



CORE INTEGRA COMPLIANCE NEWSLETTER

EDITION : JULY 2024

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STATUTORY NOTIFICATIONS/UPDATES



STATUTORY NOTIFICATIONS/UPDATES

CENTRAL - EPFO - MODIFICATION IN TABLE D UNDER EMPLOYEES' PENSION SCHEME, 1995.

The Employees' Provident Fund Organization vide File No: e-37633/1920 dated 24.06.2024 notified that vide Notification No. G.S.R. 326(E) dated 14.06.2024, Ministry of Labour and Employment, Government of India has modified Table D under EPS' 95 which is used for the calculation of withdrawal benefit in terms of Para 14 of the scheme. The Notification specifies that instead of taking number of years of service as the basis of calculation, henceforth in cases not illegible for pension, the completed months of contributory service shall be considered for calculation of the withdrawal benefits. The revised Table D is applicable for all withdrawal benefit cases settled after the date of notification, irrespective of date of leaving service, in accordance with Para 6A of the scheme. The only exception shall be in cases where members may have attained the age of 58 years prior to 14.06.2024.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

CENTRAL - EPFO - MODIFICATION IN TABLE B UNDER EMPLOYEES' PENSION SCHEME, 1995.

The Employees' Provident Fund Organization vide File No: e-37633/1921 dated 24.06.2024 notified that vide Notification No. G.S.R. 325(E) dated 14.06.2024, Ministry of Labour and Employment, Government of India has extended Table B under the Employees' Pension Scheme, 1995 and laid down the corresponding factor for calculation of past service benefit under Para 12 (3) (i) (b) accounting for period further up to 42 years. This will facilitate calculation of past service benefit in respect of those who attain the age of 58 years after a time span of 34 years or more as counted from 16.11.1995.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

CENTRAL - EPFO - ASSISTANCE TO MEMBERS/BENEFICIARIES IN FILING PENSION CLAIMS AT PRO.

The Employees' Provident Fund Organization vide E-File No: 763539/1902 dated 21.06.2024 provided the list of activities to be undertaken by the ROs to strengthen their PRO and extend assistance to members/beneficiaries in filing the Pension claims at PRO. Apart from the target of receiving the Pension claims on due basis there is another important target of reducing the rejections. Since PRO is the interface between the Field Office and its members/beneficiaries, its role in guiding and educating member/beneficiaries is of utmost importance, to reduce the number of rejections in Pension claims. Through the Notification, the EPFO further provides that it shall be the responsibility of the PRO that all the deficiencies are conveyed to the member/beneficiary in one instance and claim is not returned or rejected once submitted after rectifying all the deficiencies.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

CENTRAL - EPFO - MANDATORY AADHAAR SEEDING WITH UAN OF EPF MEMBERS FOR FILING OF ECR.

The Employees' Provident Fund Organization, vide File No. BKG-27/5/2021-BKG/E-38791/ dated 05.06.2024 notified that in partial modification of the circular no. BKG-27/5/2021/E-38791/11 dated 18.04.2023, the Competent Authority has granted an extension for mandatory seeding of Aadhaar for filing ECR up to 30.06.2024 in respect of certain class of Establishments i.e. Beedi making, Building and Construction and Plantation Industries (Tea, Coffee, Cardamom, Pepper, Jute, Rubber, Cinchona, Cashew nuts etc.) and for North Eastern Region comprising of States of Assam, Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

CENTRAL - EPFO - DISCONTINUATION OF COVID-19 ADVANCES.

The Employees' Provident Fund Organization vide No. WSU/2020/COVID-19/AgendaItem/1701 dated 12.06.2024 notified that the non-refundable advance that was provided to the EPF members under Sub-Para (3) of Para 68L of the EPF Scheme, 1952, during the outbreak of first wave of Covid-19 and another advance allowed in view of second wave w.e.f. 31.05.2021, shall be discontinued with immediate effect, as Covid-19 is no more a pandemic. This will be applicable to the exempted trusts also and accordingly must be intimated to all the Trusts coming under respective jurisdictions.

[**View Notification**](#)



STATUTORY

NOTIFICATIONS/UPDATES

CENTRAL - ESIC - EXTENSION OF MEDICAL BENEFITS TO FAMILIES OF INSURED PERSONS IN THE STATE OF UTTARAKHAND.

The Employees' State Insurance Corporation vide Gazette of India Notification No. N-17011/1/UK/2024-P&D dated 20.06.2024 ordered that in pursuance of powers conferred by Section 46(2) of the ESI Act, 1948, read with Regulation 95-A of the Employees' State Insurance (General) Regulations, 1950, the medical benefit as laid down in the said Regulation 95-A shall be extended to the families of insured persons in all areas of districts namely: Almora, Bageshwar, Chamoli, Champawat, Pithoragarh, Rudraprayag, and Uttarkashi in the State of Uttarakhand.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

CENTRAL - ESIC - FACILITATION OF AADHAAR SEEDING FOR INSURED PERSONS, ESIC EMPLOYEES, AND PENSIONERS.

The Employees' State Insurance Corporation vide F. No. I-21013/1/2022/ICT-Part-I dated 13.06.2024, with reference to the letter of even No. dated 08.01.2024 and subsequent correspondences from the Benefit Division concerning the necessity for seeding of Aadhaar for Insured Persons (Ips), ESIC Employees, and Pensioners and in line with facilitating the seamless process of Aadhaar seeding for IPs and their family members, has provided that the ICT Division has devised provisions regarding IP Portal, Employer Portal, ESIC Staff, and "AAA+" Mobile App, as described in the attached notification.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

CENTRAL - MINISTRY OF LABOUR AND EMPLOYMENT – NATIONAL LEVEL VIDEOCONFERENCE ON FINALIZATION OF THE FOUR LABOUR CODES.

The Secretary, Ministry of Labour and Employment conducted a national level videoconference with all States and UTs on 20 June 2024 addressing a two-fold agenda:

- I. Assessing the preparedness of States and UTs with respect to pre-publication of draft rules relating to the four labour codes, and requirements of capacity building, IT inventions, etc. for Labour Reforms.
- II. Progress on utilization of cess fund relating to welfare of building and other construction (BoC) workers.

The meeting was attended by Additional Chief Secretary/Principal Secretary/Labour Commissioner of 36 States and UTs and senior officers of the Ministry of Labour and Employment. In the meeting, it was noted that the majority of the States/UTs have already published the rules under the four Codes and only a few of them are still in the process of framing their draft Rules. Discussions were also held on harmonizing the gaps between the State Rules and Central Rules, to ensure uniformity across all the States/UTs.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

CENTRAL - MINISTRY OF SOCIAL JUSTICE AND EMPOWERMENT - RIGHTS OF PERSONS WITH DISABILITIES RULES, 2024.

The Ministry of Social Justice and Empowerment, Department of Empowerment of Persons with Disabilities Divyangjan, vide G.S.R. 334(E) dated 19.06.2024, published the Rights of Persons with Disabilities Rules, 2024 in the Official Gazette of India. As the Amendment, in the Rights of Persons with Disabilities Rules, 2017, in Rule 15, in sub-rule (1), after clause (l), the following clause shall be inserted, namely: “(m) Accessibility Standards and Guidelines for MHA Specific Built Infrastructure & Associated Services for Police Stations, Prisons & Disaster Mitigation Centers, as specified in the notification of the Ministry of Home Affairs, Government of India vide notification number F. No. I-34020/187/2020-Coord.I., dated the 2nd of January 2024.”

