



# **CORE INTEGRA COMPLIANCE NEWSLETTER**

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# STATUTORY NOTIFICATIONS/UPDATES

## **MINISTRY OF LABOUR AND EMPLOYMENT – NOTIFICATION REGARDING REVISION OF WAGE CEILING FOR A PERSON EMPLOYED IN SUPERVISORY CAPACITY.**

The Ministry of Labour and Employment vide Gazette Order S.O.454(E) dated 30.01.2026 notified that in exercise of the powers conferred by sub-clause (d) of clause (z) of section 2 of the Code on Wages, 2019, the Central Government hereby notifies that, for the purposes of sub-clause (d), the wage ceiling or limit for a person employed in a supervisory capacity referred to in said sub-clause shall be eighteen thousand rupees per month; and accordingly, a person employed in a supervisory capacity and drawing the wages exceeding eighteen thousand rupees per month shall be excluded from the definition of “worker” under the said clause.

[\*\*View Notification\*\*](#)



# STATUTORY NOTIFICATIONS/UPDATES

## MINISTRY OF LABOUR AND EMPLOYMENT (PIB) - SOCIAL SECURITY FOR GIG AND PLATFORM WORKERS.

The Ministry of Labour and Employment vide Press Release dated 29.01.2026 clarified regarding the launch of e-Shram portal on 26th August 2021 for creation of a comprehensive National Database of Unorganised Workers (NDUW) including platform workers, migrant workers etc. The e-Shram portal registers the unorganised workers including gig and platform workers and provides them a Universal Account Number (UAN) on a self-declaration basis. the definition of 'gig workers' and 'platform workers' and provisions related to the same have been provided in the Code on Social Security, 2020 which has come into force on 21.11.2025. The Code provides for framing of suitable social security measures for gig workers and platform workers on matters relating to life and disability cover, accident insurance, health and maternity benefits, old age protection, etc.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **MINISTRY OF LABOUR AND EMPLOYMENT (PIB) - EMPLOYEES' ENROLMENT SCHEME, 2025.**

The Ministry of Labour and Employment on 29.01.2026 issued a Press Release on the Employees' Enrolment Scheme, 2025. The Employees' Enrolment Campaign-2025 provides special window for employers to voluntarily enrol eligible employees who were left out from Employees' Provident Fund (EPF) coverage between 1st July 2017 and 31st October 2025 and regularize their past compliance under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952. The Scheme is operational for 6 months, from 1st November 2025 to 30th April 2026.

[\*\*View Notification\*\*](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **EPFO - EXTENSION OF THE DUE DATE FOR FILING OF THE ELECTRONIC CHALLAN-CUM-RETURN (ECR) FOR WAGE MONTH DECEMBER 2025.**

The EPFO vide No. NDC/VEE4-Estt/1807/ECR filing/2026/e-123948/15157 dated 22.01.2026 notified that in continuation of the circular dated 15.01.2026, the due date for submission of ECR for wage month December 2025 is further extended by a period of two (02) days, i.e., up to 22.01.2026. It is further clarified that no interest or damages shall be levied for ECRs and payments made within the extended due date. However, when additional timeline expires on 23rd Jan 2026, the default shall be counted from 15th i.e. for eight days.

[\*\*View Notification\*\*](#)



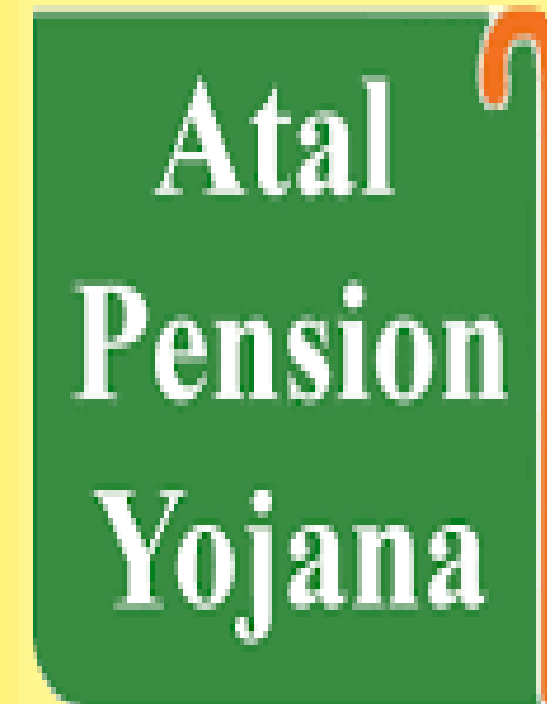
# STATUTORY

## NOTIFICATIONS/UPDATES

### **MINISTRY OF FINANCE – CABINET APPROVES CONTINUATION OF ATAL PENSION YOJANA (APY) AND EXTENSION OF FUNDING SUPPORT FOR PROMOTIONAL AND DEVELOPMENTAL ACTIVITIES AND GAP FUNDING TILL 2030-31.**

The Ministry of Finance vide PIB dated 21.01.2026 notified that the Union Cabinet chaired by the Prime Minister, Shri Narendra Modi, approved the continuation of Atal Pension Yojana (APY) up to FY 2030-31 along with extension of funding support for promotional and developmental activities and gap funding. The scheme will continue up to 2030-31 with Government support for: Promotional and Developmental activities to expand outreach among unorganised workers including awareness, capacity building and Gap funding to meet viability requirements and ensure sustainability of the scheme.

[\*\*View Notification\*\*](#)



# STATUTORY NOTIFICATIONS/UPDATES

## MINISTRY OF LABOUR AND EMPLOYMENT – ALL-INDIA CONSUMER PRICE INDEX NUMBERS FOR AGRICULTURAL AND RURAL LABOURERS – DECEMBER 2025.

The Labour Bureau, Ministry of Labour and Employment, vide Press Release dated 21.01.2026 released the Consumer Price Index Numbers for Agricultural Labourers and Rural Labourers (CPI – AL & RL) with the base year 2019=100 for the months of December 2025. For the month of December 2025, the All-India Consumer Price Index for Agricultural Labourers (Base: 2019=100) decreased by 0.28 points to 137.12, while the index for Rural Labourers decreased by 0.27 points, reaching 137.03.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## EPFO - EXTENSION OF DUE DATE FOR FILING THE ELECTRONIC CHALLAN-CUM-RETURN (ECR) FOR WAGE MONTH DECEMBER 2025.

The Employees' Provident Fund Organization vide No. NDC/VEE4-Estt/1807/ECRFiling/2026/e-1239468 dated 15.01.2026 notified that in view of multiple representations received from employers and other stakeholders citing technical and operational difficulties in filing returns for the wage month of December 2025, it has been decided by the competent authority to extend the due date for submission of ECR for the wage month of December, 2025 by a further period of five (05) days, i.e., up to 20.01.2026.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## ESIC – AWARENESS REGARDING SPREE.

The Employees' State Insurance Corporation vide File No. P-11/14/31/10/2022-Rev.II dated 12.01.2026 notified that the Corporation has extended the SPREE for a period of one month i.e. up to 31/01/2026. An awareness program may be conducted to inform stakeholders about this extension. The FAQ which are available on the website <https://labour.gov.in/> and are updates from time to time may be referred for guidance.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## MINISTRY OF LABOUR AND EMPLOYMENT - FAQs ON CODE ON SOCIAL SECURITY, 2020.

The Ministry of Labour and Employment released a list of frequently asked questions along with answers on 12.01.2026 on the newly implemented Code on Social Security, 2020.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## MINISTRY OF LABOUR AND EMPLOYMENT - ESTABLISHING IDENTITY THROUGH AADHAAR OR ALTERNATIVE DOCUMENTS FOR AVAILING BENEFITS UNDER PMVBRY SCHEME.

The Ministry of Labour and Employment vide S.O. 168(E) dated 12.01.2026 notified that in pursuance of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016, an individual desirous of availing the benefits under Pradhan Mantri Viksit Bharat Rozgar Yojana, shall be required to undergo authentication, or furnish proof of possession of Aadhaar number. However, for beneficiaries aged 18 years or more to whom an Aadhaar number has not been assigned: a list of documents has been enumerated in the notification can be presented to establish identity to avail the said benefits.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **EPFO - ROLLOUT OF FREE DOORSTEP DIGITAL LIFE CERTIFICATE (DLC) SERVICE THROUGH IPPB FOR EPS PENSIONERS WHERE DLC IS PENDING.**

The EPFO vide No. Pension/2025/V4/MoUwithIPPB/DLC (e-file1017072)/44 dated 09.01.2026 notified regarding the rollout of free Doorstep Digital Life Certificate (DLC) service through IPPB for EPS Pensioners where DLC is pending. Some pensioners may not have access to smartphones and may not be able to go to banks or RPFO offices to submit their DLCs. Therefore, EPFO has entered into an agreement with IPPB. Under this initiative, Postmen/Daksevas will visit pensioners whose DLC is due and register their DLC without taking any fee from pensioner. The service will be totally free for the pensioners as charges shall be centrally paid by CPPRC, EPFO as per SoP, for successful DLCs only.

[\*\*View Notification\*\*](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **MINISTRY OF HOME AFFAIRS - DELEGATION OF POWER UNDER THE INDUSTRIAL RELATIONS CODE, 2020.**

The Ministry of Home Affairs vide Gazette Order S.O.26(E) notified that the President hereby directs that the Administrator or Lieutenant Governor of the National Capital Territory of Delhi, Andaman and Nicobar Islands, Dadra and Nagar Haveli and Daman and Diu, Chandigarh, Puducherry, Lakshadweep, Ladakh and Jammu and Kashmir shall, subject to the control of the President and until further orders, exercise the powers and discharge the functions of the appropriate Government or State Government under the Industrial Relations Code, 2020, for the areas where the said Union territories are required to function as the appropriate Government or State Government.

