



CORE INTEGRA COMPLIANCE NEWSLETTER



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STATUTORY NOTIFICATIONS/UPDATES



STATUTORY NOTIFICATIONS/UPDATES

CENTRAL EPFO - STANDARD OPERATING PROCEDURE FOR THE JOINT DECLARATION – MEMBER PROFILE CORRECTION.

The process of Joint Declaration for the correction of UAN profiles by the members is being undertaken as per various circulars. The member data in EPFO's database may be, in some cases, incomplete or have mismatches due to change of establishments by the members. This leads to rejection of claims in various parameters. To maintain the correct profile of the member, reduce rejection of joint declaration, and minimize fraud owing to UAN identity change, the Standard Operating Procedure (SOP) for the Joint Declaration – Member profile correction has been introduced by EPFO and same is being implemented in Unified Portal Application.

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STATUTORY NOTIFICATIONS/UPDATES

CENTRAL ESIC – WITHDRAWAL OF INSTRUCTION ISSUED FOR REMOVAL OF DIFFICULTIES FACED BY SERVING EMPLOYEES AND PENSIONERS OF ESIC IN AVAILING SECONDARY/SST TREATMENT.

The ESIC vide Notification no. D-13011/2/2022-EIV/ dated 24.02.2024 issued the withdrawal with immediate effect the following instructions, namely: (i) Instructions dated 09.09.2024 on removal of difficulties faced by pensioners of ESIC in availing secondary/ SST treatment. (ii) Instructions dated 19.02.2024 on removal of difficulties faced by serving employees of ESIC and their family members in availing secondary/ SST treatment.

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STATUTORY NOTIFICATIONS/UPDATES

CENTRAL ESIC – PROBLEMS FACED BY IPS IN SUBMISSION OF ONLINE MATERNITY BENEFIT CLAIMS IN THE ABSENCE OF UAN.

The Additional Commissioner, Employees' State Insurance Corporation vide Notification no. R-14011/5/2023-Benefit.II-Part (2) dated 12.02.2024 provided that in reference to office letter No. R-14013/13/2022-Bft. II dated 22.09.2022 regarding claim request submission for cash benefit and in receipt of several representations where the IWs are unable to submit their Maternity Benefit claims through IP Portal in the absence of UAN, an IP can generate his/her UAN even if he/she is not covered under EPFO by using a unified portal as mentioned in the attached notification and UAN so generated can be seeded by his/her respective employer.

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STATUTORY NOTIFICATIONS/UPDATES

CENTRAL EPFO – REVISED RATE OF INTEREST FOR Q3 & Q4 WITH REGARD TO STAFF PROVIDENT FUND.

As per Notification no. H.R.D./3(2)2012/SPF/962 dated 16.02.2024, the Ministry of Finance, Department of Economic Affairs (Budget Division) has ordered for the appropriate action/implementation with respect to Resolution No. 5(3)-B(PD)/2023 dated 04.10.2023 and 02.01.2024. As per Resolution No. 5(3)-B(PD)/2023 dated 02.01.2024. during the year 2023-2024, accumulations at the credit of subscribers to the General Provident Fund and other similar funds shall carry interest at the rate of 7.1% (Seven-point one percent) w.e.f. 1st January 2024 to 31st March 2024. The funds concerned are The General Provident Fund (Central Services), the Contributory Provident Fund (India), The All-India Services Provident Fund, The State Railway Provident Fund, The General Provident Fund (Defence Services), The Indian Ordinance Department Provident Fund.

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STATUTORY NOTIFICATIONS/UPDATES

CENTRAL MINISTRY OF SOCIAL JUSTICE AND EMPOWERMENT – EQUAL OPPORTUNITIES POLICY FOR TRANSGENDER PERSONS.

The Deputy Secretary to the Government of India, Department of Social Justice and Empowerment vide Notification no. DP-13011(7)/2/2021-DP-I dated 14.02.2024, in pursuance of the Transgender Persons (Protection of Rights) Act, 2019 and Transgender Persons (Protection of Rights) Rules, 2020, issued a policy regarding “Equal Opportunities Policy for Transgender Persons”.

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STATUTORY NOTIFICATIONS/UPDATES

CENTRAL MINISTRY OF SOCIAL JUSTICE AND EMPOWERMENT – RIGHTS OF PERSONS WITH DISABILITIES (AMENDMENT) RULES, 2024.

The Department of Empowerment of Persons with Disabilities (Divyangjan), Central Government via G.S.R.114(E) dated 15.02.2024, in exercise of the powers conferred by sub-section (1) and (2) of section 100 of the Rights of Persons with Disabilities Act, 2016, published the Rights of Persons with Disabilities (Amendment) Rules, 2024 in the Gazette of India. In lieu of the amendment, in rule 15 (1) of the Rights of Persons with Disabilities Rules, 2017, after clause (j), clause (k) shall be inserted, namely:

“(k) Guidelines for Accessibility Standards in Port Sector, as specified in the notification of the Ministry of Port Shipping and Waterways, Government of India vide notification no. F.No. CD-11053/63/2021-Coord, dated the 8th November, 2023.”

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STATUTORY NOTIFICATIONS/UPDATES

CENTRAL GOVERNMENT – DRAFT - SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) AMENDMENT ACT, 2024.

The Bill No. I of 2024, a Bill to amend the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 was introduced in the Rajya Sabha. The amendment of Section 9 and the omission of Section 10 in the Act of 2013 has been proposed in Parliament. The proposal for amendment of Section 9 states that in sub-section (1) the words “within a period of three months” shall be substituted by “within a period of one year” and in the second proviso to sub-section (1), the words “not exceeding three months” shall be omitted. Regarding Section 10, the “Conciliation proceedings” are proposed to be omitted. The Amendment Act, 2024 shall come into force on such date as the Central Government may by notification in the Official Gazette, appoint.

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STATUTORY NOTIFICATIONS/UPDATES

CENTRAL MINISTRY OF LABOUR AND EMPLOYMENT – ESI COVERAGE IN ALL AREAS OF THE NABRANGPUR DISTRICT IN THE STATE OF ODISHA.

The Ministry of Labour and Employment via Gazette Notification S.O. 802(E) dated 20.02.2024 issued that in exercise of the powers conferred by sub-section (3) of the section 1 of the Employees' State Insurance Act, 1948, the Central Government has appointed the 1st day of March, 2024 as the date on which certain provisions of the said Act, shall come into force in all areas of the Nabrangpur district, in the State of Odisha, namely: section 38 to 43; section 45A to 45H; section 46 to 73; section 74 and 75; sub-section (2) to (4) of section 76; section 80; and sections 82 and 83.

