



LATEST STATUTORY, LABOUR LAW UPDATES & MORE. . .

Edition: January 2023

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IMPORTANT JUDGEMENTS



SUPREME COURT OF INDIA

- Workers of contractors can't be employees of the principal employer in the absence of notification or adjudication.
- Principal employers can't be directed to absorb contract workers unless the contract is a sham.

BOMBAY HIGH COURT

- Surveyors and insurance agents would not be employees to be covered under ESI and EPF Acts.
- Payments made to Labour Consultants, Lawyers, Engineers, Counsels, and Chartered Account-ants are not wages under the Act hence no contribution is payable.

GAUHATI HIGH COURT

- Special allowance is paid only to those who work 48 hours schedule in a week, and it will not component of 'basic wages.'

IMPORTANT JUDGEMENTS (CONTD.)

MADRAS HIGH COURT

- Any officer having ultimate control over the affairs of the establishment would be the 'employer'.
- Two establishments can be separate entities for the assessment, but they will be a single establishment for the purpose of recovery.
- When the employer becomes a defaulter in remitting EPF contributions, the EPF Authority is empowered to recover from the banker.
- Different establishments run by the same family under common management, workplace and with 'financial integrality' will be treated as one establishment.

KARNATAKA HIGH COURT

- Merely not insisting to be represented by a legal practitioner in an inquiry under POSH Act, no one else can represent the respondent.
- Employer or contractor cannot reduce the wages of the employee.
- Allowances paid to all employees will be treated as part of basic wages for EPF contributions.

IMPORTANT JUDGEMENTS (CONTD.)

DELHI HIGH COURT

- Employers can initiate disciplinary action and impose punishment upon employees, but its justification can be examined by Tribunal.
- Authority under Gratuity Act can set aside its ex-parte order.

GUJARAT HIGH COURT

- The advocate's firm is not covered under ESI Act.
- Recovery of the determined amount is stayed if the Presiding Officer of the EPF Tribunal is not available.
- No coercive action against defaulting employer is to be taken during the pendency of the appeal.

MADHYA PRADESH HIGH COURT

- Once an establishment is covered under the Act will remain so even when number of employees is reduced below 20.

IMPORTANT JUDGEMENTS (CONTD.)

ORISSA PRADESH HIGH COURT

- Fabricated signature on gate passes is grave misconduct, attracting major punishment.

ANDHRA PRADESH HIGH COURT

- Accident compensation is payable to dependents when the driver has died on duty.

KERALA HIGH COURT

- Commission or any other similar allowance is excluded from "basic wages" if not paid to all employees universally.
- Litigants cannot be rendered remediless due to the non-availability of the Presiding Officer of EPF Tribunal.
- Deferring all recovery proceedings till final orders are passed, is appropriate in case the EPF Appellate Tribunal is not functional.

IMPORTANT JUDGEMENTS (CONTD.)

PUNJAB AND HARYANA HIGH COURT

- Dismissal will be justified for unauthorized absence and not improving habit of drinking during duty hours.
- Reinstatement by Labour Court is not justified when management has offered workmen to join duty at any time.

HIMACHAL PRADESH HIGH COURT

- Administrative control includes the appointment of employees, disciplinary action, managing attendance records and sanctioning of leave etc.
- The principal employer is not liable to pay retrenchment compensation to the workers of the contractor.
- An order passed under section 7-A of the Act, without identifying beneficiaries, is not tenable.
- Non-speaking and unreasoned order of EPF AT is to be set aside.
- An order passed by EPF Authority on the report of the Enforcement Officer is liable to be set aside.

STATUTORY NOTIFICATIONS/UPDATES

NOTIFICATION – MINIMUM WAGES REVISION - ANDAMAN AND NICOBAR

The Government of Andaman and Nicobar Island, has declared the minimum rate of wages in the Union Territory of Andaman and Nicobar Island with effect from 1st January 2023. Please refer to the notification for more details. [View Notification](#)

NOTIFICATION – INTRODUCTION OF UNIFIED PORTAL FOR PRINCIPAL EMPLOYERS – CENTRAL

EPFO, has released an advisory to all the principal Employers requiring them to login and regularly check the EPF compliances in respect of their contractors and their contract workers through the unified portal i.e., <https://unifiedportal-emp.epfindia.gov.in>, launched by the Employee's Provident Fund Organization. [View Notification](#)

STATUTORY NOTIFICATIONS/UPDATES



NOTIFICATION – REGISTRATION AND LICENSING SERVICES THROUGH SINGLE WINDOW – WEST BENGAL

The Government of West Bengal, has mandated all applications for registrations and licenses, under various Labour legislations, to be made through the State Single Window Silpasathi Portal (www.silpasathi.wb.gov.in), with effect from 1st January 2023. [View Notification](#)

NOTIFICATION – CIRCULAR - DISCONTINUE OF NEEM SCHEME – NEW DELHI

AICTE has issued a circular stating to discontinue the NEEM scheme. [View Notification](#)

STATUTORY DUE DATES: JAN-2023



Name of Act	State	Remittance / Return	Frequency	Due Date
The Employees` Provident Funds & MP Act	All	Remittance	Monthly	15-Jan-23
The Employees` Provident Fund Act - International Worker Return	All	Return	Monthly	15-Jan-23
The Employees` State Insurance Act	All	Remittance	Monthly	15-Jan-23
Maternity Benefit Act	State wise	Return	Annual	15-Jan-23
The Contract Labour (Regulation & Abolition) Act	State wise	Return by Contractor	Half Yearly	30-Jan-23
Employment Exchanges Act, 1959	State wise	Return	Quarterly	30-Jan-23
The Factories Act	State wise (Where applicable)	Return	Annual	31-Jan-23
Payment of Bonus Act	All	Unified Annual Return	Annual	01-Feb-23
Sexual Harassment Act, 2013	State wise / District wise	Return	Annual	31-Jan-23

