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STATUTORY

NOTIFICATIONS/UPDATES



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CENTRAL - EPFO – REMOVAL OF UPLOADING OF CHEQUE BOOK OR BANK PASSBOOK FOR CERTAIN ELIGIBLE CASES.

The Employees' Provident Fund Organization vide No.: WSU/E-49885/1333 dated 28.05.2024 notified that with a view to facilitate the speedy settlement of claims filed online and to reduce the rejection of claims due to the reason of non-uploading of the image of cheque leaf/attested bank passbook while filing claims online, it has been decided with the approval of the CPFC to relax the requirement of mandatory uploading of the image of cheque leaf/attested bank passbook for certain eligible cases based on certain validations which include Online Verification of the Bank KYC by concerned Bank/NPCI, Verification of Bank KYC by the employer using DSC, Seeded Aadhaar Number verified by UIDAI among others.

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CENTRAL - MINISTRY OF LABOUR AND EMPLOYMENT – APPROVAL OF RATE OF INTEREST ON EPF ACCUMULATIONS FOR F Y 2023-24.

The Ministry of Labour and Employment vide Notification No. R-11018/01/2023-SS-II dated 24.05.2024, in reference to EPFO's UO Note No. INV-11/2/2021-INV/155 dated 20.03.2024, conveyed the approval of the Central Government under para 60(1) of the Employees' Provident Funds Scheme, 1952 for crediting of interest @ 8.25% on EPF accumulations for the financial year 2023-24 to the account of each member of the Scheme.

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CENTRAL - EPFO – SETTLEMENT OF PHYSICAL CLAIMS WITHOUT UAN IN DEATH CASES.

The Employees' Provident Fund Organization, Ministry of Labor & Employment, Government of India, vide Notification No: WSU/2020/Claim settlement without UAN-clarifications(E25432)/1208 dated 17.052024 and in reference to Circular No WSU/2020/Claim settlement without UAN-clarification/914 dated 24.09.2020 clarified that, in view of the difficulties being faced by the field offices and given the fact that the Aadhaar details cannot be corrected/updated after the death of the Member, it has been decided that henceforth, in all such death cases, processing of physical claims without seeding Aadhaar may be followed as a temporary measure but only with the due approval of the OIC in an e-office file duly recording the details of verification done to confirm the membership of the deceased and the genuineness of the claimants. These instructions would apply only to those cases where the details of the member are correct in UAN but inaccurate/incomplete in Aadhaar database.



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CHHATTISGARH – REVISED RATE OF MINIMUM WAGES FOR AGRICULTURAL EMPLOYMENT W.E.F. 01.04.2024 TO 30.09.2024.

The Office of the Labour Commissioner, Chhattisgarh vide Number/8/Min.Wage/Labour.A/2024/3302 dated 24.05.2024 published the revised CPI points and revised VDA calculations for Agricultural planning w.e.f. 01.04.2024 to 30.09.2024.

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UTTARAKHAND – REVISED VDA FOR AGRICULTURAL EMPLOYMENT WITH EFFECT FROM 01.04.2024 TO 30.09.2024.

The Labour Commissioner vide No. 81673/4-1/2012 dated 19.05.2024 notified the revised Variable Dearness Allowance for Workers in the unskilled category in Agricultural Employment, as (400-253) X 20 = 2940.00, w.e.f. 01.04.2024 to 30.09.2024.

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MADHYA PRADESH – REVISED VDA W.E.F. 01.04.2024.

The Government of Madhya Pradesh vide Notification no. 6/11/Nov/Five/2024/15817-16066 dated 24.05.2024 issued revised rate of minimum wages and VDA for workers employed in Slate Pencil manufacturing, Printing house, Agricultural, Beedi and Agarbatti making Industries, to be effective from 01 April 2024.

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UTTAR PRADESH – REVISED RATE OF MINIMUM WAGES W.E.F. 01.04.2024 TO 30.09.2024.

The Office of the Labour Commissioner, Uttar Pradesh, vide Notification No. 1784-90 Enforcement (MW)/15 dated 16.05.2024, declared the revised rate of minimum wages for all Schedule Employments with effect from 01.04.2024 to 30.09.2024.