[\*\*View Notification\*\*](#)

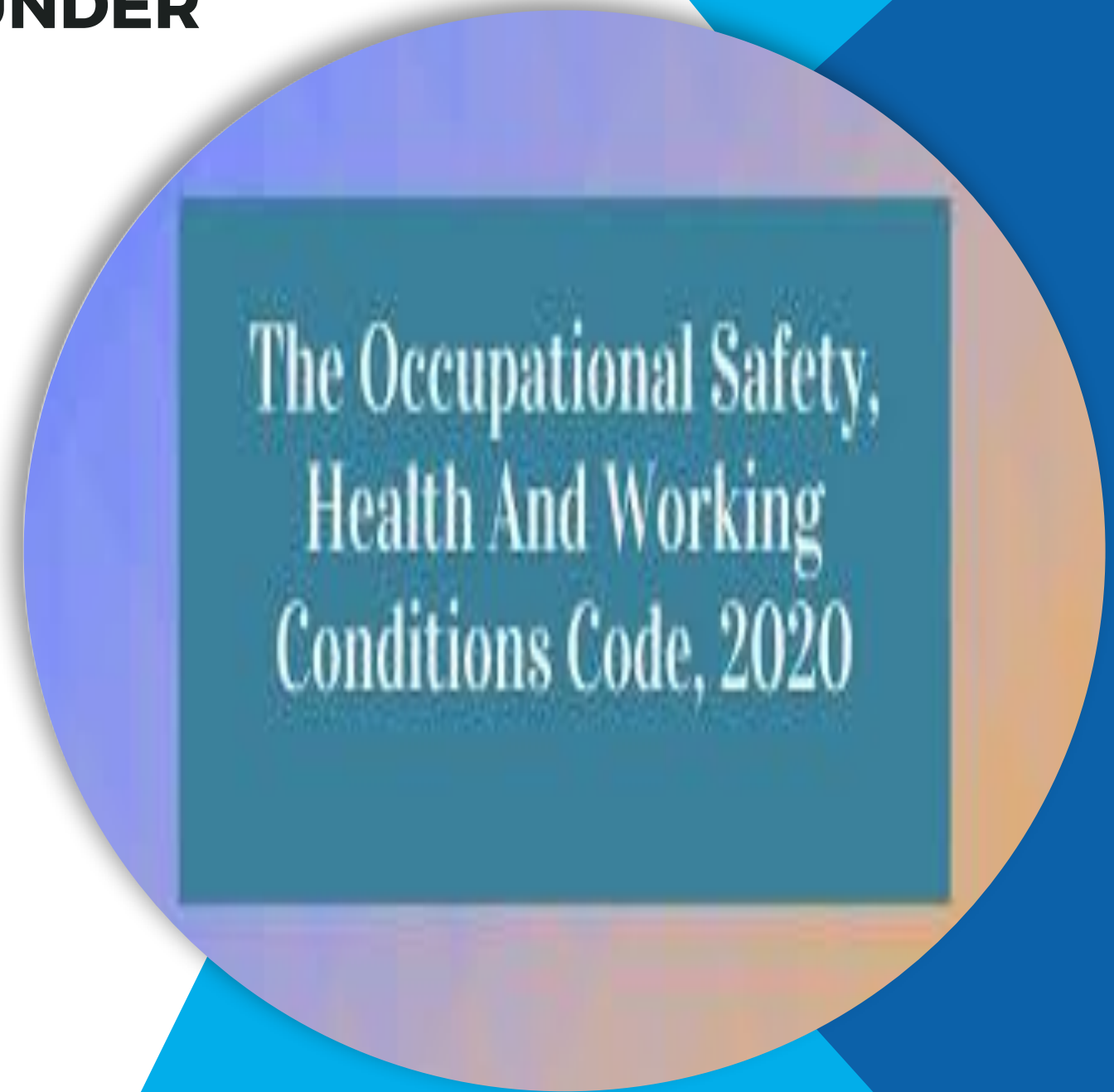


# STATUTORY NOTIFICATIONS/UPDATES

## **MINISTRY OF HOME AFFAIRS - DELEGATION OF POWER UNDER THE OSH CODE, 2020.**

The Ministry of Home Affairs vide Gazette Order S.O.27(E) notified that the President hereby directs that the Administrator or Lieutenant Governor of the National Capital Territory of Delhi, Andaman and Nicobar Islands, Dadra and Nagar Haveli and Daman and Diu, Chandigarh, Puducherry, Lakshadweep, Ladakh and Jammu and Kashmir shall, subject to the control of the President and until further orders, exercise the powers and discharge the functions of the appropriate Government or State Government under the Occupational Safety, Health and Working Conditions Code, 2020 (37 of 2020), for the areas where the said Union territories are required to function as the appropriate Government or State Government.

[\*\*View Notification\*\*](#)

A large circular graphic with a blue-to-orange gradient background. Inside the circle is a dark blue rectangular box containing the text "The Occupational Safety, Health And Working Conditions Code, 2020" in a light blue, serif font.

The Occupational Safety,  
Health And Working  
Conditions Code, 2020

# STATUTORY NOTIFICATIONS/UPDATES

## **EPFO - SIMPLIFICATION OF JOINT DECLARATION PROCESS - ACCEPTANCE OF TRANSGENDER IDENTITY CERTIFICATE FOR CHANGE IN NAME AND GENDER.**

The Employees' Provident Fund Organization vide No. WSU/Joint Declaration/E-54018/2025-26/43 dated 26.12.2025 notified that the Competent Authority has decided to accept Transgender Identity Certificate/Card issued through National Portal for Transgender Person as a valid proof for effecting change in Name and Gender in the records of EPFO. Accordingly, the said document shall be deemed to have included in the List of Acceptable Documents available as Annexure II to the circular dated 16.01.2025 on Simplification of Joint Declaration Process.

[\*\*View Notification\*\*](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **MINISTRY OF LABOUR AND EMPLOYMENT (PIB) – ONE-MONTH EXTENSION TO SPREE 2025 REINFORCES ESIC’S PUSH FOR INCLUSIVE AND SIMPLIFIED COMPLIANCE.**

The Ministry of Labour and Employment vide Press Release dated 31.12.2025 notified that in view of representation received from Employers, Employers’ association and State governments, the Scheme for Promotion of Registration of Employers and Employees (SPREE 2025) launched by ESIC and operational for a period from 1 July, 2025 to 31 December, 2025 has been extended for a period of one month from 01.01.2026 to 31.01.2026. With this extension, employers have additional time to register their businesses and employees digitally through the ESIC, Shram Suvidha, and MCA portals, with registration effective from the date specified by the employer. Establishments that were previously not registered will also benefit from the provision of ‘no demand of past contribution’, no inspections, and no requirement of prior records, if they register within the new timeframe.

[\*\*View Notification\*\*](#)



# STATUTORY NOTIFICATIONS/UPDATES

## KERALA - CONSUMER PRICE INDEX NUMBERS FOR AGRICULTURAL LABOURERS AND INDUSTRIAL WORKERS FOR THE MONTH OF DECEMBER 2025.

The Department of Economics and Statistics, Government of Kerala vide Notification no. DES/1129/2025-P3(1) dated 28.01.2026 issued the Consumer Price Index Numbers for Agricultural Labourers and Industrial Workers for the month of December 2025 for 17 districts, with regard to G.O.(MS) No.103/2013/LBR dated 31.8.2013 of Labour and Skills Department, Government of Kerala and the G.O.(MS) No. 34/2015/LBR dated 26.03.2015 published in the Kerala Gazette extra ordinary No.19 (Vol.IV) dated 12.05.2015.

[View Notification](#)

A circular graphic with a white center and a blue border. The border is decorated with several icons: a lightbulb, interlocking gears, a clock face, a group of people, a bar chart with an upward arrow, and a document. In the center of the circle, the text "CPI" is written in large green letters, and "CONSUMER PRICE INDEX" is written in blue letters below it.

**CPI**  
**CONSUMER PRICE  
INDEX**

# STATUTORY NOTIFICATIONS/UPDATES

## WEST BENGAL - REVISED RATES OF MINIMUM WAGES W.E.F. 01.01.2026 TO 30.06.2026.

The Government of West Bengal, Labour Department vide No. 07/Stat/14/RW/24/2023/LCS/JLC dated 09.01.2026 issued the minimum rates of wages for the employees employed in the Scheduled Employments in the state of West Bengal which shall be effective in the period from 1st January 2026 to 30th June 2026.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **KERALA - CONSUMER PRICE INDEX NUMBERS FOR AGRICULTURAL LABOURERS AND INDUSTRIAL WORKERS FOR THE MONTH OF NOVEMBER 2025.**

The Department of Economics and Statistics, Government of Kerala vide Notification no. DES/1129/2025-P3(1) dated 30.12.2025 issued the Consumer Price Index Numbers for Agricultural Labourers and Industrial Workers for the month of November 2025 for 17 districts, with regard to G.O.(MS) No.103/2013/LBR dated 31.8.2013 of Labour and Skills Department, Government of Kerala and the G.O.(MS) No. 34/2015/LBR dated 26.03.2015 published in the Kerala Gazette extra ordinary No.19 (Vol.IV) dated 12.05.2015.

[\*\*View Notification\*\*](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **ANDAMAN AND NICOBAR ISLANDS – REVISED MINIMUM RATES OF WAGES W.E.F. 01.01.2026.**

The Office of the Labour Commissioner, Andaman and Nicobar Administration vide F.No. A-196/1/2022-Lab.Ins-I-LAB\_AN dated 19.12.2025 notified the revised minimum rates of wages with effect from 01.01.2026 across Six Schedules of Employments, in addition to Govt. Departments/ Offices/Industrial Establishments taking into account the Average All India Consumer Price Index from the period April 2025 to September 2025.