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STATUTORY NOTIFICATIONS/UPDATES

CENTRAL MINISTRY OF LABOUR AND EMPLOYMENT – ESI COVERAGE IN ALL AREAS OF THE NAYAGARH DISTRICT IN THE STATE OF ODISHA.

The Ministry of Labour and Employment via Gazette Notification S.O. 803(E) dated 20.02.2024 issued that in exercise of the powers conferred by sub-section (3) of section 1 of the Employees' State Insurance Act, 1948, the Central Government has appointed the 1st day of March, 2024, as the date on which certain provisions of the said Act, shall come into force in all areas of the Nayagrah district, in the State of Odisha, namely: section 38 to 43; section 45A to 45H; section 46 to 73; section 74 and 75; sub-section (2) to (4) of section 76; section 80; and sections 82 and 83.

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NOTIFICATIONS/UPDATES

CENTRAL ESIC – GRANT OF INCREASE TO COMPENSATE THE EROSION IN THE REAL VALUE OF PDB AND DB DUE TO INFLATION.

The ESI Corporation in its 192nd meeting held on 15.02.2023 approved the enhancement in the rate of PDB/DB w.e.f. 01.08.2022 in the cases where the employment injury resulting in disablement or death occurred on or before 31.12.2021 and necessary instructions have been issued for payment of the arrears to the beneficiaries immediately after the updation of rates in ERP by ICT Branch (HQ). In lieu of the same enhancement the ESIC vide Notification No. R-12/16/9/2022- Policy-BFT-II dated 12.02.2024 advised all field offices to ensure that the PDB/DB rates applicable from 01.08.2018 have been updated in the system in respect of all PDB/DB beneficiaries. ESIC has also asked all the field offices to furnish a certificate on the subject mentioning that “The benefit rates applicable from 01.08.2018 in respect of all eligible PDB/DB beneficiaries have been updated in the system and no case is left out for updation.”

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STATUTORY NOTIFICATIONS/UPDATES

CENTRAL EPFO – SOCIAL SECURITY AGREEMENT BETWEEN REPUBLIC OF INDIA AND FEDERATIVE REPUBLIC OF BRAZIL.

In view of the Social Security Agreement between the Republic of India and Federative Republic of Brazil with effect from 01.01.2024, the EPFO vide Notification No. IWU-1109/1/2020-IWU/Brazil/E-file (621352)/4763 dated 13.02.2024, advised that the concerned employee may apply for the “Certificate of Coverage” through their employer. Since the “Certificate of Coverage” are to be issued by the Regional Offices, it may be ensured that on receipt of the application in all respect, necessary action is taken by the Regional Offices for issuing COC in accordance with the consolidated guidelines issued by the Head Office vide letter No. IWU/7(15)2011/Gen (Software)/9209 dated 13.08.2013 and IWU/7(31)2017/Application for COC & COC software dated 20.11.2018.

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STATUTORY NOTIFICATIONS/UPDATES

CENTRAL ESIC – ISSUE OF E-PEHCHAAN CARD TO ALL INSURED PERSONS IMMEDIATELY AFTER REGISTRATION.

The Employees' State Insurance Corporation vide Notification No. I-11012/8/2021-ICT dated 05.02.2024 has provided that as per directions of the Ministry of Labour and Employment, the e-Pehchaan card must be given to all Insured Persons immediately after registration. Therefore, all Ros/SROs have been directed to issue suitable directions to all the employers in their jurisdiction to download e-Pehchaan card from ESI Portal and hand it over to their respective employees/ Insured Persons immediately after registration under the ESI Scheme.

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STATUTORY NOTIFICATIONS/UPDATES

CENTRAL ESIC – REMOVAL OF DIFFICULTIES FACED BY PENSIONERS IN AVAILING SECONDARY/SST TREATMENT UNDER THE ESIC PENSIONERS MEDICAL SCHEME, 2006.

The Employees' State Insurance Corporation vide Notification no. D-12/12/3/Pens.Gr./2023 dated 09.02.2024 issued instructions in reference to the representation received from ESIC Pensioners' Federation/Associations regarding the difficulties faced by pensioners / dependent family pensioners considering Hqrs. Medical Branch – I letter no. U-16/47/3/2022/ Med.II/Raj (23552) dated 28.04.2023 regarding referral of patients for secondary/SST treatment. The ESIC clarified in this regard that the referred instruction letter is not applicable in the case of pensioners/family pensioners who are members of the ESIC Pensioners Medical Scheme, 2006. Guidelines for smoothening of the availability of medical care to the pensioners has been issued vide instruction dated 25.05.2021.

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STATUTORY NOTIFICATIONS/UPDATES

CENTRAL ESIC – UPLOADING DEFAULTING EMPLOYERS’ DATA ON THE ESIC WEBSITE.

The Employees’ State Insurance Corporation vide Notification No. P-11/12/Misc./1/2019-Rev.II dated 09.02.2024 advised all filed offices to upload data of defaulting employers on the ESIC website. The ESIC requested the upload of data of all the defaulting employers against whom C-19 has been issued at ESIC website and the compliance report may be sent to the Revenue Branch for placing the status report before the Corporation.

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NOTIFICATIONS/UPDATES

CENTRAL EPFO – RESTRICTIONS ON DEPOSITS AND CREDIT TRANSACTIONS IN PAYTM PAYMENT BANK ACCOUNTS.

The Employees' Provident Fund Organization vide Notification no. BKG/1/2021-BKG/C-32521/263 dated 08.02.2024 issued a notification in reference to directions issued vide notification no. BKG/1/2021-BKG/C-32521/181 dated 01.11.2023 with respect to settlement of EPF payments in Paytm Payment Bank Limited and Airtel Payments Bank Limited and the press release no: 2023-2024/1774 dated 31.01.2024 by the RBI regarding the imposition of restrictions on deposit and credit transactions in the customer accounts of Paytm Payments Bank after 29.02.2024. Hence, all the Field Offices have been advised to refrain from accepting claims associated with bank accounts in Paytm Payment Bank Limited w.e.f. February 23, 2024.

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STATUTORY NOTIFICATIONS/UPDATES



CENTRAL EPFO – STANDARD OPERATING PROCEDURE (SOP) FOR HANDLING TRANSACTION-LESS AND INOPERATIVE ACCOUNTS IN EPFO.

The Employees' Provident Fund Organization vide Notification no. WSU/2023/12/Inoperative Accounts in EPF (E-300140) dated 07.02.2024 issued the Standard Operating Procedure (SOP) for handling Inoperative and Transaction-less accounts approved by CPFC.

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STATUTORY NOTIFICATIONS/UPDATES



ASSAM – REVISION OF VDA AND MINIMUM WAGES FOR CONTRACT WORKERS.