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

CENTRAL - MINISTRY OF LABOUR AND EMPLOYMENT - LAUNCH OF A NEW SOFTWARE FUNCTIONALITY FOR UPDATING OR CORRECTING PF MEMBER PROFILE.

The Ministry of Labour and Employment on 01.06.2024, notified that the Employees' Provident Fund Organization is ensuring the integrity of the data in the Member Profile through a Standard Operating Process (SOP) issued on the 22nd of August 2023. It has now been operationalized by EPFO in a digital online mode. The members may request for change/rectification in the Member Data like Name, Gender, Date of Birth, Parent Name, Marital Status, nationality, Aadhaar, etc. online and upload the relevant prescribed documents. All such requests get routed to the PF offices across the country through the respective employers. A proper KYC and matching member profile facilitates EPFO in providing instant services like auto settlement of advances, auto transfer of PF account, e-nomination etc. to the member without the need for physical visits to any office.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

CENTRAL - MINISTRY OF LABOUR AND EMPLOYMENT - EMPLOYEES' PROVIDENT FUND (AMENDMENT) SCHEME, 2024.

The Ministry of Labour and Employment vide Gazette Notification G.S.R.329(E) dated 14.06.2024 published the Employees' Provident Fund (Amendment) Scheme, 2024, wherein paragraph 32A sub-paragraph (1) of the Employees' Provident Fund Scheme, 1952, the following sub-paragraph shall be substituted: "(1) Where an employer makes default in the payment of any contribution to the fund, or in the transfer of accumulations required to be transferred by him under sub-section (2) of section 15 or sub-section (5) of section 17 of the Act or in the payment of any charges payable under any other provisions of the Act or Scheme or under any of the conditions specified under section 17 of the Act, the Central Provident Fund Commissioner or such officer as may be authorized by the Central Government by notification in the Official Gazette in this behalf, may recover damages from the employer at the rate of one per cent (1%) of the arrear of contribution per month or part thereof."

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

CENTRAL - MINISTRY OF LABOUR AND EMPLOYMENT - EMPLOYEES' PENSION (THIRD AMENDMENT) SCHEME, 2024.

The Ministry of Labour and Employment vide Gazette Notification G.S.R.327(E) dated 14.06.2024 published the Employees' Pension (Third Amendment) Scheme, 2024 wherein paragraph 5 sub-paragraph (1) of the Employees' Pension Scheme, 1995, the following sub-paragraph shall be substituted: "(1) Where an employer makes default in the payment of any contributions to the Employees' Pension Fund, or in the payment of any charges payable under any other provisions of the Act or the Scheme, the Central Provident Fund Commissioner or such officer as may be authorized by the Central Government by notification in the Official Gazette in this behalf, may recover damages from the employer at the rate of one per cent (1%) of the arrear of contribution per month or part thereof."

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

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

The Ministry of Labour and Employment vide Gazette Notification G.S.R.330(E) dated 14.06.2024 published the Employees' Deposit Linked Insurance (Amendment) Scheme, 2024 wherein paragraph 8A sub-paragraph (1) of the Employees' Deposit Linked Insurance Scheme, 1976, the following sub-paragraph shall be substituted: "(1) Where an employer makes default in the payment of any contribution to the Insurance Fund, or in the payment of any charges payable under any other provision of the Act or the Scheme, the Central Provident Fund Commissioner or such officer as may be authorized by the Central Government by notification in the Official Gazette in this behalf, may recover damages from the employer at the rate of one per cent (1%) of the arrear of contribution per month or part thereof."

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

GOA - REVISED VARIABLE DEARNESS ALLOWANCE W.E.F. 01.04.2024.

Office of the Commissioner, Labour and Employment, Goa, vide No. CLE/PA/MWA-VDA/ (10)/2016/2947 dated 18.06.2024 notified the revised rates of Variable Dearness Allowance on the basis of the average Consumer Price Index number for the preceding period of six months i.e. July, 2023 to December, 2023, resulting in an increase in 21 points for Industrial Workers. The rate of Variable Dearness Allowance calculated is Rs. 125/- per day for various categories of employees in the Scheduled Employments, effective for 01.04.2024.

[View Notification](#)

State	Industry	VDA Per Day	Revised VDA Per Day	Increase per Day	Increase per Month
GOA	Shop and Establishment	111	125	14	364



STATUTORY NOTIFICATIONS/UPDATES

RAJASTHAN - VDA PAYABLE ACCORDING TO THE ENGINEERING WAGE BOARD RECOMMENDATIONS.

The Labour Department, Government of Rajasthan vide No. St/CPI/Eng. Wage Board/75/Pt./ dated 11.06.2024 notified that as per the recommendations of the Engineering Wage Board Variable Dearness Allowance is to be workers out on the basis of All India Consumer Price Index Numbers Base Year 1949=100 for the period from October 2023 to March 2024. The calculated Consumer Price Index Numbers are indicated in the attached Notification.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

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

The Department of Economics and Statistics, Government of Kerala vide Notification no. DES/1251/2024-P3(1) dated 10.06.2024 issued the Consumer Price Index Numbers for Agricultural Labourers and Industrial Workers for the month of April 2024 for 17 districts, with regard to G.O.(MS) No.103/2013/LBR dated 31.8.2013 of Labour and Skills Department, Government of Kerala and the G.O.(MS) No. 34/2015/LBR dated 26.03.2015 published in the Kerala Gazette extra ordinary No.19 (Vol.IV) dated 12.05.2015.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

BIHAR – REVISED MINIMUM WAGES W.E.F. 01.04.2024.

The Government of Bihar vide Gazette Notification S.O. 69 dated 15.03.2024 and in exercise of the powers conferred by Section 3 of the Minimum Wages Act, 1948, read with the clause (B) of sub-section (1) of Section 5 of the said Act, issued the revised VDA in minimum wages for the different categories of employees employed in the schedules employments mentioned in column-02 of Schedule 1(B) appended herewith, with effect from 1st April 2024.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

HIMACHAL PRADESH - PAID HOLIDAY ON 10TH JULY 2024 IN LIEU OF BYE-ELECTIONS.

The Government of Himachal Pradesh, General Administration Department vide Notification No. GAD-A(B) 8-1/2024 dated 25.06.2024, hereby declares 10th July 2024 (Wednesday) as gazette holiday in the areas of 10-Dehra, 38-Hamipur and 51-Nalagarh Assembly Constituencies on account of bye-election, to enable the employees working in all Government Offices/Boards/Corporations/Educational Institutions and Industrial Establishments situated in Himachal Pradesh to exercise their right to franchise. It shall be a Special Paid Holiday as per Section 135B of the Representation of People Act, 1951 and Section 25 of the Negotiable Instruments Act, 1881. It shall also be a Special Paid Holiday for the registered voters of Punjab state working in the border areas of Una, Kangra, Chamba and Solan districts of Himachal Pradesh and for the registered voters of Uttarakhand state working in the border areas of Sirmour & Shimla Districts of Himachal Pradesh.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

WEST BENGAL - PAID HOLIDAY ON 10TH JULY 2024 IN LIEU OF BYE-ELECTIONS.

The Government of West Bengal, Labour Department vide Notification No. Labr./579/(20)/(LC-IR)/75-06/17 dated 19.06.2024 hereby ordered that in lieu of the Bye-Elections to WBLA from 35-Raiganj, 90-Ranaghat Dakshin (SC), 94-Bagda (SC) & 167-Maniktala Assembly Constituency in the State of West Bengal to be held on 10.07.2024, it shall be obligatory on the part of the employers of any business, trade, undertaking, shops, commercial and industrial establishment to declare the said date of poll as paid holiday under Section 135B of the Representation of People Act, 1951.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

RAJASTHAN - HOLIDAY ON 30.06.2024 AS PER NI ACT, 1881 ON ACCOUNT OF BY-ELECTIONS.