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State	Industry	Class of Employment	Total Per Month	Revised Total Per Month	Difference Per Month
Uttar Pradesh	All Schedule Employments	Unskilled	10275	10648	373
Uttar Pradesh	All Schedule Employments	Semi-skilled	11303	11713	410
Uttar Pradesh	All Schedule Employments	Skilled	12661	13120	459

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

The Department of Economics and Statistics, Government of Kerala vide Notification no. DES/1251/2024-P3(1) dated 09.05.2024 issued the Consumer Price Index Numbers for Agricultural Labourers and Industrial Workers for the month of March 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.

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RAJASTHAN – REVISED RATE OF MINIMUM WAGES W.E.F. 1 OCTOBER 2023 TO 30 SEPTEMBER 2024.

The Government of Rajasthan vide Gazette Notification No. F.8(1) VDA/N.M./Labor/2000/Part-1/25066 dated 02.05.2024, in pursuance of Notification No. F.8(1) VDA/N.M./Labor/2000/24322 dated 05.09.2022 issued in compliance with sub-section (2) of Section 4 read with clause (c) and (d) of section 2 of the Minimum Wages Act, 1948, hereby revised the Variable Dearness Allowance payable to those employed in stone breaking or grinding (outside mines), glass and chinaware, salt industry, woolen carpet making and Dushale weaving institutes and workers employed in papad industry from October 1, 2023 to September 30, 2024.

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DELHI – PRECAUTIONARY MEASURES TO BE TAKEN IN LIEU OF HEAT WAVE.

The Office of the Commissioner (Labour), Labour Department, GNCT of Delhi vide F.No.15(11)/Lab/2019/1039-1041 dated 27.05.2024 notified that in order to cope with the weather conditions of sever heat wave in Delhi and as an effective strategy to tackle the situation and as part of Heat Action Plan, Director of Industrial Safety, Electrical Inspectorate, all District In-charges in their respective jurisdiction should ensure that all the establishments/factories/shops/construction sites should make the arrangements and take precautions at the work place as specified in the attached Notification.

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Delhi – Disbursement of Compensation under the Employees' Compensation Act, 1923.



The Office of the Labour Commissioner, GNCT of Delhi vide F.No.15(93)/Lab/2021/803-805 dated 15.05.2024, clarified with regard to disbursement of Compensation Amount under Employees' Compensation Act, 1923, that in case an appeal has been filed against the order of the Commissioner before Hon'ble High Court within time prescribed under Law and the management/respondent has filed an application on affidavit, before the Commissioner that they are preferring appeal and has also requested not to disburse the amount deposited by them. In such cases at least a notice should be sent to the respondent giving him at least 15 days' time before disbursement, asking him as to why the amount deposited by them should not be disbursed to the claimants.

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TAMIL NADU – PREVENTIVE MEASURES FOR BUILDING AND OTHER CONSTRUCTION WORKERS FOR HEAT WAVE.

The Office of the Director of Occupational Safety and Health, Chennai, vide Notification no. 2/9958/2023 dated 09.05.2024 provided that in order to prevent the health of the workers from being affected due to the present heat wave, all construction work carried out in open air should not be carried out between 10 am and 4pm and additionally the Joint Directors of Chennai and Madurai are directed to advise all construction companies that this practice should be followed till the end of May 2024.

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

The Government of West Bengal, Directorate of Commercial Taxes vide Order dated 14.05.2024 ordered that in supersession of the order issued on 26.04.2024 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 – 31.05.2024.

*Last date of furnishing paper form of that return as specified – 15.06.2024.

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**



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NCT DELHI – DEPOSIT OF FEE FOR LICENSE TO PRIVATE PLACEMENT AGENCIES UNDER CLRA ACT.

The Office of the Commissioner (Labour), Government of NCT of Delhi, vide Notification F.No.15(14)/Lab/2024/456-459 dated 02.05.2024, provided the services of grant of license to Private Placement Agencies providing workers is available online on e-district portal and has therefore directed that the license fee of Rs. 5000/- by the placement agency shall be deposited in the Head 0230 Labour and Employment 00106 fees under the Contract Labour (Regulation and Abolition) Rules.

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NCT DELHI – PREVENTIVE MEASURES TO BE TAKEN IN WORKPLACES IN SUMMER.

