



CORE INTEGRA COMPLIANCE NEWSLETTER

EDITION : JANUARY 2026

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STATUTORY NOTIFICATIONS/UPDATES

ESIC - EXTENSION OF SCHEME TO PROMOTE REGISTRATION OF EMPLOYERS/EMPLOYEES (SPREE).

The Employees' State Insurance Corporation, vide No. P-11/12/Agenda/06/2016-Revenue dated 31.12.2025 that the ESIC has received many representations from Employers, Employer's Associations, Corporation members and State Governments requesting extension of the Scheme beyond 31.12.2025. The matter has been examined, and it is hereby informed that considering the requests and constraints expressed by the stakeholders the Competent Authority has approved the extension of the Scheme for a further period of one month from 01.01.2026 to 31.01.2026 with same terms and conditions as mentioned in the instruction dated 01.07.2025.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

ESIC - IMPLEMENTATION OF CODE ON SOCIAL SECURITY, 2020.

The Employees' State Insurance Corporation vide Notification dated 30.12.2025 drew attention on the implementation of Code on Social Security, 2020. The Wage terminology has been redefined in the CoSS 2020. As per section 2(88) of the Code 2020 new definition of wage, coverage of employees under ESI Scheme is expected to extend to many excluded employees also. Therefore, it is advised that: Register all eligible employees working at their premises (as per the eligibility criteria set out under the Code on Social Security, 2020). Ensure timely payment of the contributions so that their workforce receives the necessary benefits under the Code on Social Security, 2020.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MINISTRY OF LABOUR AND EMPLOYMENT - DRAFT INDUSTRIAL RELATIONS (CENTRAL) RULES, 2025.

The Ministry of Labour and Employment vide Gazette Order G.S.R. 930(E) dated 30.12.2025 notified the draft of Industrial Relations (Central) Rules, 2025 in the Official Gazette, which the Central Government proposes to make in exercise of the powers conferred by sub-section (1) of section 99 of the Industrial Relations Code, 2020 read with sub section (2) of the said section and read with section 24 of The General Clauses Act, 1897. The said draft notification will be taken into consideration after the expiry of a period of thirty 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**](#)

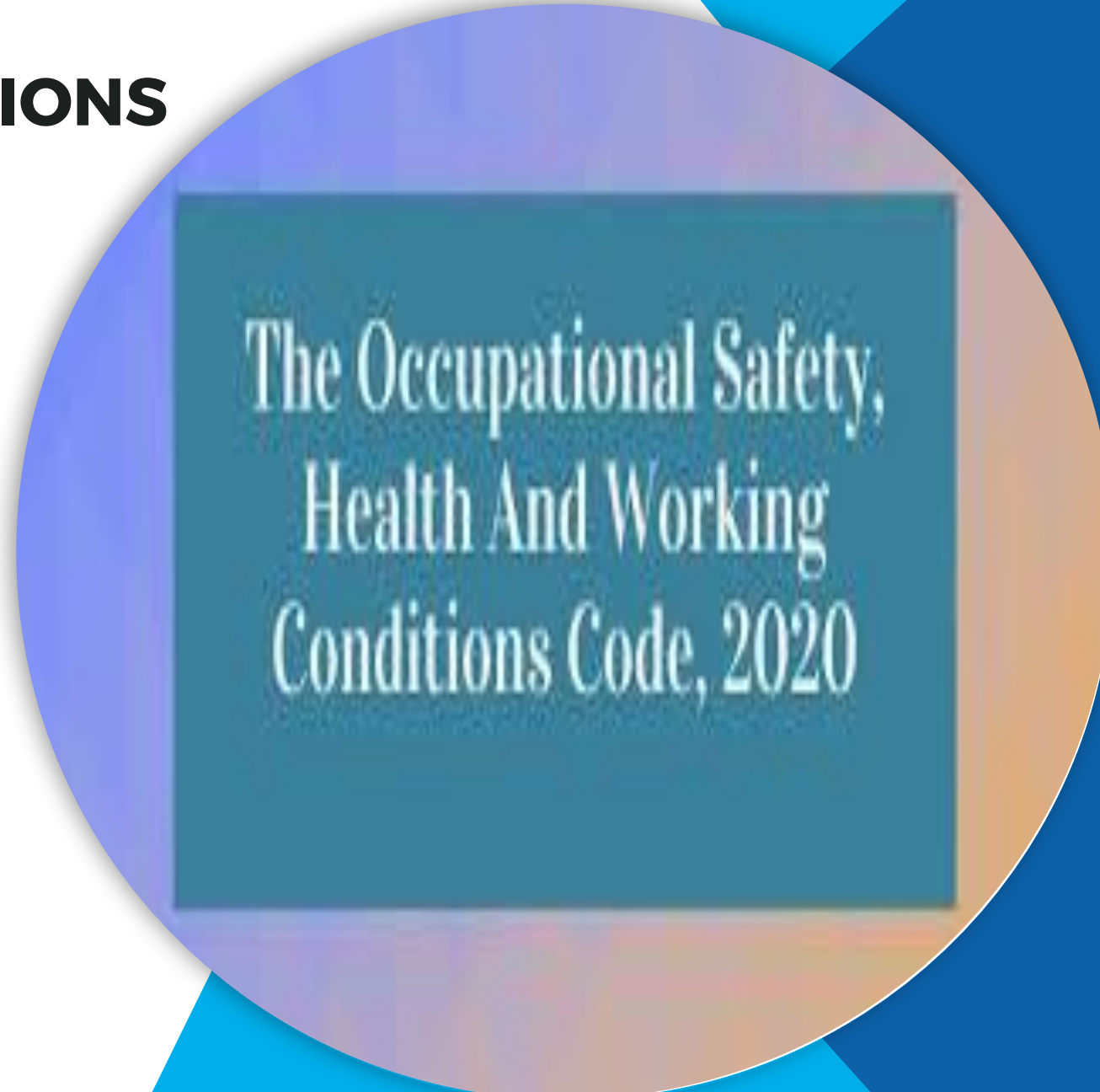


STATUTORY NOTIFICATIONS/UPDATES

MINISTRY OF LABOUR AND EMPLOYMENT - DRAFT OCCUPATIONAL SAFETY, HEALTH AND WORKING CONDITIONS (CENTRAL) RULES, 2025.

The Ministry of Labour and Employment vide Gazette Order G.S.R. 934(E) dated 30.12.2025 notified the draft of Occupational Safety, Health and Working Conditions (Central) Rules, 2025 in the Official Gazette, which the Central Government proposed to make in exercise of powers conferred by Sections 133 and 134 of the Occupational Safety, Health and Working Conditions Code, 2020 read with section 24 of General Clauses Act, 1897. The said draft notification will be taken into consideration after the expiry of a period of forty-five days from the date on which the copies of the Official Gazette in which this notification is published are made available to the public.

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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

MINISTRY OF LABOUR AND EMPLOYMENT - DRAFT CODE ON SOCIAL SECURITY (CENTRAL) RULES, 2025.

The Ministry of Labour and Employment vide Gazette Order G.S.R. 935(E) dated 30.12.2025 notified the draft of Code on Social Security (Central) Rules, 2025 in the Official Gazette, which the Central Government proposes to make in exercise of the powers conferred by sub-section (1) of section 154 read with sub-section (2) thereof, and sub-section (1) of section 155 read with sub-section (2) thereof and Section 158 and sub-section (1) read with sub-section (2) of section 159 of the Code on Social Security, 2020 and read with section 24 of the General Clauses Act, 1897. The said draft notification will be taken into consideration after the expiry of a period of forty-five days from the day on which the copies of the Official Gazette in which this notification is published are made available to the public.

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A circular graphic with a purple-to-orange gradient background. In the center is a dark blue rectangle containing the text "The Code On Social Security, 2020" in a white serif font.

The Code On Social
Security, 2020

STATUTORY NOTIFICATIONS/UPDATES

MINISTRY OF LABOUR AND EMPLOYMENT - DRAFT CODE ON WAGES (CENTRAL) RULES, 2025.

The Ministry of Labour and Employment vide Gazette Order G.S.R. 936(E) dated 30.12.2025 notified the draft of Code on Wages (Central) Rules, 2025 in the Official Gazette, which the Central Government proposes to make in exercise of the powers conferred by section 67 of the Code on Wages, 2019 read with section 24 of the General Clauses Act, 1897. The draft notification will be taken into consideration after the expiry of a period of forty-five days from the date on which the copies of the Official Gazette in which this notification is published, are made available to the public.

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STATUTORY NOTIFICATIONS/UPDATES

MINISTRY OF LABOUR AND EMPLOYMENT - FAQs ON LABOUR CODES.

The Ministry of Labour and Employment released a list of frequently asked questions along with answers on 30.12.2025 on the newly implemented Labour Codes.

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STATUTORY NOTIFICATIONS/UPDATES

MINISTRY OF LABOUR AND EMPLOYMENT - FAQs ON CODE ON WAGES, 2019.

The Ministry of Labour and Employment released a list of frequently asked questions along with answers on 30.12.2025 on the newly implemented Code on Wages, 2019.

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STATUTORY NOTIFICATIONS/UPDATES

MINISTRY OF LABOUR AND EMPLOYMENT - FAQ ON MYTHS AND REALITIES OF INDUSTRIAL RELATION (IR) CODE 2020.

The Ministry of Labour and Employment released a list of frequently asked questions along with answers on 30.12.2025 on the newly implemented Industrial Relation Code, 2020.

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STATUTORY NOTIFICATIONS/UPDATES

MINISTRY OF LABOUR AND EMPLOYMENT - FAQs ON OCCUPATIONAL SAFETY, HEALTH AND WORKING CONDITIONS (OSH) CODE, 2020.

The Ministry of Labour and Employment released a list of frequently asked questions along with answers on 30.12.2025 on the newly implemented Occupational Safety, Health and Working Conditions Code, 2020.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

MINISTRY OF LAW AND JUSTICE – THE REPEALING AND AMENDING ACT, 2025.

The Ministry of Law and Justice via Gazette Order dated 21.12.2025 published the Repealing and Amending Act, 2025, an Act to repeal certain enactments and to amend certain other enactments. The enactments specified in the First Schedule are hereby repealed. The enactments specified in the Second Schedule are hereby amended to the extent and in the manner mentioned in the fourth column of the schedule.

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STATUTORY NOTIFICATIONS/UPDATES

ESIC - SPREE AWARENESS AND RECALL OF EARLIER COMMUNICATION.

The Employees' State Insurance Corporation (ESIC), vide communication dated 18.12.2025, has clarified that its earlier letter dated 11.12.2025 regarding the Code on Social Security, 2020 was issued solely to create awareness among employers during the SPREE. ESIC has informed that since the Central Rules and Regulations under the Code on Social Security, 2020 are yet to be notified, any further compliance action shall be undertaken only in accordance with the notified rules and regulations. The clarification has been issued with the approval of the Competent Authority.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

ESIC - WITHDRAWAL OF SPREE AWARENESS LETTER.

The Employees' State Insurance Corporation (ESIC), Sub-Regional Office, Marol, Mumbai, vide letter dated 18.12.2025, has withdrawn its earlier letter dated 11.12.2025 along with the corrigendum issued on 18.12.2025 in relation to SPREE awareness. The withdrawal clarifies that the earlier communication was not intended to trigger compliance actions under the Code on Social Security, 2020, as the relevant Central Rules and Regulations are yet to be notified. The withdrawal has been issued with the approval of the Joint Director (In-charge).

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MINISTRY OF LABOUR AND EMPLOYMENT – CORRIGENDUM UNDER THE CODE ON SOCIAL SECURITY, 2020.

The Ministry of Labour and Employment vide Official Gazette Order S.O. 5936(E) dated 20.12.2025, notified corrigendum in the notification of the Government of India in the Ministry of Labour and Employment vide S.O. No. 5319(E) dated 21 November 2025 published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (ii), dated 21 November 2025, as listed in the attached Notification.

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NOTIFICATIONS/UPDATES

MINISTRY OF LABOUR AND EMPLOYMENT – EPFO URGES EMPLOYERS INCLUDING STATE AND LOCAL GOVERNMENT AUTHORITIES TO AVAIL OF THE EMPLOYEE ENROLMENT SCHEME 2025.

The Ministry of Labour and Employment vide Press Release dated 18.12.2025 notified that the Employees' Provident Fund Organisation (EPFO) has launched the Employees' Enrolment Scheme (EES)–2025, a special one-time facilitation initiative aimed at expanding EPF coverage and regularizing past instances of non-compliance in a simplified and employer-friendly manner. The EEC–2025 provides a special compliance window of six months starting from November 2025 enabling employers to voluntarily enrol eligible employees who were left out of EPF coverage during the period from 1 July 2017 to 31 October 2025. The EPFO has urged all employers to take advantage of this one-time, time-bound opportunity and contribute towards the national vision of “Social Security for All”.

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STATUTORY NOTIFICATIONS/UPDATES

MINISTRY OF LABOUR AND EMPLOYMENT – SOCIAL SECURITY FOR UNORGANISED WORKER.