The State Election Commission Rajasthan vide letter no. F.4 (2) (3)/Napa/Rania/2023/707 dated 07.06.2024 and Notification No. F.4 (2) (3)/Napa/Rania/2023/1911 dated 14.06.2024 declared election schedule for holding by-elections of 15 urban bodies of 10 districts of the State. In this regard, under the Explanation to Section 25 of the Negotiable Instruments Act, 1881, the Governor of Rajasthan vide Notification No. P.S. 16 (1) V.M./2024 dated 18.06.2024, hereby declares 30.06.2024 (Sunday) as holiday on account of voting to be held in the polling areas.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

RAJASTHAN - PERMISSION TO KEEP SHOPS AND COMMERCIAL ESTABLISHMENTS OPEN FOR 365 DAYS.

The Labour Department, Government of Rajasthan, vide Gazette Notification No. F.14(11)(1)Labour/Law/2017/4863577 dated 20.06.2024 and in exercise of powers conferred in sub-section (2) of Section 3 of the Rajasthan Shops and Commercial Establishments Act, 1958, notified that the shops and commercial institutions registered under the Act shall be exempted from the provisions of Section 12(1) (keeping shops and commercial establishments closed for one day a week) for a period of three years from the date of publication in the Rajasthan Gazette subject to the conditions provided in the attached Notification.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

RAJASTHAN - EXEMPTION FOR EMPLOYMENT OF WOMEN DURING NIGHT SHIFT.

The Labour Department, Government of Rajasthan, vide Gazette Notification No. F.14(11)(1)Labour/Law/2017/4863607 dated 20.06.2024 and in exercise of powers conferred in sub-section (2) of Section 3 of the Rajasthan Shops and Commercial Establishments Act, 1958, notified that the shops and commercial establishments registered under the Act shall be exempted from the provisions of Section 22 of the said Act for a period of three years from the date of publication of this notification in the Rajasthan Gazette subject to the conditions provided in the attached Notification.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MAHARASHTRA - MAHARASHTRA FACTORIES (SAFETY AUDIT) (AMENDMENT) RULES, 2024.

The Department of Industries, Energy, Labour and Mines, Government of Maharashtra vide Gazette Notification No. FAC-2023/Proc. 52(Part-2)/Workers-4 dated 19.06.2024 and in exercise of powers conferred by sections 41, 112 and 115 of the Factories Act, 1948 as well as by clause (3) of Section 23 of the General Clauses Act, 1897, published the rules to further amend the Maharashtra Factories (Safety Audit) Rules, 2014. The rules so published called the Maharashtra Factories (Safety Audit) (Amendment) Rules, 2024.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

CHANDIGARH - PERMISSION TO KEEP SHOPS AND ESTABLISHMENTS OPEN FOR 365 DAYS.

The Chandigarh Administration, Labour Department vide Gazette Notification Memo No. 12/2/149-HII(2)/2024/9789 dated 26.06.2024 and in exercise of the powers conferred by Section 28 of the Punjab Shops and Commercial Establishments Act, 1958, hereby exempts all shops and commercial establishments registered under the Act in the Union Territory, Chandigarh from the operation of provisions of Section 9, Sub-Section (1) of Section 10 and Section 30 of the said Act subject to the conditions mentioned in the attached Notification. This order of exemption shall come into force from the date of its publication in the Official Gazette and will remain applicable, unless it is revoked.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

PUNJAB – EXTENSION OF PROVISIONS OF ESI ACT, 1948 TO CERTAIN CLASSES OF ESTABLISHMENTS.

The Government of Punjab, Department of Health and Family Welfare, vide Gazette Notification No. 1/792560/2024 dated 21.06.2024, in exercise of the powers conferred by sub-section (5) of Section 1 of the Employees' State Insurance Act, 1948, hereby extends the provisions of the Act to the following classes of establishments namely: Municipal bodies including Municipal Corporations (Nagar Nigam), Municipal Councils, Nagar Palika & Other Urban Local Bodies run by State Government wherein ten or more persons on casual or contractual or both, basis are employed, or were employed for wages on any day of the preceding twelve months.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

GUJARAT - GUJARAT PRIVATE SECURITY AGENCIES (REGULATIONS) RULES, 2024.

The Government of Gujarat, Home Department vide Notification no. GG/68/2024/SB-I/SSA/1021010/1082, in exercise of the power conferred by sub-section (1) of section 25 read with section 11 of the Private Security Agencies (Regulation) Act, 2005, hereby published the Gujarat Private Security Agencies (Regulations) Rules, 2024 in its Official Gazette on 20.06.2024, in supersession of the Gujarat Private Security Agencies Rules, 2007.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

MADHYA PRADESH - BUILDING AND OTHER CONSTRUCTION DISABLED ASSISTANCE GRANT SCHEME, 2024.

The Labour Department, Madhya Pradesh Building and Other Construction Workers Welfare Board vide Notification No./B.S.C.M.M. – 2024 dated 14.06.2024, exercising the powers conferred under Section 22(h) of Building and Other Constructions Workers (Regulation of Employment and Conditions of Service) Act, 1996, read with Rules 277, 278 and 279 of the Madhya Pradesh Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2002, hereby published in its Official Gazette the “Building and Other Construction Disabled Assistance Grant Scheme, 2024.”

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

KARNATAKA - EXEMPTION TO IT, ITES AND OTHER KNOWLEDGE BASED INDUSTRIES FROM INDUSTRIAL EMPLOYMENT (STANDING ORDERS) ACT, 1946.

The Government of Karnataka, in lieu of Notification No: LD 328 LET 2023 dated 10.06.2024, has hereby exempted IT/ITES/Startups/Animation/Gaming/Computer Graphics/Telecom/BPO/KPO and Other Knowledge based industries from the applicability of Industrial Employment (Standing Orders) Act, 1946 for a period of five (05) years from the date of publication of the Notification in the Official Gazette, subject to the following conditions:

1. Formation of an Internal Committee as per the POSH Act, 2013 and Rules framed thereunder.
2. Formation of a Grievance Redressal Committee (GRC) consisting of an equal number of persons representing employer and employees, to address any complaint/grievances of any of the employees.
3. Intimating the Jurisdictional Deputy Labour Commissioner and Commissioner of Labour in Karnataka, about all the cases of disciplinary actions like suspension, discharge, termination, demotion, dismissal, etc. of its employees.
4. Submitting promptly and fully all or any information regarding the service conditions of the employees sought by the Jurisdictional Deputy Labour Commissioner and Commissioner of Labour Karnataka, within the fixed time frame.



STATUTORY NOTIFICATIONS/UPDATES

TELANGANA - EXEMPTION TO IT AND ITES ESTABLISHMENTS UNDER THE TELANGANA S&E ACT, 1988.

The Labour Employment Training & Factories (Labour-I) Department, Government of Telangana vide G.O.Ms.No. 5 dated 07.06.2024 notified that in exercise of the powers conferred by sub-section (4) of section 73 of the Telangana Shops and Establishments Act, 1988, all Information Technology Enabled Services (ITES) and Information Technology Establishments in Telangana State are hereby exempted from the provisions of sections 15, 16, 21, 23 and 31 of the Telangana Shops and Establishments Act, 1988 for a further period of four (4) years w.e.f. 30.05.2024, subject to the conditions provided in the attached Notification.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

HARYANA - PRECAUTIONARY MEASURES IN LIEU OF HEAT WAVE IN GURUGRAM DISTRICT.