The Office of the Commissioner (Labour), Labour Department, Government of NCT of Delhi, vide F.No.15(11)/Lab/2019/567-569 dated 08.05.2024, provided that as the day time temperature in Delhi has crossed more than 42 degree Celsius and severe heat wave condition prevails, all the establishments/factories/shops/construction sites are advised to make the arrangements and take precautions at the workplace, as specified in the attached Notification.

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RAJASTHAN – EXEMPTION FOR SHOPS AND COMMERCIAL ESTABLISHMENTS TO OPERATE 365 DAYS.



The Rajasthan Government vide Gazette Notification No. F.14 (11) (1) Labor/Law/2017 dated 02.05.2024 ordered that, in exercise of the powers conferred in sub-section (2) of section 3 of the Rajasthan Shops and Commercial Institutions Act 1958, the shops and commercial establishments registered under the Act will be exempted from the provisions of Section 12(1) of the said Act (keeping shops and commercial establishments closed for one day in a week) for a period of three years from the date of publication of this notification in the Gazette, subject to the conditions for exemption specified in the notification.

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TRIPURA –EXEMPTION FROM REGISTRATION AND RENEWAL OF SHOPS AND ESTABLISHMENTS.

The Government of Tripura, Labor Directorate, vide Memorandum F.21(45)-LAB/ENF/MISC/2024/2453-54 dated 26.04.2024 held that the State Government had deleted Section 16 of the Tripura Shops and Establishments Act, 1970 vide the Tripura Shops and Establishments (Fifth Amendment) Act, 2021 (Notification No. F.8(3)Law/Leg-I/2021(p) dated 15 May 2021) to comply with the purpose of Ease of doing Business in the State. Therefore, no shopkeeper or employer is required to apply for registration of his shop or establishment under this Act, as the Amendment is still prevalent in the State of Tripura.

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2. **HARYANA** – PAID HOLIDAY/SPECIAL CASUAL LEAVE FOR GENERAL ELECTIONS, 2024 ON 25 MAY 2024.
   View Notification
3. **JAMMU & KASHMIR** – CASUAL LEAVE FOR MIGRANT EMPLOYEES DUE TO GENERAL ELECTIONS, 2024.
   View Notification
4. **NCT DELHI** – PAID HOLIDAY FOR GENERAL ELECTIONS TO LOK SABHA, 2024 UNDER THE REPRESENTATION OF PEOPLE ACT, 1951. **View Notification**
5. **TELANGANA** – PAID HOLIDAY GENERAL ELECTIONS TO LOK SABHA, 2024 AND BYE-ELECTION TO 71-SECUNDERABAD CANTONMENT (SC) ASSEMBLY CONSTITUENCY. **View Notification**
6. **UTTAR PRADESH** – PUBLIC HOLIDAY FOR GENERAL ELECTIONS TO LOK SABHA, 2024.
   View Notification
7. **MADHYA PRADESH** – REVISED CIRCULAR ON PAID HOLIDAY FOR GENERAL ELECTIONS TO LOK SABHA, 2024. **View Notification**

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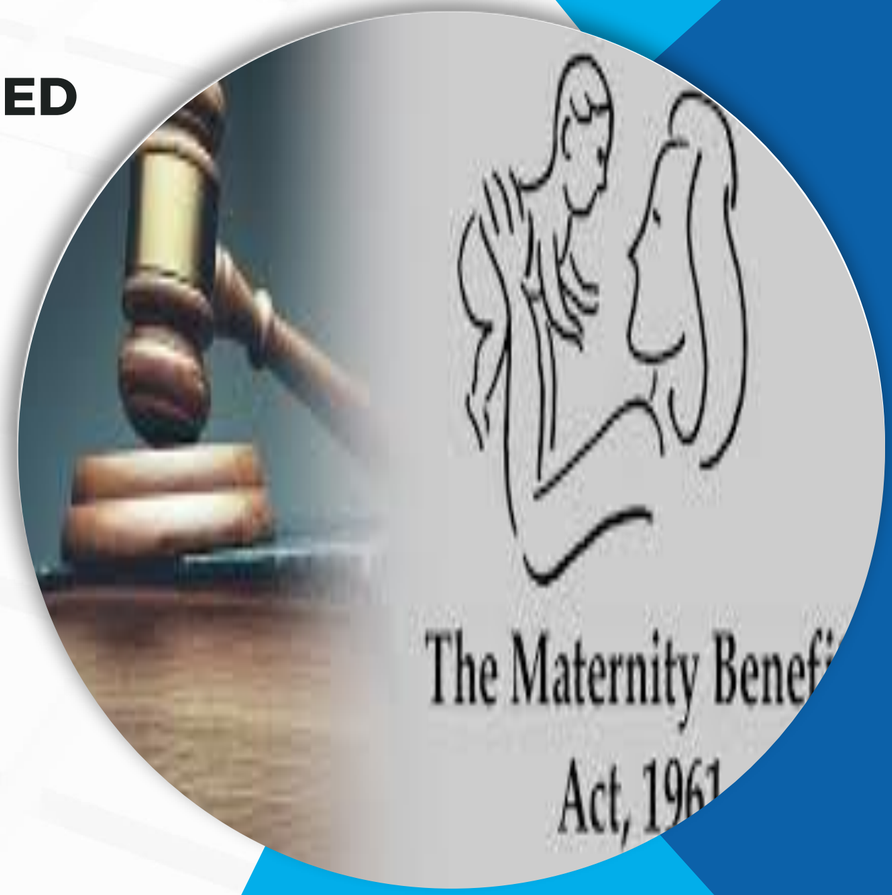