The Ministry of Labour and Employment vide Press Release dated 18.12.2025 notified that the four Labour Codes reduce multiplicity of definitions & authorities, facilitate use of technology, bring transparency & accountability in enforcement. Simultaneously, it strengthens the protection available to workers, including unorganized workers. The Labour Codes have many provisions to ensure the social security of unorganised workers in the country.

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NOTIFICATIONS/UPDATES

MINISTRY OF LABOUR AND EMPLOYMENT – PMVBRY PROMOTES EMPLOYMENT GENERATION, ENHANCE EMPLOYABILITY, STRENGTHENS SOCIAL SECURITY.

The Ministry of Labour and Employment vide Press Release dated 18.12.2025 clarified that the Union Cabinet, on 1 July 2025, approved the Employment Linked Incentive (ELI) Scheme, titled the Pradhan Mantri Viksit Bharat Rojgar Yojana (PMVBRY), to promote employment generation, enhance employability, and strengthen social security across all sectors including MSMEs and rural enterprises, with a particular focus on the manufacturing sector. The incentives under the Pradhan Mantri Viksit Bharat Rozgar Yojana (PM VBRY) are applicable to jobs created during the two-year registration period commencing from 1st August 2025 and ending on 31st July 2027.

[**View Notification**](#)

A circular graphic containing a banner for the PM Viksit Bharat Rozgar Yojana. The banner has a white background with blue and green text. At the top, it says "GOVERNMENT OF INDIA" and "MINISTRY OF LABOUR & EMPLOYMENT". The main text reads "PM Viksit Bharat" in blue and "Rozgar Yojana" in green. At the bottom, there is a logo with a stylized 'A' and the text "PMVBRY".

**PM Viksit Bharat
Rozgar Yojana**

STATUTORY NOTIFICATIONS/UPDATES

EPFO - RECTIFICATION OF ERRONEOUS EPS CONTRIBUTIONS.

The Employees' Provident Fund Organisation (EPFO) vide Circular No. WSU/2025/E-961539/Refund of erroneous contribution/42 dated 19.12.2025 has issued instructions regarding the rectification of erroneous contributions made under the Employees' Pension Scheme (EPS). The circular lays down the procedure for correction of excess or incorrect EPS contributions, clarifies the responsibilities of employers and field offices, and provides guidelines for adjustment or refund of such contributions in accordance with the provisions of the EPF & MP Act, 1952 and the relevant scheme provisions.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

ESIC - CHANGE IN ESI COMPLIANCE SUBSEQUENT TO CHANGE IN DEFINITION OF TERM “WAGES” AFTER IMPLEMENTATION OF THE COSS, 2020.

The Employees' State Insurance Corporation, SRO Surat, vide No. 39/Surat/SPREE2025/2025/IC-2 dated 13.12.2025 notified that subsequent to implementation of the COSS 2020, the definition of term “Wages” has been redefined. The employers are required to change the manner of compliance of the ESI Scheme and amount of contribution thereof in accordance with the amended provisions. The executive authorities of the factories/establishment covered/coverable under ESIC are advised to bring-in necessary changes in their record keeping for correct compliance of the Scheme.

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STATUTORY NOTIFICATIONS/UPDATES

ESIC – IMPLEMENTATION OF CODE ON SOCIAL SECURITY, 2020.

The Employees' State Insurance Corporation vide File No. 35/SPREE/2025 dated 11.12.2025 notified that in light of the implementation of the Code on Social Security, 2020, it is mandatory for all establishments that they meet the prescribed criteria under the Code to register themselves with ESIC. The scope of coverage extends to all establishments, including educational and medical institutions. The establishments are requested to get the unit registered under ESI Scheme and facilitate the eligible employees for availing ESIC benefits. Last date of SPREE (31 Dec 2025) is approaching fact. Hence, timely cooperation in this matter is requested.

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STATUTORY NOTIFICATIONS/UPDATES

ESIC – EXTENSION OF MEDICAL BENEFITS TO THE FAMILIES OF INSURED PERSONS IN 6 DISTRICTS OF MEGHALAYA.

The Employees' State Insurance Corporation vide Gazette Notification No. N-17011/1/Meghalaya/2025-P&D dated 11.12.2025 notified that in pursuance of powers conferred by section 46(2) of the Employees' State Insurance (General) Regulations 1950, the Director General has fixed the 1st November, 2025 as the date from which the medical benefits as laid down in the said Regulation 95-A shall be extended to the families of insured persons in all the areas of West Garo Hills, South Garo Hills, North Garo Hills, East Garo Hills, South West Garo Hills and West Jaintia Hills district of Meghalaya.

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STATUTORY

NOTIFICATIONS/UPDATES

ESIC – EXTENSION OF MEDICAL BENEFITS TO THE FAMILIES OF INSURED PERSONS IN 3 DISTRICTS OF SIKKIM.

The Employees' State Insurance Corporation vide Gazette Notification No. N-17011/1/Sikkim/2025-P&D dated 11.12.2025 notified that in pursuance of powers conferred by section 46(2) of the Employees' State Insurance (General) Regulations 1950, the Director General has fixed the 1st November, 2025 as the date from which the medical benefits as laid down in the said Regulation 95-A shall be extended to the families of insured persons in all the areas of Soreng, Gyalshing and Mangan districts of Sikkim.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

ESIC – COMPLETION OF PROCEEDING FOR ASSESSMENT AND DETERMINATION OF DUES FROM EMPLOYER U/S 125 OF COSS 2020.

The Employees' State Insurance Corporation vide File No. P-11/12/Correspondence on COSS2020/2025-Rev1 dated 10.12.2025 notified that in continuation to office letter no. dated 05.12.2025 on the subject, it is stated that in case where no officer in the cadre of Deputy Director or above is posted in the Regional/Sub Regional Office, the Head of the Offices may undertake the assessment u/s 125 of the COSS, 2020 so that the revenue targets fixed for the regions can be achieved in time.

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STATUTORY NOTIFICATIONS/UPDATES

MINISTRY OF LABOUR AND EMPLOYMENT - INDUSTRIAL RELATIONS CODE (REMOVAL OF DIFFICULTIES) ORDERS, 2025.

The Ministry of Labour and Employment vide S.O. 5683(E) dated 08.12.2025, notified that in exercise of the powers conferred by section 103 of the Industrial Relations Code, 2020, the Central Government, hereby makes the Order namely: the Industrial Relations Code (Removal of Difficulties) Order, 2025. It shall come into force with effect from the 8th day of December 2025.

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STATUTORY NOTIFICATIONS/UPDATES

ESIC - CLARIFICATION REGARDING IMPLEMENTATION OF AMNESTY SCHEME, 2025.

The Employees' State Insurance Corporation vide No. P-11/14/Amnesty Scheme/2023-Rev.II dated 08.12.2025 issued clarification regarding implementation of Amnesty Scheme, 2025, in reference to the various queries received from the Regional and Sub-Regional Offices regarding the interpretation and procedural requirements under the Amnesty Scheme, 2025. In cases where the employer produces documents/records in support of their claim during the Amnesty period, the concerned Officer may examine the documents and, if satisfied regarding the correctness, action may be taken as per Scheme, and the cases may be withdrawn.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

ESIC - IMPLEMENTATION OF WAGE DEFINITION UNDER THE CODE ON SOCIAL SECURITY, 2020.

The Employees' State Insurance Corporation vide 35/BEC/MISC-FILE/23-24/CoSS2020 dated 10.12.2025 clarified that in light of the implementation of the Code on Social Security, 2020, it is mandatory for all establishments that they meet the prescribed criteria under the Code to register themselves with ESIC. The Wage terminology has been redefined in the Code. Therefore, it is advised that the employers register all eligible employees working at their premises (as per the eligibility criteria set out under the Code on Social Security, 2020) and ensure timely payment of the contributions so that their workforce receives the necessary benefits under the Code.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MINISTRY OF HOME AFFAIRS – EXTENSION OF PUNJAB SHOPS AND COMMERCIAL ESTABLISHMENTS (AMENDMENT) ACT 2025 TO THE UNION TERRITORY OF CHANDIGARH.

The Ministry of Home Affairs vide Gazette Order S.O. 5647(E) dated 05.12.2025 notified that in exercise of the powers conferred by section 87 of the Punjab Reorganization Act, 1966, the Central Government hereby extends to the Union territory of Chandigarh, the Punjab Shops and Commercial Establishments (Amendment) Act, 2025, as in force in the State of Punjab on the date of publication of this notification, subject to the certain modifications.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

PIB HEADQUARTERS – NEW LABOUR CODES TO EMPOWER INDIA’S MINE WORKERS.

The PIB Headquarters vide Press Release dated 06.12.2025 notified that the New Labour Codes empower India’s Mine Workers. These new Codes introduce transformative reforms to empower mine workers and simultaneously promote ease of doing business in the mining industry. They bring standardization in the statutory norms for occupational safety, health and working conditions for mine workers. By addressing long-standing issues, the codes empower workers with better rights and safety while also simplifying regulatory burdens for employers.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

ESIC – ASSESSMENT AND DETERMINATION OF DUES FROM EMPLOYER U/S 125 OF COSS 2020.

The Employees' State Insurance Corporation vide No. P-11/12/Correspondence on COSS 2020/2025-Rev-1 dated 05.12.2025 notified regarding the assessment and determination of dues from employer u/s 125 of the Code on Social Security, 2020. post implementation of the Code on Social Security, 2020 all the assessment and determination of due, including pending if any, is to be done strictly as per section 125 of the COSS, 2025, by officer in the cadre of Deputy Director and above.

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STATUTORY NOTIFICATIONS/UPDATES

MINISTRY OF LABOUR AND EMPLOYMENT (PIB) – SOCIAL SECURITY MEASURES FOR GIG AND PLATFORM WORKERS.

The Ministry of Labour and Employment vide Press Release dated 04.12.2025 clarified regarding the social security measures for Gig and Platform workers. For the first time, 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 Ministry had launched e-Shram portal on 26.08.2021 for creation of a Comprehensive National Database of Unorganized Workers including platform workers, migrant workers etc. The e-Shram portal is meant to register and support the unorganized workers by providing them a Universal Account Number (UAN) on a self- declaration basis.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

PIB HEADQUARTERS – LABOUR CODES TRANSFORM BOCW WELFARE ARCHITECTURE.

The PIB Headquarters vide Press Release dated 04.12.2025 notified that the Labour Codes transform the BOCW Welfare Architecture. With the latest Labour Reforms, India has strengthened labour governance across sectors. The Labour Codes viz. The Code on Wages 2019, The Industrial Relations Code 2020, The Code on Social Security 2020, and The Occupational Safety, Health and Working Conditions Code 2020 (OSH), hold particular importance for the workers in the Building and Other Construction Workers (BOCW) sector, given its large workforce and the complex, site-based nature of construction activity. The reforms bring wage protection, workplace safety, social security, and formal documentation under one integrated approach.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

PIB HEADQUARTERS – NEW LABOUR CODES ENSURE SECURITY AND PROTECTION OF BIDI & CIGAR WORKERS.

The PIB Headquarters vide Press Release dated 03.12.2025 clarified that the new Labour Codes ensure security and protection to Bidi & Cigar Workers. With the recent implementation of the Labour Codes, the Occupational Safety, Health and Working Conditions Code 2020 (OSHWC Code), the Code on Social Security 2020, the Industrial Relations Code 2020 and the Code on Wages 2019, India's bidi and cigar workforce benefits from an expanded system of wage protection, social-security coverage and workplace safeguards. The sector, now more formalized, moves forward with a stronger regulatory foundation that brings greater stability to workers' livelihoods across India.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

PIB HEADQUARTERS – PETROLEUM INDUSTRY BENEFITS WITH IMPROVED SAFEGUARDS UNDER NEW LABOUR CODES.

The PIB Headquarters vide Press Release dated 01.12.2025 notified regarding the Petroleum Industry Benefits with improved safeguards under the New Labour Codes. With the coming into effect of labour codes, the petroleum industry will undergo transition from a fragmented and inspector-driven regulatory regime of labour laws framework to a unified, compliance oriented, and technology-enabled regulatory system, also designed for high-risk industries handling flammable, explosive, and toxic substances. The Labour codes give integrated regulatory framework for the entire value chain of the petroleum sector from upstream to downstream

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

EPFO - DISCONTINUATION OF EXTENSION OF TIMELINE FOR MANDATORY AADHAAR SEEDING WITH UAN FOR FILING OF ECR IN RESPECT OF ESTABLISHMENTS IN THE NORTH-EAST REGION AND CERTAIN CLASSES OF ESTABLISHMENTS BEYOND 31.10.2025.

The EPFO vide No. Compliance/BKG-27/5/2021-BKG/e-38791/14066 dated 01.12.2025 notified that over the past four years, adequate opportunities have been provided to complete Aadhaar-UAN seeding and verification. It is hereby conveyed that the timeline for Aadhaar seeding and verification with UAN will not be extended beyond 31.10.2025 in the North-East Region and certain class of establishments.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

PIB HEADQUARTERS – LABOUR CODES

CATALYSING GROWTH IN INDIA'S EXPORT SECTOR.