In pursuance of earlier Notification No. ACL/41/2002/3905-908, the Government of Assam, Office of Labour Commissioner via Notification no. I/437748/2024 dated 08.02.2024, provided the rate of VDA to be paid to workman employed by and through contractors in respect of case which are not covered under Minimum Wages Act, 1948 and where the workman employed by the contractors do not perform the same or similar nature of work as done by workers, directly employed by the Principal Employers of the establishment. The percentage of increase of CPI shown from the period July 2023 to December 2023 is found to be 2.69%. The notified rate of VDA shall come into retrospective effect from 01.07.2023 to 31.12.2023. [View Notification](#)

State	Industry	Class of Employment	Zone	Category/ Subcategory	Grade	Basic Per Month	VDA Per Month	Wage Effective Start Date	Wage Effective End Date
Assam	Contract Workman	Highly Skilled/Account or Equivalent to Accountant	NA	NA	NA	673.21	20196.35	01-07-2023	31-12-2023
Assam	Contract Workman	Skilled (ITI Certificate holder or equivalent/Clerical)	NA	NA	NA	541.49	16244.67	01-07-2023	31-12-2023
Assam	Contract Workman	Skilled (Other than ITI Certificate Holder)	NA	NA	NA	514.88	15446.48	01-07-2023	31-12-2023
Assam	Contract Workman	Semi Skilled	NA	NA	NA	424.34	12730.33	01-07-2023	31-12-2023
Assam	Contract Workman	Unskilled Workman	NA	NA	NA	365.86	10975.86	01-07-2023	31-12-2023

STATUTORY NOTIFICATIONS/UPDATES

HARYANA – REVISION OF MINIMUM WAGES W.E.F. 01.01.2024.

The minimum wages in various employments mentioned in Haryana Government's notification dated 21.10.2015 have been re-determined vide Notification no. IR-2/2024/5377-522 dated 22/02/2024, with effect from 01.01.2024. This determination is made on the basis of increase/decrease in the data of Worker Consumer Price Index. As per section 5(2) of the Minimum Wages Act, 1948, an increase of 3.46% has been fixed in the basic wages of various categories of workers and workers employed in notified employments (as per notification dated 21.01.2015). Therefore, now the minimum wages rates in Haryana state payable w.e.f. 01.01.2024 are as follows:

[**View Notification**](#)



State	Industry	Class of Employment	Category/ Subcategory	Total Per Month Till 31st Dec 2023	Revised (01st Jan 2024 To 30th Jun 2024)	Difference in Total Per month
Haryana	Shop and Establishment	Unskilled	NaN	10661.28	10924.24	262.96
Haryana	Shop and Establishment	Semi Skilled Class A	NaN	11194.3	11470.41	276.11
Haryana	Shop and Establishment	Semi-Skilled Class B	NaN	11754	12043.91	289.91
Haryana	Shop and Establishment	Skilled Class A	NaN	12341.71	12646.12	304.41
Haryana	Shop and Establishment	Skilled Class B	NaN	12958.81	13278.44	319.63
Haryana	Shop and Establishment	Highly Skilled	NaN	13606.75	13942.36	335.61
Haryana	Shop and Establishment	Clerical & General Staff	Below Matriculation	11194.3	11470.41	276.11
Haryana	Shop and Establishment	Clerical & General Staff	Matriculation but not Graduate	11754	12043.91	289.91
Haryana	Shop and Establishment	Clerical & General Staff	Graduate or Above	12341.71	12646.12	304.41

State	Industry	Class of Employment	Category/ Subcategory	Total Per Month Till 31st Dec 2023	Revised (01st Jan 2024 To 30th Jun 2024)	Difference in Total Per month
Haryana	Shop and Establishment	Clerical & General Staff	Steno Typist	11754	12043.91	289.91
Haryana	Shop and Establishment	Clerical & General Staff	Junior Scale Stenographer	12341.71	12646.12	304.41
Haryana	Shop and Establishment	Clerical & General Staff	Senior Scale Stenographer	12958.81	13278.44	319.63
Haryana	Shop and Establishment	Clerical & General Staff	Personal Assistant	13606.75	13942.36	335.61
Haryana	Shop and Establishment	Clerical & General Staff	Private Secretary	14287.09	14639.48	352.39
Haryana	Shop and Establishment	Data Entry Operator	NaN	12341.71	12646.12	304.41
Haryana	Shop and Establishment	Driver	Light Vehicle	12958.81	13278.44	319.63
Haryana	Shop and Establishment	Driver	Heavy Vehicle	13606.75	13942.36	335.61
Haryana	Shop and Establishment	Security Guard	Without Weapon	11194.3	11470.41	276.11
Haryana	Shop and Establishment	Security Guard	With Weapon	12958.81	13278.44	319.63

STATUTORY NOTIFICATIONS/UPDATES

MAHARASHTRA - MINIMUM WAGES & SPECIAL ALLOWANCES APPLICABLE IN SEEPZ (ELECTRONICS) AND GEMS AND JEWELRY SECTORS FOR THE PERIOD 01.01.2024 TO 30.06.2024.

The Government of Maharashtra vide F.NO. SEEPZ SEZ/LAB/505/2015-16/Part II/02081 and Circular No. /LAB/05/2024 dated 19/02/2024, under the Minimum Wages Act, 1948, has issued the minimum wages applicable to the un-skilled, semi-skilled and skilled workers/ employees in the SEEPZ (Electronics) and Gems and Jewelry Sector; revised Special Allowance for the period from 01/01/2024 to 30/06/2024.

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STATUTORY NOTIFICATIONS/UPDATES

UTTAR PRADESH – REVISION IN MINIMUM RATES OF WAGES FOR ALL CATEGORIES OF WORKERS EMPLOYED IN ENGINEERING FACTORIES EMPLOYING 50 OR MORE WORKERS.

The Government of Uttar Pradesh vide Notification no. 2429-32/IRD – 2024 (M.B.E.G) dated 15.02.2024, has released the revised rate of minimum wages for all categories of workers employed in engineering factories employing 50 or more workers in the State of Uttar Pradesh w.e.f. 01.02.2024 to 01.07.2024.

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STATUTORY NOTIFICATIONS/UPDATES

KERALA – CONSUMER PRICE INDEX NUMBER FOR AGRICULTURAL LABOURERS AND INDUSTRIAL WORKERS FOR THE MONTH OF DECEMBER 2023.

The Department of Economics and Statistics, Government of Kerala vide Notification no. DES/1036/2023-P3(1) dated 11.02.2024 issued the Consumer Price Index Numbers for Agricultural Labourers and Industrial Workers for the month December 2023 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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STATUTORY NOTIFICATIONS/UPDATES

MAHARASHTRA - REVISED RATE OF MINIMUM WAGES FOR THE PERIOD 01.01.2024 TO 30.06.2024.