[\*\*View Notification\*\*](#)



# STATUTORY NOTIFICATIONS/UPDATES

## KARNATAKA - DRAFT OF CODE ON SOCIAL SECURITY (KARNATAKA) RULES, 2026.

The Government of Karnataka, Karnataka Government Secretariat vide NO: LD 285 LET 2020 dated 29.01.2026, in exercise of powers conferred by sections 154 and 156 of the Code on Social Security, 2020 hereby published the draft of the Code on Social Security (Karnataka) Rules, 2026 for the information of all the persons likely to be affected thereby and gave notice that the said draft will be taken into consideration after the expiry of forty five days from the date of its publication in the Official Gazette.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **KERALA - REVISED MINIMUM RATES OF WAGES PAYABLE TO CLASSES OF EMPLOYEES EMPLOYED IN THE PHOTOGRAPHY AND VIDEOGRAPHY SECTOR IN THE STATE.**

The Government of Kerala, Labour and Skills Department vide G.O.(P) No.5/2026/LBR dated 28.01.2026, hereby revise the minimum rates of wages payable to the classes of employees employed in the Photography and Videography sector in the State, as specified in the Schedule below and fix the date of publication of the notification in the Official Gazette as the date on which the revised rates shall come into force.

[\*\*View Notification\*\*](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **KARNATAKA - DRAFT OF OCCUPATIONAL SAFETY, HEALTH AND WORKING CONDITIONS (KARNATAKA) RULES, 2026.**

The Government of Karnataka, Karnataka Government Secretariat vide NO: LD 245 LET 2021 dated 23.01.2026, in exercise of powers conferred by sections 133 and 135 of the Occupational Safety, Health and Working Conditions Code, 2020, hereby published the draft of the Occupational Safety, Health and Working Conditions (Karnataka) Rules, 2026 for the information of all the persons likely to be affected thereby and gave notice that the said draft will be taken into consideration after the expiry of forty five days from the date of its publication in the Official Gazette.

[\*\*View Notification\*\*](#)



# STATUTORY NOTIFICATIONS/UPDATES

## KARNATAKA – DRAFT OF THE INDUSTRIAL RELATIONS (KARNATAKA) RULES, 2026.

The Government of Karnataka, Karnataka Government Secretariat vide NO: LD 1 LET 2021 dated 23.01.2026, in exercise of powers conferred by section 99 of the Industrial Relations Code, 2020, hereby published the draft of the Industrial Relations (Karnataka) Rules, 2026 for the information of all the persons likely to be affected thereby and gave notice that the said draft will be taken into consideration after the expiry of forty five days from the date of its publication in the Official Gazette.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## KARNATAKA - DRAFT OF CODE ON WAGES (KARNATAKA) RULES, 2026.

The Government of Karnataka, Karnataka Government Secretariat vide NO: LD 157 LET 2020 (P-1) dated 23.01.2026, in exercise of powers conferred by section 67 of the Code on Wages, 2019, hereby published the draft of the Code on Wages (Karnataka) Rules, 2026 for the information of all the persons likely to be affected thereby and gave notice that the said draft will be taken into consideration after the expiry of forty five days from the date of its publication in the Official Gazette.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **KERALA - EXCLUSION OF EMPLOYMENT IN AIRPORT SECTOR FROM THE SCHEDULE UNDER MINIMUM WAGES ACT, 1948.**

The Government of Kerala, Labour and Skills Department vide No. LBRD-E1/106/2024-LBRD dated 23.01.2026 notified that since the Central Government is the Appropriate Government in the matter of fixation and revision of minimum wages for employees employed in the 'Airport Sector', therefore, in exercise of the powers conferred by sub-section (2) read with sub-section (2A) of section 26 of the Minimum Wages Act, 1948, the Government of Kerala, hereby exclude the employment in 'Airport Sector' from Part-I of the Schedule to the said Act.

[\*\*View Notification\*\*](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **PUNJAB - DRAFT OF THE PUNJAB OCCUPATIONAL SAFETY, HEALTH AND WORKING CONDITIONS RULES, 2025.**

The Government of Punjab, Department of Labour vide No.Labour-Lab0Misc/16/2026-4L/14 dated 22.01.2026 notified the draft of The Punjab Occupational Safety, Health and Working Conditions Rules, 2025, which the Governor of Punjab proposes to make in exercise of the powers conferred by sections 133 and 135 of the Occupational Safety, Health and Working Conditions Code, 2020 and is published as required by Section 137 (a) of the said Code, for information of the persons likely to be affected thereby.

[\*\*View Notification\*\*](#)



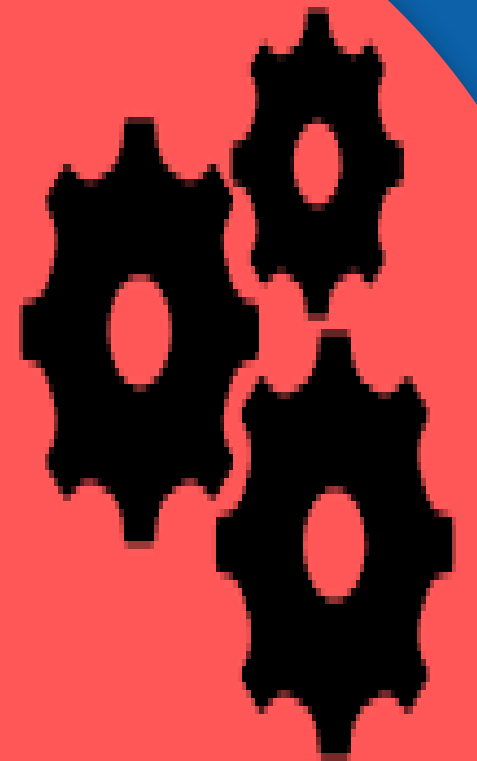
# STATUTORY NOTIFICATIONS/UPDATES

## RAJASTHAN – DRAFT OF RAJASTHAN INDUSTRIAL RELATION RULES, 2026.

The Government of Rajasthan, Labour Department vide Gazette Order S.O.155 dated 20.01.2026 notified that the State Government decided to publish revised draft rules for information of all persons likely to be affected thereby. Therefore, draft of the Rajasthan Industrial Relation Rules, 2026, which the State Government proposes to make in exercise of the powers conferred by section 99 of the Industrial Relations Code, 2020, are hereby published.

[\*\*View Notification\*\*](#)

INDUSTRIAL RELATIONS  
CODE, 2020



# STATUTORY NOTIFICATIONS/UPDATES

## MAHARASHTRA - GENERAL ELECTIONS FOR 12 ZILLA PARISHADS AND 125 PANCHAYAT SAMITIS WITHIN THE STATE.

The State Election Commission, Maharashtra vide SEC/ZP-PS-2025/C.R.48/O.7 dated 13.01.2026 issued the General Election Program-2026 for 12 Zilla Parishads and 125 Panchayat Samitis in Annexure-12 along with the List of Zilla Parishads and Panchayat Samitis in Annexure-2. The polling for the said elections is scheduled to be held on 05.02.2026.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **PUNJAB - LOCAL HOLIDAY ON 19 JAN 2026 UNDER NI ACT ON OCCASION OF MARTYRDOM DAY OF LAKHRIWAL JI IN THE DISTRICT OF BARNALA.**

The Office of the Deputy Commissioner-cum-District Magistrate, Barnala vide notification dated 18.01.2026 declared a holiday on 19 Jan 2026 under section 25 of the Negotiable Instruments Act, 1881 on account of Shaheed Sewa Sing Martyrdom Day of Lakhriwal Ji for Government/Semi-Government, Government/ Private Local Schools/ colleges/universities/educational institutions, government /private banks etc. within the district of Barnala.

[\*\*View Notification\*\*](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **KARNATAKA – ADVISORY FOR PAYMENT OF PROFESSION TAX OF RS. 300/- FOR THE MONTH OF FEB-2026.**

The Government of Karnataka, Department of Commercial Taxes vide No. PTO-1.1/No./CR.MISC/2025-26 dated 16.01.2026 issued an advisory stating that as per the Karnataka Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2025, the profession tax payable for the month of February of every year is Rs. 300/-. Therefore, it is advised to follow the same and remit Rs. 300/- per employee of your company/office, for the month of February 2026.

[\*\*View Notification\*\*](#)

### Professional Tax



# STATUTORY NOTIFICATIONS/UPDATES

## HARYANA (GURUGRAM) – SUBMISSION OF POSH ANNUAL REPORTS FOR 2025.

The Gurugram-cum-District Officer POSH Act, 2013 informed all Government and Non-Government Department/Organizations that the annual report for the period 01.01.2025 to 31.12.2025 must be submitted via official email at [posh-grg.rev@hry.gov.in](mailto:posh-grg.rev@hry.gov.in) and the reports should be submitted latest by 28th February 2026. Submission on annual report is a legal requirement under the POSH Act, 2013. Non-compliance may result in penalties as prescribed under the Act.

[View Notification](#)



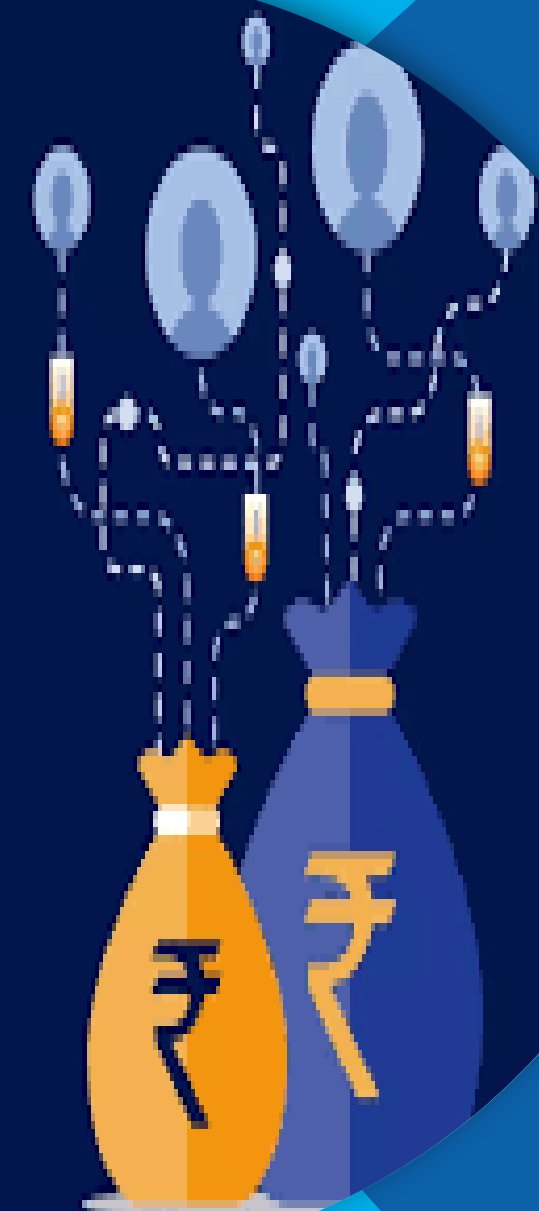
# STATUTORY NOTIFICATIONS/UPDATES

## **RAJASTHAN- DRAFT OF CODE ON WAGES (RAJASTHAN) RULES, 2026.**

The Government of Rajasthan, Labour Department vide Gazette Order S.O.152 dated 13.01.2026 notified that the State Government decided to publish revised draft rules for information of all persons likely to be affected thereby. Therefore, the draft of Code on Wages (Rajasthan) Rules, 2026, which the State Government proposes to make in exercise of the powers conferred by section 67 of the Code on Wages, 2019 are hereby published.

