CORE INTEGRA

www.coreintegra.com




# CORE INTEGRA COMPLIANCE NEWSLETTER.

**Edition: JUNE 2023**

# WHAT'S THERE IN THIS EDITION?

Statutory Updates & Notifications

Important Judgments

Statutory Due Dates

Awards & Certifications





# STATUTORY NOTIFICATIONS/UPDATES

# STATUTORY NOTIFICATIONS/UPDATES

## Extension Of Medical Benefits - LAKSHADWEEP

The Government of Lakshadweep extended medical benefits, provided under Regulation 95-A of the Employees' State Insurance (General) Regulations, 1950, to the families of all insured persons in the entire area of Kavaratti, Agatti and Minicoy Islands in the Union Territory of Lakshadweep with effect from 01 May 2023.
**View Notification**

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

The Government of West Bengal, extended the last date of filing the return in Form III under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, till 15th June 2023 for electronic filing and 22nd June 2023 for furnishing the return in paper form. **View Notification**



# STATUTORY NOTIFICATIONS/UPDATES

## ENFORCEMENT OF PROVISIONS OF ESI ACT - BIHAR

The Government of Bihar implemented the provisions towards Chapter IV (Contribution), Chapter V (Benefits), and Chapter VI (Adjudication of Disputes and Claims) of The Employees' State Insurance Act, 1948 (ESI Act) effective from 1st day of June 2023, in all the areas of Arwal, Jamui, Kaimur, Khagaria, Kishanganj, Madhepura, Madhubani, Nawada, Purnia, Sheikhpura and West Champaran, in addition to the already notified areas of the said districts, in the State of Bihar. **View Notification**

## Extension Of Closing Hour - Himachal Pradesh

The Government of Himachal Pradesh, extended the closing hours from 9:00 P.M. to 11:00 P.M., under the Himachal Pradesh Shops And Commercial Establishments Act, 1969, till 31st July 2023. **View Notification**