The PIB Headquarter vide Press Release dated 30.11.2025 notified regarding Labour Codes catalysing growth in India's Export sector. India's export performance reflects a sustained push for innovation and deeper global integration. The Export-Oriented Industries (EOIs)- including textiles, garments, leather, electronics, gems & jewellery, pharmaceuticals, auto components and IT-enabled services- are critical contributors to India's employment and foreign exchange earnings. Their competitiveness depends heavily on the ability to maintain a flexible, compliant, and skilled workforce while adhering to international labour standards. In order to catalyse the growth momentum of the sector, the Government's recent integration of 29 laws into 4 streamlined Codes, enables an environment that promotes industrial efficiency while safeguarding workers' interests.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

PIB HEADQUARTERS – LABOUR CODES BENEFIT THE DOCK WORKERS.

The PIB Headquarters vide Press Release dated 28.11.2025 clarified that the Labour Codes benefit the Dock Workers. The recent enactment of India's four Labour Codes, along with updates to maritime legislation such as the Indian Ports Act and the Merchant Shipping Act, has introduced transformative benefits for dock workers. These reforms address long-standing gaps in protection, welfare, and regulation that existed under the previous fragmented system.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

PUNJAB - REVISED RATE OF MINIMUM WAGES W.E.F.

01.09.2025.

The Government of Punjab, Labour Department vide No. ST/24110 dated 24.12.2025 notified the revised rates of minimum wages for the Scheduled Employments in reference to the average C.P.I number for six months from March 2025 to August 2025 being 426.06. The revised rates of minimum wages specified in the respective Tables to the notification shall be effective from 01.09.2025.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

CHANDIGARH - REVISED RATES OF MINIMUM WAGES W.E.F. 01.10.2025 TO 31.03.2026.

The Government of Chandigarh vide No. ST/(CPI)/2025-26/4856 dated 16.12.2025 issued the revised minimum rates of wages payable for monthly & daily rated employees for the period starting from 01.10.2025 to 31.03.2026. 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. 168/- p.m. on the increase of 36 points.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

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

The Department of Economics and Statistics, Government of Kerala vide Notification no. DES/1129/2025-P3(1) dated 10.12.2025 issued the Consumer Price Index Numbers for Agricultural Labourers and Industrial Workers for the month of October 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

MAHARASHTRA - PAID HOLIDAY ON 15 JAN 2026 ON ACCOUNT OF ELECTIONS TO 29 MUNICIPAL CORPORATIONS.

The Department of Industries, Energy, Labour and Mines vide Government Circular No. Sakrina 2025/P.No.200/Labour-9 dated 30.12.2025 notified that due to the general elections to be held in 29 Municipal Corporations of the State on 15.01.2025, the workers/officers/employees who are voters in the polling area where the election is being held, even if they are working outside the polling area for work, should be given full paid leave on election day to exercise their right to vote. Further, in exceptional circumstances, if it is not possible to give a full day off to the employees and workers, etc. in dangerous or public service or in connection with establishments where absence would cause significant damage, it will be necessary for the owners of the establishments concerned to ensure that they are given a special concession of two or three hours instead of leave to exercise their right to vote.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

CHANDIGARH - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2026.

The Chandigarh Administration, Home Department vide No. 6/1/1-IH(I)-2025/17488 dated 30.12.2025 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 2026 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 2026.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

MADHYA PRADESH - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2026.

The Government of Madhya Pradesh, General Administration Department vide No. F 3-1-2025-1-4 dated 29.12.2025 notified the list of General Holidays and Public Holidays under the Negotiable Instruments Act, 1881, to be observed during the Calendar Year 2026.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

HARYANA - POSH ACT COMPLIANCE CHECKLIST (COMPREHENSIVE).

The Additional Deputy Commissioner, Gurugram vide D.O. No.: 50 dated 23.12.2025 issued a comprehensive POSH Act Compliance Checklist, along with the format of Annual Report which is to be submitted mandatorily by the Internal Committee to the District Officer for the 1st January 2025 to 31st December 2025. Further, the Order states that the formation of an Internal Committee and submission of required details and annual report as specified in Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, is legally mandatory; failure to comply with provisions of the Act will be subject to penalty as prescribed in the said Act.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

UTTARAKHAND - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2026.

The Government of Uttarakhand, General Administration Department vide No. 1800/xxxi(15)G/25-74(S)/2016 dated 24.12.2025 notified that the holidays enumerated in the Schedules-I, II, III & IV of the Notification shall be observed as Public Holidays in all Public Offices under the Uttarakhand Government during Calendar Year 2026.

[View Notification](#)

LIST OF

HOLIDAYS



STATUTORY

NOTIFICATIONS/UPDATES

DADRA AND NAGAR HAVELI AND DAMAN AND DIU - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2026.

The Employees' Provident Fund Organisation (EPFO) vide Circular No. WSU/2025/E-961539/Refund of erroneous contribution/42 dated 19.12.2025 has issued instructions regarding the rectification of erroneous contributions made under the Employees' Pension Scheme (EPS). The circular lays down the procedure for correction of excess or incorrect EPS contributions, clarifies the responsibilities of employers and field offices, and provides guidelines for adjustment or refund of such contributions in accordance with the provisions of the EPF & MP Act, 1952 and the relevant scheme provisions.

[**View Notification**](#)

**Holidays
List for
2026**

STATUTORY NOTIFICATIONS/UPDATES

HARYANA - SUBMISSION OF EMI ER-II RETURNS (GURUGRAM).

The Employment Department, Haryana, Divisional Employment Exchange, Gurugram, vide letter dated 18.12.2025, has written to all district units to ensure that all the private sector establishments submit their biennial returns EMI ER-II through hrex.gov.in portal, based on the statistical details of Return ER-I of 30.09.2025, by 31.12.2025.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

LAKSHADWEEP - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2026.

The Lakshadweep Administration Secretariat, General Administration & Protocol Department vide F.No. 35/02/2018-GenI/864 dated 17.12.2025 declared the holidays specified in Annexure I and II to be observed as Closed Holidays and Restricted Holidays for Lakshadweep Administration during the year 2026 in all Government Offices under the Administration of Union Territory of Lakshadweep.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

KERALA - NOTIFICATION TO ADD EMPLOYMENT IN GYMNASIUMS TO PART-I OF THE SCHEDULE TO MINIMUM WAGES ACT, 1948.

The Government of Kerala, Labour and Skills (E) Department vide G.O.(P)No. 108/2025/LBR dated 19.12.2025, in exercise of the powers conferred by section 27 of the Minimum Wages Act, 1948, hereby declare their intention to add the employment in 'Gymnasiums' to Part-I of the Schedule to the said Act.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

TELANGANA - NATIONAL/FESTIVAL AND OTHER HOLIDAYS IN 2026 DECLARED UNDER S&E ACT AND NFH ACT.

The Government of Telangana, Joint Commissioner of Labour, Rangareddy Zone, Hyderabad vide Proc. No. F/3451896/2025 dated 17.12.2025 hereby notified the National/Festival and Other Holidays to be Holidays with wages under the Telangana Shops and Commercial Establishments Act, 1988 for the calendar year 2026 to the employees working in Shops and commercial establishment and the National/ Festival and Other Holidays to be Holidays with wages under the Telangana Factories and Establishments (National Festival and Other Holidays) Act, 1974 for the calendar year 2026 to the workers working in Factories, located in 16 districts of Telangana.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

DELHI - GRAP STAGE III: 50% ATTENDANCE AND MANDATORY WORK FROM HOME FOR PRIVATE OFFICES.

The Labour Department, Government of NCT of Delhi, vide advisory dated 17.12.2025, has directed that pursuant to amendments under the Graded Response Action Plan (GRAP) and directions of the Commission for Air Quality Management (CAQM), all private offices functioning within the NCT of Delhi shall operate with not more than 50% staff physically attending the workplace, while the remaining staff shall mandatorily work from home. Employers are further advised to implement staggered working hours, strictly comply with work-from-home norms, and minimise vehicular movement. Hospitals and other public/private health establishments, Fire Services, Prisons, Public Transport, Electricity, Water, Sanitation, and related municipal services, etc and essential and emergency services have been exempted from these directions, and non-compliance is punishable under Section 15 and 16 of the Environment (Protection) Act, 1986.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

GUJARAT - THE GUJARAT SHOPS AND ESTABLISHMENTS (REGULATION OF EMPLOYMENT AND CONDITIONS OF SERVICE) (AMENDMENT) ORDINANCE, 2025.

The Government of Gujarat, vide Gujarat Government Gazette Extraordinary Vol. LXVI dated 16.12.2025, promulgated the Gujarat Shops and Establishments (Regulation of Employment and Conditions of Service) (Amendment) Ordinance, 2025 to amend the Gujarat Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2019. The Ordinance, issued under Article 213 of the Constitution of India, enhances the applicability threshold of the Act from ten to twenty employees, revises working hour limits, increases permissible overtime hours, and enables women workers, with their consent and subject to prescribed safety and welfare conditions, to work during night hours, with the objective of improving working conditions, promoting women's employment, and facilitating ease of doing business.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

HARYANA - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2026.

The Government of Haryana, Human Resources Department vide Notification No. 28/67/2008-1HR-1 dated 16.12.2025 notified the National and Festival Holiday list for the calendar year 2026. Schedule 1 consists of the general holiday in all the public offices under the Haryana Government on the notified festivals/occasions. In addition to the general holidays mentioned in Schedule-I, all the employees including outsourced employees will be able to avail a maximum of any three leaves in the entire year from the list of restricted holidays mentioned in the enclosed Schedule-II. In addition to Sundays defined as public holidays under the Explanation to section 25 of the Negotiable Instruments Act, 1881, there will be public holidays in the State of Haryana (Except Judicial Courts) in the year 2026 on the festivals/occasions mentioned in Schedule-III. It is also notified that the occasion in the Schedule-IV shall be observed as Special Days in the Calendar year 2026 and there would be no Public Holiday for the dates mentioned in the Schedule-IV.

[**View Notification**](#)

A large blue circular graphic with the text "HARYANA GOVERNMENT HOLIDAYS" in white and yellow capital letters. The word "HARYANA" is in white, and "GOVERNMENT HOLIDAYS" is in yellow. There is a small white silhouette of a person in the bottom right corner of the circle.

**HARYANA
GOVERNMENT
HOLIDAYS**

STATUTORY NOTIFICATIONS/UPDATES

GOA - GENERAL ELECTIONS TO ZILLA PANCHAYATS OF NORTH AND SOUTH GOA DISTRICT THROUGHOUT THE STATE OF GOA (20.12.2025).

The Government of Goa, Department of General Administration vide Notification No. 37/3/2019-GAD-III/5490 dated 15.12.2025 notified that in pursuance to Section 40 A (1) of the Goa Panchayat Raj Act, 1994, the Government of Goa declared Saturday, 20th December 2025 as a "Paid Holiday" being the "Polling Day" for General Elections to Zilla Panchayats of North and South Goa District throughout the State of Goa.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

GUJARAT - CODE ON SOCIAL SECURITY, 2020: ESTABLISHMENT TO MANDATORILY REGISTER WITH ESIC.

The Labour, Skill Development and Employment Department, Government of Gujarat, vide D.O. No. LED/ESI/e-file/11/2022/0004/M3 dated 11.12.2025 notified that in light of implementation of Code on Social Security, 2020, it is mandatory for all establishments that meet the prescribed criteria under the Code to register themselves with the Employees State Insurance Corporation (ESIC), register all eligible employees and ensure timely payment of contribution. The Scope of coverage extends to all sectors (including Medical, Educational, Transportation, Mines and all type of establishments/institutions) as per the definition of establishment u/s 2(29) of the Code.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

JHARKHAND - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2026.

The Government of Jharkhand, Department of Personnel, Administrative Reforms and Rajbhasha vide No. -10/S.A.V.03-03/2025 K. 7244 dated 10.12.2025 issued the list of holidays under Negotiable Instruments Act, 1881 in Schedule -1 and the list of General holidays in Schedule - 2, and list of holidays under Negotiable Instruments Act, 1881 (Bank A/c closing day) to be observed during the calendar year 2026.

[View Notification](#)

**JHARKHAND GOVT
NOTIFICATION ON 2026
HOLIDAYS)**

STATUTORY NOTIFICATIONS/UPDATES

TELANGANA - WARANGAL ZONE: NATIONAL/FESTIVAL AND OTHER HOLIDAYS IN 2026 DECLARED UNDER S&E ACT AND NFH ACT.

The Joint Commissioner of Labour, Warangal Zone, Warangal vide Proc. No. C/728/2025 dated 10.12.2025 hereby notified the National/Festival and Other Holidays to be Holidays with wages under the Telangana Shops and Commercial Establishments Act, 1988 for the calendar year 2026 to the employees working in Shops and commercial establishment and the National/ Festival and Other Holidays to be Holidays with wages under the Telangana Factories and Establishments (National Festival and Other Holidays) Act, 1974 for the calendar year 2026 to the workers working in Factories, located in 16 districts of Telangana.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

ANDAMAN AND NICOBAR ISLANDS - LIST OF INDUSTRIAL HOLIDAYS FOR THE CALENDAR YEAR 2026.