[\*\*View Notification\*\*](#)

Wage  
Code



# STATUTORY NOTIFICATIONS/UPDATES

## RAJASTHAN - RAJASTHAN CODE ON SOCIAL SECURITY (DRAFT) RULES, 2026.

The Government of Rajasthan, Labour Department vide Gazette Order S.O.151 notified that the State Government decided to publish revised draft rules for information of all persons likely to be affected thereby. Therefore, draft of the Rajasthan Code on Social Security Rules, 2026, which the State Government proposes to make in exercise of the powers conferred by sections 154, 156 and 158 of the Code on Social Security, 2020 are hereby published.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **PUDUCHERRY - HOLIDAY FOR BANKS ON 17 JAN 2026 ON ACCOUNT OF "UZHAVAR THIRUNAL".**

The Government of Puducherry, Home Department vide G.O.Ms.No.3 notified that the Lieutenant Governor, Puducherry is pleased to declare Holiday on 17th January 2026 (Saturday) for all Banking Institutions including Co-operative Union Banks in the Puducherry, Karaikal and Yanam regions of UT of Puducherry on account of "Uzhavar Thirunal". This leave is covered under Negotiable Instruments Act, 1881.

[\*\*View Notification\*\*](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **PUNJAB - PUBLIC HOLIDAY ON 14 JAN 2026 UNDER NI ACT ON OCCASION OF MELA MAGHI IN THE DISTRICT OF SRI MUKTSAR SAHIB.**

The Office of Deputy Commissioner-cum-District Magistrate, Shri Mukhtar Sahib vide Notice dated 13.01.2026 ordered that under section 25 of the Negotiable Instruments Act, 1881, January 14, 2026, shall be declared as a holiday in Government Offices/Institutions/Borads/Corporations/Banks on the occasion of Mela Maghi.

[\*\*View Notification\*\*](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **DELHI - DELHI SHOPS AND ESTABLISHMENTS (AMENDMENT) BILL, 2026.**

The Delhi Legislative Assembly Secretariat vide F. No. 21/8/DSAE(A)/2026/LAS-VIII/Legn./16203 dated 09.01.2026 issued a Bill to amend the Delhi Shops and Establishments Act, 1954, namely: the Delhi Shops and Establishments (Amendment) Bill, 2026. In section 1 of the Principal Act, after sub-section (4), the following sub-section shall be inserted: "The Act shall be applicable to Shops and Establishments employing twenty or more employees." In Section 8 of the Principal Act, for the words "nine hours" shall be substituted by the words "ten hours inclusive of rest interval and lunch break". In Section 10 of the Principal Act, for the words "five hours" shall be substituted by the words "six hours".

[\*\*View Notification\*\*](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **HIMACHAL PRADESH – THE FACTORIES (HIMACHAL PRADESH AMENDMENT) ACT, 2020.**

The Government of Himachal Pradesh, Law Department vide No. L.L.R.D. (6)-12/2020-Leg. Dated 08.01.2026 notified that the President of India, in exercise of the powers conferred under Article 201 of the Constitution of India, has assented to the Factories (Himachal Pradesh Amendment) Bill, 2020 on 07.10.2025 and the Governor of Himachal Pradesh has authorized the publication of the English version of the Bill in the Official Gazette of Himachal Pradesh. The Act provides for Amendment in Section 2, Section 65, Section 85 and Insertion of section 106-B. In section 2 of the Factories Act, 1948, in its application to the state of Himachal Pradesh, in clause (m) in sub-clause (i) for the word “ten”, the word “twenty” shall be substituted and in sub-clause (ii) for the word “twenty”, the word “forty” shall be substituted.

[\*\*View Notification\*\*](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **KARNATAKA - THE KARNATAKA CINE AND CULTURAL ACTIVISTS (WELFARE) (AMENDMENT) ACT, 2025.**

The Government of Karnataka, Parliamentary Affairs and Legislation Secretariat vide No. DPAL 88 SHASANA 2025, dated 08.01.2026 notified an Act to amend the Karnataka Cine and Cultural Activists (Welfare) Ct, 2024, namely: The Karnataka Cine and Cultural Activists (Welfare) (Amendment) Act, 2025. In the Karnataka Cine and Cultural Activists (Welfare) Act, 2024, in section 11, for the heading “Duties of employer” the heading “Duties of the establishment owner” shall be substituted and section 18 shall be omitted.

[\*\*View Notification\*\*](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **UTTAR PRADESH – CHANGE IN DATE OF HOLIDAY FOR MAKAR SANKRANTI UNDER NEGOTIABLE INSTRUMENTS ACT, 1881.**

The Government of Uttar Pradesh, General Administration Department vide No. 46/three-2026 dated 12.01.2026 notified the change in date of holiday for Makar Sankranti in the State Holiday List published on 17.11.2025. The said public holiday has been changed from 14 January 2026 (Wednesday) to 15 January 2026 (Thursday) under the Negotiable Instruments Act, 1881. It has been decided to declare a public holiday on 15 January 2026 under the Negotiable Instruments Act, 1881 in place of the restricted holiday declared on 14 January 2026 on the occasion of Makar Sankranti.

[\*\*View Notification\*\*](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **ANDHRA PRADESH - DECLARATION OF HOLIDAY UNDER NEGOTIABLE INSTRUMENTS ACT, 1881 ON OCCASION OF “KANUMA” ON 16.01.2026 (FRIDAY).**

The Government of Andhra Pradesh, General Administration Department vide G.O.RT. No. 32 dated 06.01.2026 notified that the Government, after careful consideration have decided to declare holiday on 16.01.2026 (Friday) on the occasion of “KANUMA” under the Negotiable Instruments Act, 1881.

[\*\*View Notification\*\*](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **MAHARASHTRA – PUBLIC HOLIDAY ON 15 JAN 2026 UNDER NI ACT, 1881 ON ACCOUNT OF ELECTION TO 29 MUNICIPAL CORPORATIONS.**

The Government of Maharashtra, General Administration Department vide No. PHD-1319/C.R.145/Japuk (XXIX) dated 06.01.2026 notified that in exercise of the powers of Central Government under section 25 of the Negotiable Instruments Act, 1881, the Government of Maharashtra hereby declares Public Holiday on account of Election to 29 Municipal Corporations on Thursday, January 15th, 2026. This public holiday is only applicable to the local government bodies Elections jurisdiction as listed in the notification.

[\*\*View Notification\*\*](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **KARNATAKA - THE KARNATAKA LABOUR WELFARE FUND (AMENDMENT) ACT, 2025.**

The Government of Karnataka, Parliamentary Affairs and Legislation Secretariat vide Gazette Notification dated 07.01.2026 published the Karnataka Labour Welfare Fund (Amendment) Act, 2025. In the Principal Act, in section 2, in clause (4), in sub-clause (iii), for the words "more than fifty persons", the words "ten or more persons", shall be substituted.

[\*\*View Notification\*\*](#)



# STATUTORY NOTIFICATIONS/UPDATES

## MADHYA PRADESH – DRAFT OF MADHYA PRADESH SOCIAL SECURITY RULES, 2026.

The Government of Madhya Pradesh, Labour Department vide Notification dated 05.01.2026, in exercise of the powers conferred by section 154, 156 and 158 of the Code of Social Security, 2020, notified the draft rules of the Madhya Pradesh Social Security Rules, 2026. The said draft will be taken into consideration after the expiry of a period of 45 days from the date of publication of in the official Gazette. The said draft rules will be taken into consideration after the expiry of a period of 45 days from the date on which copies of the Official Gazette in which this notification is published are made available to the public

[View Notification](#)