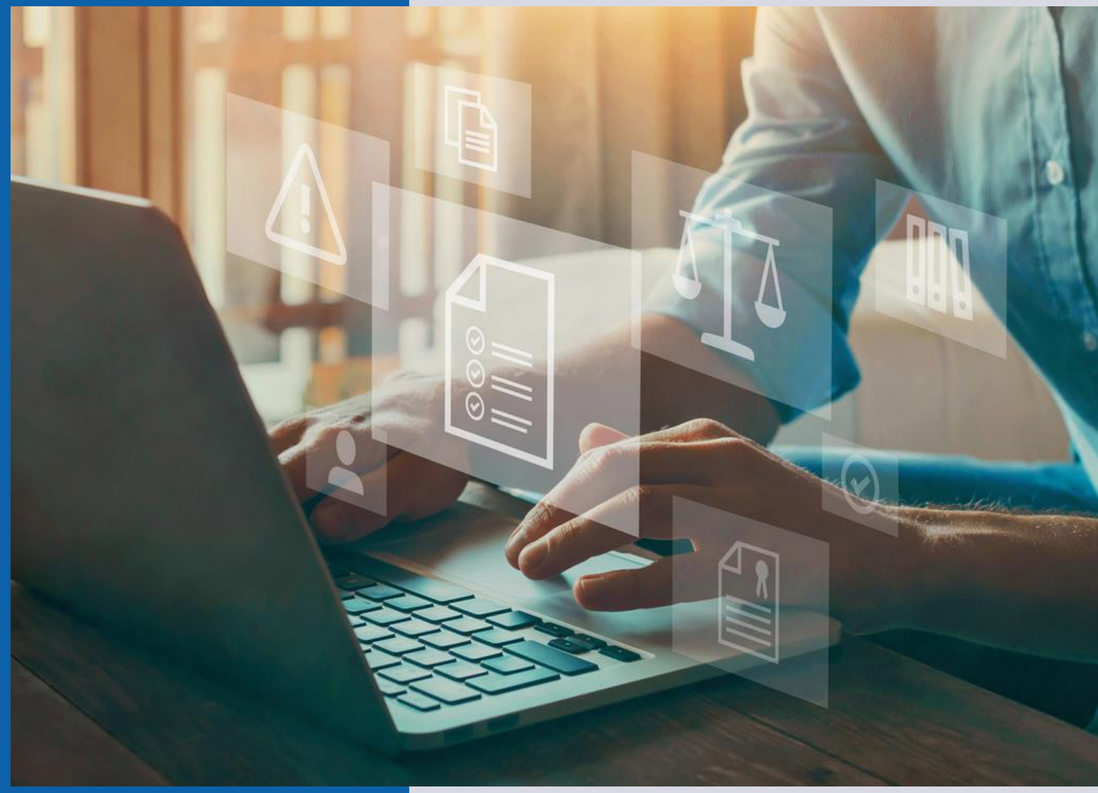
# STATUTORY NOTIFICATIONS/UPDATES

## PERMISSION TO KEEP ALL ESTABLISHMENTS OPEN ON ALL DAYS OF THE YEAR – TELANGANA

The Government of Telangana, allowed all establishments, under the Telangana Shops and Establishments Act, 1988, to remain open throughout the year for a further period of three years with effect from 16th June 2022, subject to the prescribed conditions. **View Notification**

## ONLINE PAYMENT OF CESS AMOUNT UNDER BOCW – TRIPURA

The Government of Tripura, introduced an online portal, accessible through https://labourcess.tripura.gov.in/, for deposition of 1% labour cess under The Building and Other Construction Workers Welfare Cess Act, 1998 and its rules. **View Notification**



# STATUTORY NOTIFICATIONS/UPDATES

## MINIMUM WAGES REVISION – KERALA

The Government of Kerala, Labour and Skills (E) Department has revised the variable dearness allowance for employment in Shops and Commercial Establishment and employment in Computer Software Sector. The Consumer Price Index (Cost of Living Index) Numbers applicable to employees in employment under the Minimum Wages Act (Central Act XI of 1948) for the month of March 2023 ascertained by the Director General of Economics & Statistics under clause (C) of Section 2 of the Act **View Notification**



# IMPORTANT JUDGEMENTS

# IMPORTANT JUDGEMENTS



## BOMBAY HIGH COURT

- Calculating gratuity as per section 4(2) of the Act considering the basic pay plus dearness allowance is not wrong. **View Judgement**
- An order passed by EPF Authority in the review application, without hearing the petitioner, is not sustainable. **View Judgement**
- When proceedings by EPF Authority are independent and not correlated with Section 7-A of the Act, orders passed under Section 14-B and 7-Q of the Act are not appealable. **View Judgement**



## CALCUTTA HIGH COURT

- If the salary of employees is approved by the principal employer, it will prove his control and not of an immediate employer. **View Judgement**
- When the petitioner had been pursuing before the wrong forum, he will be entitled to the benefit of Section 14 of the Limitation Act 1963 for the delay in filing appeal. **View Judgement**
- Payment of installments will not absolve the petitioner from paying interest. **View Judgement**

# IMPORTANT JUDGEMENTS




## DELHI HIGH COURT

- Termination of a workman after a specified period is not retrenchment. **View Judgement**
- If an employer fails to constitute ICC, the complainant can approach Local Complaints Committee. **View Judgement**
- Appropriate Government should not take upon the task of adjudicating the dispute on merits. **View Judgement**
- Initial Burden lies upon the workman to prove his unemployment. **View Judgement**
- Maintaining a seniority list is not mandatory for retrenchment in the case of daily wagers. **View Judgement**
- Income from self-employment would be calculated for ascertaining the wages for interim relief. **View Judgement**



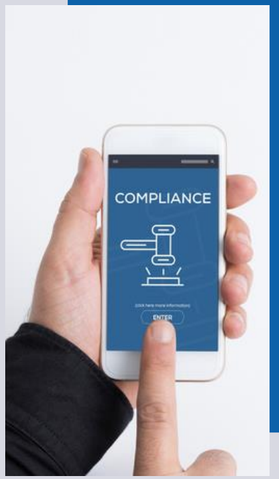
## CHHATTISGARH HIGH COURT

- Writ Court cannot adjudicate the correctness of rules for recovery as EPF Act does not provide withholding of recovery proceedings to prefer an appeal. **View Judgement**