IMPORTANT JUDGEMENTS

HIGH COURT OF MADHYA PRADESH - COMPLAINT OF MATERNITY BENEFIT CANNOT BE REFERRED AS AN INDUSTRIAL DISPUTE TO THE LABOUR COURT :

NAMRATA GOLHANI SAHU V. LABOUR COMMISSIONER, INDORE AND OTHERS

In the instant case the High Court of Madhya Pradesh held that complaint under the Maternity Benefit Act, 1961 (hereinafter referred to as 'the Act of 1961') can only be filed before the Inspector who is appointed under section 14 of the Act, which is to be notified by the State Government. If application for maternity benefits was erroneously submitted by the woman before the Labour Commissioner, it was the duty of the Commissioner to refer the same to the Inspector under section 17 of the Act of 1961. Complaint of maternity benefit cannot be referred as an industrial dispute to the Labour Court by the Labour Commissioner under section 10 of the ID Act.



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Issue of the case :

1. Appropriate authority for raising the complaint under the Maternity Benefit Act, 1961.
2. Whether complaint of maternity benefit can be referred as an industrial dispute to the Labour Court by the Labour Commissioner under section 10 of the Industrial Disputes Act?

Facts of the case : The petitioner was working with respondent no. 3 Yutika Natural Pvt. Ltd., as Assistant Manager (HR) and she applied for maternity benefit as provided under the Act of 1961, however, as no order was passed, she applied before the Labour Commissioner under section 14 of the Act of 1961 however, the Labour Commissioner, instead of referring the matter to the Inspector as provided under section 14, has referred the matter under section 10 of the Industrial Disputes Act, 1947 (hereinafter referred to as 'the Act of 1947')treating the complaint filed by the complainant as an industrial dispute.

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Decision of the High Court of Madhya Pradesh:

Honourable court passed the judgment that the complaint has to be filed before the Inspector only and who is appointed as provided under section 14 of the Act of 1961, which is to be notified by the State Government. In such circumstances, even if the application for maternity benefits was erroneously submitted by the petitioner before the Labour Commissioner, it was the duty of the Commissioner to refer the same to the Inspector as provided under section 17 of the Act of 1961. In view of the same, the impugned order dated 15/09/2023 referring the matter under section 10 of the Act of 1947 as an industrial dispute cannot be countenanced in the eyes of law and is liable to be and is hereby set aside. Resultantly, the matter is remanded back to the Labour Commissioner for reference of the matter to the Inspector as provided under section 17 of the Act of 1961. It is made clear that this Court has not reflected upon the merits of the matter and the Inspector shall decide the same on its own merits, after giving opportunity to the parties concerned, within a period of three months from the date of receipt of certified copy of this order, and the respondent No. 3 shall also be at liberty to raise all the objections before the Inspector.
The writ petition is accordingly allowed and disposed of.

