notified that the Holidays enumerated in Schedule I shall be observed as Public Holidays in all Public Offices under the Chandigarh Administration during the calendar year 2025 and the holidays enumerated in Schedule II shall be observed as Restricted Holidays out of which each employee will be permitted to avail himself/herself any two holidays, during the calendar year 2025. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

TRIPURA – LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2025.

The Government of Tripura, General Administration (S.A.)
Department vide No. F.17(1)-GA(SA)/2024/1534 dated 27.11.2024
notified the list of holidays to be observed during the calendar year
2025 for the Industrial Undertakings of the Government of Tripura
under the purview of Factories Act, 1948. [View Notification](#)

LIST OF

HOLIDAYS



STATUTORY NOTIFICATIONS/UPDATES

DADRA & NAGAR HAVELI AND DAMAN & DIU – LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2025.

The Union Territory Administration of Dadra & Nagar Haveli and Daman & Diu vide No. 11/01/96-06/GA/Holiday/III/2024-25/4851 dated 06.12.2024 notified that in exercise of the powers conferred under Section 25 of the Negotiable Instruments Act, 1881, the Administrator of Union Territory of Dadra & Nagar Haveli and Daman & Diu has declared the holidays as specified in the Part-I, II and III appended to this Notification for the Union Territory of Dadra & Nagar Haveli and Daman & Diu. [View Notification](#)

A large purple circle with a yellow vertical line on the left side. Inside the circle, the text "Holiday List 2025" is written in a large, white, sans-serif font, stacked vertically.

Holiday
List
2025

IMPORTANT JUDGEMENTS



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IMPORTANT JUDGEMENTS

INTEREST IMPOSED UNDER SECTION 7-Q OF THE EPF ACT CANNOT BE WAIVED OFF OR REDUCED:

KJ. Dennis v. Employees Provident Fund Organization and Ors., 2025
LLR 114 (KERALA HIGH COURT)

In the instant case the High Court of Kerala held that interest imposed under section 7Q of the Employee Provident Fund and Miscellaneous Fund PF Act, 1952 cannot be waived of or reduced. When the establishment had to terminate employees due to recovery proceedings initiated against it and could not pay PF dues promptly, the High Court can grant relief by reducing damages imposed by 50%.



IMPORTANT JUDGEMENTS

Issue of the case:

Whether the interest imposed under Section 7-Q of the Employee Provident Fund and Miscellaneous Provisions Act, 1952 can be waived off or reduced?

Facts of the case: The petitioner was engaged in manufacturing PVC tufted coir mats. The industry ran into losses and the establishment was shut down about five years ago. Due to which the remittance to EPF was defaulted but later the petitioner remitted the dues for the period 01/2015 to 07/2018. Now after such a long period of time the petitioner has been issued with notice demanding an amount of Rs. 2,42,625 under section 7Q and section 14B for amounts payable towards Employees' Provident Fund contributions.

IMPORTANT JUDGEMENTS

Decision of the High Court of Kerala: The honorable Court held that taking into consideration the entire facts and circumstances of the case, the honourable court is of the view that the petitioner can be granted a limited relief in the matter. As per Notice, section 7Q interest payable by the petitioner is Rs. 84,678/- and the damages under section 14B is Rs. 1,57,947/-. Section 7Q interest being statutory interest, there cannot be any waiver of interest. As regards the damages, honourable court is of the view that the petitioner can be granted a limited relief.

The writ petition is accordingly disposed of upholding section 7Q interest demanded by the petitioner and reducing section 14B damages by 50% of the amount demanded as per Notice.

The said amount shall be paid within a period of two months.

[**View Notification**](#)

IMPORTANT JUDGEMENTS

THE PRINCIPLE OF NATURAL JUSTICE IS EXPLICIT IN SECTION 14B OF THE EPF ACT ITSELF:

Rajiv Gandhi Co-Operative Hospital Ltd. v. Employees Provident Fund Organisation and Another, 2025 LLR 85 (KERALA HIGH COURT)

In the instant case the High Court of Kerala held that Section 14B of the EPF involves imposition of penalty, which entails serious civil consequences. The first proviso to section 14B provides that, before levying and recovering damages for the default in the payment of contribution to the Fund, the employer shall be given a reasonable opportunity of being heard, which is a statutory requirement. The principle of natural justice is explicit in section 14B itself. When the establishment requested for adjournment of hearing, but the request was not considered, there would be violation of principles of natural justice and the order imposing damages would be quashed. Opportunity of hearing is an integral facet of the principles of natural justice. There is explicit provision in the EPF Act for giving reasonable opportunity of being heard to the employer before levying and recovering damages for the default in the payment of contribution to the Fund.