# IMPORTANT JUDGEMENTS

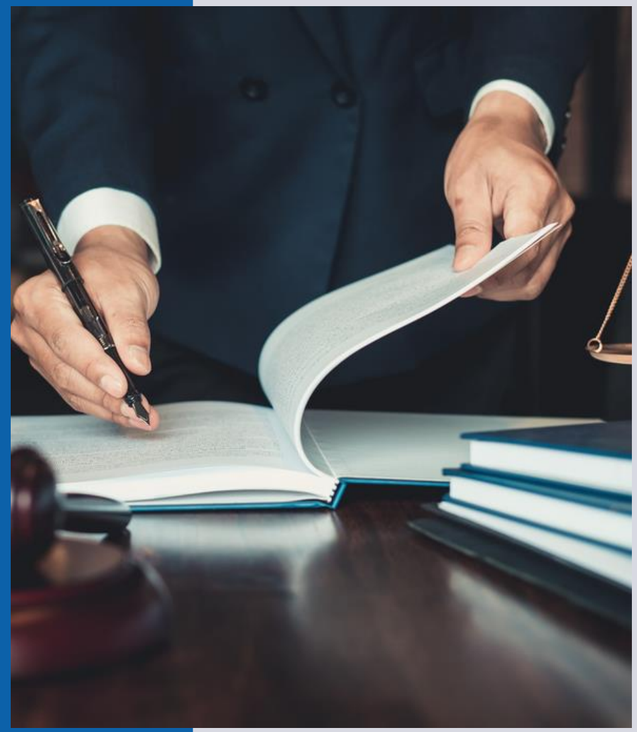



## MADRAS HIGH COURT




- Provoking colleagues and disobeying superiors are grave misconducts justifying dismissal. **View Judgement**
- Dismissal was appropriate when a bus conductor was found misappropriating Rs. 36.50/-. **View Judgement**
- Labour Court cannot interfere with punishment if the enquiry was fair and proper. **View Judgement**
- No relief in a dispute if raised after a decade. **View Judgement**
- Labour Court, unlike Civil Court, has the power to create new contracts. **View Judgement**
- There is a limitation of three years for raising disputes under section 2A (2) of the ID Act. **View Judgement**
- An order under section 7A with procedural irregularities is to be remanded for rectification. **View Judgement**
- Attendance Bonus' would qualify for exclusion from Section 2(b)(ii) of the Act. **View Judgement**
- EPF Appellate Tribunal is empowered to use its discretion, which cannot be curtailed by High Court. **View Judgement**

# IMPORTANT JUDGEMENTS



## JHARKHAND HIGH COURT

- Criminal prosecution against the Managing Director, leaving the company aside, for embezzlement of EPF contributions is not legal. **View Judgement**
- An ex-parte order passed by the Tribunal without considering the main points is to be set aside. **View Judgement**
- Non-deposit of employees' EPF contributions within prescribed limitation is not an offence. **View Judgement**
- If the coverage of the establishment under the EPF Act is annulled, the order passed under Sections 7A/7B will not be tenable. **View Judgement**



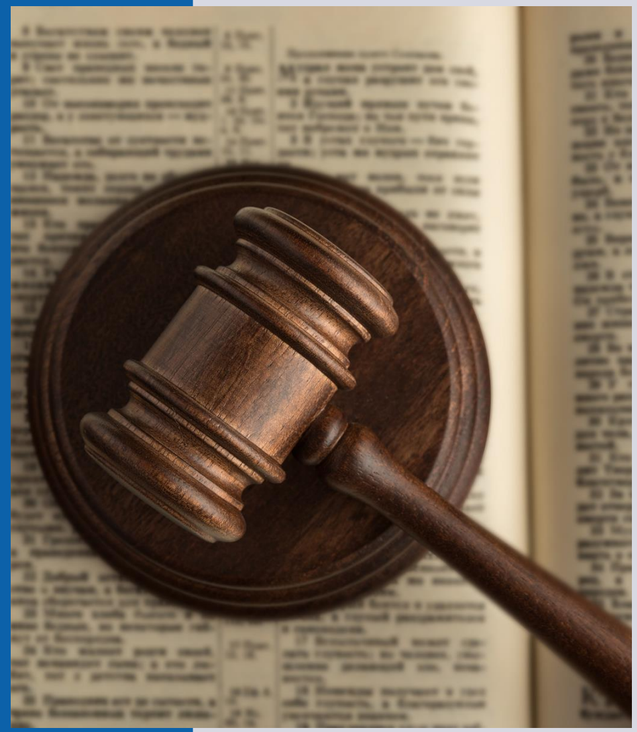

## KARNATAKA HIGH COURT

- An establishment, employing only 19 employees, is not to be covered under the EPF Act. **View Judgement**