Office of District Magistrate-cum-Chairperson of District Disaster Management Authority, Gurugram via Order dated 31.05.2024, directed that due to the outbreak of severe heat wave in the District Gurugram, which poses danger to all casual workers, daily wage labourers, gig workers, house helps/domestic maids, delivery boys and construction/open site workers, the employers and contractors of such workers, labourers and the RWA Societies must arrange the notified facilities for their employees.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

KARNATAKA - KARNATAKA TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENT (REMOVAL OF DIFFICULTIES) ORDER, 2024.

The Government of Karnataka vide Order No. FD 02 CPT 2024, dated 30.05.2024 and in exercise of the powers conferred by Section 34 of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976, hereby makes the Karnataka Tax on Professions, Trades, Callings and Employments (Removal of Difficulties) Order, 2024 to remove the difficulty in the implementation of the provisions of the Principal Act. The Order provides for Amendment in Section 10 of the Karnataka Tax on Professions, Trades, Callings, and Employments Act, 1976, in sub-section (2), after item (a), the following shall be inserted, namely: - “Provided that, for Financial year 2024-25 in respect of person who stands enrolled before the commencement of the said financial year, the payment of the amount of tax due shall be paid before 31st day of May 2024.”

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

WEST BENGAL - EXTENSION OF DUE DATE FOR FILING PROFESSIONAL TAX RETURNS.

The Government of West Bengal, Directorate of Commercial Taxes vide Order dated 31.05.2024 ordered that in supersession of the orders issued on 26.04.2024 and 14.05.2024, and in exercise of the power conferred under Rule 12 of the West Bengal State Tax on Professions, Trades, Callings and Employments Rules, 1979, the last date of filing return in Form-III for the year ending 31.03.2024 has been extended as follows:

- Last date of transmission of data electronically of the return as specified – 15.06.2024.
- Last date of furnishing paper form of that return as specified – 30.06.2024.

Any return for the period of Y.E. 31.03.2024 having been filed within the specified extended date, with tax payable there-under having been paid within 30.04.2024, shall be deemed to have been furnished within the prescribed date in terms of the proviso to sub-rule (2) of Rule 12 of the West Bengal State Tax on Professions, Trades, Callings and Employments Rules, 1979, and accordingly no late fee shall be payable under sub-section (2) of section (6) for such return.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

LAKSHADWEEP - THE LAKSHADWEEP PRIVATE SECURITY AGENCIES (PRIVATE SECURITY FOR CASH TRANSPORTATION ACTIVITIES) RULES, 2022.

In exercise of the powers conferred by sub-section (a) read with clause (2) of Section 25 of the Private Security Tribunal (Regulation) Act, 2005, the Union Territory of Lakshadweep vide File number 1/3/2022-Home/2138 published the Private Security Agencies (Private Security for Cash Transportation Activities) Rules, 2022 in the Lakshadweep Gazette on 29.05.2024.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

MAHARASHTRA - REVISION OF CONTRIBUTION RATES UNDER THE MAHARASHTRA LABOUR WELFARE FUND ACT, 1953.

The Office of the Welfare Commissioner, Maharashtra Labour Welfare Board, informed all the establishments (factories, shops and establishments, trade associations, hotels, restaurants, banks, hospitals, societies, corporations, etc.) falling within the scope of the Maharashtra Labour Welfare Fund Act, 1953 that Section 6BB (2) of the Act is amended by Maharashtra Act No. 25 dated 18.03.2024. Therefore, the employees and employers' contribution rates have been revised from June 2024: Per Employee Contribution rate: Rs. 25/- and Employer's Contribution rate per employee: Rs. 75/-. It is mandatory to pay employees and employers contributions through online facility starting from June 2024.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

GOA - SAFETY GUIDELINES FOR FACTORIES DURING MONSOON.

The Inspectorate of Factories and Boilers, Government of Goa vide Ref. No. IFB/MISC/MP/2024/1115 laid down the general safety guidelines to be followed by factories during monsoon. The guidelines are not exhaustive in nature; any precaution as may be necessary based on specific requirement and in accordance with any other law in force shall be adopted by the factory management for safe manufacturing operation of the factory based on the nature of manufacturing activity. The Occupiers and Managers of all the factories are advised to comply with the requirements mentioned in the attached Notification to ensure safe manufacturing operation and safe working conditions inside the factory premises.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

HIMACHAL PRADESH - DECLARATION OF LOCAL HOLIDAY ON 24.06.2024 IN DISTRICT SOLAN.

The Office of Deputy Commissioner, District Solan, Himachal Pradesh vide No. MA/12-8/72-12-2019-117 dated 15.06.2024 and in pursuance of Notification No. GAD-A(F)10-7/2023 dated 02.11.2023 received from the Secretary (GAD) to the Government of Himachal Pradesh, ordered for the observance of Local Holiday on 24.06.2024 within the territorial jurisdiction of Sub Division Solan of District Solan on the Festival of Shoolini Mata Mela, organized in the District of Solan.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

CHANDIGARH - PUBLIC HOLIDAY ON JUNE 10, 2024, UNDER THE NEGOTIABLE INSTRUMENTS ACT, 1881..

The Chandigarh Administration, Home Department, vide Notification No.6/1/1-H(I)-2024/7408 dated 06.06.2024, declared Public Holiday in the Union Territory of Chandigarh on the 10th of June 2024 in all the Government Offices/Boards/Corporations/Institutions including Industrial Establishments under the Chandigarh Administration and within the meaning of Section 25 of the Negotiable Instruments Act, 1881 on account of Martyrdom Day of Sri Guru Arjun Dev Ji.

[**View Notification**](#)



IMPORTANT JUDGEMENTS



IMPORTANT JUDGEMENTS

HIGH COURT OF RAJASTHAN - WEEKLY OFFS CANNOT BE DEDUCTED WHILE CALCULATING THE NUMBER OF DAYS AN EMPLOYEE HAS WORKED:

HEM SINGH CHOUHAN V. STATE OF RAJASTHAN AND OTHERS

In the instant case the High Court of Rajasthan held that Settled law is that to provide or allow holiday and/or Sunday or weekly off is a statutory duty of all the employers including State Government. Weekly off cannot be equated with a leave which an employee takes after it being sanctioned. Weekly off is observed or required to be given by the organizations itself, without the employee demanding it. Weekly offs cannot be deducted while calculating the experience or counting the number of days an employee/candidate has worked as per settled law. As per settled law nature of work as a Lab Assistant or Lab Technician is the same and irrelevant or it is insignificant as long as the candidate has worked in the laboratory and duties of Lab Assistant and Lab Technician are similar in nature.



IMPORTANT JUDGEMENTS

Issue of the case :

1. Whether holiday and/or Sunday or weekly off a statutory duty of all the employers including State Government or not?
2. Whether weekly offs be deducted while calculating the work experience or counting the number of days an employee has worked or not?

Facts of the case : The petitioner, serving as a Lab Technician on a contractual basis since April 1, 2012, applied for the post of Lab Assistant following an advertisement issued on May 29, 2018. The advertisement specified bonus marks for work experience. The petitioner has got 6 years, 2 months and 5 days of work experience. Despite being listed for document verification and meeting the eligibility criteria, an office order dated September 5, 2019, forwarded incorrect work experience details by the respondent's office by excluding Sundays and Holidays while calculating the total period of work experience. Despite multiple representations highlighting the petitioner's eligibility and correct bonus qua length of work experience, no heed was paid. Finally, by impugned order dated 31-07-2023, the respondent authorities have rejected the representation of the petitioner. Hence, this writ petition.