IMPORTANT JUDGEMENTS

Issue of the case:

Whether the principle of natural justice is explicit in section 14B of the Employee Provident Fund and Miscellaneous Provisions Act, 1952 itself?

Facts of the case:

The petitioner Co-operative hospital is an establishment covered under the provisions of the Employees Provident Fund and Miscellaneous Provisions Act, 1952 (hereinafter referred to as “the Act”). The petitioner was issued with Notice by the 2nd respondent, the Assistant Provident Fund Commissioner asking to appear for hearing on 29-10-2015 and to show cause as to why penal damages as stipulated under section 14B of the Act shall not be levied for the belated remittance of Provident Fund dues. The petitioner requested the 2nd respondent to postpone the hearing dated 29-10-2015 on account of Municipal election. But EPF Authority imposed damages without granting adjournment to petitioner without providing opportunity of hearing. Therefore, the Petitioner has challenged the order of the EPF Authority in writ petition.

IMPORTANT JUDGEMENTS

Decision of the High Court of Kerala:

The honorable Court held that the opportunity of hearing is an integral facet of the principles of natural justice. There is explicit provision in the Act for giving reasonable opportunity of being heard to the employer before levying and recovering damages for the default in the payment of contribution to the Fund. The Order is vitiated by reason of the failure to grant reasonable opportunity of hearing to the petitioner. Accordingly, the Order is set aside. However, it will be open to the 2nd respondent to issue fresh notice to the petitioner to initiate proceedings for levying damages.

The writ petition is disposed of.

[**View Notification**](#)

IMPORTANT JUDGEMENTS

SPECIAL INCENTIVE PAID TEMPORARILY FOR BEARING ADDITIONAL EXPENSES DURING PANDEMIC IS NOT 'WAGES' UNDER THE ESI ACT:

Ms. Godambari Raturi vs. Employees State Insurance Corporation Ltd. & Anr. (2025 LLR 3 Delhi High Court)

In the present case, the High Court of Delhi held that special incentive paid to the employees for bearing additional expenditures during pandemic, for a temporary period, is not 'wages' under section 2(22) of the ESI Act. When a special incentive was paid to an employee making his salary above Rs. 21,000/-, but ESI contribution was being deducted on the entire salary (including the incentive), the person will continue to remain an 'employee' under section 2(9) of the ESI Act.



IMPORTANT JUDGEMENTS

Issue of Act: Whether a special incentive paid to the employees for bearing additional expenditure during pandemic, for a temporary period, can be treated as a part of 'wages' under the ESI act, 1948?

Facts of the case:

Shri Om Prakash Raturi (hereinafter referred to as "the workman"), the now deceased husband of the present petitioner was employed during his lifetime with respondent No. 2, with his last drawn gross salary being Rs. 19,535/- and special incentive of Rs. 2,674/- in June 2020. The workman succumbed to Covid-19 on 01-07-2020. Since the workman during his lifetime was insured with respondent No. 1/ESIC, after his death, the petitioner filed before the ESIC, Claim Form dated 30-12-2021 along with the requisite affidavit, seeking benefit of relief under the ESIC Covid-19 Relief Scheme (hereinafter referred to as "the Covid Scheme"). But after considering the Claim Form of the petitioner, the Assistant Director (Benefit), ESIC rejected the claim vide letter dated 24-05-2022 on the ground that the workman did not fall within the meaning of the expression "employee" under section 2(9) of the Employees' State Insurance Act. After obtaining a certificate dated 19-07-2022 from respondent No. 2 to the effect that the workman was drawing a salary of Rs. 19,585/- per month at the time of his death, the petitioner submitted a fresh request for benefit of the Covid Scheme vide letter dated 22-07-2022.

IMPORTANT JUDGEMENTS

But that fresh request also was rejected by respondent No. 1 vide letter dated 29-08-2022 on the ground that in addition to the salary, the workman was also being paid a sum of Rs. 2,674/- per month towards incentive, thereby making his monthly salary to be more than Rs. 21,000/- and consequently the petitioner was held not entitled to benefit under the Covid Scheme. By way of the present petition, the petitioner has challenged the decision of the ESIC.