The State of Maharashtra vide Notification no. Sr.Gr.V./Kv.A/V.V/2024(1)/CO-10/ dated 05.02.2024 issued revised rate of minimum wages for the workers employed in Scheduled Industries annexed with the notification with effect from 01.01.2024 to 30.06.2024.

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State	Industry	Class of Employment	Zone	Effective till 31st Dec 2023			Total Per Month	Effective From 1st Jan 2024 till 30th June 2024			Revised	Difference in VDA per Month
				Basic	VDA	HRA		Basic	VDA	HRA	Total Per Month	
Maharashtra	Shops & Commercial Establishment	Skilled	Zone 1	11632	2678	716	14310	11632	3068	735	14700	390
Maharashtra	Shops & Commercial Establishment	Semi-skilled	Zone 1	10856	2678	677	13534	10856	3068	696	13924	390
Maharashtra	Shops & Commercial Establishment	Unskilled	Zone 1	10021	2678	635	12699	10021	3068	654	13089	390
Maharashtra	Shops & Commercial Establishment	Skilled	Zone 2	11036	2678	686	13714	11036	3068	705	14104	390
Maharashtra	Shops & Commercial Establishment	Semi-skilled	Zone 2	10260	2678	647	12938	10260	3068	666	13328	390
Maharashtra	Shops & Commercial Establishment	Unskilled	Zone 2	9425	2678	605	12103	9425	3068	625	12493	390
Maharashtra	Shops & Commercial Establishment	Skilled	Zone 3	10440	2678	656	13118	10440	3068	675	13508	390
Maharashtra	Shops & Commercial Establishment	Semi-skilled	Zone 3	9664	2678	617	12342	9664	3068	637	12732	390
Maharashtra	Shops & Commercial Establishment	Unskilled	Zone 3	8828	2678	575	11506	8828	3068	595	11896	390

STATUTORY NOTIFICATIONS/UPDATES

MAHARASHTRA - AMENDMENT OF SPECIAL ALLOWANCE/DEARNESS ALLOWANCE AND HOUSE RENT ALLOWANCE OF SECURITY GUARDS/OFFICERS RECORDED IN THE SECURITY GUARD BOARD W.E.F. 1.01.2024 AND WORKMEN'S COMPENSATION ACT, 1923.

The Security Guard Board Brihanmumbai & Thane District vide decision dated 5.2.2024 provided that for the Special Allowance/Dearness Allowance of Nandi Security Guard/Officer in the Board has been increased to Rs. 3,068 per month for the period from 1.01.2024 to 30.06.2024. The Board has imposed house rent allowance at the rate of 20% on minimum pay (pay and special allowance/ dearness allowance) to security guards/officers on record.

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State	Industry	Class of Employment	Effective till 31st Dec 2023				Total Per Month	Effective From 1st Jan 2024 till 30th June 2024			Revised Total Per Month	Difference in VDA per Month
				Basic	VDA	HRA		Basic	VDA	HRA		
Maharashtra	Security Agency	Security Guard/Lady Security Guard - Security Services	Mumbai/Thane	12082	2106	2838	14188	13457	3068	3305	16525	2337
Maharashtra	Security Agency	Head Guard - Security Services	Mumbai/Thane	12357	2106	2893	14463	13732	3068	3360	16800	2337
Maharashtra	Security Agency	Security Supervisor - Security Services	Mumbai/Thane	13057	2106	3033	15163	14432	3068	3500	17500	2337
Maharashtra	Security Agency	Assistant Security Officer - Security Services	Mumbai/Thane	13282	2106	3078	15388	14657	3068	3545	17725	2337
Maharashtra	Security Agency	Security Officer - Security Services	Mumbai/Thane	13732	2106	3168	15838	15107	3068	3635	18175	2337
Maharashtra	Security Agency	Chief Security Officer - Security Services	Mumbai/Thane	14182	2106	3258	16288	15557	3068	3724	18625	2337
Maharashtra	Security Agency	Security Guard/Lady Security Guard - Security Services	Pune	13266	2678	2392	15944	13266	3068	2450	16334	390
Maharashtra	Security Agency	Head Guard - Security Services	Pune	13366	2678	2407	16044	13366	3068	2465	16434	390
Maharashtra	Security Agency	Security Supervisor - Security Services	Pune	13866	2678	2482	16544	13866	3068	2540	16934	390
Maharashtra	Security Agency	Assistant Security Officer - Security Services	Pune	14366	2678	2557	17044	14366	3068	2615	17434	390
Maharashtra	Security Agency	Security Officer - Security Services	Pune	14866	2678	2632	17544	14866	3068	2690	17934	390
Maharashtra	Security Agency	Chief Security Officer - Security Services	Pune	15266	2678	2692	17944	15266	3068	2750	18334	390

STATUTORY NOTIFICATIONS/UPDATES

MAHARASHTRA - INCREASE IN DEARNESS ALLOWANCE PAYABLE TO SECURITY GUARDS WITH EFFECT FROM 01.01.2024.

The Pune District Security Guard Board vide Notification no. Ja.No. Pujisuram.Pu/6507 fated 09.02.2024, in lieu of the decision dated 5.02.2024 taken by the Labor Commissioner of the Government of Maharashtra, the Deputy Commissioner of Labor (G.V.) Mumbai and the Competent Authority No. 48, has increased the dearness allowance to Rs. 3,068 per month payable to the security guards for the period from 01.01.2024 to 30.06.2024.

[View Notification](#)



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UTTARAKHAND - REVISED RATE MINIMUM WAGES FOR THE PERIOD 01.02.2024 TO 31.07.2024 FOR ENGINEERING INDUSTRY.

The Labor Commissioner, Uttarakhand, Haldwani vide Notification no. 381/4-01/07 dated 05.02.24 issued that as per Government Order no. 2492/36-1-2000-549 (S.T.)-84 dated 15.5.2000, engineering industries employing 50 or more employees, the rates of Variable Dearness Allowance will be payable on the average index of 1851 from July 2023 to December 2023 on the basis of All India Consume Price Index 2016= 200 above 426 points for the period 01.02.2024 to 31.07.2024, as per the table annexed with the Notification.

[**View Notification**](#)



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KARNATAKA – THE KANNADA LANGUAGE COMPREHENSIVE DEVELOPMENT (AMENDMENT) ACT, 2024.