## JAMMU AND KASHMIR HIGH COURT

- Reinstatement with full-back wages is not to be applied mechanically. **View Judgement**

# IMPORTANT JUDGEMENTS





**ORISSA HIGH COURT**

- Retirement or VRS would not automatically disentitle the workmen for EPF contributions. **View Judgement**
- Notifications/circulars or settlements cannot override the statute. **View Judgement**
- Delay in raising a claim after seven years is no hurdle in 'non-providing any limitation of the period'. **View Judgement**
- Full and final settlement cannot have any bearing on dues payable by the employer. **View Judgement**

**MADHYA PRADESH HIGH COURT**

- Labour Officer is not a Conciliation Officer under section 4 of the ID Act. **View Judgement**

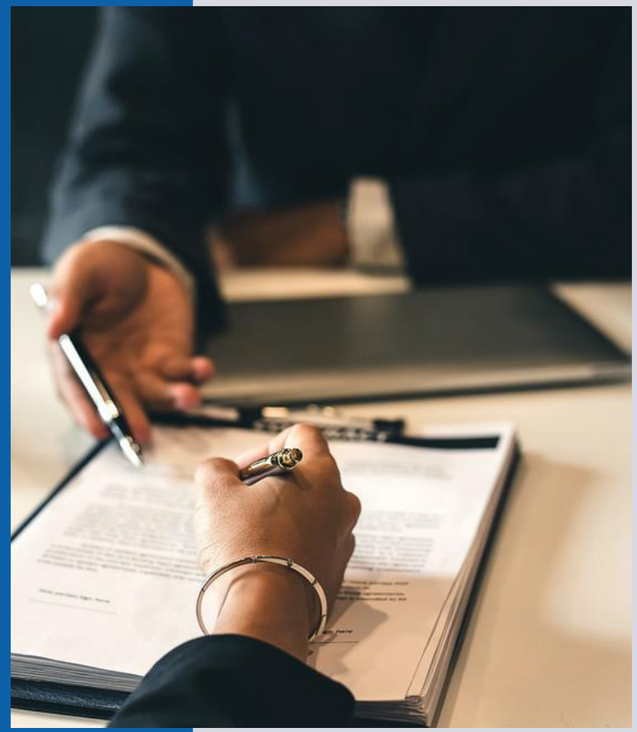
**RAJASTHAN HIGH COURT**

- Award after 30 days of its publication becomes enforceable. **View Judgement**

**TRIPURA HIGH COURT**

- An appeal claiming higher interest is barred by the principle of constructive res judicata. **View Judgement**

# IMPORTANT JUDGEMENTS






## PUNJAB AND HARYANA HIGH COURT

- Mere affidavits made by a daily wager will not prove that he had worked for 240 days. **View Judgement**
- Salary and promotion are important factors in the determination of a workman. **View Judgement**
- A daily wager is not entitled to claim for regularization. **View Judgement**
- When a plea is not raised before the trial court, the same is not admissible before the writ court. **View Judgement**
- Operation Manager would not be a ' 'workman' ' when he failed to lead any evidence. **View Judgement**

## TELANGANA HIGH COURT

- Mens rea or actus reus is not essential for imposing penalties/damages for breach of obligations/liabilities under the ESI Act. **View Judgement**
- An employer is not liable to pay an employee's EPF contributions for a retrospective period. **View Judgement**
- An order passed by the EPF Authority without notice to the relevant establishments is not sustainable. **View Judgement**