Judgement delivered by the High Court of Delhi:

In the present case, what is to be examined is as to whether the workman was drawing wages not more than Rs. 21,000/- per month and thereby fell within the definition of “employee” under section 2(9) of the ESI Act. In this regard, it would be significant to note that as per admitted case of the respondents, for a period of four months prior to the death of the workman i.e. during the period from March 2020 to June 2020, ESI contribution was being consistently deducted from his salary and deposited with the ESIC.

IMPORTANT JUDGEMENTS

The respondents place reliance on the Wage Certificate dated 19-07-2022 issued by the employer of the now deceased workman, according to which at the time of his death on 01-07-2020, the workman was drawing a salary of Rs. 19,585/- per month and in addition to that, he was also being given a “special incentive of Rs. 2,674/- for four months i.e., March, April, May and June 2020”. The respondents want to add the said two amounts to claim that the workman was drawing wages more than Rs. 21,000/- per month, so cannot be treated as employee for present purposes.

In view of the above and considering the nature of the Covid Scheme, the High Court found it unacceptable to add the said incentive amount to the monthly wages to throw the petitioner out of the social welfare ambit of the scheme. Special incentives cannot be treated as part of wages thereby depriving relief under the scheme to the widows of such Covid warriors who continued to work during such unprecedented pandemic.

Therefore, in the present case, the wages of the workman cannot be treated to be more than Rs. 19,585/- per month and consequently, the wages being less than Rs. 21,000/- per month, the workman being the insured person clearly fell within the definition of “employee” under section 2(9) of the Act. Consequently, the petitioner being widow of the workman who admittedly succumbed to Covid cannot be denied benefit of Covid Scheme. [View Notification](#)

IMPORTANT JUDGEMENTS

NO INTEREST PAID FOR DELAYED GRATUITY IF IT WAS OWING TO THE EMPLOYEE'S FAULT AND AUTHORITY'S PERMISSION WAS TAKEN:

Chief Administrative Officer, Gujarat Water Supply and Sewerage Board & Anr. Vs. Maheshbhai Vrajlal Makwana & Ors. (2025 LLR 4 Gujarat High Court)

In the above case, the High Court of Gujarat held that interest on delayed payment of gratuity can be waived off only if the delay is due to a fault on part of the employee and the employer has obtained permission in writing from the Controlling Authority for the delayed payment on the said ground.

Issue of the case:

Whether interest on delayed payment of gratuity is to be mandatorily paid in case the delay was caused due to the fault of the employer?



IMPORTANT JUDGEMENTS

Facts of the case:

It is the case of the petitioner that respondent No. 1 was working as a Deputy Executive Engineer with the Board from 30-03-1984, on completion of 36 years and 6 months service, respondent No. 1 retired on attaining the age of superannuation on 30-09-2020. The gratuity of Rs. 20,00,000/- was paid to the respondent-workman on 21-09-2021 and as there was a delay of 10 months in payment of gratuity the application was preferred under section 7(3A) of the Payment of Gratuity Act, 1972 for seeking payment of interest on delayed period. Learned Controlling Authority has passed an order allowing the application preferred by the respondent-workman and directing the respondent to pay the 10% interest for the period of delayed payment, i.e. 01-11-2020 to 01-09-2021 and same was confirmed by the Appellate Authority in Gratuity Appeal No. 155 of 2023 which is subject matter of challenge before this Court.

Judgment delivered by the High Court of Gujarat:

The petitioner submitted that there was no mens rea for not paying the gratuity in the prescribed time limit, however, due to administrative reasons the delay was caused in payment of the gratuity. However, learned Controlling Authority as well as learned Appellate Authority without considering the same has allowed the application and directed the petitioner to pay the 10% interest for the period which is delayed.

IMPORTANT JUDGEMENTS

The respondent on the other hand stated that that as per the provisions of section 7(3A) of the Payment of Gratuity Act, 1972, respondent-workman is entitled for the interest if the gratuity is paid beyond period of 30 days from the date of retirement and the reasons which are stated by the petitioner does not fall under the proviso which is mentioned under section 7(3A) therefore, learned Controlling Authority as well as Appellate Authority has rightly ordered in his favour and therefore, no interference is required.

In view of the Court, the present case does not fall under the proviso for which the delay for the payment can be faulted on the part of the employee and employer has obtained the permission in writing from the Controlling Authority for the delayed payment on the above ground, therefore, this Court comes to the conclusion that there is no error committed by the Controlling Authority as well as the Appellate Authority by directing to pay the interest as provided under section 7(3A) of the Payment of Gratuity Act for the period of 10 months and hence no interference is required.