IMPORTANT JUDGEMENTS

Decision of the High Court of Rajasthan:

Honorable court passed the judgment that Reference may be had to judgment rendered by a Coordinate Bench of this Court in the case of Suresh Choudhary v. State of Rajasthan & Ors., S.B. Civil Writ Petition No. 5694/2021 decided on 14-07-2023, which reads as:- “To provide or allow holiday of Sunday or weekly off is a statutory duty of all the employers including State Government. Section 13(1)(b) of The Minimum Wages Act, 1948 and notifications issued by the appropriate Government from time to time enjoin upon the State Government/employer to give one paid holiday to the employee every week. The weekly off cannot be equated with a leave which an employee takes after it being sanctioned. Such weekly off is observed or required to be given by the organizations itself, without the employee demanding it. Hence, such days of weekly offs cannot be deducted while calculating the experience or counting the number of days a candidate has worked.”

Having seen the facts of the instant case, it turns out that the petitioner herein is similarly situated. Accordingly, Judge saw no reason, why the benefit of the aforesaid judgment be also not accorded to the petitioner. Therefore, it is so ordered. The impugned order dated 31-07-2023 vide which the representation of the petitioner was rejected is quashed. The respondents are directed to consider the candidature of the petitioner and award him bonus marks as per his entitlement and reassess his performance. However, it is made clear that the factual narrative of the case is based on the pleadings of the writ petition and the respondents shall be at liberty to verify the work experience certificate of the petitioner. Writ petition is thus allowed as above. Pending application, if any, stands disposed of.

[View Judgement](#)

IMPORTANT JUDGEMENTS

HIGH COURT OF MADHYA PRADESH - ORDER OF EPF AUTHORITY WITHOUT CONSIDERING DEFENCE OF ESTABLISHMENT IS UNSUSTAINABLE :

**MS. SAISUN OUTSOURCING SOURCE PRIVATE LTD. V. REGIONAL PROVIDENT
FUND COMMISSIONER**

In the instant case the High Court of Madhya Pradesh held that the EPF Authority is duty bound to consider each and every defence raised by the establishment either through letters or any other document while deciding liability of interest of the establishment giving reasons thereto. Any order passed by the EPF Authority without considering any defence taken by the establishment is not sustainable.

Issue of the case : Any order passed by the EPF Authority without considering any defence taken by the establishment is sustainable or not?



IMPORTANT JUDGEMENTS

Facts of the case : In this case the petitioner could not deposit the amount of EPF contribution due to technical reasons occurred at the time of generating the online challan and the same was communicated by the petitioner to respondent/Commissioner by various letters/representations dated 16-05-2017, 15-06-2017, 08-09-2017, 11-09-2017, 22-09-2017, 09-10-2017, 12-10-2017, 10-11-2017, 24-11-2017, 02-01-2018 and 19-02-2018, but the same were not considered by the respondent/Commissioner at the time of passing the impugned order dated 15-11-2018, whereas the same was annexed with the reply to the show-cause notice submitted on 09-08-2013. In writ petition, Petitioner has sought relief only for quashing of order under section 7Q of Employees' Provident Funds and Miscellaneous Provisions Act, 1952.

IMPORTANT JUDGEMENTS

Decision of the High Court of Madhya Pradesh :

Honorable court passed the judgment that it appears by letter dated 16-05-2017, the petitioner intimated that due to the server problem, the challan could not be generated. However, later, the petitioner intimated that due to the non-generation of UAN number, the EPF contribution could not be paid timely. The specific defence raised by the petitioner establishment ought to have been decided by considering the each and every letter and the reason assigned in the same. The petitioner has submitted several representations/letters. Considering the same, the present petition is disposed of with a direction to respondent/Commissioner 1, Provident Fund, Jabalpur to decide the specific defence raised by petitioner establishment regarding the technical difficulties in remitting the contribution amount within 30 days from the receipt of certified copy of this order by passing speaking order in accordance with law.

It is made clear that this Court has not expressed any opinion on the merits of the case.

With the aforesaid, present petition is disposed of.

[View Judgement](#)

IMPORTANT JUDGEMENTS

HIGH COURT OF ORISSA - ENTITLEMENT TO PROMOTION IS NOT NECESSARILY AN 'INDUSTRIAL DISPUTE' UNDER THE ID ACT :

**THE GENERAL MANAGER MAHANADI COALFIELDS LTD. AND ANOTHER V.
PRESIDING OFFICER C.G.I.T.-CUM-LABOUR COURT BHUBANESWAR AND
ANOTHER**

In the instant case the High Court of Orissa held that Demand of promotion is not covered under the term of an 'industrial dispute'. Law is well-settled that no employee has a right to get promotion and to claim the promotion as a matter of right. As per section 2(k) of the Industrial Disputes Act "industrial dispute" means any dispute or difference between employers and workmen, which relates to the employment or non-employment or the terms of employment. Dispute regarding entitlement to promotion and differential wages cannot be said to be a dispute connected with employment or non-employment of the workmen since it does not relate to the terms of employment and/or non-employment. Circular issued by the debarment to introduce a Scheme cannot be construed as providing terms of employment since it is a Scheme. Demand of promotion based on circular, as a matter of right, is not justified since the Scheme itself gives discretion to the employer in respect of alleged promotion. A circular being a Scheme, terms of it cannot be enforced as conditions of service.



IMPORTANT JUDGEMENTS

Issue of the case :

1. Whether Demand of promotion is covered under the term of an 'industrial dispute'?
2. Whether employee has a right to get promotion and to claim the promotion as a matter of right?
3. Whether a circular being a Scheme, terms of it can be enforced as condition of service?

Facts of the case : In this case, Union raised demand of promotion of workmen which was referred for adjudication. Industrial Tribunal passed award in favour of the workmen. Management challenged the award dated 12th February 2014 passed by the Central Government Industrial Tribunal-cum-Labour Court. Opposite party No. 2 is the union espousing cause of the workmen. It goes unrepresented in spite of sufficiency of service recorded in order dated 26th August, 2022 and reiterated by order dated 22nd February, 2024.

IMPORTANT JUDGEMENTS

Decision of the High Court of Orissa :

Honourable court passed the judgment that Rule 7(2) specifically states that, on receipt of the complaint, the Complaints Committee shall send one of the copies to the respondent and the enquiry should be done in accordance with the principles of natural justice. Counsel for the petitioner presented that Ext. P7 enquiry report shows that there are violations of the principles of natural justice. The complaint was not served on him. Moreover, the witnesses were examined in his absence without allowing the petitioner to cross-examine them. Therefore, Ext. P7 is not in tune with Rule 7 of the POSH Rules. When Ext. P13 is initiated on the basis of Ext. P7 ICC report, necessarily the enquiry ought to have been conducted in tune with Rule 7 of the POSH Rules. When the said Rule is violated, it vitiates the enquiry. Therefore, Court have no hesitation to hold that Ext. P7 is issued in violation of the principles of natural justice and also against Rule 7 of the POSH Rules.

Therefore, Ext. P7 stands quashed and the 3rd respondent is directed to constitute a new Committee in tune with section 4 and sub-Clause (5) of the POSH Act as the petitioner has a contention that the President of the Committee already constituted is facing disciplinary proceedings. The entire proceedings shall be completed in accordance with law strictly following the principles of natural justice and Rule 7 of the POSH Rules after giving the petitioner an opportunity of being heard, within a period of two months from the date of receipt of a copy of this judgment.

The writ petition is disposed of accordingly.