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HIGH COURT OF KARNATAKA - INCLUSION OF FOREIGN WORKERS IN PF UNCONSTITUTIONAL, HOLDS THE HIGH COURT OF KARNATAKA ON 25TH APRIL 2024 :

M/S. MAHINDRA REVA ELECTRIC VEHICLES VS. UNION OF INDIA



In a recent judgement delivered by the High Court of Karnataka, it was held that Paragraph 83 of the Employees' Provident Fund Scheme, 1952 (hereafter referred to as "EPF Scheme") and Paragraph 43A of the Employees' Pension Scheme, 1952 (hereafter referred to as "EP Scheme"), which incorporate the special provisions with respect to International Workers, are violative of Article 14 of the Constitution of India and therefore, the Court struck down the provisions on International Worker on the grounds of unconstitutionality and arbitrariness.

Issue of the case : Whether the provisions on International Worker rights under the Employees' Provident Fund and Miscellaneous Provisions Act, 1952, are arbitrary and violative of Article 14 of the Constitution of India?

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Facts of the case : The grievance of the petitioners is that, under para 83 of the EPF Scheme, “International Workers” are covered under the Act and Scheme, irrespective of their salary drawn by them. Th employees other than the international workers, who draw exceeding Rs. 15,000/- per month is outside the purview of the Scheme. The international workers do not work till retirement, they work only for a limited period and thus, requiring them to pay PF contribution on their entire global salary would cause irreparable injury. According to the petitioners, international workers required to pay EPF contributions is arbitrary and hit by Article 14 of the Constitution of India. According to the petitioners – the employers and the employees, the provisions introduced in the Scheme are arbitrary and discriminatory.

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Judgement delivered by the High Court of Karnataka:

The High Court put forth the following analysis and decision after listening to the contentions of both the Petitioners and the Respondent:
Para 83 of the EPF Scheme is a subordinate legislation and therefore, the subordinate legislation cannot travel beyond the scope of the Parent Act. Keeping in view the aims and objectives of the main Employees' Provident Fund and Miscellaneous Provisions Act, 1952, when a ceiling amount of Rs. 15,00/- per month has been placed as a threshold for an employee to be a member to the scheme, para 83 of the EPF Scheme ought not to have an unlimited threshold for international workers while denying the same benefit to Indian workers. There being no commonality of interest of the aims and objectives of EPF and MP Act, 1952 and para 83 of EPF Scheme, para 43A of EPF Scheme to be struck down as incompatible, arbitrary, unconstitutional, and ultra vires.

An Indian employee working in a foreign country with SSA and a member of EPF & MP Act, 1952, continues to contribute on meager sum of Rs. 15,000/- whereas a foreign worker from SSA country, without a certificate of coverage, is made to contribute PF on his entire salary although both are "international workers".

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The Indian Government is unable to substantiate any nexus with the object sought to be achieved, para 83 is clearly discriminatory in treating the international workers of Indian origin and foreign origin differently and thus violative of Article 14 of the Constitution of India. The distinction in the amount of contribution between an employee going to a non-SSA country and an employee from a non-SSA country coming to India is clearly discriminatory and violative of Article 14. Non-citizen employees working in India and employees who are citizens of India are two different classes for some reason, when working in India are equal and equals are treated differently and hence, violates Article 14.
Article 14 applies to foreigners meaning to say, they want to give equal protection to foreigners, the classification made is unreasonable, does not have intelligible differentia and there is no presence of nexus between the object of the Act and the basis of classification. The introduction of para 83 of Employees' Provident Fund Scheme and para 43A of Employees' Pension Scheme are hereby struck down as unconstitutional and arbitrary.

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HIGH COURT OF KERALA -
POSCH ENQUIRY WILL BE QUASHED IF COPY OF COMPLAINT WAS NOT SERVED TO THE ACCUSED :

VINEETH V V V. KERALA STATE ELECTRICITY BOARD LTD. AND OTHERS



In the instant case the High Court of Kerala held that if the enquiry regarding misconduct relating to sexual harassment is not conducted by following the due procedure of enquiry, the same is liable to be vitiated. If the copy of complaint or the documents were not served on the accused which is mandatory under the Rule 7 of the Act, the enquiry proceedings will not sustain. If the enquiry is not conducted by following the manner as provided under Rule 7 of the Rules framed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, it will be vitiated. If the enquiry is not conducted by following the principles of natural justice, the same will be quashed. Not giving opportunity of cross-examination of witness to the opposite party, is contrary to principles of natural justice.

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Issue of the case :

1. If the enquiry is not conducted by following the manner as provided under Rule 7 of the Rules framed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, the enquiry will be vitiated?
2. If the enquiry is not conducted by following the principles of natural justice, the same will be quashed?