IMPORTANT JUDGEMENTS

Therefore, The amount, if any, lying before the concerned Court/Authority be disbursed, as per the direction issued by the Controlling Authority, in favour of the respondent-workman after verifying his bank details and after following due procedure of law through R.T.G.S. or appropriate mode within period of eight weeks from the date of receipt of copy of present order and if any interest accrued on it the same shall be paid from the date of entitlement to the date of actual payment.

[**View Notification**](#)

IMPORTANT JUDGEMENTS

SUPREME COURT OF INDIA

- ❑ No relief when workman abandoned services and joined someone else during pendency of enquiry. [View Judgement](#)
- ❑ Unauthorised absence and not replying to management's letters warrants termination. [View Judgement](#)

ALLAHABAD HIGH COURT

- ❑ Plea of forced resignation cannot be taken when the same was not obtained on a blank paper. [View Judgement](#)
- ❑ A person engaged in construction of a building would be entitled to accident compensation. [View Judgement](#)

BOMBAY HIGH COURT

- ❑ Stealing property and disrupting work by calling union members are grave misconducts. [View Judgement](#)
- ❑ Benefits under the BOCW Act cannot be suspended during elections. [View Judgement](#)



IMPORTANT JUDGEMENTS

BOMBAY HIGH COURT

- ❑ No FIR to be filed against the establishment when proceedings under section 7A were pending. [View Judgement](#)
- ❑ Retaining allowance is 'basic wages' under the EPF Act. [View Judgement](#)

DELHI HIGH COURT

- ❑ Charitable institution, with the object of helping orphaned children, is not "industry" under the ID Act. [View Judgement](#)
- ❑ Special incentive paid temporarily for bearing additional expenses during pandemic is not 'wages' under ESI Act. [View Judgement](#)
- ❑ Children's education related difficulties cannot be a ground to avoid compliance of transfer order. [View Judgement](#)
- ❑ No employer-employee relationship in the absence of appointment letter and day-to-day work. [View Judgement](#)
- ❑ Additional amount paid to deprive the employee of social security schemes should not be considered. [View Judgement](#)
- ❑ Order dismissing review application without considering error on the face of record to be set aside. [View Judgement](#)

IMPORTANT JUDGEMENTS

GAUHATI HIGH COURT

- ❑ The new contractor cannot be forced to engage workers of the previous contractor. [View Judgement](#)
- ❑ Show cause notice cannot be challenged in when there was violation any principle of law. [View Judgement](#)

GUJARAT HIGH COURT

- ❑ No Interest on delayed gratuity if it was owing to employee's fault and authority's permission was taken. [View Judgement](#)
- ❑ Employer can reduce his contribution from over and above the statutory rate back to the ceiling limit. [View Judgement](#)
- ❑ Employee can't enforce employer's voluntary contribution of larger amounts as statutory obligation. [View Judgement](#)

KARNATAKA HIGH COURT

- ❑ No parallel prosecution when proceedings relating to an offence under the Factories Act are pending. [View Judgement](#)
- ❑ EPF Authorities can attach bank account if the S.7A order was not challenged within the limitation period. [View Judgement](#)

IMPORTANT JUDGEMENTS

KERALA PRADESH HIGH COURT

- ❑ Trainees performing the same work as regular employees would be covered under the EPF Act. [View Judgement](#)
- ❑ The principles of natural justice are explicit in section 14B of the EPF Act itself. [View Judgement](#)
- ❑ Drivers and accountants, paid regular wages in the name of stipend, are 'employees' under the EPF Act. [View Judgement](#)
- ❑ Rejecting request for adjournment and imposing damages without hearing would be illegal. [View Judgement](#)
- ❑ Interest imposed under Section 7-Q of the EPF Act cannot be waived of or reduced. [View Judgement](#)

MADHYA PRADESH HIGH COURT

- ❑ Principle of 'first come - last go' is not applicable when employees were not similarly situated. [View Judgement](#)
- ❑ Mere filing of affidavit by the workman that he worked for more than 240 days is not sufficient. [View Judgement](#)
- ❑ Notice to the Govt. not necessary at time of retrenchment when notice pay and compensation are paid. [View Judgement](#)
- ❑ Proceedings for imposition of interest would be stayed when the order imposing damages was stayed. [View Judgement](#)

IMPORTANT JUDGEMENTS

MADRAS HIGH COURT

- ❑ Tribunal can direct pre-deposit only as a conditional order for grant of stay of S.14B order.