[View Judgement](#)

IMPORTANT JUDGEMENTS

SUPREME COURT OF INDIA

- ❑ Mere absence of power to appoint or dismiss is not the sole criteria to determine if a person is a 'workman'.. [View Judgement](#)
- ❑ Employee's claim that resignation was not of his free will would not mean that it was forced. [View Judgement](#)
- ❑ Municipalities are covered under the definition of 'factory' under the ESI Act. [View Judgement](#)

ANDHRA PRADESH HIGH COURT

- ❑ Mere common ownership is not enough to prove functional integrality when both establishments can function independently. [View Judgement](#)
- ❑ Tribunal is justified in not extending limitation period when appeal was filed belatedly due to wrong advice. [View Judgement](#)

IMPORTANT JUDGEMENTS

ALLAHABAD HIGH COURT

- ❑ Maximum penalty for belated payment of wages cannot be imposed when claim was made after 8 years. [View Judgement](#)
- ❑ Any order in respect of review application without hearing the parties concerned is not sustainable. [View Judgement](#)

BOMBAY HIGH COURT

- ❑ Workman has no right to cross examine Enquiry Officer when the enquiry was held to be fair and proper. [View Judgement](#)
- ❑ Proportionality of penalty would not be taken into consideration when the misconduct was grave. [View Judgement](#)
- ❑ No attachment of bank account without leave of the CGIT when appeal was pending before it. [View Judgement](#)
- ❑ EPF Authority has to consider employer's case on merits before imposing damages and interests. [View Judgement](#)
- ❑ Assaulting and exhaling smoke on superior's face are grave misconducts justifying dismissal. [View Judgement](#)

IMPORTANT JUDGEMENTS

CALCUTTA HIGH COURT

- ❑ Threat of withholding promotion in itself does not constitute sexual harassment.
[View Judgement](#)
- ❑ Submission of monthly returns beyond the date of their submission is punishable under the EPF Act. [View Judgement](#)
- ❑ The Internal Committee should accept the allegations made in the complaint at their face value.
[View Judgement](#)

DELHI HIGH COURT

- ❑ Interest computed under S.7Q can be challenged in appeal and will be dealt in a summary manner. [View Judgement](#)
- ❑ Recovery Officer has to amend recovery certificate when outstanding demand has been reduced in appeal. [View Judgement](#)
- ❑ Even contractual employees engaged by principal employer indirectly are entitled to PF benefits. [View Judgement](#)
- ❑ Recovery proceedings can be initiated against Director who used company's money even after resigning. [View Judgement](#)
- ❑ It is for the employer to prove that drivers were employed on per day basis and are not entitled to PF dues. [View Judgement](#)

IMPORTANT JUDGEMENTS

KARNATAKA HIGH COURT

- ❑ Executive Secretary is not a 'workman' under the ID Act. [View Judgement](#)

JHARKHAND HIGH COURT

- ❑ No cess can be levied on supply or consultancy components. [View Judgement](#)

KERALA HIGH COURT

- ❑ Contract for housekeeping services would not establish principal employer - contractor relationship. [View Judgement](#)
- ❑ Employees cannot be denied compensation for getting treatment from the hospital of their own choice. [View Judgement](#)
- ❑ Labour Commissioner cannot direct the employer to pay minimum wages. [View Judgement](#)
- ❑ Employer and employee can arrive at settlements in respect of matters relating to Provident Fund. [View Judgement](#)
- ❑ Amount in lieu of wages and paid in terms of agreement would not constitute 'wages' under the EPF Act. [View Judgement](#)
- ❑ Employer cannot claim relief from damages on ground of delay in realisation of amounts paid by cheques. [View Judgement](#)
- ❑ Section 7A proceedings would be quashed when there was an unreasonable delay in initiating the same. [View Judgement](#)

IMPORTANT JUDGEMENTS

MADHYA PRADESH HIGH COURT

- ❑ Tribunal can stay recovery of dues on any condition as it deems fit. [View Judgement](#)

ORISSA HIGH COURT

- ❑ Principal employer and workman can enter into agreement for payment of minimum bonus @8.33%. [View Judgement](#)
- ❑ Educational institutions are not liable to pay statutory bonus. [View Judgement](#)

PUNJAB AND HARYANA HIGH COURT

- ❑ Workman cannot be transferred to a place which did not exist at the time of appointment in the absence of such clause. [View Judgement](#)
- ❑ Requirement of workmen needs to be shown before transferring them to another unit. [View Judgement](#)
- ❑ Order passed by EPF Authority without conducting deep inquiry is not sustainable. [View Judgement](#)
- ❑ Order passed by EPF Authority without examining the Enforcement Officer is not sustainable. [View Judgement](#)

STATUTORY DUE DATES



STATUTORY DUE DATES

JULY-2024



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Employee State Insurance Act, 1948	All States	Remittance	Monthly Contribution Challan	June'24	15-07-2024	Code wise	
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Remittance	Monthly Contribution Challan	June'24	15-07-2024	Code wise	
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	International Workers Return	June'24	15-07-2024	Code wise	
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	Monthly Return - EDLI Exempted Employer	June'24	25-07-2024	Code wise	
Employment Exchange (Compulsory Notification of Vacancies) Act, 1959	All States	Return	Quarterly Return	April'24 to June'24	30-07-2024	Branch employing 25 or more	

STATUTORY DUE DATES

JULY-2024



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 Contribution	June'24	05-07-2024	Branch	
Andhra Pradesh Tax On Professions, Trades, Callings And Employments Act, 1987	Andhra Pradesh	Remittance	Monthly Remittance & Filing of Return	June'24	10-07-2024	Branch	
Telangana Tax On Professions, Trades, Callings And Employments Act, 1987	Telangana	Remittance & Returns	Monthly Remittance & Filing of Return	June'24	10-07-2024	Branch	
Madhya Pradesh Vritti Kar Adhiniyam, 1995 (PT)	Madhya Pradesh	Remittance	Monthly Remittance	June'24	10-07-2024	Branch	
Goa Shops And Establishments Act, 1973	Goa	Return	Quarterly Return	April'24 to June'24	10-07-2024	Branch	5 or more employees
Factories Act, 1948	Delhi	Return	Half Yearly Returns	January'24 to June'24	15-07-2024	Branch	
Bombay Labour Welfare Fund Act, 1953 (Delhi)	Delhi	Remittance	Half Yearly Remittance & Return	January'24 to June'24	15-07-2024	Branch	31st July
Gujarat Panchayats, Municipal Corporations And State Tax on Professions, Traders, Callings and Employments Act, 1976	Gujarat	Return	Monthly Returns	June'24	15-07-2024	Branch	
Factories Act, 1948	Gujarat	Return	Half Yearly Returns	January'24 to June'24	15-07-2024	Branch	Not required - If Self Certificate submitted
Factories Act, 1948	Punjab	Return	Half Yearly Returns	January'24 to June'24	15-07-2024	Branch	Covered under Integrated Annual Return
Tamil Nadu Payment of Subsistence Allowance Act, 1981	Tamil Nadu	Return	Half Yearly Returns	January'24 to June'24	15-07-2024	Branch	