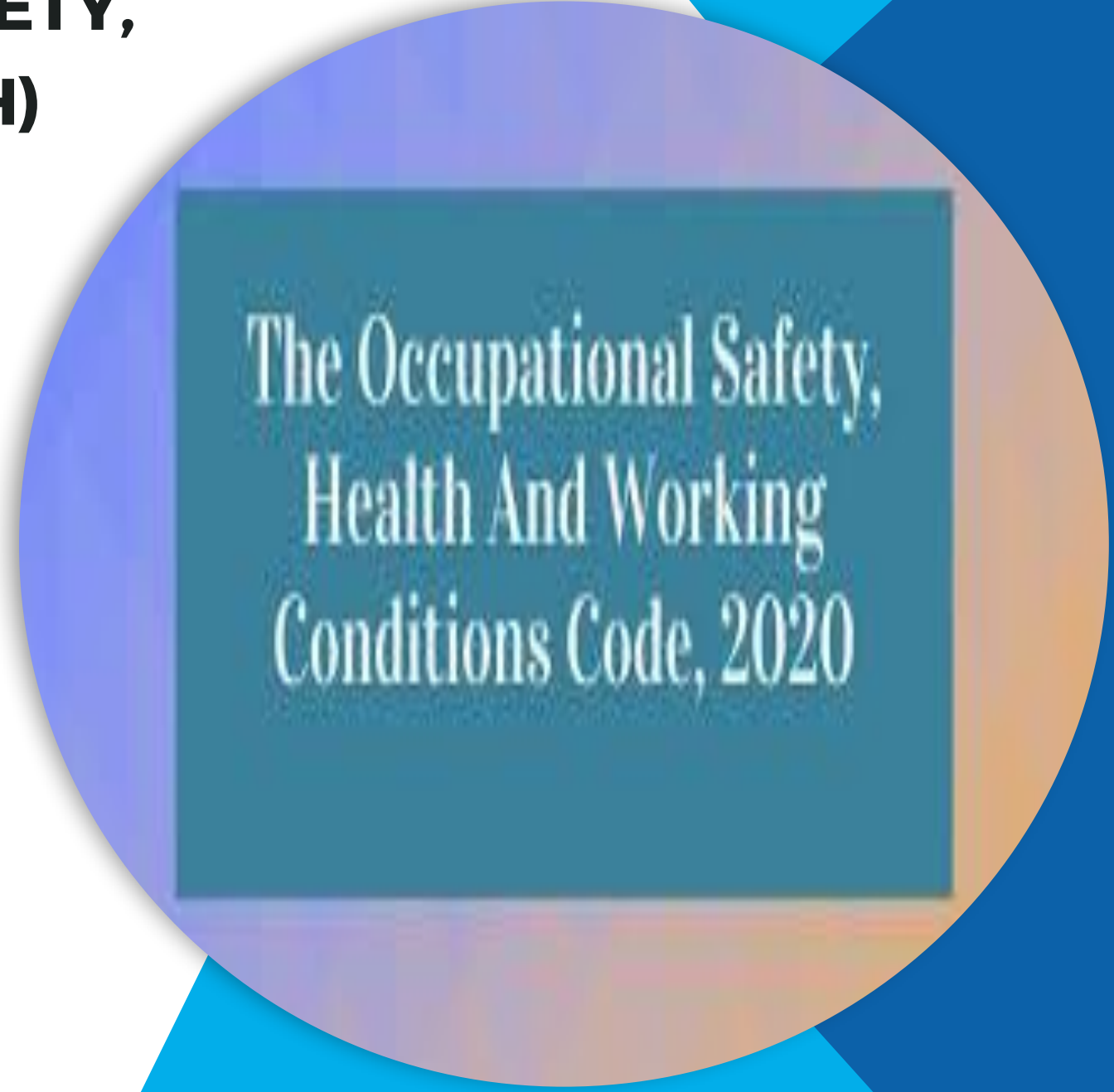


# STATUTORY NOTIFICATIONS/UPDATES

## **MADHYA PRADESH – DRAFT OF THE OCCUPATIONAL SAFETY, HEALTH AND WORKING CONDITIONS (MADHYA PRADESH) RULES, 2026.**

The Government of Madhya Pradesh, Labour Department vide Notification dated 05.01.2026, notified that the State Government proposes to make in exercise of the powers conferred by section 133 and 135 of the Occupational Safety, Health and Working Conditions Code, 2020 and supersession of various other Acts, the draft rules of the Occupational Safety, Health and Working Conditions (Madhya Pradesh) Rules, 2026.

[\*\*View Notification\*\*](#)

A large circular graphic with a blue-to-orange gradient background. Inside the circle is a dark blue rectangular box containing the text "The Occupational Safety, Health And Working Conditions Code, 2020" in a light blue, serif font.

The Occupational Safety,  
Health And Working  
Conditions Code, 2020

# STATUTORY NOTIFICATIONS/UPDATES

## **MADHYA PRADESH – DRAFT OF THE MADHYA PRADESH INDUSTRIAL RELATION RULES, 2026.**

The Government of Madhya Pradesh, Labour Department vide Notification dated 05.01.2026, notified the draft rules, which the State Government proposes to make in exercise of the powers conferred by section 99 of the Industrial Relations Code, 2020 and proposed supersession of various other Acts, namely: the Madhya Pradesh Industrial Relation Rules, 2026. The said draft rules will be taken into consideration after the expiry of a period of 45 days from the date on which the copies of the official Gazette in which this notification is published are made available to the public.

[\*\*View Notification\*\*](#)

A circular inset showing the cover of a book titled "The Industrial Relations Code 2020". The cover is dark blue with the title in white serif font.

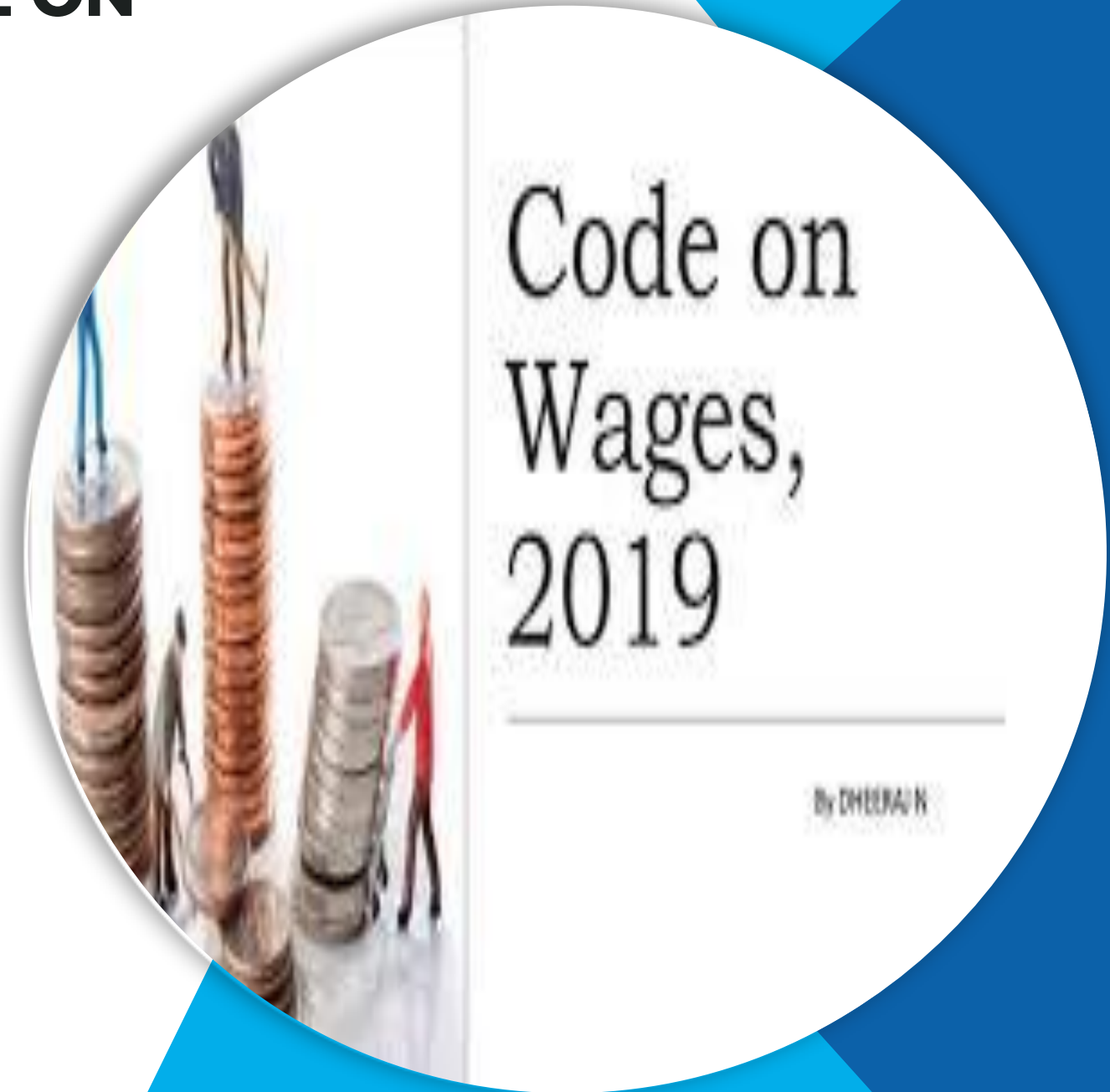
The Industrial Relations  
Code 2020

# STATUTORY NOTIFICATIONS/UPDATES

## MADHYA PRADESH – DRAFT OF MADHYA PRADESH CODE ON WAGES RULES, 2026.

The Government of Madhya Pradesh, Labour Department vide Notification dated 05.01.2026 notified that in exercise of the powers conferred by sub-section (1) of section 67 of the Code on Wages, 2019 and in supersession of various other Act, the State Government hereby issues the draft Rules, namely: the Madhya Pradesh Code on Wages Rules, 2026. The said draft Rules will be taken into consideration after the expiry of a period of 45 days from the date on which this notification is published in official Gazette of Madhya Pradesh.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **PUNJAB - DRAFT OF CODE ON WAGES (PUNJAB) RULES, 2026.**

The Government of Punjab, Department of Labour vide No. Lab0Misc/193/2025-42/1080 dated 29.12.2025 notified the Draft of Code on Wages (Punjab) Rules, 2026, which the Governor of Punjab proposes to make in exercise of the powers conferred by sub-section (2) of section 67 of the Code on Wages, 2019.

[\*\*View Notification\*\*](#)



**CODE ON  
WAGES,  
2019**

# STATUTORY NOTIFICATIONS/UPDATES

## **PUNJAB - DRAFT OF THE SOCIAL SECURITY (PUNJAB) RULES, 2026.**

The Government of Punjab, Department of Labour vide No. Lab0Misc/194/2025-42/1085 dated 29.12.2025 notified the Draft of the Social Security (Punjab) Rules, 2026, which the Governor of Punjab proposes to make in exercise of the powers conferred by sections 154 and 156 of the Code on Social Security, 2020.