[View Judgement](#)

- ❑ No damages can be levied when employer had to divert funds to save the industry and employees. [View Judgement](#)

MEGHALAYA HIGH COURT

- ❑ Writ challenging damages and interest pending before the HC for a long time would not be remanded back. [View Judgement](#)

PUNJAB AND HARYANA HIGH COURT

- ❑ Demand notice beyond a reasonable period is bad in the eye of law.

[View Judgement](#)

- ❑ A person who was not the occupier/manager during the period of default cannot be held liable when there was no transfer of establishment.

[View Judgement](#)

IMPORTANT JUDGEMENTS

TELANGANA HIGH COURT

- ❑ Recovery through all persons connected with the defaulting establishment can be ordered. [View Judgement](#)



CORE INTEGRA COMPLIANCE CALENDAR

FEBRUARY
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	Jan'25	15-Feb-25	Code wise	
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Remittance	Monthly	Jan'25	15-Feb-25	Code wise	
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	Monthly	Jan'25	15-Feb-25	Code wise	International Workers Return
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	Monthly	Jan'25	25-Feb-25	Code wise	Monthly Return - EDLI Exempted Employer
Payment of Bonus Act, 1965	All States	Return	Annual	Jan'24 To Dec'24	01-Feb-25	Branch	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Factories Act, 1948	Gujarat	Return	Annual	Jan'24 To Dec'24	01-Feb-25	Branch	Not required - If Self Certificate submitted
Factories Act, 1948	Karnataka	Return	Annual	Jan'24 To Dec'24	01-Feb-25	Branch	Online - Covering (CLRA, MB, MW, POW, POB)
Factories Act, 1948	Himachal Pradesh	Return	Annual	Jan'24 To Dec'24	01-Feb-25	Branch	Leave with Wages
Factories Act, 1948	Himachal Pradesh	Return	Annual	Jan'24 To Dec'24	01-Feb-25	Branch	Compensatory Holiday
Factories Act, 1948	Maharashtra	Return	Annual	Jan'24 To Dec'24	01-Feb-25	Branch	
Factories Act, 1948	Jammu & Kashmir	Return	Annual	Jan'24 To Dec'24	01-Feb-25	Branch	
Factories Act, 1948	Ladakh	Return	Annual	Jan'24 To Dec'24	01-Feb-25	Branch	
Factories Act, 1948	Ladakh	Return	Annual	Jan'24 To Dec'24	01-Feb-25	Branch	
Factories Act, 1948	Ladakh	Return	Annual	Jan'24 To Dec'24	01-Feb-25	Branch	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Minimum Wages Act, 1948	Goa	Return	Annual	Jan'24 To Dec'24	01-Feb-25	Branch	Not required - Covered under Various Acts
Minimum Wages Act, 1948	Jammu & Kashmir	Return	Annual	Jan'24 To Dec'24	01-Feb-25	Branch	
Minimum Wages Act, 1948	Kerala	Return	Annual	Jan'24 To Dec'24	01-Feb-25	Branch	
Minimum Wages Act, 1948	Gujarat	Return	Annual	Jan'24 To Dec'24	01-Feb-25	Branch	
Minimum Wages Act, 1948	Assam	Return	Annual	Jan'24 To Dec'24	01-Feb-25	Branch	
Minimum Wages Act, 1948	Himachal Pradesh	Return	Annual	Jan'24 To Dec'24	01-Feb-25	Branch	
Minimum Wages Act, 1948	Meghalaya	Return	Annual	Jan'24 To Dec'24	01-Feb-25	Branch	
Minimum Wages Act, 1948	Mizoram	Return	Annual	Jan'24 To Dec'24	01-Feb-25	Branch	
Minimum Wages Act, 1948	Sikkim	Return	Annual	Jan'24 To Dec'24	01-Feb-25	Branch	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Minimum Wages Act, 1948	Tripura	Return	Annual	Jan'24 To Dec'24	01-Feb-25	Branch	
Minimum Wages Act, 1948	West Bengal	Return	Annual	Jan'24 To Dec'24	01-Feb-25	Branch	
Minimum Wages Act, 1948	Ladakh	Return	Annual	Jan'24 To Dec'24	01-Feb-25	Branch	
Payment of Wages Act, 1936	Himachal Pradesh	Return	Annual	Jan'24 To Dec'24	01-Feb-25	Branch	Only Factory
Punjab Labour Welfare Fund Act, 1965	Haryana	Remittance	Quarterly	Oct'24 To Dec'24	01-Feb-25	Branch	Unpaid Accumulation - After 2 years from become payable
Punjab Labour Welfare Fund Act, 1965	Punjab	Remittance	Quarterly	Oct'24 To Dec'24	01-Feb-25	Branch	Unpaid Accumulation - After 3 years from become payable
Punjab Labour Welfare Fund Act, 1965	Chandigarh	Remittance	Quarterly	Oct'24 To Dec'24	01-Feb-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
Kerala Shops and Commercial Establishments Workers Welfare Fund Act, 2006	Kerala	Remittance	Monthly	Jan'25	05-Feb-25	Branch	
Andhra Pradesh Tax On Professions, Trades, Callings And Employments Act, 1987	Andhra Pradesh	Remittance & Returns	Monthly	Jan'25	10-Feb-25	Branch	
Telangana Tax On Professions, Trades, Callings And Employments Act, 1987	Telangana	Remittance & Returns	Monthly	Jan'25	10-Feb-25		
Madhya Pradesh Vritti Kar Adhiniyam, 1995 (PT)	Madhya Pradesh	Remittance	Monthly	Jan'25	10-Feb-25	Branch	
Contract Labour (Regulation and Abolition) Act, 1970	Nagaland	Return	Annual	Jan'24 to Dec'24	10-Feb-25	Registration Certificate	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Contract Labour (Regulation and Abolition) Act, 1970	Goa	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Registration Certificate	Not required - Covered under Various Acts
Contract Labour (Regulation and Abolition) Act, 1970	Gujarat	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Registration Certificate	Not required - If Self Certificate submitted
Contract Labour (Regulation and Abolition) Act, 1970	Jharkhand	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Branch	PE
Contract Labour (Regulation and Abolition) Act, 1970	Kerala	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Branch	PE
Contract Labour (Regulation and Abolition) Act, 1970	Tamil Nadu	Return	Annual	Jan'24 To Dec'24	15-Feb-25		Not required if (Combined Annual Return Form 22 submitted in Factories Act) or (Combined annual return Form XIII submitted in TN Catering Establishments)
Contract Labour (Regulation and Abolition) Act, 1970	Delhi	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Branch	PE