STATUTORY DUE DATES

JULY-2024



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Factories Act, 1948	Assam	Return	Half Yearly Returns	January'24 to June'24	15-07-2024	Branch	
Maharashtra Labour Welfare Fund Act, 1953	Maharashtra	Return	Half Yearly Returns	January'24 to June'24	15-07-2024	Branch	
Madhya Pradesh Vritti Kar Adhiniyam, 1995 (PT)	Madhya Pradesh	Return	Quarterly Return	April'24 to June'24	15-07-2024	Branch	
Factories Act, 1948	Haryana	Return	Half Yearly Returns	January'24 to June'24	15-07-2024	Branch	
Factories Act, 1948	Karnataka	Return	Half Yearly Returns	January'24 to June'24	15-07-2024	Branch	
Kerala Labour Welfare Fund Act, 1975	Kerala	Remittance & Returns	Half Yearly	January'24 to June'24	15-07-2024	Branch	
Factories Act, 1948	Chandigarh	Return	Half Yearly Returns	January'24 to June'24	15-07-2024	Branch	
Factories Act, 1948	Uttar Pradesh	Return	Half Yearly Returns	January'24 to June'24	15-07-2024	Branch	
Factories Act, 1948	West Bengal	Return	Half Yearly Returns	January'24 to June'24	15-07-2024	Branch	
Factories Act, 1948	West Bengal	Return	Quarterly Return	April'24 to June'24	15-07-2024	Branch	
West Bengal Labour Welfare Fund Act, 1974	West Bengal	Remittance & Returns	Half Yearly	January'24 to June'24	15-07-2024	Branch	

STATUTORY DUE DATES

JULY-2024



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Factories Act, 1948	Chhattisgarh	Return	Half Yearly Returns	January'24 to June'24	15-07-2024	Branch	
Factories Act, 1948	Goa	Return	Half Yearly Returns	January'24 to June'24	15-07-2024	Branch	
Factories Act, 1948	Madhya Pradesh	Return	Half Yearly Returns	January'24 to June'24	15-07-2024	Branch	
Factories Act, 1948	Rajasthan	Return	Half Yearly Returns	January'24 to June'24	15-07-2024	Branch	
Factories Act, 1948	Uttarakhand	Return	Half Yearly Returns	January'24 to June'24	15-07-2024	Branch	
Factories Act, 1948	Himachal Pradesh	Return	Half Yearly Returns	January'24 to June'24	15-07-2024	Branch	
Factories Act, 1948	Manipur	Return	Half Yearly Returns	January'24 to June'24	15-07-2024	Branch	
Factories Act, 1948	Meghalaya	Return	Half Yearly Returns	January'24 to June'24	15-07-2024	Branch	
Factories Act, 1948	Mizoram	Return	Half Yearly Returns	January'24 to June'24	15-07-2024	Branch	
Factories Act, 1948	Tripura	Return	Half Yearly Returns	January'24 to June'24	15-07-2024	Branch	
Factories Act, 1948	Dadra and Nagar Haveli	Return	Half Yearly Returns	January'24 to June'24	15-07-2024	Branch	

STATUTORY DUE DATES

JULY-2024



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Factories Act, 1948	Daman & Diu	Return	Half Yearly Returns	January'24 to June'24	15-07-2024	Branch	
Tamil Nadu Labour Welfare Fund Act, 1972	Tamil Nadu	Remittance	Unpaid Accumulation & Fine	April'24 to June'24	15-07-2024	Branch	Unpaid Accumulation - After 3 years from become payable
Kerala Labour Welfare Fund Act, 1975	Kerala	Remittance	Unpaid Accumulation & Fine	January'24 to June'24	15-07-2024	Branch	Unpaid Accumulation - After 3 years from become payable
Karnataka Labour Welfare Fund Act, 1965	Karnataka	Remittance	Unpaid Accumulation & Fine	April'24 to June'24	15-07-2024	Branch	Unpaid Accumulation - After 3 years from become payable
Telangana Labour Welfare Fund Act, 1987	Telangana	Remittance	Unpaid Accumulation & Fine	April'24 to June'24	15-07-2024	Branch	Unpaid Accumulation - After 3 years from become payable
Gujarat Labour Welfare Fund Act, 1953	Gujarat	Remittance	Unpaid Accumulation & Fine	April'24 to June'24	15-07-2024	Branch	Unpaid Accumulation - After 1 years from become payable
West Bengal Labour Welfare Fund Act, 1974	West Bengal	Remittance	Unpaid Accumulation & Fine	April'24 to June'24	15-07-2024	Branch	Unpaid Accumulation - After 3 years from become payable
Maharashtra Labour Welfare Fund Act, 1953	Maharashtra	Remittance	Unpaid Accumulation & Fine	April'24 to June'24	15-07-2024	Branch	Unpaid Accumulation - After 3 years from become payable
Andhra Pradesh Labour Welfare Fund Act, 1987	Andhra Pradesh	Remittance	Unpaid Accumulation & Fine	April'24 to June'24	15-07-2024	Branch	Unpaid Accumulation - After 3 years from become payable
The Madhya Pradesh Shram Kalyan Nidhi Adhiniyam, 1982 (LWF)	Madhya Pradesh	Remittance & Returns	Half Yearly Remittance & Return	January'24 to June'24	15-07-2024	Branch	
Goa Labour Welfare Fund Act, 1986	Goa	Remittance	Unpaid Accumulation & Fine	April'24 to June'24	15-07-2024	Branch	Unpaid Accumulation - After 3 years from become payable

STATUTORY DUE DATES

JULY-2024



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Chhattisgarh Shram Kalyan Nidhi Adhiniyam, 1982 (LWF)	Chhattisgarh	Remittance & Returns	Half Yearly Remittance & Return	January'24 to June'24	15-07-2024	Branch	
Chhattisgarh Shram Kalyan Nidhi Adhiniyam, 1982 (LWF)	Chhattisgarh	Remittance	Unpaid Accumulation & Fine	April'24 to June'24	15-07-2024	Branch	Unpaid Accumulation - After 3 years from become payable
The Madhya Pradesh Shram Kalyan Nidhi Adhiniyam, 1982 (LWF)	Madhya Pradesh	Remittance	Unpaid Accumulation & Fine	April'24 to June'24	15-07-2024	Branch	Unpaid Accumulation - After 3 years from become payable
Bombay Labour Welfare Fund Act, 1953 (Delhi)	Delhi	Remittance	Unpaid Accumulation & Fine	April'24 to June'24	15-07-2024	Branch	Unpaid Accumulation - After 3 years from become payable
Odisha Labour Welfare Fund Act, 1996	Odisha	Remittance	Unpaid Accumulation & Fine	April'24 to June'24	15-07-2024	Branch	Unpaid Accumulation - After 5 years from become payable
Odisha Labour Welfare Fund Act, 1996	Odisha	Remittance & Returns	Half Yearly Remittance & Return	January'24 to June'24	15-07-2024	Branch	
The Jharkhand Tax On Profession, Trades, Callings And Employments Act, 2011	Jharkhand	Remittance	Quarterly Remittance	April'24 to June'24	15-07-2024	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 Remittance & Return	January'24 to June'24	15-07-2024	Branch	PT - Half yearly - Jan to June - Deduction in June.
Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Karnataka	Remittance & Returns	Monthly Remittance & Filing of Return	June'24	20-07-2024	Combined	
West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979	West Bengal	Remittance	Monthly Remittance & Filing of Return	June'24	21-07-2024	Branch	
Contract Labour (Regulation and Abolition) Act, 1970	Arunachal Pradesh	Return by Contractor	Half Yearly Returns - By Contractor	January'24 to June'24	30-07-2024	License	