[\*\*View Notification\*\*](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **PUNJAB – DRAFT OF INDUSTRIAL RELATIONS (PUNJAB) RULES, 2026.**

The Government of Punjab, Department of Labour vide No. Lab60 Misc/192/2025-42/1076 dated 29.12.2025 notified the draft of Industrial Relations (Punjab) Rules, 2026, which the Governor of Punjab proposes to make in exercise of the powers conferred by sub-section (2) of section 99 of the Industrial Relations Code, 2020 and is published as required by sub-section (1) of section 99 of the said Act, for information of the persons likely to be affected thereby.

[\*\*View Notification\*\*](#)

A circular graphic with a dark, industrial background showing silhouettes of factory structures. Overlaid on this is the text "THE INDUSTRIAL RELATIONS CODE 2020" in large, bold, white capital letters.

**THE INDUSTRIAL  
RELATIONS CODE  
2020**

# STATUTORY NOTIFICATIONS/UPDATES

## **DELHI - NOTIFICATION ON SEXUAL HARASSMENT ELECTRONIC BOX (SHE-BOX).**

The Government of NCT of Delhi, Department of Women and Child Development vide Public Notice dated 06.12.2025 clarified that to strengthen the redressal mechanism under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, the Government of India has introduced the Sexual Harassment Electronic Box (SHe-Box) – an online platform offering single-window access for women to file complaints related to sexual harassment at the workplace. All public sector organizations, private sector entities and their subordinate offices are mandated to register their organizational details on the SHe-Box portal to enable seamless complaint filing and resolution and for maintaining a repository for, data. Therefore, all concerned private sector organizations are hereby directed to comply with this mandatory requirement in compliance with the orders of Hon'ble Apex Court.

**[View Notification](#)**



# STATUTORY NOTIFICATIONS/UPDATES

## **DELHI - EMPLOYERS TO ENSURE MAXIMUM SPREAD OVER DOES NOT EXCEED PRESCRIBED LIMIT AS PER FACTORIES ACT, 1948 AND DELHI SHOPS AND ESTABLISHMENTS ACT, 1954.**

The Government of NCT of Delhi, Labour Department vide F.No.Lab/Addl. LC/Misc./278-286 dated 22.12.2025 advised that in continuation to previous advisory dated 17.12.2025 issued by Labour Department, GNCTD, all the Employers are advised to stagger office timings in respect of their employees working in their premises in such a manner to ensure that maximum spread over does not exceed prescribed limit as per Factories Act, 1948 and Delhi Shops and Establishments Act, 1954.

[\*\*View Notification\*\*](#)



# STATUTORY NOTIFICATIONS/UPDATES

## BIHAR – THE BIHAR OCCUPATIONAL SAFETY, HEALTH AND WORKING CONDITIONS RULES, 2025.

The Government of Bihar, Labour Department vide Gazette Notification No. 1/OSHC-01/2021-79 dated 19.12.2025, in exercise of the powers conferred by sections 133 and 135 of the Occupational Safety, Health and Working Conditions Code, 2020 read with section 24 of General Clauses Act, 1897, published the Bihar Occupational Safety, Health and Working Conditions Rules, 2025.

[View Notification](#)

A circular illustration showing a firefighter in red gear on the left and a doctor in a white coat with a stethoscope on the right. They are positioned around a large blue first aid kit. The text "Occupational Safety, Health and Working Conditions Code, 2020" is written in a bold, sans-serif font across the middle of the illustration.

Occupational Safety,  
Health and  
Working Conditions  
Code, 2020

# STATUTORY NOTIFICATIONS/UPDATES

## ARUNACHAL PRADESH - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2026.

The Government of Arunachal Pradesh, General Administration Department vide Notification No. GA-01/2015 dated 26.08.2025 issued the List of Gazetted Holidays for the year 2026 in Annexure-I, List of Restricted Holidays for the year 2026 in Annexure-II and List of Local Holidays for the year 2026 in Annexure-III.

[View Notification](#)



Complete Holiday List of Arunachal  
Pradesh 2026

# IMPORTANT JUDGEMENTS



# IMPORTANT JUDGEMENTS

## **PRINCIPAL EMPLOYER CAN'T BE FORCED TO PRODUCE THE ATTENDANCE RECORDS OF THE CONTRACTOR'S WORKERS:**

M/s. Bharat Coking Coal Limited v. The Workmen represented by the Secretary Bihar Colliery Kamgar Union and Anr., 2026 LLR 54  
(JHARKHAND HIGH COURT)

In this case, the High Court of Jharkhand held that the Principal Employer cannot be forced to produce the attendance records of the workers of the contractor. No adverse inference can be drawn against the principal employer for not producing the attendance register as the workers of the contractor were not its workers.

### **Issue of the case:**

Whether the Principal Employer is responsible for producing the attendance records of the workers of the contractor?



# IMPORTANT JUDGEMENTS

## Facts of the case:

A work order was issued by the Petitioner-Management in favour a registered Co-operative Society, namely, Kustore Shramik Sahyog Samiti Limited. The members of the Co-operative society were labourers which used to obtain contract etc. under one Kali Singh being, member of the co-operative society. The Co-operative Society was registered under the provisions of Bihar and Orissa Co-operative Society Act and the concerned persons demanding regularization are members of the said Co-operative Society who has been allotted the work order by the Management of Hurriladih colliery. Nevertheless, an industrial dispute was raised making demand for regularizing the concerned persons who were the members of the said Co-operative Society who has been allotted the work order by the Management.

The stand of the Management was that the work order was issued to a Co-operative Society registered in the name of Kustore Shramik Sahyog Samiti Limited bearing registration No. 30/Dhanbad Anchal, 1988. Kali Singh was a member of the said Co-operative Society and as such the concerned person by no stretch of imagination can be treated as employees of Hurriladih colliery.

# IMPORTANT JUDGEMENTS

## Decision of the High Court of Jharkhand:

The High Court is of the opinion that that the Petitioner-Company is a principal employer on the ground that no attendance sheet has been submitted by them is perverse finding because Management cannot file any document if the same is not available with it for the reason that the attendance sheet of so-called workers are not their own.

In this case, admittedly; the documents which have been exhibited is neither in Form-C; nor there is any sort of stamp etc. of the Management, rather it is of the contractor. Therefore, the Court holds that the there was no employee-employer relationship between the Petitioner-Company and the Workmen involved in this case. As a matter of fact, there is no direct evidence which can lead to an inference that there is any relationship between the Management and the concerned workmen as employee and employer.

[\*\*View Judgement\*\*](#)

# IMPORTANT JUDGEMENTS

## **FIXED-TERM EMPLOYEES ARE ENTITLED TO PARITY WITH RESPECT TO WORKING HOURS, WAGES, ALLOWANCES AND OTHER BENEFITS:**

TBEA Energy India Pvt. LTd. v. Gujarat Engineering and General Kamdar Union, 2026 LLR 24 (GUJARAT HIGH COURT).

In this case, the High Court of Gujarat held that Fixed-term employees shall not be denied parity with permanent workmen in terms of working hours, wages, allowances and other service benefits. Fixed-term contract (FTC) workmen shall be eligible for statutory benefits available to permanent workmen, proportionately according to the duration of their service, even if their period of employment falls short of the qualifying period under the applicable statute. Further, the continuation of service beyond the originally stipulated tenure, in the absence of any legal right to regularization, cannot by itself confer upon the workmen any claim for permanent status.



# IMPORTANT JUDGEMENTS

## Issue of the case:

Whether fixed term appointments by their nature, create a right to absorption or permanency, even if the employee has rendered continuous service over an extended period?

## Facts of the case:

The petitioner is a company engaged in the manufacturing and marketing of transformers. Due to fluctuations in the volume of work orders and workload, in addition to employing permanent workmen, the petitioner company engaged certain employees on a fixed term contract (FTC) basis. Initially, 37 workmen were appointed as trainees, and upon completion of the training period, they were appointed on fixed term contracts for a period of two years. These contracts were subsequently renewed from time to time. A dispute was raised on behalf of the said 37 fixed term employees, challenging the legality of their appointments under fixed term contract (FTC) and seeking a declaration that they be treated as permanent employees from the date of their initial appointments.

# IMPORTANT JUDGEMENTS

## Decision of High Court of Gujarat:

The High Court is of the view that the mere fact of long or continued service does not, by itself, create any inherent or vested right to regularization, particularly when it is established that there is no evidence of exploitation. The concerned workmen have not been deprived of any benefits or pay scales available to permanent employees as well as all statutory and service-related benefits including wages, allowances, and working conditions have been extended to fixed term contract (FTC) employees in parity with regular workmen.

The record indicates that they accepted employment with full knowledge and consent, being fully aware that the appointments were on a fixed term basis. The petitioner, in turn, extended the term of such contracts in response to fluctuating business requirements and market conditions. The continuation of service beyond the originally stipulated tenure, in the absence of any legal right to regularization, cannot by itself confer upon the workmen any claim for permanent status. Furthermore, it is a well-settled principle that fixed term appointments do not, by their nature, create a right to absorption or permanency, even if the employee has rendered continuous service over an extended period.