The Andaman and Nicobar Administration Secretariat vide Notification No. 90/2025/F.No.M-13/18/2022-GA-Section-Sectt. dated 12.11.2025 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 2026 and vide Notification No. 91/2025/F.No.M-13/18/2022-GA-Section-Sectt. dated 12.11.2025 notified the list of Restricted Holidays to be observed during the calendar year 2025.

[View Notification](#)

ANDAMAN
& NICOBAR
ISLANDS
GOVERNMENT
HOLIDAYS

STATUTORY NOTIFICATIONS/UPDATES

HARYANA – GRAP STAGE IV: ADVISORY ON WORK FROM HOME FOR PRIVATE OFFICES.

The Office of the Deputy Commissioner, Gurugram, vide advisory dated 21.12.2025, has informed that pursuant to the directions of the Commission for Air Quality Management (CAQM) invoking Stage IV of the Graded Response Action Plan (GRAP) in Delhi and NCR, private institutions and corporate offices in district Gurugram are advised to guide their employees to work from home w.e.f. 22.12.2025 till further orders. This measure is aimed at supporting effective implementation of GRAP measures and reducing pollution levels to improve air quality in the region.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

GOA - MANDATORY STATUTORY COMPLIANCES ON FIRE SAFETY

"Goa Circular on Fire & Life Safety Guidelines for All Occupancies issued by the Directorate of Fire & Emergency Services (DFES), Government of Goa, vide File No. DFES/FP/CIRCULAR/25-26/26 dated 10 February 2025. Issued under the provisions of the Goa Fire Force Act, 1986 and the Goa Fire Force Rules, 1997, the circular has been notified in response to recent fire incidents resulting in loss of lives and aims to strengthen fire prevention and life safety governance across the State. The revised guidelines mandate strict statutory compliance, including obtaining and maintaining a valid Fire No Objection Certificate (NOC) as a precondition for grant and renewal of trade licenses, occupancy certificates, and continued operations. Any modification to building layout, interior works, fire protection systems, or means of escape requires prior approval of DFES. The circular further emphasizes enhanced preventive measures, robust fire detection and suppression systems, safe means of egress, emergency preparedness, regular fire drills, staff training, and clearly fixes responsibility on owners, occupiers, and management to ensure continuous compliance and effective life safety management."

[View Notification](https://ctrlf.coreintegra.com)



STATUTORY NOTIFICATIONS/UPDATES

WEST BENGAL - INTRODUCTION OF ONLINE “SPOT FIRE LICENSE” FOR LOW-HAZARD ESTABLISHMENTS GOVERNMENT OF WEST BENGAL ORDER

NO. 1590/FES-99/101/2025 DATED 09 DECEMBER 2025

Government of West Bengal, Department of Fire and Emergency Services, vide Order No. 1590/FES-99/101/2025 dated 09 December 2025. The order introduces an instant and real-time online “Spot Fire License” system to provide relief to very small, single-storied establishments categorized as low-hazard occupancies. Under this system, eligible establishments handling or storing minimal quantities of hazardous substances may obtain an auto-generated fire license without prior physical inspection, subject to compliance with prescribed minimum fire safety measures. The Spot Fire License shall remain valid for five years from the date of issue. However, the order also provides for post-verification inspections on a random basis, and any license obtained through false information or by ineligible establishments shall be treated as invalid, terminated, and liable for legal action. This order clarifies that eligible single-storied, low-hazard establishments may obtain a real-time online Spot Fire License through the e-District portal, subject to prescribed limits on hazardous substances. Where the quantity handled falls within notified exempted limits, no fire license is required. Applicants must submit an online undertaking confirming accuracy of details. Upon application and payment, an auto-generated Spot Fire License valid for five years is issued, with immediate effect in public interest. [View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

WEST BENGAL - EXTENSION OF FIRE NOC VALIDITY FOR GOVERNMENT PRIMARY SCHOOLS

Government of West Bengal, Department of Fire and Emergency Services, vide Order No. 1589/FES-99/101/2025 dated 09 December 2025. The order addresses the validity period of Fire Safety Certificates (FSCs) or Fire No Objection Certificates (NOCs) issued under the provisions of the West Bengal Fire Services Act, 1950 and the rules framed thereunder, which is ordinarily three years. In order to promote ease of doing business and improve administrative efficiency, the State Government has decided to extend the validity of FSCs and Fire NOCs up to five years when issued in favour of government primary schools. The order has been issued in the interest of public service and comes into force with immediate effect, reducing the frequency of renewals while ensuring continued fire safety compliance.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

DELHI – DELHI SHOPS AND ESTABLISHMENTS (AMENDMENT) RULES, 2025.

The Government of National Capital Territory of Delhi, Labour Department vide Gazette Order F. No. Lab.-L016/1/2025/4617-4623 dated 09.12.2025 notified that In exercise of the powers conferred by section 47 of the Delhi Shops & Establishments Act, 1954, the Lt. Governor is pleased to make, after previous publication the following rules further to amend the Delhi Shops & Establishments Rules, 1954, namely: the Delhi Shops and Establishments (Amendment) Rules, 2025. Rule 5 under the said Rule shall be omitted.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

GOA - THE GOA JAN VISHWAS (LAWS AMENDMENT) ORDINANCE, 2025.

The Government of Goa, Department of Law Notification 8/4/2025-LA/189 dated 09.12.2025 published the Goa Jan Vishwas (Laws Amendment) Ordinance, 2025, An Ordinance to amend certain enactments enacted by the Legislative Assembly of Goa for decriminalising and rationalising minor offences to further enhance trust-based governance and to ensure time bound delivery of notified public service for ease of living and doing business.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

MAHARASHTRA - BILL OF THE MAHARASHTRA SHOPS AND ESTABLISHMENTS (REGULATION OF EMPLOYMENT AND CONDITIONS OF SERVICE) (AMENDMENT) ORDINANCE, 2025.

The Government of Maharashtra, Maharashtra Legislature Secretariat, vide Order dated 08.12.2025 issued a Bill to replace the Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) (Amendment) Ordinance, 2025.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MAHARASHTRA - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2026.

The Government of Maharashtra, General Administration Department vide No. PHD-1125/C.R.199/Japuk (29) dated 05.12.2025 declared the list of public holidays, in exercise of the powers of conferred under Section 25 of the Negotiable Instruments Act, 1881 vide Notification No. 39/1/68/JUDI-III dated 8th May 1968, to be observed during the calendar year 2026.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

MADHYA PRADESH - THE MADHYA PRADESH SHOPS AND ESTABLISHMENTS (SECOND AMENDMENT) BILL, 2025.

The Government of Madhya Pradesh, Legislative Assembly Secretariat vide No. 24107-MPRAVIS-16-VIDHAN-2025 dated 01.12.2025 introduced the Madhya Pradesh Shops and Establishments (Second Amendment) Bi, 2025. The Bill proposes for amendment of sections, 2, 6, 7, 8, and 41.

[**View Notification**](#)

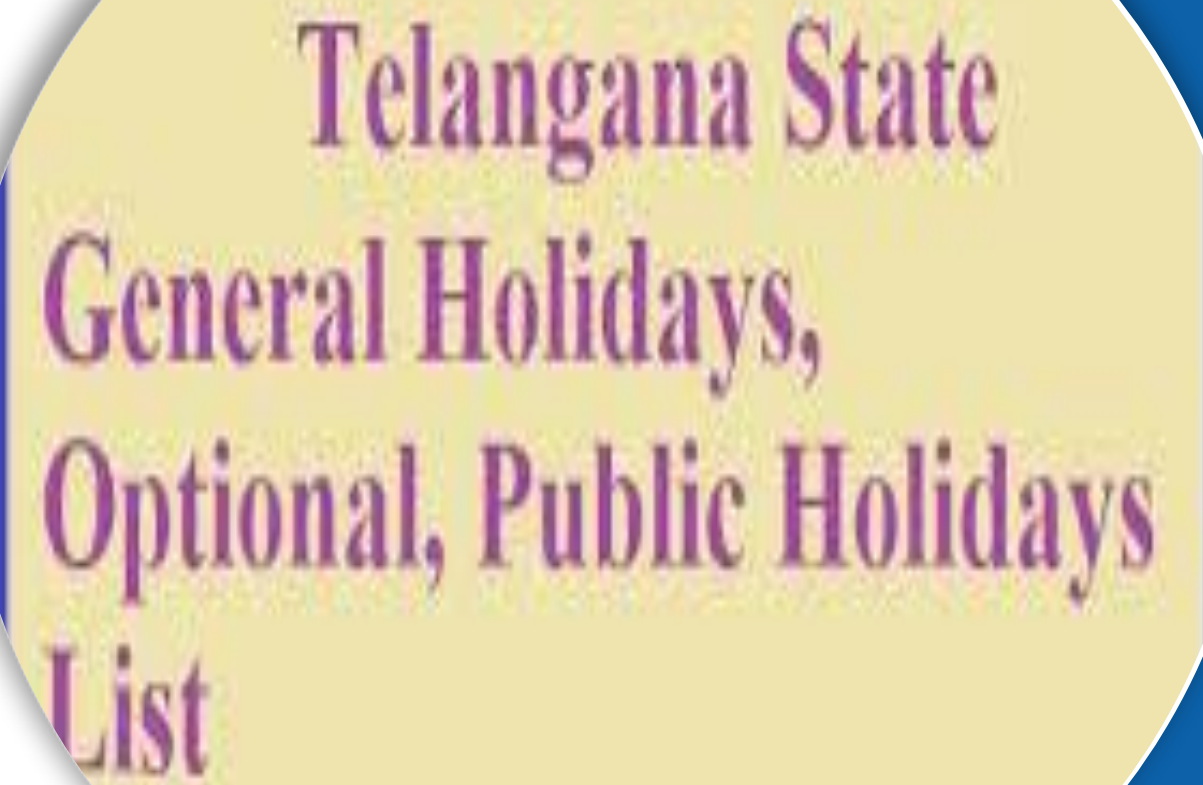


STATUTORY NOTIFICATIONS/UPDATES

TELANGANA - GENERAL HOLIDAYS AND OPTIONAL HOLIDAYS FOR THE CALENDAR YEAR 2026.

The Government of Telangana, General Administration Department vide G.O.Rt.No.1715 dated 06.12.2025 notified the General Holidays to be observed by all the State Government Offices including the days for occasions / festivals which fall on Sundays in Annexure-I and the Optional Holidays for State Government offices as shown in Annexure-II including the days for occasions / festivals which are falling on Sundays, during the year 2026.

[View Notification](#)

A circular graphic with a yellow background and a purple border. The text inside is in a purple serif font and reads: "Telangana State General Holidays, Optional, Public Holidays List".

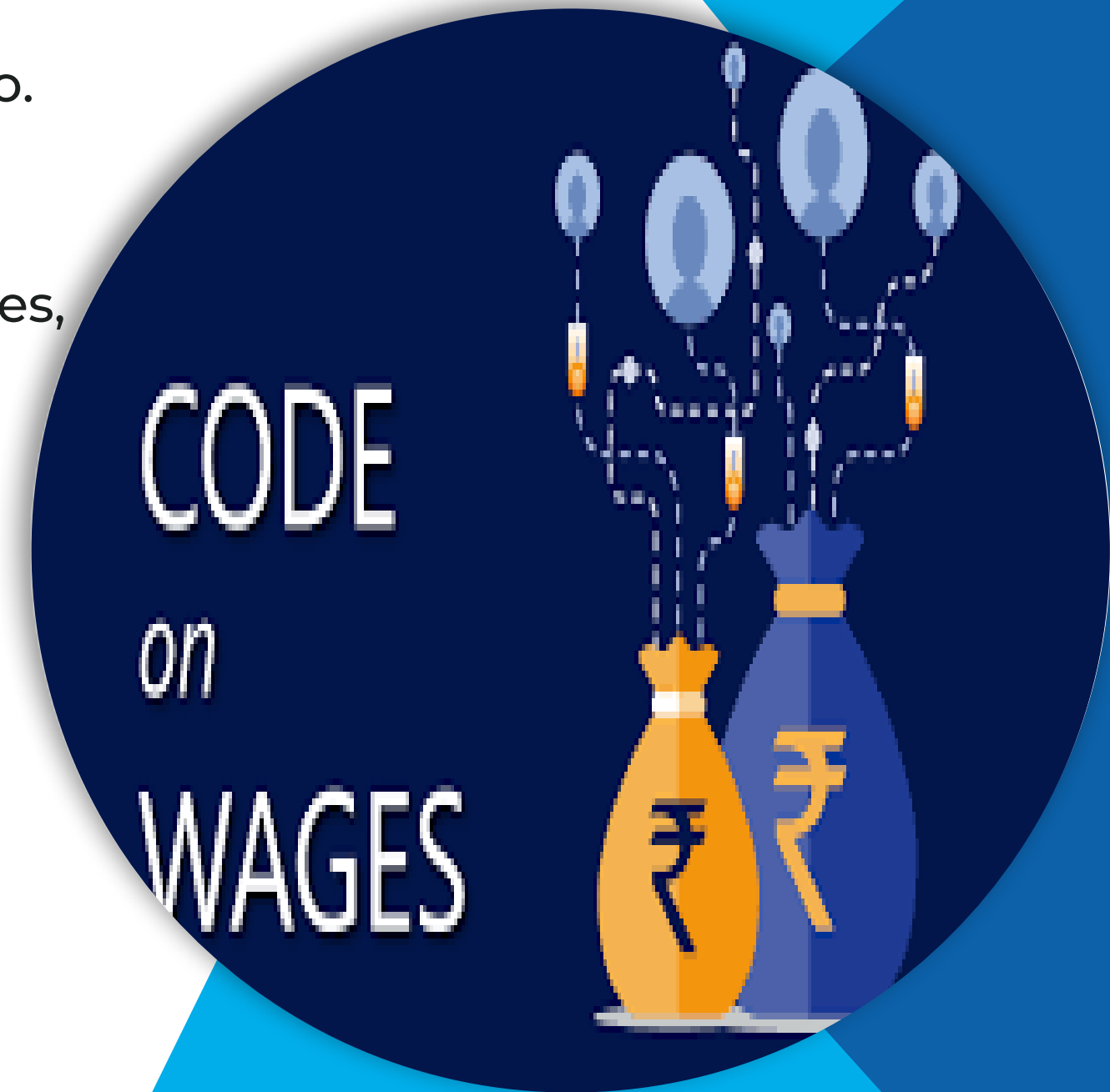
Telangana State
General Holidays,
Optional, Public Holidays
List

STATUTORY NOTIFICATIONS/UPDATES

BIHAR – CODE ON WAGES (BIHAR) RULES, 2025.