Facts of the case : The petitioner has approached this Court for quashing Exts. P7, P13, P16 and P19 and for reinstating the petitioner back to service. A complaint was filed against him on 19-12-2022 and proceedings were initiated by the Internal Complaints Committee (hereinafter referred to as ICC) and Ext.P7 report was filed. Pursuant to Ext. P7 report, the 2nd respondent issued Ext. P8 charge memo dated 27-06-2023. Ext. P13 order was passed on 10-08-2023 appointing Smt. Anitha G. Nair, Executive Engineer, Electrical Division, Attingal as Enquiry Officer treating the report of the ICC as a preliminary one as the allegations raised against the petitioner were proved.

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Decision of the High Court of Kerala :

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.

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HIGH COURT OF HIMACHAL PRADESH - NO EMPLOYER-EMPLOYEE RELATIONSHIP CAN BE ESTABLISHED MERELY ON THE BASIS OF ESI CARD :

RAKESH SHARMA V. INDIAN OIL CORPORATION & ANOTHER

In this case, the High Court of Himachal Pradesh held that the burden of proving the employer-employee relationship primarily rests upon the person who asserts its existence. Letter of appointment, salary slip etc., are necessary for proving employer-employee relationship and no employer-employee relationship can be established merely based on ESI card.



Issue of the case : Whether an employer-employee relationship can be established merely based on an ESI card?

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Facts of the case : The Appellant was engaged by Respondent No. 1 Indian Oil Corporation (hereinafter referred to as the 'Corporation') as Electrical Helper on 23.03.1996 at LPG Bottling Plant, Baddi, District Solan, H.P. and he worked continuously there for about 4 and ½ years. On 04.08.2000, his services were terminated by the Corporation without any reason and without complying with the provisions of section 25F of the Industrial Disputes Act, 1947. Resultantly, the appellant raised the industrial dispute an accordingly the matter was referred to the Central Government Industrial Tribunal-cum-Labour Court, Chandigarh for adjudication. The reference decided upon was "Whether the action of the management in ordering disengagement/termination of services of Sh. Rakesh Sharma, engaged through contractor and who has completed 240 days of service is just and legal? If not what relief the workman is entitled to and from which date."

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Judgement delivered by High Court of Himachal Pradesh :

The analysis laid down by the Court on the instant case is that the Learned counsel for the appellant laid much stress upon the log-book, allegedly prepared by the Corporation, through its authorized officer as well as the ESI identity card, in order to establish that the appellant was working directly under the control of the Corporation. However, the appellant has not produced the original log-book and has only placed on record the photocopy of the same, which cannot be read in evidence as it has not been proved on record in accordance with law. The perusal of ESI card shows that it has been issued in the name of appellant Rakesh Kumar, but it does not reflect the name of the employer. Only the code number of the employer has been given in this card and there is no evidence on record to suggest that the code number mentioned in this card is that of Corporation. Therefore, on the strength of this document, it cannot be said that the appellant was an employee of the Corporation as in the case of contract labour also, it is the responsibility of principal employer to ensure that the labour is duly registered with the Corporation and the contribution required in terms of the Act is deposited by the employer, of course, subject to realization thereof from the contractor. The appellant has failed to show that as member of ESI Corporation, the contribution has been realized from the Corporation. Hence, in the absence of any other cogent and satisfactory evidence on record, simply on the basis of ESI card, it cannot be said that the appellant was employed by the Corporation. On careful consideration of the rival contentions of the parties, the Court was of the view that the appellant has failed to prove the relationship of employer and employee between him and the Corporation. Respondent No. 1, being a Government of India Undertaking, cannot employ any person without issuance of appointment letter and cannot make payments without maintaining proper records of the wages. Therefore, the dismissed the appeal on the ground that the appellant had failed to establish the relationship of master and servant between him and the Corporation.