STATUTORY DUE DATES



Name of Act	State	Remittance/ Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Contract Labour (Regulation and Abolition) Act, 1970	Puducherry	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Registration Certificate	PE
Contract Labour (Regulation and Abolition) Act, 1970	Uttar Pradesh	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Registration Certificate	PE
Contract Labour (Regulation and Abolition) Act, 1970	West Bengal	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Registration Certificate	PE
Contract Labour (Regulation and Abolition) Act, 1970	Madhya Pradesh	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Branch	
Contract Labour (Regulation and Abolition) Act, 1970	Uttarakhand	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Registration Certificate	
Contract Labour (Regulation and Abolition) Act, 1970	Assam	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Branch	
Contract Labour (Regulation and Abolition) Act, 1970	Bihar	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Registration Certificate	
Contract Labour (Regulation and Abolition) Act, 1970	Chandigarh	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Registration Certificate	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Contract Labour (Regulation and Abolition) Act, 1970	Chhattisgarh	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Registration Certificate	
Contract Labour (Regulation and Abolition) Act, 1970	Dadra and Nagar Haveli	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Registration Certificate	
Contract Labour (Regulation and Abolition) Act, 1970	Daman & Diu	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Registration Certificate	
Contract Labour (Regulation and Abolition) Act, 1970	Himachal Pradesh	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Registration Certificate	
Contract Labour (Regulation and Abolition) Act, 1970	Jammu & Kashmir	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Registration Certificate	
Contract Labour (Regulation and Abolition) Act, 1970	Ladakh	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Registration Certificate	
Contract Labour (Regulation and Abolition) Act, 1970	Lakshadweep	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Registration Certificate	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Contract Labour (Regulation and Abolition) Act, 1970	Manipur	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Registration Certificate	
Contract Labour (Regulation and Abolition) Act, 1970	Meghalaya	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Registration Certificate	
Contract Labour (Regulation and Abolition) Act, 1970	Mizoram	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Registration Certificate	
Contract Labour (Regulation and Abolition) Act, 1970	Sikkim	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Registration Certificate	
Contract Labour (Regulation and Abolition) Act, 1970	Tripura	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Registration Certificate	
Contract Labour (Regulation and Abolition) Act, 1970	Arunachal Pradesh	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Registration Certificate	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Factories Act, 1948	Maharashtra	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Branch	Accident Details
Gujarat Panchayats, Municipal Corporations And State Tax on Professions, Traders, Callings and Employments Act, 1976	Gujarat	Return	Monthly	Jan'25	15-Feb-25	Branch	
Payment of Wages Act, 1936	Gujarat	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Branch	
Payment of Wages Act, 1936	Uttar Pradesh	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Branch	Applicable to Factories and Industrial Establishments
Payment of Wages Act, 1936	Uttarakhand	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Branch	Only Factory