The Government of Bihar, Labour Department vide Gazette Notification No. 1/code on wages 10-01/2021 dated 05.12.2025, in exercise of the powers conferred by section 67 of the Code on Wage, 2019 and in supersession of the Bihar payment of wages rules, 1937 and the Bihar minimum wages rules, 1951 the Governor of Bihar is pleased to notify the final Code on Wages (Bihar) Rules, 2025.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

BIHAR – INDUSTRIAL RELATIONS (BIHAR) RULES, 2025.

The Government of Bihar, Labour Department vide Gazette Notification No. 1/IR 10-01/2020-75/Labour dated 05.12.2025, in exercise of the powers conferred by section 99 of The Industrial Relations Code, 2020 (35 of 2020) read with section 24 of the General Clauses Act, 1897 (10 of 1897) and in supersession of the Bihar Industrial Dispute Rules, 1961, the Bihar Industrial Employment (Standing Orders) Rules, 1947 and the Bihar and Orissa Trade Union Regulations, 1928, the Governor of Bihar is pleased to notify the final Industrial Relations (Bihar) Rules, 2025.

[**View Notification**](#)

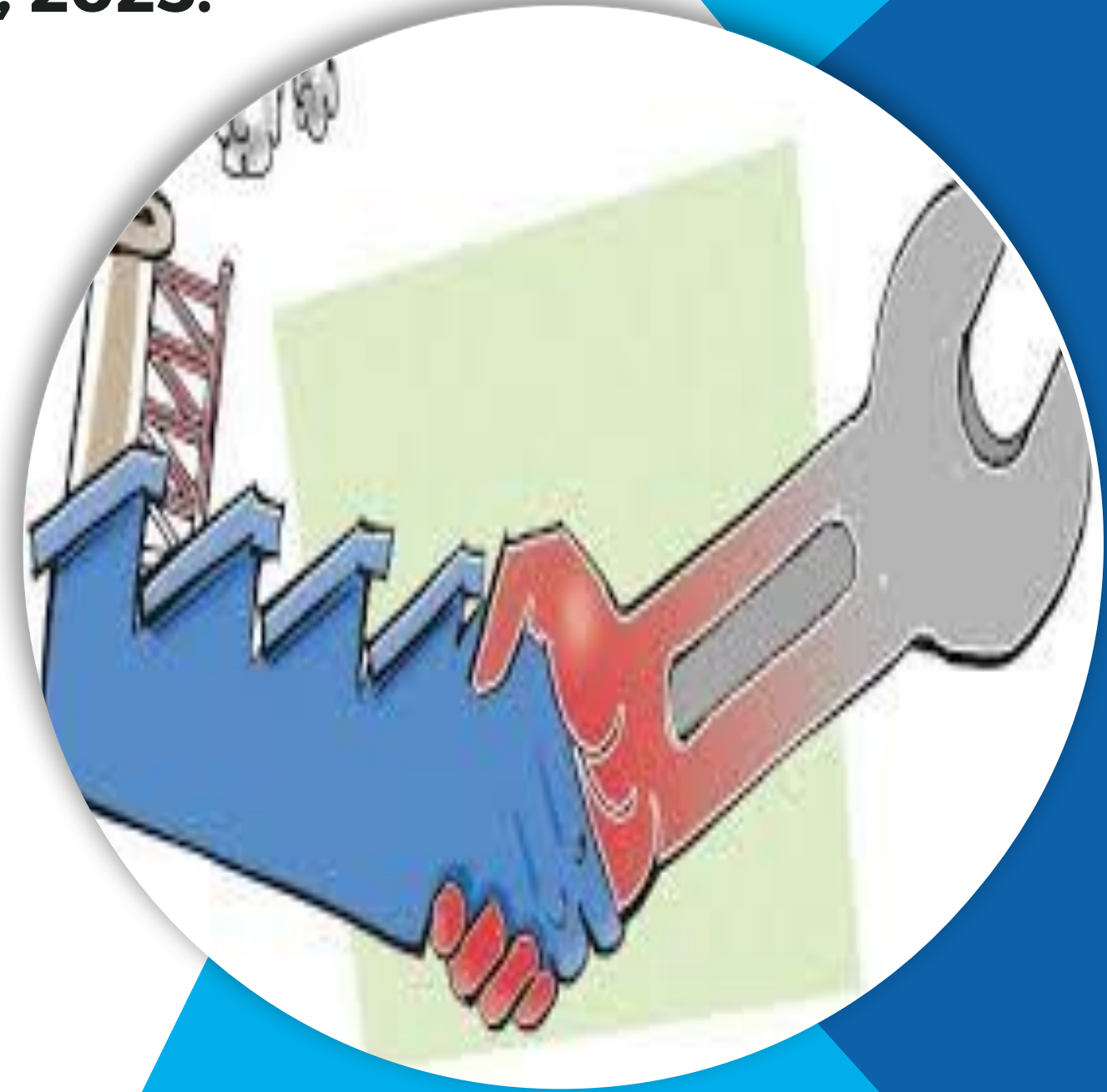


STATUTORY NOTIFICATIONS/UPDATES

DELHI - DRAFT OF INDUSTRIAL RELATIONS (DELHI) RULES, 2025.

The Government of National Capital Territory of Delhi, Labour Department vide No. 15(12)/Lab/2022/4473-4479 dated 03.12.2025, in exercise of the powers conferred by section 99 of the Industrial Relations Code, 2020, hereby proposes to make the Industrial Relations (Delhi) Rules, 2025.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

KARNATAKA – PRESS NOTE ON LABOUR WELFARE FUND CONTRIBUTIONS.

The Government of Karnataka, Department of Labour, Karnataka Labour Welfare Board vide Press Note dated 05.12.2025 notified that it is mandatory for all factories, plantations, workshops, Motor buses, Rental service establishments, employing 10 or more workers with power and employing 20 or more worker without power, under the purview of Contract labour Act, 1970 employing 20 or more workers, under the purview of Karnataka Shops and Commercial Establishment Act, 1961 and Karnataka Society Registration Act, 1960 all commercial/ITBT establishments employing 50 or more workers, charitable trust/organizations and all the societies registered under two Acts are required to pay welfare fund online compulsorily. Therefore Factory/Establishment will pay contribution every year of Rs. 50/- from each employee and Rs. 100/- from employer for each employee, i.e., total Rs. 150/- per employee to be remitted through online payment only.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

DELHI - LIST OF NATIONAL AND FESTIVAL HOLIDAYS FOR THE CALENDAR YEAR 2026.

The Government of National Capital Territory of Delhi, General Administration Department vide No. F. 53/812/GAD/CN/2025/4540-4576 dated 04.12.2025 declared the holidays specified in the schedule to the Notification to be observed as holidays in all Government Offices during the year 2026.

[View Notification](#)

Holidays
List for
2026

STATUTORY NOTIFICATIONS/UPDATES

ANDHRA PRADESH – LIST OF NATIONAL AND FESTIVAL HOLIDAYS FOR THE CALENDAR YEAR 2026.

The Government of Andhra Pradesh, General Administration Department vide G.O.Rt.No.2276 dated 04.12.2025 notified the General Holidays to be observed by all the State Government Offices in Annexure-I, excluding the holidays falling on Second Saturdays/Sundays shown in Annexure-I(A) and Optional Holidays shown in Annexure-II except the Optional Holidays falling on Second Saturdays/Sundays shown in Annexure-II(A) during the year 2026.

[View Notification](#)

Andhra Pradesh 2026 Holidays



Full List of Public, Festival &
Government Holidays

STATUTORY

NOTIFICATIONS/UPDATES

KERALA - PAID HOLIDAY AND PUBLIC HOLIDAY UNDER NI ACT ON ACCOUNT OF GENERAL ELECTION TO LOCAL SELF GOVERNMENT.

The Government of Kerala, General Administration Department vide G.O.(Rt)No. 5209/2025/GAD dated 02.12.2025 declared 9th December 2025 and 11th December 2025 public holiday for all public offices and educational institutions and paid holiday for all Government/Quasi Government and Commercial Establishments under Negotiable Instruments Act, 1881. The Labour Commissioner will make necessary arrangements with all Private Enterprises including IT sector, Private Industrial centres and other Private Institutions under the Shops and Commercial Establishments Act to declare the day of poll as paid holiday for all their employees.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

ANDHRA PRADESH - LIST OF HOLIDAYS UNDER NI ACT FOR THE YEAR 2026.

The Government of Andhra Pradesh, General Administration Department vide G.O.RT. No. 2277 dated 04.12.2025 notified the list of General Holidays and Public Holidays in addition to Sundays under the explanation to Section 25 of the Negotiable instruments Act, 1881, to be observed during the calendar year 2026.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

PUDUCHERRY – CHANGE OF RESTRICTED HOLIDAY FOR KAARTHIGAI DEEPAM FOR THE YEAR 2025.

The Government of Puducherry vide Corrigendum dated 02.12.2025 notified that in the list of holidays to be observed in the year 2025 which was notified vide Appendix-III, Sl. No. 37 of Restricted Holidays-2025 for Kaarthigai Deepam may be corrected and read as Wednesday, 3rd December 2025.

[**View Notification**](#)



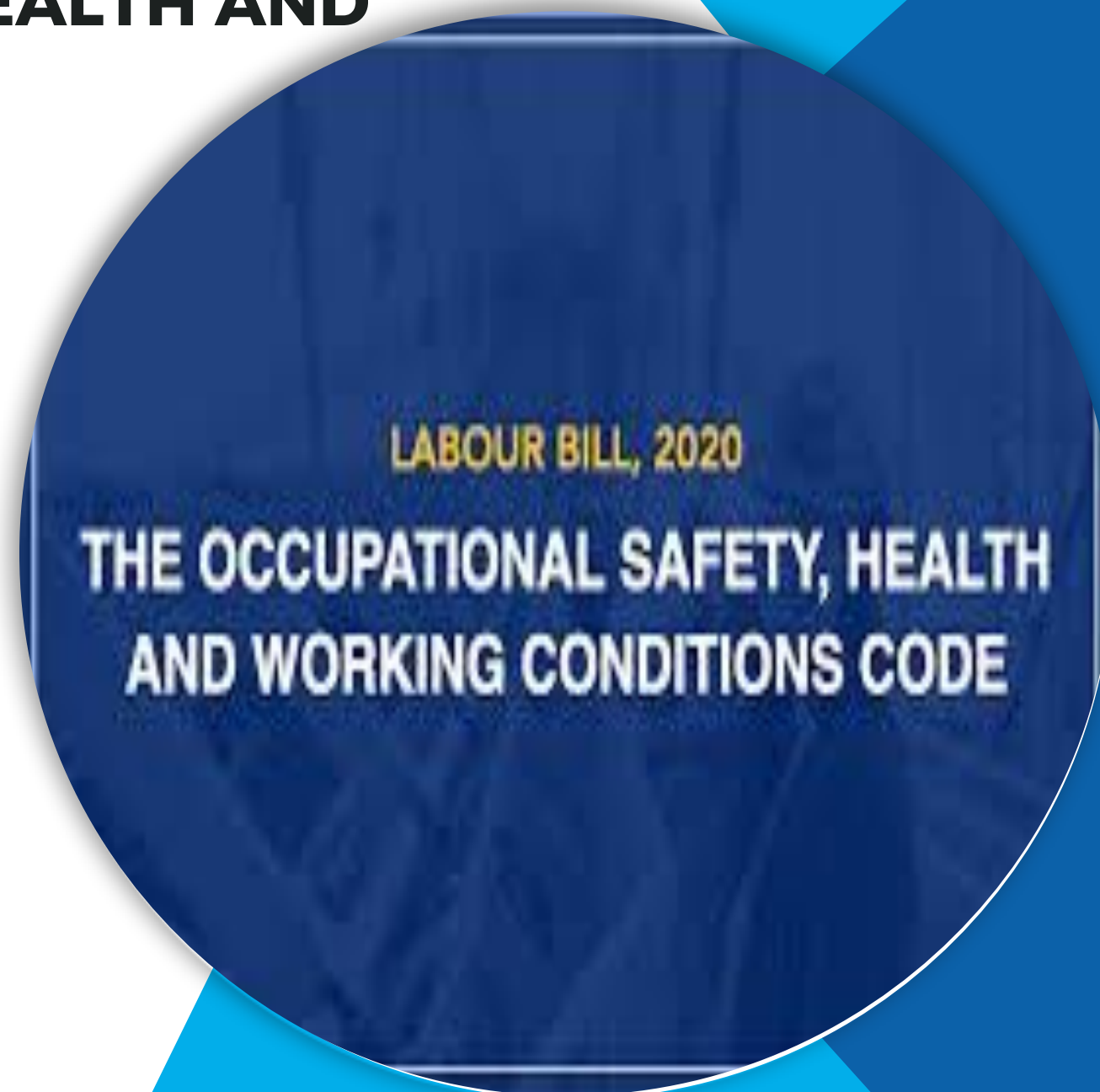
**Restricted
Holiday List**

STATUTORY NOTIFICATIONS/UPDATES

DELHI - DRAFT OF THE DELHI OCCUPATIONAL SAFETY, HEALTH AND WORKING CONDITIONS RULES, 2025.