The Karnataka Language Comprehensive Development (Amendment) Act, 2024 was published in the Karnataka Gazette Extra-ordinary on the 26th day of February 2024. The Act seeks to amend sections 7 and 17 of the Kannada Language Comprehensive Development Act, 2022. In Section 7(2)(a)(vii) and (vii-a) shall be substituted by “(vii) The Director, Directorate of Kannada and Culture – Member and (vii-a) The Secretary, Kannada Development Authority shall be the convener of the committee.” In Section 17(6), the following shall be substituted, namely: “The name boards of Commercial, Industrial and Business Undertakings, Trusts, Counselling Centre’s, Hospitals, Laboratories, Amusement Centers and Hotels etc. shall ensure their name board displays 60% in Kannada language and Kannada shall be displayed in the upper half of the name board.”

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STATUTORY NOTIFICATIONS/UPDATES

KARNATAKA – COMMERCIAL ENTERPRISES UNDER THE PURVIEW OF THE GREATER BANGALORE MAHANAGARA CORPORATION – PERCENTAGE OF DISPLAYING KANNADA LANGUAGE ON NAME PLATES.

The Office of the Special Commissioner (Health), Greater Bangalore Municipal Corporation issued vide Circular no. BBMP PAR/P-293/2023-24 dated 28.02.2024 that in reference to the Notification No. Samvyasaei 01 Act 2024 dated 26.02.2024, the commercial industries and business enterprises, trusts, counselling centers, hospitals, laboratories, recreation centers and hotels etc. operating with the permission and sanction of the Government or local authorities shall use 60% Kannada language on nameplate and the it must be ensured that the Kannada language is displayed at the top of the name plate. With effect from 29.02.2024, it is hereby notified that commercial enterprises which do not display 60% Kannada language on their name plates, the business license issued by the department shall be suspended. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

ASSAM – OPENING OF SHOPS AND ESTABLISHMENTS UNDER THE ASSAM SHOPS AND ESTABLISHMENTS ACT, 1971.

The Governor of Assam vide Gazette Notification no. E.264949/244 dated 7.02.2024, in exercise of the power conferred by Section 25 of the Assam Shops and Establishments Act, 1971, issued the suspension of operation of Sections 6,9,10 and 11 of the said Act, throughout the State of Assam during the captured festivals for a period of 70 days i.e., on the occasions as mentioned in the attached notification during the year 2024.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES



HIMACHAL PRADESH – DECLARATION OF PAID HOLIDAY 25.02.2024 UNDER NEGOTIABLE INSTRUMENTS ACT, 1881, IN CASE OF POLLING HELD ON OCCASION OF BYE-ELECTIONS IN AREAS OF PANCHAYAT RAJ INSTITUTIONS.

The Government of Himachal Pradesh vide Notification no. GAD-A-F/1/2024-GAD-A dated 21.02.2024 issued a declaration of paid holiday on 25.02.2024 (in case polling is held) on occasion of bye-elections in areas of Panchayat Raj Institutions of Himachal Pradesh. This will also be a paid holiday to daily wage employees and also within the meaning of Section 25 of the Negotiable Instruments Act, 1881.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

GUJARAT - AADHAR AUTHENTICATION FOR AVAILING THE MUKHYAMANTRI BHAGYALAXMI BOND SCHEME TO REGISTERED BOCW AND THEIR BENEFICIARIES.

The Labour, Skill Development and Employment Department, Government of Gujarat vide No. GR/2024/22/CWA/132016/643493/M3 dated 5.02.2024, in lieu of the Mukhyamantri Bhagyalaxmi Bond Scheme for providing bond in the name of first girl child, of age up to 1 year of age, of the registered Building and Other Construction Workers, being implemented through the Gujarat Building and Other Construction Workers Welfare Board and in exercise of section 7 of the Aadhaar (Targeted Delivery of Financial and other Subsidies, Benefits and Services), Act, 2016, notified the rules and procedure for authentication of Aadhaar for availing benefits under the Scheme.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

WEST BENGAL - ORDER REGARDING DECLARATION OF PROFESSIONAL TAX WEBSITE IN THE STATE OF WEST BENGAL.

The Directorate of Commercial Taxes, Government of West Bengal vide No. 01/PT/PRO/2024 dated 25.01.2024 ordered that in exercise of the power conferred under clause (o) of Rule 2 of the West Bengal State Tax on Professions, Trades, Callings and Employments Rules, 1979, in addition to the website in said Rule, another website www.wbprofessiontax.gov.in shall be treated as the website under the said Rules and shall come into forces w.e.f. 24.03.2016.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

JAMMU & KASHMIR – POSTPONEMENT OF HOLIDAY ON ACCOUNT OF SHAB-I-MIRAJ.

The Government of Jammu and Kashmir, in partial modification of the Order no. 1582-JK(GAD) of 2023 dated 11.12.2023, has ordered that the holiday on account of Shab-i-Miraj shall now be observed on 8th February 2024 (Thursday) instead of 7th February 2024 (Wednesday), in the Union Territory of Jammu and Kashmir, vide Order no. 577-JK (GAD) of 2024 dated 05.02.2024.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

HARYANA – APPOINTMENT OF DLC, ALC AND WELFARE OFFICERS UNDER THE MINIMUM WAGES ACT, 1948, THE PAYMENT OF WAGES ACT, 1936 AND THE EMPLOYEES’ COMPENSATION ACT, 1923.

The Governor of Haryana vide Gazette Notification no. 18-2024/Ext. dated 1.02.2024, ordered for the appointment of all the Deputy Labour Commissioners, Assistant Labour Commissioners and Welfare Officers to be “Authority” to hear and decide all claims arising out of the Minimum Wages Act, 1948, the Payment of Wages Act, 1936 and the Employees’ Compensation Act, 1923, within the State of Haryana wherever they may be deputed.

[View Notification](#)