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SUPREME COURT OF INDIA

- Tribunal can't ignore financial capacity of employer while adjudicating dispute over wage revision. **View Judgement**
- Tribunal can compare establishment with equally placed industrial units in a dispute of wage revision. **View Judgement**
- Employee cannot change date of birth after 10 years even though the original one was incorrect. **View Judgement**
- Employee cannot withdraw resignation after it is accepted by the appropriate authority. **View Judgement**
- Communication of resignation is not necessary unless mandated by the rules governing the same. **View Judgement**

ANDHRA PRADESH HIGH COURT

- Assessment of PF dues was justified when employees' names were verified with attend-ance registers. **View Judgement**

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ALLAHABAD HIGH COURT

- Section 33-C (2) of the ID Act does not provide for awarding interest for delayed payment. **View Judgement**
- Limitation Act is not applicable for appeals before EPF Tribunal. **View Judgement**

BOMBAY HIGH COURT

- Slapping of superior by the subordinate employee is a grave misconduct justifying termination. **View Judgement**
- Mere delay in decision of proceedings before CGIT cannot dilute evidence produced by management. **View Judgement**
- It is not necessary for Tribunal to grant complete waiver of deposit for non identification of employees. **View Judgement**
- HC can grant stay till pendency of appeal on deposit of some of the pre-deposit amount by employer. **View Judgement**

IMPORTANT JUDGEMENTS

CALCUTTA HIGH COURT

- Belated application does not defeat the employee's right of claiming gratuity. **View Judgement**
- Dismissal of woman's complaint by ICC was proper when allegations were made to hide her indiscipline. **View Judgement**
- EPFO cannot claim extra amount without assigning reasons after surrender of exemption. **View Judgement**
- EPFO must accept Govt. securities invested in terms of investment pattern upon surrender of exemption. **View Judgement**
- Expressions "baby" and "sweety" are per se not sexually coloured so as to constitute sexual harassment. **View Judgement**

DELHI HIGH COURT

- Absence of CLRA license would indicate that workers were directly employed by principal employer. **View Judgement**

IMPORTANT JUDGEMENTS

CORE INTEGRA

KARNATAKA HIGH COURT

- ❑ No industrial dispute can be raised against the employer after the employee has received VRS amount. **View Judgement**
- ❑ Factory owner continues to be the occupier if he sublets his premises for construction to a third party. **View Judgement**
- ❑ Provisions of EPF&EPS Schemes covering international workers irrespective of salary drawn are unconstitutional. **View Judgement**
- ❑ There cannot be an unlimited salary threshold for IWs while denying the same to Indian workers. **View Judgement**

GAUHATI HIGH COURT

- ❑ EPF Authority has to hear plea of non applicability if the establishment is a cooperative society. **View Judgement**

GUJARAT HIGH COURT

- ❑ Non-deposit of pre-deposit amount will lead to dismissal of appeal at the stage of admission. **View Judgement**

IMPORTANT JUDGEMENTS

CORE INTEGRA

MADHYA PRADESH HIGH COURT

- ❑ Assistant Labour Commissioner cannot decide complaint filed by the Inspector under Minimum Wages Act. **View Judgement**
- ❑ Plea of non-payment of minimum wages cannot be taken in a complaint made only with respect to overtime. **View Judgement**
- ❑ Order of EPF Authority without considering defence of establishment is unsustainable. **View Judgement**

ORISSA HIGH COURT

- ❑ Entitlement to promotion is not necessarily an 'industrial dispute' under the ID Act. **View Judgement**

PUNJAB AND HARYANA HIGH COURT

- ❑ Plea of non applicability of the EPF Act on account of infancy of establishment cannot be taken. **View Judgement**

IMPORTANT JUDGEMENTS

MADRAS HIGH COURT

- Depositing interest in reasonable installments should be permitted in case of financial problems. **View Judgement**
- Orders passed by the Central Board u/s 14B of the EPF Act are appealable before the Tribunal. **View Judgement**
- Pre-deposit is not mandatory for appeal against damages. **View Judgement**
- Upper limit of rate of damages cannot be mechanically imposed by PF Authorities. **View Judgement**
- Damages to be levied u/s 14B of the EPF Act cannot exceed arrears as specified in the Scheme. **View Judgement**
- Interest on belated remittance of EPF dues is mandatory. **View Judgement**

RAJASTHAN HIGH COURT

- Weekly offs cannot be deducted while calculating the number of days an employee has worked. **View Judgement**

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STATUTORY
DUE DATES



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STATUTORY DUE DATES
JUNE-2024

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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	May'24	15-Jun-24	Code wise	
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Remittance	Monthly Contribution Challan	May'24	15-Jun-24	Code wise	
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	International Workers Return	May'24	15-Jun-24	Code wise	
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	Monthly Return - EDLI Exempted Employer	May'24	25-Jun-24	Code wise	