The Government of National Capital Territory of Delhi, Labour Department vide F.27(118)/CIF/lab/2021/1089 dated 03.12.2025, in exercise of the powers conferred by section 133 and 135 of the Occupational Safety, Health & Working Conditions Code, 2020, hereby proposes to make the Delhi Occupational Safety, Health and Working Conditions Rules, 2025.

[**View Notification**](#)

A circular graphic with a dark blue background and a faint image of a crowd. It contains the text "LABOUR BILL, 2020" in yellow and "THE OCCUPATIONAL SAFETY, HEALTH AND WORKING CONDITIONS CODE" in white.

LABOUR BILL, 2020
THE OCCUPATIONAL SAFETY, HEALTH
AND WORKING CONDITIONS CODE

STATUTORY NOTIFICATIONS/UPDATES

TRIPURA – LIST OF HOLIDAYS UNDER NI ACT FOR THE CALENDAR YEAR 2026.

The Government of Tripura, General Administration (S.A.) Department vide No. F.17(1)-GA(SA)/2025/830 dated 01.12.2025, in exercise of powers conferred by the explanation to Section 25 of the Negotiable Instruments Act, 1881, hereby declared the list of public holidays for all Banks and Financial Institutions situated in Tripura during the year 2026.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

GUJARAT - LIST OF NATIONAL AND FESTIVAL HOLIDAYS FOR THE CALENDAR YEAR 2026.

The Government of Gujarat, General Administration Department vide No. GS/22/2025/JSR/2025/509/GH dated 27.11.2025 notified the Public Holidays for the State Government Offices in Part I, Optional Holidays in Part II and Public Holidays under Section 25 of the Negotiable Instruments At, 1881 for Banks in Part III, to be observed during the year 2026.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

MANIPUR - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2026.

The Government of Manipur, General Administration Department vide No. LIB-101/1/2022-GAD-GAD (Part 1) dated 24.11.2025 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 2026.

[View Notification](#)

MANIPUR
GOVERNMENT
HOLIDAYS

STATUTORY

NOTIFICATIONS/UPDATES

PUNJAB – ENGAGEMENT OF WOMEN EMPLOYEES DURING NIGHT SHIFT UNDER S&E ACT.

The Government of Punjab, Labour Department vide No. Labour-Lab0PSCA/2/2021/-5L/656 dated 28.11.2025 notified that in supersession of the Notification No. Labour-Lab0PSCA/2/2021-5I/325484/2022 dated 03.03.2022, all shops and establishments registered under the Punjab Shops and Commercial Establishment Act, 1958 in the State are allowed exemption to employ women in the night shifts, with their consent, subject to conditions mentioned in the Notification.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

PUNJAB – LIST OF NATIONAL AND FESTIVAL HOLIDAYS FOR THE CALENDAR YEAR 2026.

The Government of Punjab, Department of Personnel vide No. 06/01/2025-2PP3/781 dated 26.11.2025 notified the list of Public Holidays, enumerated in the schedule to the attached notification, to be observed in the public offices under the Punjab Government during the calendar year 2026.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

UTTAR PRADESH - LIST OF NATIONAL AND FESTIVAL HOLIDAYS FOR THE CALENDAR YEAR 2026.

The Government of Uttar Pradesh, General Administration Department vide No. 671/Three-2025-39(2)/2016 dated 17.11.2025 notified the list of General and Restricted Holidays to be observed during the calendar year 2026.

[View Notification](#)

UTTAR
PRADESH
GOVERNMENT
HOLIDAYS

STATUTORY NOTIFICATIONS/UPDATES

LADAKH - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2026.

The Administration of Union Territory of Ladakh, General Administration Department vide F.No.: A/15/2020-O/o Un Secy - GAD dated 14.11.2025 notified the holidays in "Annexure A & B" to be observed in the Government Offices and Educational Institutions, restricted holidays in "Annexure C" and in respect of Banks, the holidays which shall be regulated in terms of the extant instructions issued under the Negotiable Instruments Act, 1881 in "Annexure D", to be observed during the Calendar Year, 2026.

[View Notification](#)

PUBLIC
HOLIDAYS
2026

IMPORTANT JUDGEMENTS



IMPORTANT JUDGEMENTS

GRATUITY OF AN EMPLOYEE CANNOT BE FORFEITED ON RETIREMENT EVEN IF HE FAILED TO PAY LOAN AMOUNT.

Cuttack Central Co-operative Bank Ltd., Cuttack v. The Joint Labour Commissioner, Bhubaneswar-cum-Appellate Authority under Payment of Gratuity Act. WA No. 323/2025, 2025 LLR 1323 (ORISSA HIGH COURT).

Facts of the case: In this case, a writ petition was filed against a judgement dated 08.11.2024 under the Payment of Gratuity Act, 1972. The retiral benefit of Respondent 4 was withheld by the appellant, which curtailed the respondent to move to the authority under the Payment of Gratuity Act, 1972 for release of the gratuity amount. The Appellant took a plea that the respondent acted as guarantor to a loan disbursed to the principal borrower. And the borrower failed and neglected to pay the loan amount, and the liability for the said loan was coextensive and for that reason the amount of gratuity was not released to the respondent.



IMPORTANT JUDGEMENTS

But the authority directed the amount to be paid but the order was assailed and the disbursement of the gratuity amount was curtailed. The appeal and the writ petition before the appropriate authority failed. The Section 4(6) of the Payment of Gratuity Act was stipulated and it was stated under the section that, gratuity of an employee shall be forfeited to the extent of damage or loss so suffered, provided such employee has been terminated from service for any act, wilful omission or negligence which causes the damage or loss or destruction of the property belonging to the employer.

Issues of the case: Whether it is justified to withheld gratuity after achieving age of superannuation?

Judgment of the Case: The Court was of opinion that, the writ Court shall not interfere with the order of authority responsible to find the facts unless the findings are irrational and unreasonable or beyond the purview of the statute. The statutory authority found the act of appellant to curtail disbursement of gratuity amount to be outside the purview of the said Act and the writ pretention was dismissed.

[**View Judgement**](#)

IMPORTANT JUDGEMENTS

FORFEITURE OF GRATUITY IS PROPER WHEN THE EMPLOYEE SHOWED LACK OF CARE, CAUTION AND REASONABLE JUDGMENT.

Sri Ranjan Bandyopadhyay at Ranjan Banerjee v. The Bank of Baroda & Ors. FMA No. 510/2024, 2025 LLR 1317, (CALCUTTA HIGH COURT).

Facts of the case: The appeal has been directed by the writ petitioner against the judgement dated 10.08.2023. It was submitted by the appellant counsel that several documents and chargesheets were not served to the appellant and the enquiry officer acted as a prosecutor. Furthermore, they alleged that officer acted beyond the changes of the charge sheet and the charges in the chargesheet could not be proved.

Appellant is an employer of a bank in this case, working as a manager. A chargesheet was filed against the appellant on September 11, 2023. And the appellant was allowed to file a written statement with regard to the charges against him. But the appellant wrote to the enquiry officer claiming that documents of the prosecution never reached him and such statement was dated February 16/17, 2014.



IMPORTANT JUDGEMENTS

The enquiry officer in the report stated that appellant did not discharge his duties diligently and committed grave errors along with that performed with lack of care and caution. Moreover, it was stated that Appellant knowingly and wilfully violated certain rules and procedures of the bank while he was employed. And the report of the disciplinary authority stood ground and passed an order for removal of the appellant from service. The Writ Court was not asked to re-evaluate the evidence and substitute its finding with that of the Enquiry Officer or of the disciplinary authority or of the appellate authority.

Issue of the case: Whether forfeiture of gratuity is proper when employee showed lack of care, caution and reasonable judgment while deploying his/her service?

IMPORTANT JUDGEMENTS

Judgement of the case:

The Court stated that, the report of the Enquiry Officer qualifies to quantify the loss suffered due to the acts of the appellate. The single judge bench did not find any merit in the writ petition filed against the order of the disciplinary authority as well as of the appellate authority and stated that they find no ground to interfere in the impugned judgment and order and the application was dismissed.

[**View Judgement**](#)

IMPORTANT JUDGEMENTS

SUPREME COURT OF INDIA

- ❑ Mere deposit of embezzled amount will not absolve an employee of the misconduct. [View Judgement](#)
- ❑ Sale proceeds have to be first applied in satisfaction of PF dues and then secured debt. [View Judgement](#)

BOMBAY HIGH COURT

- ❑ Providing different VRS offers to different employees would not amount to discrimination. [View Judgement](#)
- ❑ Industrial Tribunal to permit representation through advocate when employer was not legally trained. [View Judgement](#)
- ❑ In matters of wage revision, management cannot cite past losses when it was profitable in recent years. [View Judgement](#)
- ❑ Employees cannot contend that VRS was obtained by force when they readily accepted it. [View Judgement](#)
- ❑ Proceedings for determination of dues to only be initiated if EO's report is approved by compliance branch. [View Judgement](#)
- ❑ Notice under section 7A, not in prescribed format and without EO report, is bad in law. [View Judgement](#)



IMPORTANT JUDGEMENTS

CALCUTTA HIGH COURT

- ☐ No clubbing of establishments merely because the partner of one firm had joined the other. [View Judgement](#)
- ☐ No criminal prosecution for non-payment of dues and non-cooperation when the person had no knowledge. [View Judgement](#)
- ☐ Units having their own machineries and independent functioning cannot be clubbed together. [View Judgement](#)

DELHI HIGH COURT

- ☐ No conferment of protection to a worker against whom disciplinary proceedings were pending. [View Judgement](#)
- ☐ No liability to employ an apprentice in the absence of such provision in the recruitment policy. [View Judgement](#)
- ☐ Retention of company property beyond cessation of employment is illegal. [View Judgement](#)
- ☐ Status of protected worker can't be granted only because there was employer-employee relationship. [View Judgement](#)

IMPORTANT JUDGEMENTS

GUJARAT HIGH COURT

- ❑ Fixed-term employees are entitled to parity w.r.t. working hours, wages, allowances and other benefits. [View Judgement](#)
- ❑ Mere continuation of service of fixed-term employees does not entitle them to regularization in the absence of exploitation. [View Judgement](#)
- ❑ 100% damages not to be automatically imposed merely because the employer agreed to pay PF dues. [View Judgement](#)
- ❑ Coercive action to be stayed during appeal's pendency when presiding Officer's charge wasn't extended. [View Judgement](#)
- ❑ Damages and interest are to only be imposed after affording opportunity and assigning reasons. [View Judgement](#)

JHARKHAND HIGH COURT

- ❑ Principal employer can't be forced to produce the attendance records of the contrac-tor's workers. [View Judgement](#)
- ❑ Putting explosives inside an establishment premises is a grave misconduct justifying dismissal. [View Judgement](#)

IMPORTANT JUDGEMENTS

- ❑ Contract would not be sham and camouflage merely because the relevant licence was not obtained. [View Judgement](#)
- ❑ No demand of interest when principal amount was recovered and damages were stayed. [View Judgement](#)
- ❑ Principal employer not liable when the labour charges were paid and details of the contractors were supplied to the PF authority. [View Judgement](#)
- ❑ The financial position of the company is to be considered while deciding the aspect of pre-deposit. [View Judgement](#)
- ❑ Damage, penalty and interest are all inter linked based on the principal amount. [View Judgement](#)

KARNATAKA HIGH COURT

- ❑ Settlement entered into during the course of conciliation is binding on the union which was not a party to it. [View Judgement](#)

IMPORTANT JUDGEMENTS

KERALA HIGH COURT

- ❑ Employee's name and DoB cannot be changed after the last date for filing the higher pension option. [View Judgement](#)

MADRAS HIGH COURT

- ❑ No recovery proceedings can be initiated before the period of limitation for initiating statutory appeal. [View Judgement](#)
- ❑ Tribunal cannot set aside a demand notice in a mechanical manner.
[View Judgement](#)
- ❑ EPFO cannot directly initiate attachment of a clubbed entity without issuing them a separate notice. [View Judgement](#)
- ❑ Penalty should be imposed on the EPFO when it prefers appeals belatedly.
[View Judgement](#)

IMPORTANT JUDGEMENTS

MADHYA PRADESH HIGH COURT

- ❑ IC cannot conduct its proceedings at the residence of the complainant.