IMPORTANT JUDGEMENTS



IMPORTANT JUDGEMENTS

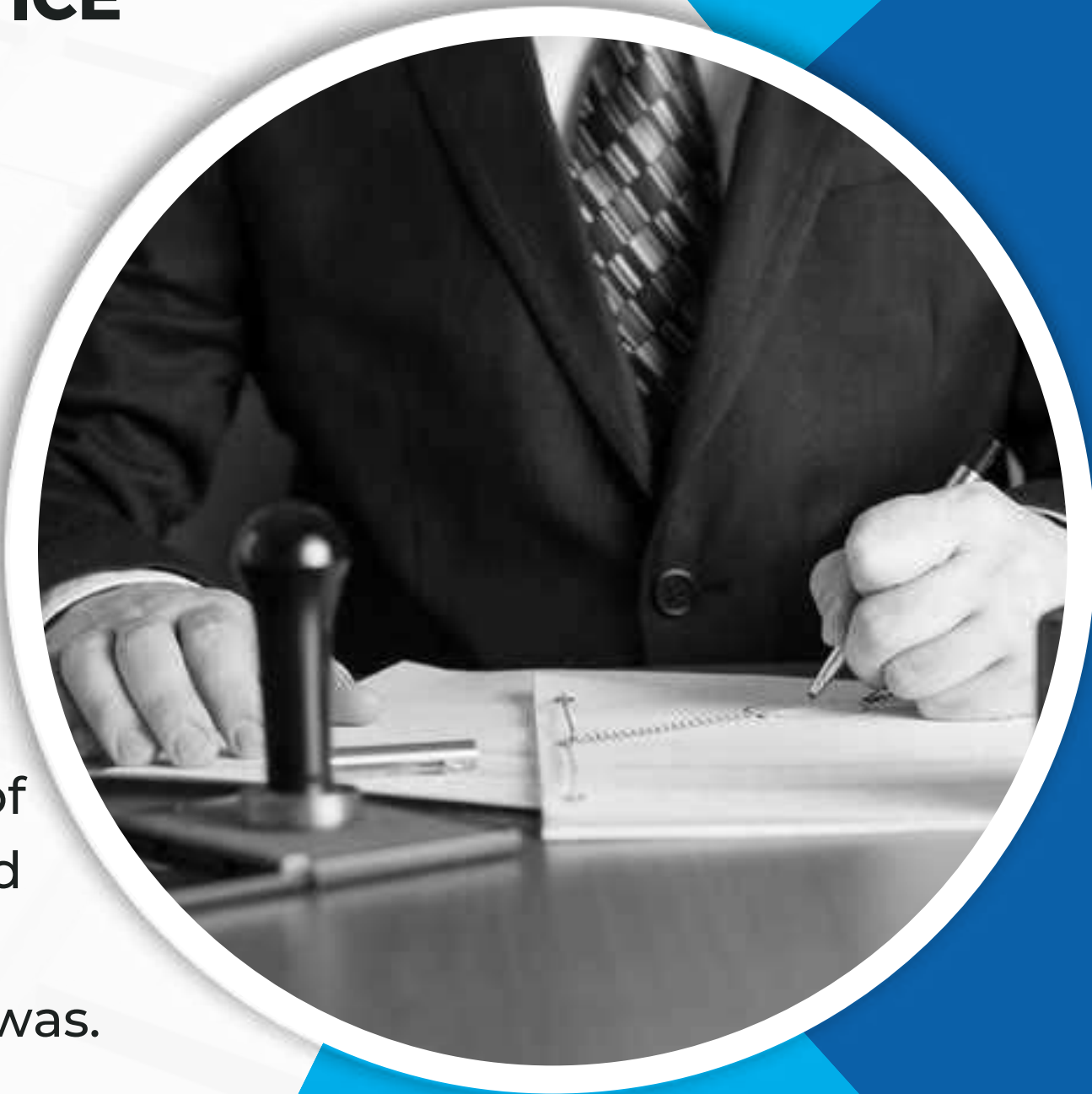
TRANSFER ORDER IN VIOLATION OF CONDITIONS OF SERVICE SHALL BE HELD TO BE ILLEGAL:

Caparo Engineering India Ltd. Vs. Ummed Singh Lodhi and Anr., 2022 LLR 1(SC)

In the present case the Supreme Court of India passed an order stating that a transfer notice issued by an employer, in violation of the conditions of service as per Section 9-A read with the Fourth Schedule of the Industrial Disputes Act, 1947, shall be invalid and unlawful.

Issue of the case: Whether a transfer order in violation of Section 9-A read with Fourth Schedule of the Industrial Disputes Act, 1947 be legally binding?

Facts of the case: The Respondent workmen were employed in the factory of The appellant, which was situated in Dewas. In lieu of a Transfer Orders dated 13.01.2015, the Respondents were transferred to Chonpanki, in the District of Alwar, approximately 900 kms away from their current place of work, i.e., Dewas. The Respondents, rejecting the execution of the transfer order, raised an Industrial Dispute against the Appellants before the competent authority, through their Union. Due to the failure of the conciliation proceedings, the matter was referred before the Labour Court.



IMPORTANT JUDGEMENTS

The question before the Labour Court was whether the transfer of the Respondents by the Appellant valid and proper, if not, then what relief can be granted to them and what directions need to be given to the employer in this respect? The statement of the Respondents while presenting their case before the Court was that the transfer was ordered with a malafide intention, aiming to reduce the number of workmen in the Dewas factory.

They even stated that initially, the employer has pressurized them to resign from their jobs, and on their refusal to do so, eventually the employer issued transferred them to Chopanki, Rajasthan, without providing the workmen with a justifiable reason to do so. They argued that such a transfer amounts to an “illegal change” as per Section 9A of the Industrial Disputes Act, 1947 (hereafter referred to as “I.D. Act”). It was also the case on behalf of the workmen that the transfer will change the nature of work they were performing in the current location, as the work assigned to them in the Chopanki factory was entirely different, and therefore it was prayed before the Labour Court to declare the transfer as illegal and void.

IMPORTANT JUDGEMENTS

The Employer, on the other hand, specifically denied the claims of the workmen, submitting that the transfer not ordered with the intention of reducing the number of workmen at Dewas factory. They also denied the claim that the workmen were pressurized to file their resignation and submitted that no unfair labour practice was adopted by them and the compliance of Section 9A of the I.D. Act was not necessary in the present matter. According to the case presented by the employer, there was continuous reduction in production at Dewas and the staff was surplus in comparison and therefore, to continue the employment of the workmen, they were being transferred, keeping in mind their conditions of service. The Employer, therefore, reiterated that a notice under Section 9A of the I.D. Act was not required having regard to this case.

On scrutinizing the documentary evidence presented by both the parties, the Labour Court held that since the workmen were being transferred from Dewas with the intention to reduce the number of persons employed at Dewas, hence such act ought to be covered by Clause 11 of Schedule 4 of the I.D. Act and as the workmen were not provided with a notice of change, therefore, the transfer orders were in violation of Section 9A of the I.D. Act.

IMPORTANT JUDGEMENTS

Therefore, the Labour Court set aside the transfer on the grounds of it being null and void. This order of the Labour Court was confirmed by the Single as well as Division Bench of the High Court, dismissing the writ appeals filed under Article 227 by the Appellants (Employer).

Judgment delivered by the Supreme Court of India:

The Supreme Court scrutinized the findings of the Labour Court in depth. The Court observed from the evidence on record that the workmen were employed and working at Dewas for more than 25 to 30 years and all of them were suddenly transferred from Dewas to Chopanki, which is 900 kms away from Dewas. It emerged that the nature of work of the Respondents would change post their transfer, i.e. they would be working as supervisors at the new location and would undergo training for the same. As a result, their status of “workmen” as defined under section 2(s) of the I.D. Act would change and they would be deprived from the beneficial provisions under the Act. This indicates that there would be a change in the conditions of service and nature of work, and therefore, it would attract the applicability of Section 9A read with Fourth Schedule of the I.D. Act.