STATUTORY DUE DATES

JULY-2024



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Contract Labour (Regulation and Abolition) Act,1970	Assam	Return by Contractor	Half Yearly Returns	January'24 to June'24	30-07-2024	License	
Contract Labour (Regulation and Abolition) Act,1970	Bihar	Return by Contractor	Half Yearly Returns	January'24 to June'24	30-07-2024	License	
Contract Labour (Regulation and Abolition) Act,1970	Chandigarh	Return by Contractor	Half Yearly Returns	January'24 to June'24	30-07-2024	License	
Contract Labour (Regulation and Abolition) Act,1970	Chhattisgarh	Return by Contractor	Half Yearly Returns	January'24 to June'24	30-07-2024	License	
Contract Labour (Regulation and Abolition) Act,1970	Delhi	Return by Contractor	Half Yearly Returns	January'24 to June'24	30-07-2024	License	
Contract Labour (Regulation and Abolition) Act,1970	Goa	Return by Contractor	Quarterly Return	April'24 to June'24	30-07-2024	License	
Contract Labour (Regulation and Abolition) Act,1970	Gujarat	Return by Contractor	Half Yearly Returns	January'24 to June'24	30-07-2024	License	
Contract Labour (Regulation and Abolition) Act,1970	Haryana	Return by Contractor	Half Yearly Returns	January'24 to June'24	30-07-2024	License	
Contract Labour (Regulation and Abolition) Act,1970	Himachal Pradesh	Return by Contractor	Half Yearly Returns	January'24 to June'24	30-07-2024	License	
Contract Labour (Regulation and Abolition) Act,1970	Jammu & Kashmir	Return by Contractor	Half Yearly Returns	January'24 to June'24	30-07-2024	License	
Contract Labour (Regulation and Abolition) Act,1970	Jharkhand	Return by Contractor	Half Yearly Returns	January'24 to June'24	30-07-2024	License	

STATUTORY DUE DATES

JULY-2024



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Contract Labour (Regulation and Abolition) Act,1970	Kerala	Return by Contractor	Half Yearly Returns	January'24 to June'24	30-07-2024	License	
Contract Labour (Regulation and Abolition) Act,1970	Punjab	Return by Contractor	Half Yearly Returns	January'24 to June'24	30-07-2024	License	
Contract Labour (Regulation and Abolition) Act,1970	Rajasthan	Return by Contractor	Half Yearly Returns	January'24 to June'24	30-07-2024	License	
Contract Labour (Regulation and Abolition) Act,1970	Tamil Nadu	Return by Contractor	Half Yearly Returns	January'24 to June'24	30-07-2024	License	
Contract Labour (Regulation and Abolition) Act,1970	Uttar Pradesh	Return by Contractor	Half Yearly Returns	January'24 to June'24	30-07-2024	License	
Contract Labour (Regulation and Abolition) Act,1970	Uttarakhand	Return by Contractor	Half Yearly Returns	January'24 to June'24	30-07-2024	License	
Contract Labour (Regulation and Abolition) Act,1970	West Bengal	Return by Contractor	Half Yearly Returns	January'24 to June'24	30-07-2024	License	
Bihar Shops and Establishments Act, 1953	Bihar	Return	Quarterly Return	April'24 to June'24	30-07-2024	Branch	10 or More Employees
Bihar Shops and Establishments Act, 1953	Jharkhand	Return	Quarterly Return	April'24 to June'24	30-07-2024	Branch	10 or More Employees
Contract Labour (Regulation and Abolition) Act,1970	Karnataka	Return by Contractor	Half Yearly Returns	January'24 to June'24	30-07-2024	License	
Contract Labour (Regulation and Abolition) Act,1970	Madhya Pradesh	Return by Contractor	Half Yearly Returns	January'24 to June'24	30-07-2024	License	

STATUTORY DUE DATES

JULY-2024



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Contract Labour (Regulation and Abolition) Act,1970	Meghalaya	Return by Contractor	Half Yearly Returns	January'24 to June'24	30-07-2024	License	
Contract Labour (Regulation and Abolition) Act,1970	Mizoram	Return by Contractor	Half Yearly Returns	January'24 to June'24	30-07-2024	License	
Contract Labour (Regulation and Abolition) Act,1970	Nagaland	Return by Contractor	Half Yearly Returns	January'24 to June'24	30-07-2024	License	
Contract Labour (Regulation and Abolition) Act,1970	Puducherry	Return by Contractor	Half Yearly Returns	January'24 to June'24	30-07-2024	License	
Contract Labour (Regulation and Abolition) Act,1970	Tamil Nadu	Return	Certificate - Half Yearly	January'24 to June'24	30-07-2024	License	Only IT / ITES
Contract Labour (Regulation and Abolition) Act,1970	Odisha	Return by Contractor	Half Yearly Returns	January'24 to June'24	30-07-2024	License	
Manipur Professions, Trades, Callings And Employments Taxation Act, 1981	Manipur	Remittance & Returns	Monthly	June'24	30-07-2024	Branch	
Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995	Mizoram	Remittance & Returns	Monthly	June'24	30-07-2024	Branch	
Nagaland Professionals,Trades,Calling and Employment Taxation (4th Amendment) Act ,2012	Nagaland	Remittance & Returns	Monthly	June'24	30-07-2024	Branch	
Punjab State Development Tax 2018	Punjab	Remittance & Returns	Monthly	June'24	30-07-2024	Branch	
Gujarat Labour Welfare Fund Act, 1953	Gujarat	Return	Half Yearly Returns	January'24 to June'24	31-07-2024	Branch	

STATUTORY DUE DATES

JULY-2024



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Maharashtra State Tax on Professions, Trade, Callings And Employments Act, 1975	Maharashtra	Remittance & Returns	Monthly Remittance & Filing of Return	June'24	31-07-2024	Combined	
Assam Professions, Trades, Callings And Employments Taxation Act, 1947	Assam	Remittance & Returns	Monthly Remittance & Filing of Return	June'24	31-07-2024	Branch	
Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000	Odisha	Remittance	Monthly Remittance & Filing of Return	June'24	31-07-2024	Branch	
Factories Act, 1948	Tamil Nadu	Return	Half Yearly Returns	January'24 to June'24	31-07-2024	Branch	
Tamil Nadu Shops And Establishments Act,1947	Tamil Nadu	Return	Certificate - Half Yearly	January'24 to June'24	31-07-2024	Branch	Only IT / ITES
Maternity Benefit Act, 1961	Tamil Nadu	Return	Certificate - Half Yearly	January'24 to June'24	31-07-2024	Branch	Only IT / ITES
Payment of Gratuity Act, 1972	Tamil Nadu	Return	Certificate - Half Yearly	January'24 to June'24	31-07-2024	Branch	Only IT / ITES
Payment of Wages Act, 1936	Tamil Nadu	Return	Certificate - Half Yearly	January'24 to June'24	31-07-2024	Branch	Only IT / ITES
Factories Act, 1948	Kerala	Return	Half Yearly Returns	January'24 to June'24	31-07-2024	Branch	
Minimum Wages Act, 1948	Tamil Nadu	Return	Certificate - Half Yearly	July-23 To December-23	31-07-2024	Branch	Only IT / ITES
Factories Act, 1948	Puducherry	Return	Half Yearly Returns	January'24 to June'24	31-07-2024	Branch	

STATUTORY DUE DATES

JULY-2024



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	June'24	31-07-2024	Branch	
Goa Labour Welfare Fund Act, 1986	Goa	Remittance & Returns	Half Yearly Returns	January'24 to June'24	31-07-2024	Branch	
Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947	Meghalaya	Remittance & Returns	Monthly	June'24	31-07-2024	Branch	
Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Sikkim	Remittance & Returns	Monthly	June'24	31-07-2024	Branch	
Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Sikkim	Return	Quarterly Return	April'24 to June'24	31-07-2024	Branch	
West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979	West Bengal	Employer PT	Annual Returns	April'24 to March'25	31-07-2024	Branch	

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AWARDS



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