# IMPORTANT JUDGEMENTS

## SUPREME COURT OF INDIA

- ❑ A person who can supervise any person by virtue of his singular authority is not a 'workman'. [View Judgement](#)
- ❑ Lump sum compensation in lieu of reinstatement is proper when worker raised dispute after 16 years. [View Judgement](#)

## BOMBAY HIGH COURT

- ❑ The savings clause under the Code on Wages, 2019 protects actions taken under the old law. [View Judgement](#)
- ❑ The Industrial Relations Code provides for the labour authorities to carry out thorough inspections. [View Judgement](#)
- ❑ Maternity benefits cannot be denied by giving technical breaks of one or two days. [View Judgement](#)
- ❑ The EPF Authority is not confined to the names assigned to salary components. [View Judgement](#)
- ❑ A Director would be liable for prosecution even if he resigned after the default took place. [View Judgement](#)
- ❑ EPFO should make efforts to recover dues from company assets before initiating criminal prosecution. [View Judgement](#)
- ❑ The nature of payment, and not its label, is decisive factor to ascertain as to whether PF is payable on it. [View Judgement](#)



# IMPORTANT JUDGEMENTS

## CALCUTTA HIGH COURT

- ❑ Principal employer will have to absorb contractor's workers if he grants leaves or salary advances. [View Judgement](#)

## DELHI HIGH COURT

- ❑ The initial burden is upon the employee to prove the engagement and duration of service. [View Judgement](#)
- ❑ Accident compensation is payable when an employee died owing to a fight while returning home. [View Judgement](#)
- ❑ A pilot is a workman and can raise industrial disputes. [View Judgement](#)
- ❑ Merely drawing a high salary would not deem a person to be a supervisor. [View Judgement](#)
- ❑ ESI declaration cannot be treated as a conclusive proof of commencement of employment in isolation. [View Judgement](#)
- ❑ Provisions relating to international workers under the EPF Scheme are not unconstitutional. [View Judgement](#)
- ❑ CGIT cannot entertain appeal after 120 days even if there was sufficient cause. [View Judgement](#)

# IMPORTANT JUDGEMENTS

## GAUHATI HIGH COURT

- ❑ PoSH proceedings do not substitute disciplinary jurisdiction unless the service rules so provide. [View Judgement](#)
- ❑ It is mandatory for the PF authorities to identify beneficiaries and deposit their dues accordingly. [View Judgement](#)
- ❑ Order of EPFO rejecting a review application without hearing the establishment is to be set aside. [View Judgement](#)

## GUJARATI HIGH COURT

- ❑ No PF liability upon principal employer when the contractors had independent code numbers. [View Judgement](#)
- ❑ No recovery against principal employer when it was not made part in the original proceedings. [View Judgement](#)

## JAMMU AND KASHMIR HIGH COURT

- ❑ A trust carrying out commercial activities and employing staff for maintenance would be an 'industry'. [View Judgement](#)

# IMPORTANT JUDGEMENTS

## KERALA HIGH COURT

- ❑ Demand notice cannot be issued against the employer by the EPFO without conducting any en-quiry. [View Judgement](#)
- ❑ Recovery action can only be taken after an enquiry ascertaining dues is held as per natural justice. [View Judgement](#)

## MADRAS HIGH COURT

- ❑ The Industrial Disputes Act and the Standing Orders Act have not been repealed yet. [View Judgement](#)
- ❑ Under the Code on Social Security, 2020 a new welfare cess scheme may be framed. [View Judgement](#)
- ❑ The existing Labour Courts and Industrial Tribunals will continue to adjudicate existing and new cases. [View Judgement](#)
- ❑ Non implementation of Industrial Tribunal's award by itself is not contempt. [View Judgement](#)
- ❑ Employer can challenge both the original order as well as the recovery order before the CGIT. [View Judgement](#)
- ❑ The EPFO must consider application of an employee when an incorrect UAN entry was made. [View Judgement](#)
- ❑ Remanding the matter to the CGIT would be proper when there was non-application of mind. [View Judgement](#)

# IMPORTANT JUDGEMENTS

## MADHYA PRADESH HIGH COURT

- ❑ EPFO, as per its circular, must consider representation for payment of interest by way of installments. [View Judgement](#)

## ORISSA HIGH COURT

- ❑ When an employee had worked with both the holding and the subsidiary entity, both the entities are to be made jointly liable for payment of gratuity. [View Judgement](#)
- ❑ High Court may grant extra time for filing of appeal when employer erroneously approached it in the first instance. [View Judgement](#)

## PUNJAB & HARYANA HIGH COURT

- ❑ EPFO should have the specific record of each employee before imposing any liability upon the employer. [View Judgement](#)



# CORE INTEGRA COMPLIANCE CALENDAR

FEBRUARY  
2026



<https://ctrlf.coreintegra.com>



# STATUTORY DUE DATES



| Name of Act                                                    | State      | Remittance / Return | Frequency | Period           | Due Date (On or Before) | Applicability | Remarks                                           |
|----------------------------------------------------------------|------------|---------------------|-----------|------------------|-------------------------|---------------|---------------------------------------------------|
| Payment of Bonus Act, 1965                                     | All States | Return              | Annual    | Jan'25 To Dec'25 | 01-Feb-26               | Branch        | Offline                                           |
| Employee State Insurance Act, 1948                             | All States | Remittance          | Monthly   | Jan'26           | 15-Feb-26               | Code wise     | Online                                            |
| Employee Provident Fund And Miscellaneous Provisions Act, 1952 | All States | Remittance          | Monthly   | Jan'26           | 15-Feb-26               | Code wise     | Online                                            |
| Employee Provident Fund And Miscellaneous Provisions Act, 1952 | All States | Return              | Monthly   | Jan'26           | 15-Feb-26               | Code wise     | International Workers Return - Online             |
| Employee Provident Fund And Miscellaneous Provisions Act, 1952 | All States | Return              | Monthly   | Jan'26           | 25-Feb-26               | Code wise     | Monthly Return - EDLI Exempted Employer - Offline |

# 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'25 To Dec'25 | 01-Feb-26               | Branch        | Not required - If Self Certificate submitted |
| Factories Act, 1948 | Karnataka        | Return              | Annual    | Jan'25 To Dec'25 | 01-Feb-26               | Branch        | Online - Covering (CLRA, MB, MW, POW, POB)   |
| Factories Act, 1948 | Himachal Pradesh | Return              | Annual    | Jan'25 To Dec'25 | 01-Feb-26               | Branch        | Leave with Wages                             |
| Factories Act, 1948 | Himachal Pradesh | Return              | Annual    | Jan'25 To Dec'25 | 01-Feb-26               | Branch        | Compensatory Holiday                         |
| Factories Act, 1948 | Maharashtra      | Return              | Annual    | Jan'25 To Dec'25 | 01-Feb-26               | Branch        |                                              |
| Factories Act, 1948 | Jammu & Kashmir  | Return              | Annual    | Jan'25 To Dec'25 | 01-Feb-26               | Branch        |                                              |
| Factories Act, 1948 | Ladakh           | Return              | Annual    | Jan'25 To Dec'25 | 01-Feb-26               | Branch        |                                              |

# STATUTORY DUE DATES



| Name of Act             | State            | Remittance / Return | Frequency | Period           | Due Date (On or Before) | Applicability | Remarks                                   |
|-------------------------|------------------|---------------------|-----------|------------------|-------------------------|---------------|-------------------------------------------|
| Factories Act, 1948     | Ladakh           | Return              | Annual    | Jan'25 To Dec'25 | 01-Feb-26               | Branch        |                                           |
| Factories Act, 1948     | Ladakh           | Return              | Annual    | Jan'25 To Dec'25 | 01-Feb-26               | Branch        |                                           |
| Minimum Wages Act, 1948 | Goa              | Return              | Annual    | Jan'25 To Dec'25 | 01-Feb-26               | Branch        | Not required - Covered under Various Acts |
| Minimum Wages Act, 1948 | Jammu & Kashmir  | Return              | Annual    | Jan'25 To Dec'25 | 01-Feb-26               | Branch        |                                           |
| Minimum Wages Act, 1948 | Kerala           | Return              | Annual    | Jan'25 To Dec'25 | 01-Feb-26               | Branch        |                                           |
| Minimum Wages Act, 1948 | Gujarat          | Return              | Annual    | Jan'25 To Dec'25 | 01-Feb-26               | Branch        |                                           |
| Minimum Wages Act, 1948 | Assam            | Return              | Annual    | Jan'25 To Dec'25 | 01-Feb-26               | Branch        |                                           |
| Minimum Wages Act, 1948 | Himachal Pradesh | Return              | Annual    | Jan'25 To Dec'25 | 01-Feb-26               | Branch        |                                           |

# STATUTORY DUE DATES



| Name of Act             | State       | Remittance/<br>Return | Frequency | Period           | Due Date (On or<br>Before) | Applicability | Remarks |
|-------------------------|-------------|-----------------------|-----------|------------------|----------------------------|---------------|---------|
| Minimum Wages Act, 1948 | Meghalaya   | Return                | Annual    | Jan'25 To Dec'25 | 01-Feb-26                  | Branch        |         |
| Minimum Wages Act, 1948 | Mizoram     | Return                | Annual    | Jan'25 To Dec'25 | 01-Feb-26                  | Branch        |         |
| Minimum Wages Act, 1948 | Sikkim      | Return                | Annual    | Jan'25 To Dec'25 | 01-Feb-26                  | Branch        |         |
| Minimum Wages Act, 1948 | Tripura     | Return                | Annual    | Jan'25 To Dec'25 | 01-Feb-26                  | Branch        |         |
| Minimum Wages Act, 1948 | West Bengal | Return                | Annual    | Jan'25 To Dec'25 | 01-Feb-26                  | Branch        |         |
| Minimum Wages Act, 1948 | Ladakh      | Return                | Annual    | Jan'25 To Dec'25 | 01-Feb-26                  | Branch        |         |

# STATUTORY DUE DATES



| Name of Act                                                                   | State            | Remittance / Return  | Frequency | Period           | Due Date (On or Before) | Applicability | Remarks                                                           |
|-------------------------------------------------------------------------------|------------------|----------------------|-----------|------------------|-------------------------|---------------|-------------------------------------------------------------------|
| Payment of Wages Act, 1936                                                    | Himachal Pradesh | Return               | Annual    | Jan'25 To Dec'25 | 01-Feb-26               | Branch        | Only Factory                                                      |
| Punjab Labour Welfare Fund Act,1965                                           | Haryana          | Remittance           | Quarterly | Oct'25 To Dec'25 | 01-Feb-26               | Branch        | Unpaid Accumulation - After 2 years from become payable - Offline |
| Punjab Labour Welfare Fund Act,1965                                           | Punjab           | Remittance           | Quarterly | Oct'25 To Dec'25 | 01-Feb-26               | Branch        | Unpaid Accumulation - After 3 years from become payabl - Offline  |
| Punjab Labour Welfare Fund Act,1965                                           | Chandigarh       | Remittance           | Quarterly | Oct'25 To Dec'25 | 01-Feb-26               | Branch        | Unpaid Accumulation - After 3 years from become payable - Offline |
| Kerala Shops and Commercial Establishments Workers Welfare Fund Act,2006      | Kerala           | Remittance           | Monthly   | Jan'26           | 05-Feb-26               | Branch        | Offline                                                           |
| Andhra Pradesh Tax On Professions, Trades, Callings And Employments Act, 1987 | Andhra Pradesh   | Remittance & Returns | Monthly   | Jan'26           | 10-Feb-26               | Branch        | Online                                                            |