IMPORTANT JUDGEMENTS

In lieu of the above observation, the Supreme Court dismissed all the appeals and directed the employer to abide by the judgment and award passed by the Labour Court and confirmed by the High Court.

[View Judgment](#)

IMPORTANT JUDGEMENTS

WORKMEN TERMINATED BY CONTRACTOR CANNOT MOVE AGAINST THE PRINCIPAL EMPLOYER:

The Management of Hindustan Petroleum Corporation Ltd. V. The Presiding Officer, 1st Additional Labour Court, Chennai, R.Selvaraj and The Management, Ramp Engineering Agencies, 2024 LLR 154 (High Court of Madras).

In the instant case, the 1st Additional Labor Court, Chennai (first respondent), passed an award against the petitioner ordering the reinstatement of the second respondent, with continuity of service and all other attendant benefits. However, this order was set aside by the High Court of Madras in the instant judgment order, drawing out the difference between disputes instituted under section 2(k) and section 2A of the Industrial Disputes Act, 1947.

Issue of the case: Whether the workmen terminated by the Contractor raise an Industrial Dispute under Section 2A of the Industrial Disputes Act, 1947 against the Principal Employer?



IMPORTANT JUDGEMENTS

Facts of the case:

The Respondent was working as a load man in the Petitioner's Company, through the third respondent, i.e. the Contractor on daily wages. As per his contention, no allowances and benefits were given to the workmen, though they had worked as permanent employees. Hence, they started a Union and fought for the same. The workmen contended that even though they worked for more than 240 days in a year, yet they were not confirmed as permanent. Subsequently, the petitioner terminated the workmen from service, without stating the reason for doing so. The workmen were not served with a notice of termination and no enquiry was conducted before the order of termination. Hence, they filed a petition under Section 2(A)(2) of the Industrial Disputes Act, 1947 (hereafter referred to as "I D Act") before a Conciliation Officer against the Petitioner and the third respondent.

The Conciliation proceedings were however a failure for the Workmen and hence, they raised an industrial dispute before the First Respondent, i.e., the Labour Court. The Labour Court passed an award in favour of the workmen, ordering their reinstatement with continuity in service and other attendant benefits.

IMPORTANT JUDGEMENTS

Aggrieved by the same, the petitioner, i.e., the Principal Employer filed the present writ petition before the High Court of Madras, challenging the award passed by the Labour Court.

Judgment delivered by the High Court of Madras:

The learned counsel appearing for the petitioner submitted that workmen sought before the first respondent a prayer of reinstatement in service and not an order directing the petitioner to reinstate them into service. The workmen clearly admitted during cross examination that they were terminated by the third respondent, i.e., the contractor and that they received salary from the third respondent. He further submitted that in the claim petition, there were no averments alleging employer/employee relationship between the petitioner and the workmen. The workmen even failed to adduce any evidence in order to prove that they were employed under the petitioner. Therefore, the learned counsel claimed that in light of the previous submissions, the workmen ought to have raised a dispute under section 2(k) of the ID Act and not under section 2(A)(2) of the said Act.

IMPORTANT JUDGEMENTS

In case the dispute is raised under section 2(k) of the ID Act, then the first respondent Labour Court does not have the jurisdiction to admit and pronounce a judgment in the instant matter, as in such instances the appropriate authority before which the issue would fall for examination would be the Central Government.

The learned counsel for the second respondent, on the other hand, contended that though the workmen were paid salary through the contractor, the petitioner contributed provident fund and issued ESI Identity Card to the workmen. The Petitioner even failed to prove that there was a contract entered into between them and the third respondent.

The High Court of Madras, on examining the evidence and submissions of both the parties as mentioned above, pronounced that the workmen raised the industrial dispute under section 2(A)(2) of the ID Act. However, they admitted that they were engaged, paid salary, and even terminated by the third respondent. Therefore, in such a case the workmen ought to raise a regular dispute under section 2(k) of the Act.

IMPORTANT JUDGEMENTS

The High Court explained that section 2(A) of the ID Act contemplates nothing more than to declare an individual dispute to be an industrial dispute. It does not amend the definition of industrial dispute set out in section 2(k) of the Act. Section 2(A) does not cover every type of dispute between an individual workman and an employer. It applies only to disputes relating to discharge, dismissal, retrenchment, or termination of service of an individual workman and it does not cover other kinds of disputes such as bonus, wages, leave facilities, etc. Hence, the workmen in the present case ought to have raised an industrial dispute under section 2(k) of the ID Act and in view of the same, the award passed by the first respondent (Labour Court) was quashed by the appellate court.

[**View Judgment**](#)

IMPORTANT JUDGEMENTS

SUPREME COURT OF INDIA

Criminal and disciplinary proceedings can continue simultaneously in [View Judgement](#) separate forums.

No discharge from departmental proceedings on acquittal from criminal case [View Judgement](#)

ALLAHABAD HIGH COURT

Timely deposit of contribution but delay in uploading the same by the EPF Authority is improper. [View Judgement](#)

BOMBAY HIGH COURT

Transfer between two same company owned establishments would not mean break in service for claiming gratuity. [View Judgement](#)

Development Manager is not a 'workman' under the ID Act. [View Judgement](#)

Email-communication cannot be termed as a contract admitting better terms of gratuity. [View Judgement](#)

Mere delay in allotment of code number would not lead to imposition of interest and damages. [View Judgement](#)

IMPORTANT JUDGEMENTS

BOMBAY HIGH COURT

Filing counter affidavit by the EPFO after 11 months of filing appeal before the Tribunal is unwarranted. [View Judgement](#)

Setting aside of attachment order is proper during pendency of appeal. [View Judgement](#)

Assessment of damages and interest cannot be made for pre-discovery period. [View Judgement](#)

CALCUTTA HIGH COURT

Director not responsible for conduct of business cannot be summoned in criminal case. [View Judgement](#)

Section 14A of the EPF Act provides for vicarious liability. [View Judgement](#)

CHHATTISGARH HIGH COURT

Judicial Magistrate cannot take cognizance of offence in absence of sanction from the appropriate Government. [View Judgement](#)

IMPORTANT JUDGEMENTS

DELHI HIGH COURT

Personal driver of a bank manager is not an employee of the Bank. [View Judgement](#)

GUJARAT HIGH COURT

EPF Authority, who passed the order in adjudication, cannot challenge the order of the Tribunal. [View Judgement](#)

HIMACHAL PRADESH HIGH COURT

Issuing of chargesheet does not change the service conditions of an employee. [View Judgement](#)