[View Judgement](#)

- ❑ IC report, if not signed by all the members without sufficient cause, would be unsustainable. [View Judgement](#)

PUNJAB AND HARYANA HIGH COURT

- ❑ No forfeiture of gratuity when the employee was convicted in a cheque bounce case.

[View Judgement](#)



CORE INTEGRA COMPLIANCE CALENDAR

JANUARY
2026



<https://ctrlf.coreintegra.com>



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	Dec'25	15-Jan-26	Code wise	Online
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Remittance	Monthly	Dec'25	15-Jan-26	Code wise	Online
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	Monthly	Dec'25	15-Jan-26	Code wise	International Workers Return - Online
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	Monthly	Dec'25	25-Jan-26	Code wise	Monthly Return - EDLI Exempted Employer - Offline
Employment Exchange (Compulsory Notification of Vacancies) Act, 1959	All States	Return	Quarterly	Oct'25 to Dec'25	30-Jan-26	Branch employing 25 or more	Offline
Sexual Harassment of Workmen at Workplace (Prevention, Prohibition and Redressal) Act, 2013	All States	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch employing 10 or more	Offline
Central - Various Acts	All States	Return	Annual	Jan'25 To Dec'25	31-Jan-26	LIN against	Online

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	Dec'25	05-Jan-26	Branch	Offline
Andhra Pradesh Tax On Professions, Trades, Callings And Employments Act, 1987	Andhra Pradesh	Remittance & Returns	Monthly	Dec'25	10-Jan-26	Branch	Online
Telangana Tax On Professions, Trades, Callings And Employments Act, 1987	Telangana	Remittance & Returns	Monthly	Dec'25	10-Jan-26	Branch	Online
Madhya Pradesh Vritti Kar Adhiniyam, 1995 (PT)	Madhya Pradesh	Remittance	Monthly	Dec'25	10-Jan-26	Branch	Online
Tamil Nadu Industrial Establishments (conferment of Permanent Status to Workmen) Act, 1981	Tamil Nadu	Return	Annual	Jan'25 To Dec'25	14-Jan-26	Offline	Not required if (Combined Annual Return Form 22 submitted in Factories Act) & Applicable to S&E.
Factories Act, 1948	Bihar	Return	Annual	Jan'25 To Dec'25	15-Jan-26	Branch	Offline

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Factories Act, 1948	Chandigarh	Return	Annual	Jan'25 To Dec'25	15-Jan-26	Branch	
Factories Act, 1948	Chhattisgarh	Return	Annual	Jan'25 To Dec'25	15-Jan-26	Branch	
Factories Act, 1948	Delhi	Return	Annual	Jan'25 To Dec'25	15-Jan-26	Branch	
Factories Act, 1948	Delhi	Return	Half Yearly	Jul'25 To Dec'25	15-Jan-26	Branch	
Bombay Labour Welfare Fund Act, 1953 (Delhi)	Delhi	Remittance & Returns	Half Yearly	Jul'25 To Dec'25	15-Jan-26	Branch	31st Jan - Online
Gujarat Panchayats, Municipal Corporations And State Tax on Professions, Traders, Callings and Employments Act, 1976	Gujarat	Remittance	Monthly	Dec'25	15-Jan-26	Branch	Offline
Factories Act, 1948	Gujarat	Return	Half Yearly	Jul'25 To Dec'25	15-Jan-26	Branch	Not required - If Self Certificate submitted. Offline

STATUTORY DUE DATES



Name of Act	State	Remittance/ Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Factories Act, 1948	Jharkhand	Return	Annual	Jan'25 To Dec'25	15-Jan-26	Branch	
Karnataka Labour Welfare Fund Act, 1965	Karnataka	Return	Annual	Jan'25 To Dec'25	15-Jan-26	Branch	Offline
Maharashtra Labour Welfare Fund Act, 1953	Maharashtra	Return	Half Yearly	Jul'25 To Dec'25	15-Jan-26	Branch	Offline
Tamil Nadu Payment of Subsistence Allowance Act, 1981	Tamil Nadu	Return	Half Yearly	Jul'25 To Dec'25	15-Jan-26	Branch	Offline
Minimum Wages Act, 1948	Tamil Nadu	Return	Annual	Jan'25 To Dec'25	15-Jan-26	Branch	Not required if (Combined Annual Return Form 22 submitted in Factories Act) or (Combined annual return Form XIII submitted in TN Catering Establishments) or (Combined annual return Form XXV under BOCW)

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Factories Act, 1948	Uttar Pradesh	Return	Annual	Jan'25 To Dec'25	15-Jan-26	Branch	
Minimum Wages Act, 1948	Uttar Pradesh	Return	Annual	Jan'25 To Dec'25	15-Jan-26	Branch	Due date not clarified under the state Rules - Considered common date
Factories Act, 1948	West Bengal	Return	Quarterly	Oct'25 to Dec'25	15-Jan-26	Branch	
Factories Act, 1948	Assam	Return	Annual	Jan'25 To Dec'25	15-Jan-26	Branch	
Factories Act, 1948	Assam	Return	Half Yearly	Jul'25 To Dec'25	15-Jan-26	Branch	
Madhya Pradesh Vritti Kar Adhiniyam, 1995 (PT)	Madhya Pradesh	Return	Quarterly	Oct'25 to Dec'25	15-Jan-26	Branch	Online

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Kerala Labour Welfare Fund Act, 1975	Kerala	Remittance & Returns	Half Yearly	Jul'25 To Dec'25	15-Jan-26	Branch	Offline
West Bengal Labour Welfare Fund Act, 1974	West Bengal	Remittance & Returns	Half Yearly	Jul'25 To Dec'25	15-Jan-26	Branch	Offline
Factories Act, 1948	Chhattisgarh	Return	Half Yearly	Jul'25 To Dec'25	15-Jan-26	Branch	
Factories Act, 1948	Madhya Pradesh	Return	Annual	Jan'25 To Dec'25	15-Jan-26	Branch	
Factories Act, 1948	Madhya Pradesh	Return	Half Yearly	Jul'25 To Dec'25	15-Jan-26	Branch	
Factories Act, 1948	Uttarakhand	Return	Annual	Jan'25 To Dec'25	15-Jan-26	Branch	
Factories Act, 1948	Himachal Pradesh	Return	Annual	Jan'25 To Dec'25	15-Jan-26	Branch	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Factories Act, 1948	Himachal Pradesh	Return	Half Yearly	Jul'25 To Dec'25	15-Jan-26	Branch	
Factories Act, 1948	Mizoram	Return	Annual	Jan'25 To Dec'25	15-Jan-26	Branch	
Factories Act, 1948	Mizoram	Return	Half Yearly	Jul'25 To Dec'25	15-Jan-26	Branch	
Tamil Nadu Labour Welfare Fund Act, 1972	Tamil Nadu	Remittance	Quarterly	Oct'25 to Dec'25	15-Jan-26	Branch	Unpaid Accumulation - After 3 years from become payable
Kerala Labour Welfare Fund Act, 1975	Kerala	Remittance	Half Yearly	Jul'25 To Dec'25	15-Jan-26	Branch	Unpaid Accumulation - After 3 years from become payable - Offline
Karnataka Labour Welfare Fund Act, 1965	Karnataka	Remittance	Quarterly	Oct'25 to Dec'25	15-Jan-26	Branch	Unpaid Accumulation - After 3 years from become payable - Offline

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
The Madhya Pradesh Shram Kalyan Nidhi Adhiniyam, 1982 (LWF)	Madhya Pradesh	Remittance & Returns	Half Yearly	Jul'25 To Dec'25	15-Jan-26	Branch	Offline
Goa Labour Welfare Fund Act, 1986	Goa	Remittance	Quarterly	Oct'25 to Dec'25	15-Jan-26	Branch	Unpaid Accumulation - After 3 years from become payable - Offline
Chhattisgarh Shram Kalyan Nidhi Adhiniyam, 1982 (LWF)	Chhattisgarh	Remittance & Returns	Half Yearly	Jul'25 To Dec'25	15-Jan-26	Branch	Offline
Chhattisgarh Shram Kalyan Nidhi Adhiniyam, 1982 (LWF)	Chhattisgarh	Remittance	Quarterly	Oct'25 to Dec'25	15-Jan-26	Branch	Unpaid Accumulation - After 3 years from become payable - Offline
The Madhya Pradesh Shram Kalyan Nidhi Adhiniyam, 1982 (LWF)	Madhya Pradesh	Remittance	Quarterly	Oct'25 to Dec'25	15-Jan-26	Branch	Unpaid Accumulation - After 3 years from become payable - Offline
Bombay Labour Welfare Fund Act, 1953 (Delhi)	Delhi	Remittance	Quarterly	Oct'25 to Dec'25	15-Jan-26	Branch	Unpaid Accumulation - After 3 years from become payable - Offline

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Odisha Labour Welfare Fund Act, 1996	Odisha	Remittance	Quarterly	Oct'25 to Dec'25	15-Jan-26	Branch	Unpaid Accumulation - After 5 years from become payable - Offline
Odisha Labour Welfare Fund Act, 1996	Odisha	Remittance & Returns	Half Yearly	Jul'25 To Dec'25	15-Jan-26	Branch	Offline
The Jharkhand Tax On Profession, Trades, Callings And Employments Act, 2011	Jharkhand	Remittance	Quarterly	Oct'25 to Dec'25	15-Jan-26	Branch	Employee & Employer Tax online (Employer to deduct monthly and remit quarterly) 15 days from end of quarter
Puducherry Municipalities Act, 1973	Puducherry	Remittance & Returns	Half Yearly	Jul'25 To Dec'25	15-Jan-26	Branch	PT - Half yearly - July to Dec - Deduction in Dec.
Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Sikkim	Remittance & Returns	Monthly	Dec'25	15-Jan-26	Branch	Online
Factories Act, 1948	Jammu & Kashmir	Return	Annual	Jan'25 To Dec'25	15-Jan-26	Branch	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Factories Act, 1948	Jammu & Kashmir	Return	Half Yearly	Jul'25 To Dec'25	15-Jan-26	Branch	
Factories Act, 1948	Ladakh	Return	Annual	Jan'25 To Dec'25	15-Jan-26	Branch	
Factories Act, 1948	Ladakh	Return	Half Yearly	Jul'25 To Dec'25	15-Jan-26	Branch	
Factories Act, 1948	Nagaland	Return	Annual	Jan'25 To Dec'25	15-Jan-26	Branch	
Factories Act, 1948	Nagaland	Return	Half Yearly	Jul'25 To Dec'25	15-Jan-26	Branch	
Jharkhand State Employment of Local Candidates in Private Sector Act, 2021	Jharkhand	Return	Quarterly	Oct'25 to Dec'25	15-Jan-26	Branch	Online
Assam Industrial Establishment (Conferment of Permanent Status to Workmen) Act, 1985	Assam	Return	Half Yearly	Jul'25 To Dec'25	15-Jan-26	Branch employing 50 or more	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Maternity Benefit Act, 1961	Jammu & Kashmir	Return	Annual	Jan'25 To Dec'25	15-Jan-26	Branch	Offline
Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Karnataka	Remittance & Returns	Monthly	Dec'25	20-Jan-26	Combined	Online
Maternity Benefit Act, 1961	Arunachal Pradesh	Return	Annual	Jan'25 To Dec'25	21-Jan-26	Branch	Online
Maternity Benefit Act, 1961	Assam	Return	Annual	Jan'25 To Dec'25	21-Jan-26	Branch	
Maternity Benefit Act, 1961	Bihar	Return	Annual	Jan'25 To Dec'25	21-Jan-26	Branch	Online return before 30th June
Maternity Benefit Act, 1961	Chhattisgarh	Return	Annual	Jan'25 To Dec'25	21-Jan-26	Branch	Offline
Maternity Benefit Act, 1961	Delhi	Return	Annual	Jan'25 To Dec'25	21-Jan-26	Branch	Offline

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Maternity Benefit Act, 1961	Goa	Return	Annual	Jan'25 To Dec'25	21-Jan-26	Branch	Not required - Covered under Various Acts
Maternity Benefit Act, 1961	Himachal Pradesh	Return	Annual	Jan'25 To Dec'25	21-Jan-26	Branch	Offline
Maternity Benefit Act, 1961	Jharkhand	Return	Annual	Jan'25 To Dec'25	21-Jan-26	Branch	Offline
West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979	West Bengal	Remittance & Returns	Monthly	Dec'25	21-Jan-26	Branch	
Maternity Benefit Act, 1961	West Bengal	Return	Annual	Jan'25 To Dec'25	21-Jan-26	Branch	Offline
Maternity Benefit Act, 1961	Madhya Pradesh	Return	Annual	Jan'25 To Dec'25	21-Jan-26	Branch	Offline
Maternity Benefit Act, 1961	Tripura	Return	Annual	Jan'25 To Dec'25	21-Jan-26	Branch	Rule - 16 - Offline