# STATUTORY DUE DATES

CORE INTEGRA

www.coreintegra.com

# STATUTORY DUE DATES: JUNE-2023

| Name of Act | State | Remittance / Return | Frequency | Due Date |
|---|---|---|---|---|
| The Employees` Provident Funds & MP Act | All | Remittance | Monthly | 15-Jun-23 |
| The Employees` Provident Fund Act - International Worker Return | All | Return | Monthly | 15-Jun-23 |
| The Employees' State Insurance Act | All | Remittance | Monthly | 15-Jun-23 |

CORE INTEGRA

www.coreintegra.com

# STATUTORY DUE DATES: JUNE-2023

| Name of Act | State | Remittance / Return | Frequency | Due Date |
|---|---|---|---|---|
| Workers Welfare Fund Act | Kerala | Remittance | Monthly | 05-Jun-23 |
| The Profession Tax Act | Andhra Pradesh | Remittance - Employee | Monthly | 10-Jun-23 |
| The Profession Tax Act | Andhra Pradesh | Return - Employee | Monthly | 10-Jun-23 |
| The Profession Tax Act | Madhya Pradesh | Remittance - Employee | Monthly | 10-Jun-23 |
| The Profession Tax Act | Telangana | Remittance - Employee | Monthly | 10-Jun-23 |
| The Profession Tax Act | Telangana | Return - Employee | Monthly | 10-Jun-23 |
| The Profession Tax Act | Gujarat | Remittance - Employee | Monthly | 15-Jun-23 |
| The Profession Tax Act | Karnataka | Remittance - Employee | Monthly | 20-Jun-23 |
| The Profession Tax Act | Karnataka | Return - Employee | Monthly | 20-Jun-23 |
| The Profession Tax Act | West Bengal | Remittance - Employee | Monthly | 21-Jun-23 |

CORE INTEGRA

www.coreintegra.com

# STATUTORY DUE DATES: JUNE-2023

| Name of Act | State | Remittance / Return | Frequency | Due Date |
|---|---|---|---|---|
| The Profession Tax Act | Andhra Pradesh | Remittance - Employer | Annual | 30-Jun-23 |
| The Profession Tax Act | Assam | Remittance - Employee | Monthly | 30-Jun-23 |
| The Profession Tax Act | Assam | Return - Employee | Monthly | 30-Jun-23 |
| The Profession Tax Act | Madhya Pradesh | Remittance - Employer | Annual | 30-Jun-23 |
| The Profession Tax Act | Maharashtra | Remittance - Employee | Monthly | 30-Jun-23 |
| The Profession Tax Act | Maharashtra | Return - Employee | Monthly | 30-Jun-23 |
| The Profession Tax Act | Maharashtra | Remittance - Employer | Annual | 30-Jun-23 |
| The Profession Tax Act | Manipur | Remittance - Employee | Monthly | 30-Jun-23 |
| The Profession Tax Act | Meghalaya | Remittance - Employee | Monthly | 30-Jun-23 |
| The Profession Tax Act | Mizoram | Remittance - Employee | Monthly | 30-Jun-23 |
| The Profession Tax Act | Nagaland | Remittance - Employee | Monthly | 30-Jun-23 |
| The Profession Tax Act | Orissa | Remittance - Employee | Monthly | 30-Jun-23 |
| The Profession Tax Act | Orissa | Return - Employee | Monthly | 30-Jun-23 |
| The Profession Tax Act | Orissa | Remittance - Employer | Annual | 30-Jun-23 |
| The Profession Tax Act | Punjab | Remittance - Employee | Monthly | 30-Jun-23 |
| The Profession Tax Act | Sikkim | Remittance - Employee | Monthly | 30-Jun-23 |
| The Profession Tax Act | Sikkim | Return - Employee | Monthly | 30-Jun-23 |
| The Profession Tax Act | Telangana | Remittance - Employer | Annual | 30-Jun-23 |
| The Profession Tax Act | Tripura | Remittance - Employee | Monthly | 30-Jun-23 |



# Awards & Certifications

# Awards & Certification

www.coreintegra.com
























ISO/IEC 27001:2013 Certified for Information Security Management

Certin Certified

ISO 9001:2015

CII Certified

Great Place to Work Certified 2023 - 2024

CORE INTEGRA

www.coreintegra.com




# Get in Touch

91- 826-205-1991

sushil.sharma@coreintegra.com

Follow us on