Suspension order cannot be considered to be a punishment. [View Judgement](#)

Refusal to refer dispute after 20 years delay is proper. [View Judgement](#)

IMPORTANT JUDGEMENTS

JHARKHAND HIGH COURT

Coercive action to be stayed when CGIT has no Presiding Officer and the Link Officer is not able to hold regular sitting. [View Judgement](#)

KARNATAKA HIGH COURT

Trade unions cannot be recognized as a matter of right under the Trade Unions Act. [View Judgement](#)

Workman cannot raise individual dispute for regularization. [View Judgement](#)

Issuing garnishee order by the ESI Authorities without affording opportunity to be heard is im-proper. [View Judgement](#)

KERALA HIGH COURT

Employer cannot impose any punishment other than the one recommended by the ICC. [View Judgement](#)

It is not mandatory to impose 100% penalty under section 14B of the EPF Act. [View Judgement](#)

IMPORTANT JUDGEMENTS

KERALA HIGH COURT

Persons who retired on attaining the age of superannuation, which is higher than 55 years, can-not be treated as ' 'excluded employees' '. [View Judgement](#)

Order that merely provides for mens rea but does not discuss reasons for delay in remit-tance and reduction of damages is liable to be set aside. [View Judgement](#)

MADHYA PRADESH HIGH COURT

Order that merely provides for mens rea but does not discuss reasons for delay in remit-tance and reduction of damages is liable to be set aside. [View Judgement](#)

ESI Court, under section 75 of the ESI Act, has superior and original jurisdiction to decide all questions. [View Judgement](#)

Provisions of Limitation Act are not applicable over the EPF Act. [View Judgement](#)

IMPORTANT JUDGEMENTS

MADRAS HIGH COURT

EPF Authority can only reduce and not waive of damages altogether. [View Judgement](#)

Principal employer should pay the PF dues to the contractual employees. [View Judgement](#)

ORISSA HIGH COURT

Selecting employee for a lower post than the one advertised is unjustified. [View Judgement](#)

PUNJAB & HARYANA HIGH COURT

No reinstatement can be granted by the Civil Court under the Specific Relief Act.

[View Judgement](#)

Quashing criminal proceedings against employer pending since last 13 years for Rs.4,000 fine upon depositing Rs.11,000 with the Authorities is proper.

[View Judgement](#)

STATUTORY DUE DATES



STATUTORY DUE DATES

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

STATUTORY DUE DATES

MARCH -2024



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Factories Act, 1948	Gujarat	Return	Self Certificate Cum Consolidated annual return	Jan'23 To Dec'23	01-Mar-24	Branch	
Kerala Shops and Commercial Establishments Workers Welfare Fund Act, 2006	Kerala	Remittance	Monthly Contribution	Feb'24	05-Mar-24	Branch	
Andhra Pradesh Tax On Professions, Trades, Callings And Employments Act, 1987	Andhra Pradesh	Remittance	Monthly Remittance & Filing of Return	Feb'24	10-Mar-24	Branch	
Telangana Tax On Professions, Trades, Callings And Employments Act, 1987	Telangana	Remittance & Returns	Monthly Remittance & Filing of Return	Feb'24	10-Mar-24	Branch	
Madhya Pradesh Vritti Kar Adhinyam, 1995 (PT)	Madhya Pradesh	Remittance	Monthly Remittance	Feb'24	10-Mar-24	Branch	
Gujarat Panchayats, Municipal Corporations And State Tax on Professions, Traders, Callings and Employments Act, 1976	Gujarat	Return	Monthly Returns	Feb'24	15-Mar-24	Branch	

STATUTORY DUE DATES

MARCH -2024



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Karnataka	Remittance & Returns	Monthly Remittance & Filing of Return	Feb'24	20-Mar-24	Combined	
West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979	West Bengal	Remittance	Monthly Remittance & Filing of Return	Feb'24	21-Mar-24	Branch	
Manipur Professions, Trades, Callings And Employments Taxation Act, 1981	Manipur	Remittance & Returns	Monthly	Feb'24	30-Mar-24	Branch	
Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995	Mizoram	Remittance & Returns	Monthly	Feb'24	30-Mar-24	Branch	
Nagaland Professionals, Trades, Calling and Employment Taxation (4th Amendment) Act ,2012	Nagaland	Remittance & Returns	Monthly	Feb'24	30-Mar-24	Branch	
Punjab State Development Tax 2018	Punjab	Remittance & Returns	Monthly	Feb'24	30-Mar-24	Branch	

STATUTORY DUE DATES

MARCH -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	Feb'24	31-Mar-24	Combined	
Maharashtra State Tax on Professions, Trade, Callings And Employments Act, 1975	Maharashtra	Return	Annual Returns	April to March	31-Mar-24	Combined	
Combined Annual Returns - Various Acts	Odisha	Return	Annual Returns	Jan'23 To Dec'23	31-Mar-24	Branch	Combined Annual Returns under (S&E, Factories, CLRA, MW, POW, POB, MB, BOCW, ISMW)
Assam Professions, Trades, Callings And Employments Taxation Act, 1947	Assam	Remittance & Returns	Monthly Remittance & Filing of Return	Feb'24	31-Mar-24	Branch	
Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000	Odisha	Remittance	Monthly Remittance & Filing of Return	Feb'24	31-Mar-24	Branch	
Tamil Nadu Municipal Laws (Second Amendment) Act, 1998 & Tamil Nadu Professional Tax Rules, 1999	Tamil Nadu	Remittance & Returns	Remittance and Return	October to March	31-Mar-24	Branch	For Chennai
Tripura Professions Trades Callings And Employments Taxation Act, 1997	Tripura	Remittance & Returns	Monthly	Feb'24	31-Mar-24	Branch	
Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947	Meghalaya	Remittance & Returns	Monthly	Feb'24	31-Mar-24	Branch	
Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Sikkim	Remittance & Returns	Monthly	Feb'24	31-Mar-24	Branch	

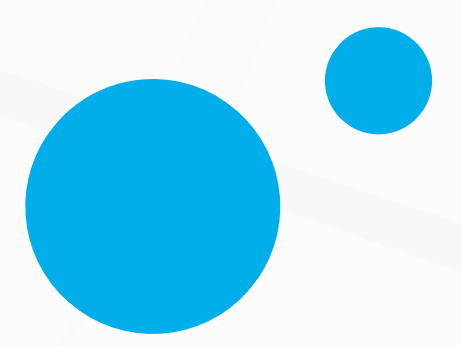
AWARDS AND CERTIFICATIONS



AWARDS



"It is an honor to receive this award, and we deeply grateful for the recognition".



CERTIFICATION



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