STATUTORY DUE DATES
JUNE-2024

CORE INTEGRA

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	May'24	05-Jun-24	Branch	
Andhra Pradesh Tax On Professions, Trades, Callings And Employments Act, 1987	Andhra Pradesh	Remittance	Monthly Remittance & Filing of Return	May'24	10-Jun-24	Branch	
Telangana Tax On Professions, Trades, Callings And Employments Act, 1987	Telangana	Remittance & Returns	Monthly Remittance & Filing of Return	May'24	10-Jun-24	Branch	
Madhya Pradesh Vritti Kar Adhiniyam, 1995 (PT)	Madhya Pradesh	Remittance	Monthly Remittance	May'24	10-Jun-24	Branch	
Gujarat Panchayats, Municipal Corporations And State Tax on Professions, Traders, Callings and Employments Act, 1976	Gujarat	Return	Monthly Returns	May'24	15-Jun-24	Branch	
Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Karnataka	Remittance & Returns	Monthly Remittance & Filing of Return	May'24	20-Jun-24	Combined	
West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979	West Bengal	Remittance	Monthly Remittance & Filing of Return	May'24	21-Jun-24	Branch	

STATUTORY DUE DATES

JUNE-2024

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Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Various Acts (CLRA, S&E, Factories, MW, POB, ISMW, BOCW, POG)	Andhra Pradesh	Return	Combined Annual Returns	April'23 to March'24	30-Jun-24	Branch	(CLRA, S&E, Factories, MW, POB, ISMW, BOCW, POG)
Maharashtra State Tax on Professions, Trade, Callings And Employments Act, 1975	Maharashtra	Remittance & Returns	Monthly Remittance & Filing of Return	May'24	30-Jun-24	Combined	
Assam Professions, Trades, Callings And Employments Taxation Act, 1947	Assam	Remittance & Returns	Monthly Remittance & Filing of Return	May'24	30-Jun-24	Branch	
Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000	Odisha	Remittance	Monthly Remittance & Filing of Return	May'24	30-Jun-24	Branch	
Andhra Pradesh Tax On Professions, Trades, Callings And Employments Act, 1987	Andhra Pradesh	Remittance	Enrolment Fees - Employer	April'24 to March'25	30-Jun-24	Branch	
Telangana Tax On Professions, Trades, Callings And Employments Act, 1987	Telangana	Remittance	Enrolment Fees	April'24 to March'25	30-Jun-24	Branch	
Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000	Odisha	Remittance	Enrolment Fees	April'24 to March'25	30-Jun-24	Branch	
Madhya Pradesh Vritti Kar Adhiniyam, 1995 (PT)	Madhya Pradesh	Remittance	Enrolment Fees	April'24 to March'25	30-Jun-24	Branch	
Tripura Professions Trades Callings And Employments Taxation Act, 1997	Tripura	Remittance & Returns	Monthly	May'24	30-Jun-24	Branch	

STATUTORY DUE DATES
JUNE-2024

Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947	Meghalaya	Remittance & Returns	Monthly	May'24	30-Jun-24	Branch	
Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995	Mizoram	Remittance & Returns	Annual Returns	April'24 to March'25	30-Jun-24	Branch	
Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Sikkim	Remittance & Returns	Monthly	May'24	30-Jun-24	Branch	
Manipur Professions, Trades, Callings And Employments Taxation Act, 1981	Manipur	Remittance & Returns	Monthly	May'24	30-Jun-24	Branch	
Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995	Mizoram	Remittance & Returns	Monthly	May'24	30-Jun-24	Branch	
Nagaland Professionals,Trades,Calling and Employment Taxation (4th Amendment) Act ,2012	Nagaland	Remittance & Returns	Monthly	May'24	30-Jun-24	Branch	
Punjab State Development Tax 2018	Punjab	Remittance & Returns	Monthly	May'24	30-Jun-24	Branch	
Maharashtra State Tax on Professions, Trade, Callings And Employments Act, 1975	Maharashtra	Remittance & Returns	Employer Enrolment Tax	April'24 to March'25	30-Jun-24	Combined	
Various Acts	Bihar	Return	Consolidated Annual Returns	January'23 to December'23	30-Jun-24	Branch	

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AND CERTIFICATIONS





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