# 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                      | Nagaland       | Return               | Annual    | Jan'25 To Dec'25 | 10-Feb-26               | Registration Certificate |                                              |
| Madhya Pradesh Vritti Kar Adhiniyam, 1995 (PT)                           | Madhya Pradesh | Remittance           | Monthly   | Jan'26           | 10-Feb-26               | Branch                   | Online                                       |
| Telangana Tax On Professions, Trades, Callings And Employments Act, 1987 | Telangana      | Remittance & Returns | Monthly   | Jan'26           | 10-Feb-26               |                          | Online                                       |
| Contract Labour (Regulation and Abolition) Act,1970                      | Goa            | Return               | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Registration Certificate | Not required - Covered under Various Acts    |
| Contract Labour (Regulation and Abolition) Act,1970                      | Gujarat        | Return               | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Registration Certificate | Not required - If Self Certificate submitted |
| Contract Labour (Regulation and Abolition) Act,1970                      | Jharkhand      | Return               | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Branch                   | PE                                           |
| Contract Labour (Regulation and Abolition) Act,1970                      | Kerala         | Return               | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | 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 | Tamil Nadu     | Return              | Annual    | Jan'25 To Dec'25 | 15-Feb-26               |                          | 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'25 To Dec'25 | 15-Feb-26               | Branch                   | PE                                                                                                                                                        |
| Contract Labour (Regulation and Abolition) Act,1970 | Puducherry     | Return              | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Registration Certificate | PE                                                                                                                                                        |
| Contract Labour (Regulation and Abolition) Act,1970 | Uttar Pradesh  | Return              | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Registration Certificate | PE                                                                                                                                                        |
| Contract Labour (Regulation and Abolition) Act,1970 | West Bengal    | Return              | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Registration Certificate | PE                                                                                                                                                        |
| Contract Labour (Regulation and Abolition) Act,1970 | Madhya Pradesh | Return              | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Branch                   |                                                                                                                                                           |

# 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 | Uttarakhand            | Return              | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Registration Certificate |         |
| Contract Labour (Regulation and Abolition) Act,1970 | Assam                  | Return              | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Branch                   |         |
| Contract Labour (Regulation and Abolition) Act,1970 | Bihar                  | Return              | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Registration Certificate |         |
| Contract Labour (Regulation and Abolition) Act,1970 | Chandigarh             | Return              | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Registration Certificate |         |
| Contract Labour (Regulation and Abolition) Act,1970 | Chhattisgarh           | Return              | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Registration Certificate |         |
| Contract Labour (Regulation and Abolition) Act,1970 | Dadra and Nagar Haveli | Return              | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Registration Certificate |         |
| Contract Labour (Regulation and Abolition) Act,1970 | Daman & Diu            | Return              | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | 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 | Himachal Pradesh | Return              | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Registration Certificate |         |
| Contract Labour (Regulation and Abolition) Act,1970 | Jammu & Kashmir  | Return              | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Registration Certificate |         |
| Contract Labour (Regulation and Abolition) Act,1970 | Ladakh           | Return              | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Registration Certificate |         |
| Contract Labour (Regulation and Abolition) Act,1970 | Lakshadweep      | Return              | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Registration Certificate |         |
| Contract Labour (Regulation and Abolition) Act,1970 | Manipur          | Return              | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Registration Certificate |         |
| Contract Labour (Regulation and Abolition) Act,1970 | Meghalaya        | Return              | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Registration Certificate |         |
| Contract Labour (Regulation and Abolition) Act,1970 | Mizoram          | Return              | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | 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                                                                 | Sikkim            | Return              | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Registration Certificate |                            |
| Contract Labour (Regulation and Abolition) Act, 1970                                                                 | Tripura           | Return              | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Registration Certificate |                            |
| Contract Labour (Regulation and Abolition) Act, 1970                                                                 | Arunachal Pradesh | Return              | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Registration Certificate |                            |
| Factories Act, 1948                                                                                                  | Maharashtra       | Return              | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Branch                   | Accident Details - Offline |
| Gujarat Panchayats, Municipal Corporations And State Tax on Professions, Traders, Callings and Employments Act, 1976 | Gujarat           | Return              | Monthly   | Jan'26           | 15-Feb-26               | Branch                   | Offline                    |
| Kerala Shops and Commercial Establishments Act, 1960                                                                 | Kerala            | Return              | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Branch                   | Non-Labour (Offline)       |
| Payment of Wages Act, 1936                                                                                           | Gujarat           | Return              | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Branch                   |                            |

# STATUTORY DUE DATES



| Name of Act                | State           | Remittance / Return | Frequency | Period           | Due Date (On or Before) | Applicability | Remarks                                               |
|----------------------------|-----------------|---------------------|-----------|------------------|-------------------------|---------------|-------------------------------------------------------|
| Payment of Wages Act, 1936 | Uttar Pradesh   | Return              | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Branch        | Applicable to Factories and Industrial Establishments |
| Payment of Wages Act, 1936 | Uttarakhand     | Return              | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Branch        | Only Factory                                          |
| Payment of Wages Act, 1936 | Goa             | Return              | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Branch        | Not required - Covered under Various Acts             |
| Payment of Wages Act, 1936 | Jammu & Kashmir | Return              | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Branch        | Only Factory                                          |
| Payment of Wages Act, 1936 | Madhya Pradesh  | Return              | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Branch        | Only Factory                                          |
| Payment of Wages Act, 1936 | Assam           | Return              | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | 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                                            | Bihar        | Return               | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Branch        | Only Factory; Not required if Online return filed |
| Payment of Wages Act, 1936                                            | Chandigarh   | Return               | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Branch        | Only Factory                                      |
| Payment of Wages Act, 1936                                            | Chhattisgarh | Return               | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Branch        | Only Factory                                      |
| Payment of Wages Act, 1936                                            | Daman & Diu  | Return               | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Branch        |                                                   |
| Payment of Wages Act, 1936                                            | Meghalaya    | Return               | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Branch        | Only Factory                                      |
| Payment of Wages Act, 1936                                            | Tripura      | Return               | Annual    | Jan'25 To Dec'25 | 15-Feb-26               | Branch        | Only Factory                                      |
| Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006 | Sikkim       | Remittance & Returns | Monthly   | Jan'26           | 15-Feb-26               | Branch        |                                                   |

# STATUTORY DUE DATES



| Name of Act                                                                      | State       | Remittance / Return  | Frequency   | Period           | Due Date (On or Before) | Applicability | Remarks                                                                         |
|----------------------------------------------------------------------------------|-------------|----------------------|-------------|------------------|-------------------------|---------------|---------------------------------------------------------------------------------|
| The Jharkhand Tax On Profession, Trades, Callings And Employments Act, 2011      | Jharkhand   | Return               | Quarterly   | Oct'25 To Dec'25 | 15-Feb-26               | 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'26           | 20-Feb-26               | Combined      |                                                                                 |
| West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 | West Bengal | Remittance & Returns | Monthly     | Jan'26           | 21-Feb-26               | Branch        | Online                                                                          |
| Assam Professions, Trades, Callings And Employments Taxation Act, 1947           | Assam       | Remittance & Returns | Monthly     | Jan'26           | 28-Feb-26               | Branch        | Online                                                                          |
| Kerala Panchayat Raj Act, 1994 (PT)                                              | Kerala      | Remittance           | Half Yearly | Oct'25 To Mar'26 | 28-Feb-26               | Branch        | Period (Oct to Mar)<br>No Registration Required                                 |
| Maharashtra Shops and Establishments Act, 2017                                   | Maharashtra | Return               | Annual      | Jan'25 To Dec'25 | 28-Feb-26               | Branch        | Not Required - Covered under Various Acts (RTI)                                 |

# 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'26 | 28-Feb-26               | Combined      | Online  |
| Manipur Professions, Trades, Callings And Employments Taxation Act, 1981                  | Manipur     | Remittance & Returns | Monthly   | Jan'26 | 28-Feb-26               | Branch        | Online  |
| Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947                | Meghalaya   | Remittance & Returns | Monthly   | Jan'26 | 28-Feb-26               | Branch        | Online  |
| Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995                  | Mizoram     | Remittance & Returns | Monthly   | Jan'26 | 28-Feb-26               |               | Online  |
| Nagaland Professionals, Trades, Calling and Employment Taxation (4th Amendment) Act, 2012 | Nagaland    | Remittance & Returns | Monthly   | Jan'26 | 28-Feb-26               | Branch        | Online  |
| Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000               | Odisha      | Remittance & Returns | Monthly   | Jan'26 | 28-Feb-26               | Branch        | Online  |

# STATUTORY DUE DATES



| Name of Act                                                            | State   | Remittance / Return  | Frequency | Period | Due Date (On or Before) | Applicability | Remarks |
|------------------------------------------------------------------------|---------|----------------------|-----------|--------|-------------------------|---------------|---------|
| Punjab State Development Tax 2018                                      | Punjab  | Remittance & Returns | Monthly   | Jan'26 | 28-Feb-26               |               | Online  |
| Tripura Professions Trades Callings And Employments Taxation Act, 1997 | Tripura | Remittance & Returns | Monthly   | Jan'26 | 28-Feb-26               | Branch        | Online  |

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