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Payment of Wages Act, 1936	Goa	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Branch	Not required - Covered under Various Acts
Payment of Wages Act, 1936	Jammu & Kashmir	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Branch	Only Factory
Payment of Wages Act, 1936	Madhya Pradesh	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Branch	Only Factory
Payment of Wages Act, 1936	Assam	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Branch	Only Factory
Payment of Wages Act, 1936	Bihar	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Branch	Only Factory
Payment of Wages Act, 1936	Chandigarh	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Branch	Only Factory
Payment of Wages Act, 1936	Chhattisgarh	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Branch	Only Factory
Payment of Wages Act, 1936	Daman & Diu	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Branch	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Payment of Wages Act, 1936	Meghalaya	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Branch	Only Factory
Payment of Wages Act, 1936	Tripura	Return	Annual	Jan'24 To Dec'24	15-Feb-25	Branch	Only Factory
The Jharkhand Tax On Profession, Trades, Callings And Employments Act, 2011	Jharkhand	Return	Quarterly	Oct'24 To Dec'24	15-Feb-25	Branch	Employee & Employer Tax online (Employer to deduct monthly and remit quarterly)
Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Karnataka	Remittance & Returns	Monthly	Jan'25	20-Feb-25	Combined	
West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979	West Bengal	Remittance & Returns	Monthly	Jan'25	21-Feb-25	Branch	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Maharashtra State Tax on Professions, Trade, Callings And Employments Act, 1975	Maharashtra	Remittance & Returns	Monthly	Jan'25	28-Feb-25	Combined	
Tripura Professions Trades Callings And Employments Taxation Act, 1997	Tripura	Remittance & Returns	Monthly	Jan'25	28-Feb-25	Branch	
Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947	Meghalaya	Remittance & Returns	Monthly	Jan'25	28-Feb-25	Branch	
Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Sikkim	Remittance & Returns	Monthly	Jan'25	28-Feb-25	Branch	
Manipur Professions, Trades, Callings And Employments Taxation Act, 1981	Manipur	Remittance & Returns	Monthly	Jan'25	28-Feb-25	Branch	

STATUTORY DUE DATES



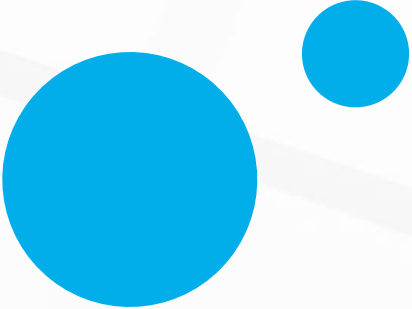
Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995	Mizoram	Remittance & Returns	Monthly	Jan'25	28-Feb-25		
Nagaland Professionals, Trades, Calling and Employment Taxation (4th Amendment) Act ,2012	Nagaland	Remittance & Returns	Monthly	Jan'25	28-Feb-25	Branch	
Punjab State Development Tax 2018	Punjab	Remittance & Returns	Monthly	Jan'25	28-Feb-25		
Assam Professions, Trades, Callings And Employments Taxation Act, 1947	Assam	Remittance & Returns	Monthly	Jan'25	28-Feb-25	Branch	
Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000	Odisha	Remittance & Returns	Monthly	Jan'25	28-Feb-25	Branch	
Kerala Panchayat Raj Act, 1994 (PT)	Kerala	Remittance	Half Yearly	Oct'24 To Mar'25	28-Feb-25	Branch	Period (Oct to Mar) No Registration Required

AWARDS AND CERTIFICATIONS



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