STATUTORY DUE DATES: JAN-2023



Name of Act	State	Remittance / Return	Frequency	Due Date
Workers Welfare Fund Act	Kerala	Remittance	Monthly	05-Jan-23
Shops and Establishments Act	Goa	Return - Branch Wise	Quarterly	10-Jan-23
The Profession Tax Act	Andhra Pradesh	Remittance - Employee	Monthly	10-Jan-23
The Profession Tax Act	Andhra Pradesh	Return - Employee	Monthly	10-Jan-23
The Profession Tax Act	Madhya Pradesh	Remittance - Employee	Monthly	10-Jan-23
The Profession Tax Act	Telangana	Remittance - Employee	Monthly	10-Jan-23
The Profession Tax Act	Telangana	Return - Employee	Monthly	10-Jan-23
Labour Welfare Fund Act	Chhattisgarh	Remittance	Half Yearly	15-Jan-23
Labour Welfare Fund Act	Delhi	Remittance	Half Yearly	15-Jan-23
Labour Welfare Fund Act	Gujarat	Remittance	Half Yearly	15-Jan-23
Labour Welfare Fund Act	Karnataka	Remittance	Annual	15-Jan-23
Labour Welfare Fund Act	Madhya Pradesh	Remittance	Half Yearly	15-Jan-23
Labour Welfare Fund Act	Maharashtra	Remittance	Half Yearly	15-Jan-23
Labour Welfare Fund Act	Odisha	Remittance	Half Yearly	15-Jan-23
Labour Welfare Fund Act	West Bengal	Remittance	Half Yearly	15-Jan-23
The Profession Tax Act	Gujarat	Remittance - Employee	Monthly	15-Jan-23
The Profession Tax Act	Jharkhand	Remittance - Employee	Quarterly	15-Jan-23
The Profession Tax Act	Jharkhand	Return - Employee	Quarterly	15-Jan-23
The Profession Tax Act	Jharkhand	Remittance - Employer	Quarterly	15-Jan-23
The Profession Tax Act	Madhya Pradesh	Return - Employee	Quarterly	15-Jan-23
Labour Welfare Fund Act (Factory)	Kerala	Remittance (Employer & Employee)	Half Yearly	15-Jan-23

STATUTORY DUE DATES: JAN-2023



Name of Act	State	Remittance / Return	Frequency	Due Date
The Profession Tax Act	Karnataka	Remittance - Employee	Monthly	20-Jan-23
The Profession Tax Act	Karnataka	Return - Employee	Monthly	20-Jan-23
The Profession Tax Act	West Bengal	Remittance - Employee	Monthly	21-Jan-23
The Profession Tax Act	Assam	Remittance - Employee	Monthly	30-Jan-23
The Profession Tax Act	Assam	Return - Employee	Monthly	30-Jan-23
The Profession Tax Act	Maharashtra	Remittance - Employee	Monthly	30-Jan-23
The Profession Tax Act	Maharashtra	Return - Employee	Monthly	30-Jan-23
The Profession Tax Act	Manipur	Remittance - Employee	Monthly	30-Jan-23
The Profession Tax Act	Meghalaya	Remittance - Employee	Monthly	30-Jan-23
The Profession Tax Act	Mizoram	Remittance - Employee	Monthly	30-Jan-23
The Profession Tax Act	Nagaland	Remittance - Employee	Monthly	30-Jan-23
The Profession Tax Act	Odisha	Remittance - Employee	Monthly	30-Jan-23
The Profession Tax Act	Odisha	Return - Employee	Monthly	30-Jan-23
The Profession Tax Act	Punjab	Remittance - Employee	Monthly	30-Jan-23
The Profession Tax Act	Sikkim	Remittance - Employee	Monthly	30-Jan-23
The Profession Tax Act	Sikkim	Return - Employee	Monthly	30-Jan-23
The Profession Tax Act	Tripura	Remittance - Employee	Monthly	30-Jan-23

STATUTORY DUE DATES: JAN-2023



Name of Act	State	Remittance / Return	Frequency	Due Date
Shops and Establishments Act	Tamil Nadu	Consolidated Return (excl. Subsistence Allowance Act /Perm Status of Workmen- period will be Jul-Dec) - Branch wise	Annual	31-Jan-23
Shops and Establishments Act	Karnataka	Consolidated Return - Branch Wise	Annual	31-Jan-23
Shops and Establishments Act	Kerala	Consolidated Return - Branch Wise	Annual	31-Jan-23
Labour Welfare Fund Act	Andhra Pradesh	Remittance	Annual	31-Jan-23
Labour Welfare Fund Act	Goa	Remittance	Half Yearly	31-Jan-23
Labour Welfare Fund Act	Tamil Nadu	Remittance	Annual	31-Jan-23
Labour Welfare Fund Act	Telangana	Remittance	Annual	31-Jan-23
The Profession Tax Act	Pondicherry	Remittance - Employee	Half Yearly	31-Jan-23
The Profession Tax Act	Pondicherry	Remittance - Employer	Half Yearly	31-Jan-23
The Factories Act	Gujarat	Consolidated Return - Factory Wise	Annual	01-Mar-23

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