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Maternity Benefit Act, 1961	Andhra Pradesh	Return	Annual	Jan'25 To Dec'25	21-Jan-26	Branch	Offline
Maternity Benefit Act, 1961	Chandigarh	Return	Annual	Jan'25 To Dec'25	21-Jan-26	Branch	Offline
Maternity Benefit Act, 1961	Daman & Diu	Return	Annual	Jan'25 To Dec'25	21-Jan-26	Branch	Offline
Maternity Benefit Act, 1961	Manipur	Return	Annual	Jan'25 To Dec'25	21-Jan-26	Branch	Offline
Maternity Benefit Act, 1961	Mizoram	Return	Annual	Jan'25 To Dec'25	21-Jan-26	Branch	Offline
Maternity Benefit Act, 1961	Meghalaya	Return	Annual	Jan'25 To Dec'25	21-Jan-26	Branch	Offline
Maternity Benefit Act, 1961	Nagaland	Return	Annual	Jan'25 To Dec'25	21-Jan-26	Branch	Offline

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Maternity Benefit Act, 1961	Puducherry	Return	Annual	Jan'25 To Dec'25	21-Jan-26	Branch	Offline
Contract Labour (Regulation and Abolition) Act,1970	Arunachal Pradesh	Return	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Assam	Return	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Bihar	Return	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor
Bihar Shops and Establishments Act, 1953	Bihar	Return	Quarterly	Oct'25 to Dec'25	30-Jan-26	Branch	10 or More Employees - Offline
Contract Labour (Regulation and Abolition) Act,1970	Chandigarh	Return	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Chhattisgarh	Return	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor

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	Delhi	Return	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Goa	Return	Quarterly	Oct'25 to Dec'25	30-Jan-26	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Gujarat	Return	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor - Offline
Contract Labour (Regulation and Abolition) Act,1970	Haryana	Return	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Himachal Pradesh	Return	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Jammu & Kashmir	Return	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Jharkhand	Return	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Bihar Shops and Establishments Act, 1953	Jharkhand	Return	Quarterly	Oct'25 to Dec'25	30-Jan-26	Branch	10 or More Employees - Offline
Contract Labour (Regulation and Abolition) Act, 1970	Kerala	Return	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor
Payment of Wages Act, 1936	Kerala	Return	Annual	Jan'25 To Dec'25	30-Jan-26	Branch	
Contract Labour (Regulation and Abolition) Act, 1970	Punjab	Return	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act, 1970	Rajasthan	Return	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act, 1970	Tamil Nadu	Return	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act, 1970	Uttar Pradesh	Return	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor

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	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	West Bengal	Return	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor
Unified single Annual Return	Haryana	Return	Annual	Jan'25 To Dec'25	30-Jan-26	Branch	Notification - S&E, Factory, CLRA, BOCW, ISMW, POW, ID, MW, ESI, MB, POB & POG
Contract Labour (Regulation and Abolition) Act,1970	Odisha	Return	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Puducherry	Return	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor
Manipur Professions, Trades, Callings And Employments Taxation Act, 1981	Manipur	Remittance & Returns	Monthly	Dec'25	30-Jan-26	Branch	Online
Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995	Mizoram	Remittance & Returns	Monthly	Dec'25	30-Jan-26	Branch	Online

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Nagaland Professionals, Trades, Calling and Employment Taxation (4th Amendment) Act, 2012	Nagaland	Remittance & Returns	Monthly	Dec'25	30-Jan-26	Branch	Online
Punjab State Development Tax 2018	Punjab	Remittance & Returns	Monthly	Dec'25	30-Jan-26	Branch	Online
Contract Labour (Regulation and Abolition) Act, 1970	Dadra and Nagar Haveli	Return	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act, 1970	Daman & Diu	Return	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act, 1970	Ladakh	Return	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act, 1970	Lakshadweep	Return	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act, 1970	Manipur	Return	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor

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	Meghalaya	Return	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Mizoram	Return	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Nagaland	Return	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Sikkim	Return	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Tripura	Return	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Karnataka	Return	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor - Offline
Contract Labour (Regulation and Abolition) Act,1970	Madhya Pradesh	Return	Half Yearly	Jul'25 To Dec'25	30-Jan-26	License	Return by Contractor

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Employment Exchange (Compulsory Notification of Vacancies) Act, 1959	Maharashtra	Return	Quarterly	Oct'25 to Dec'25	30-Jan-26	Branch employing 25 or more - Online	
Employment Exchange (Compulsory Notification of Vacancies) Act, 1959	Gujarat	Return	Quarterly	Oct'25 to Dec'25	30-Jan-26	Branch employing 25 or more	Online
Payment of Wages Act, 1936	Andhra Pradesh	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	
Andhra Pradesh Labour Welfare Fund Act, 1987	Andhra Pradesh	Remittance	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Online
Factories Act, 1948	Goa	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	
Gujarat Labour Welfare Fund Act, 1953	Gujarat	Return	Half Yearly	Jul'25 To Dec'25	31-Jan-26	Branch	Offline
Minimum Wages Act, 1948	Jharkhand	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	(30th June)

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Payment of Wages Act, 1936	Jharkhand	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Only Factory
Karnataka Shops and Commercial Establishments Act, 1961	Karnataka	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Online - Covering (S&E, CLRA, MB, MW, POW)
Factories Act, 1948	Kerala	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	
Maternity Benefit Act, 1961	Kerala	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Offline
Kerala Industrial Establishments (National and Festival Holidays) Act, 1958	Kerala	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Online
Maharashtra State Tax on Professions, Trade, Callings And Employments Act, 1975	Maharashtra	Remittance & Returns	Monthly	Dec'25	31-Jan-26	Combined	
Factories Act, 1948	Punjab	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Covered under Integrated Annual Return

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Maternity Benefit Act, 1961	Tamil Nadu	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Offline
Payment of Wages Act, 1936	Tamil Nadu	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	
Tamil Nadu Labour Welfare Fund Act, 1972	Tamil Nadu	Remittance & Returns	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Along with Form B - Register of wages - Offline
Telangana Labour Welfare Fund Act, 1987	Telangana	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Offline
Factories Act, 1948	West Bengal	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	
Payment of Wages Act, 1936	West Bengal	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	
Single Integrated Online Return	Rajasthan	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Notification - Various Acts. - POW, MW, Factories Act, POB, CLRA, ISMW, BOCW, S&E, POG, MB, ID, ESI

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Assam Professions, Trades, Callings And Employments Taxation Act, 1947	Assam	Remittance & Returns	Monthly	Dec'25	31-Jan-26	Branch	
Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000	Odisha	Remittance & Returns	Monthly	Dec'25	31-Jan-26	Branch	Online
Factories Act, 1948	Tamil Nadu	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Online Return - Notification
Tamil Nadu Shops And Establishments Act, 1947	Tamil Nadu	Return	Half Yearly	Jul'25 To Dec'25	31-Jan-26	Branch	Only IT / ITES - Offline
Maternity Benefit Act, 1961	Tamil Nadu	Return	Half Yearly	Jul'25 To Dec'25	31-Jan-26	Branch	Only IT / ITES - Offline
Payment of Gratuity Act, 1972	Tamil Nadu	Return	Half Yearly	Jul'25 To Dec'25	31-Jan-26	Branch	Only IT / ITES
Payment of Wages Act, 1936	Tamil Nadu	Return	Half Yearly	Jul'25 To Dec'25	31-Jan-26	Branch	Only IT / ITES

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Various Acts	Goa	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Online Filing - Combined - S&E, MW, POW, POB, Cont Lab., ISMW, BOCW, Motor Trans, MB & ID.
Contract Labour (Regulation and Abolition) Act,1970	Tamil Nadu	Return	Half Yearly	Jul'25 To Dec'25	31-Jan-26	License	Only IT / ITES
Factories Act, 1948	Goa	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Accidents - Annual Return
Factories Act, 1948	Manipur	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	
Factories Act, 1948	Meghalaya	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	
Factories Act, 1948	Tripura	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	
Factories Act, 1948	Dadra and Nagar Haveli	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Factories Act, 1948	Dadra and Nagar Haveli	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Accidents - Annual Return
Factories Act, 1948	Daman & Diu	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	
Factories Act, 1948	Daman & Diu	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Accidents - Annual Return
Factories Act, 1948	Puducherry	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	
Factories Act, 1948	Puducherry	Return	Half Yearly	Jul'25 To Dec'25	31-Jan-26	Branch	
Gujarat Shops And Establishments Act, 1948	Gujarat	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Online
Minimum Wages Act, 1948	Arunachal Pradesh	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Minimum Wages Act, 1948	Chandigarh	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	
Minimum Wages Act, 1948	Manipur	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	
Minimum Wages Act, 1948	Nagaland	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	
Minimum Wages Act, 1948	Daman & Diu	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	
Minimum Wages Act, 1948	Dadra and Nagar Haveli	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	
Minimum Wages Act, 1948	Lakshadweep	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	
Minimum Wages Act, 1948	Bihar	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Online return to be submit option available

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Minimum Wages Act, 1948	Chhattisgarh	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	
Minimum Wages Act, 1948	Delhi	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	
Minimum Wages Act, 1948	Madhya Pradesh	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Offline
Minimum Wages Act, 1948	Tamil Nadu	Return	Half Yearly	Jan'25 To Jun'25	31-Jan-26	Branch	Only IT / ITES
Minimum Wages Act, 1948	Uttarakhand	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	
Minimum Wages Act, 1948	Puducherry	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	
Karnataka Labour Welfare Fund Act, 1965	Karnataka	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Extract of the register

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Telangana Labour Welfare Fund Act, 1987	Telangana	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Extract of unclaimed wage register - Offline
Gujarat Labour Welfare Fund Act, 1953	Gujarat	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Extract of unclaimed wage register - Offline
Punjab Labour Welfare Fund Act, 1965	Haryana	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Consolidated Unclaimed Wages Extract
West Bengal Labour Welfare Fund Act, 1974	West Bengal	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Extract of unclaimed wage register - Offline
Maharashtra Labour Welfare Fund Act, 1953	Maharashtra	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Offline
Manipur Shops And Establishments Act 1972	Manipur	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Offline
Andhra Pradesh Labour Welfare Fund Act, 1987	Andhra Pradesh	Remittance & Returns	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Extract of the Register to be submitted - Offline

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Tripura Professions Trades Callings And Employments Taxation Act, 1997	Tripura	Remittance & Returns	Monthly	Dec'25	31-Jan-26	Branch	Online
Goa Labour Welfare Fund Act, 1986	Goa	Remittance & Returns	Half Yearly	Jul'25 To Dec'25	31-Jan-26	Branch	Offline
Punjab Labour Welfare Fund Act, 1965	Punjab	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Extract of unclaimed wage register
Punjab Labour Welfare Fund Act, 1965	Chandigarh	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Extract of unclaimed wage register - Offline
Bombay Labour Welfare Fund Act, 1953 (Delhi)	Delhi	Annual Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Offline
Odisha Labour Welfare Fund Act, 1996	Odisha	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Extract of unclaimed wage register - Offline
Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947	Meghalaya	Remittance & Returns	Monthly	Dec'25	31-Jan-26	Branch	Online

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Sikkim	Return	Quarterly	Oct'25 to Dec'25	31-Jan-26	Branch	Online
Single Integrated Annual Return	Punjab	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Covered - Factories Act, Punjab S&E, MB, Employee Compensation, MW, POW, POB, CLRA, ISMW, BOCW, M.Transport, POG (Due date not disclosed in the notification)
Maharashtra Shops and Establishments Act, 2017	Maharashtra	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	No Due date - To be submitted once a year & whenever there is some change. Offline
Maharashtra Shops and Establishments Act, 2017	Maharashtra	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	No Due date - To be submitted once a year & whenever there is some change. Offline

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Maharashtra Shops and Establishments Act, 2017	Maharashtra	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	No due date - To be submitted on changes of shifts. Offline
Punjab Shops And Commercial Establishments Act, 1958	Chandigarh	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Offline
Various Acts	Andaman Nicobar	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Online
Payment of Wages Act, 1936	Ladakh	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	
Payment of Wages Act, 1936	Lakshadweep	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	
Payment of Wages Act, 1936	Sikkim	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Offline
Payment of Wages Act, 1936	Puducherry	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Tamil Nadu Shops And Establishments Act,1947	Tamil Nadu	Return	Annual	On Occurrence	31-Jan-26	Branch	Intimation on Employees -Period of Work, Holiday, rest interval (Offline) (No due date)
Tamil Nadu Shops And Establishments Act,1947	Tamil Nadu	Return	Annual	Jan'25 To Dec'25	31-Jan-26	Branch	Online
Contract Labour (Regulation and Abolition) Act,1970	Maharashtra	Return	Half Yearly	Jan'26 to Jun'26	On Occurrence	Branch	Return by Contractor

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