



CORE INTEGRA COMPLIANCE NEWSLETTER



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STATUTORY NOTIFICATIONS/UPDATES

EPFO – BULK GENERATION OF UAN IN CERTAIN SPECIAL CASES.

The Employees' Provident Fund Organization vide No: WSU/Past Accumulations/E-68397/2025-26/19 dated 25.04.2025 notified that to ensure the proper accounting of the Past Accumulations that has been remitted to EPFO by the Exempted PF Trusts consequent to the surrender/cancellation of exemption and also in other cases involving remittance of past period contributions consequent to quasi-judicial/recovery proceedings, it has been decided to relax the requirement of Aadhaar for generation of UAN/credit of Past Accumulations for such members and also provide a facility of bulk generation of UANs based on the Member Id & other member information available on record. Hence, a software functionality has since been deployed and made available to the Field Offices in the FO Interface for bulk generation of UANs and for enabling accounting of the Past Accumulations without the requirement of Aadhaar in EPFO Application. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

EPFO – REVAMPED FORM 13 (TRANSFER-OUT) FUNCTIONALITY AND SIMPLIFICATION OF TRANSFER CLAIM PROCESS.

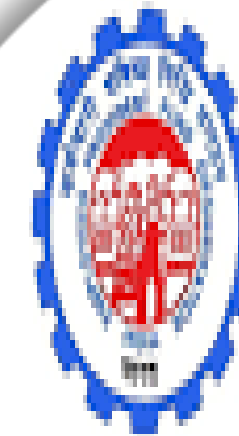
The Employees' Provident Fund Organization vide WSU/6(1)2019/Income Tax/Part-I(E-33306)/4581 dt 06/04/2022 dated 25.04.2025 notified that with a view to simplify the transfer claim process, the Form 13 (Transfer-out) functionality has since been revamped duly incorporating the bifurcation of taxable and non-taxable components of PF accumulations. The principal features of the revamped functionality are listed in Annexure-1 attached to the notification. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

EPFO – REVAMPED APPENDIX-E FUNCTIONALITY.

The Employees' Provident Fund Organization vide WSU/Appendix-E/E-55791/2025-26/20 dated 25.04.2025 notified that in a few cases related to surrender/cancellation of Exemption, the TDS on the Annual Interest was incorrectly deducted on the total Past Accumulations instead of the actual interest earned on the taxable portion of the Member contributions due to incorrect submission of data by such employers. Therefore, in order to facilitate the rectification of such errors through proper bifurcation of taxable and non-taxable Member Balances, a revamped Appendix-E functionality has been developed and would be deployed on 01.05.2025. [View Notification](#)



**EPFO LOGIN
TO PORTAL**

A screenshot of the EPFO Member Login portal. It features a blue header with the text "MEMBER LOGIN". Below the header, there are three input fields: "ACCOUNT TYPE" with a dropdown menu showing "PF Number", "EMPLOYEE NO.", and "MEMBER NO.". Each field has a small circular icon to its right. Below the input fields is a blue "Sign In" button. At the bottom, there are two links: "Forgot password?" and "Click here to register".

STATUTORY

NOTIFICATIONS/UPDATES

MINISTRY OF EDUCATION – NOTIFICATION REGARDING THE NEED FOR AI APPRENTICESHIP PROGRAM FOR ALL ESTABLISHMENTS REGISTERED UNDER NATS.

The Board of Practical Training (Eastern Region), under the Ministry of Education, Government of India, Department of Higher Education vide BOPT/DT/2025-26 dated 21.04.2025 issued a notification to all the Establishments registered under NATS regarding the need for AI Apprenticeship Program. As NASSCOM, the demand for AI talent is expected to rise significantly, from 600,000-650,000 professionals in 2022 to over 1,250,000 by 2027. Therefore, the Ministry of Education under the National Apprenticeship Training Scheme has decided to create a pool of AI apprentices across different sectors and thus invite all NATS registered establishments to offer training on the job under an AI Apprenticeship Program. The AI Implementation Form is attached with the Notification for inputs to be provided sought therein by 29.04.2025. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

EPFO - ADVANCE UNDER PARA 68 B (7) BASED ON SELF-DECLARATION.

The Employees Provident Fund Organization vide No.: WSU/Rationalisation of Advances/E-48776/2025-26 dated 17.04.2025 notified regarding the Advance under Para 68 B (7) based on self-declaration. In order to facilitate members to avail advance under Para 68 B (7), it has been decided to allow application for the above said advance based on self-declaration that this advance is claimed only after 60 months from the date of completion of the dwelling house and without linking to previous withdrawal under Para 68B. The changes in this regard have already been made in the software for benefit of the members. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

MINISTRY OF LABOUR & EMPLOYMENT - NOTIFICATION REGARDING IMPLEMENTATION OF ESI SCHEME IN 8 DISTRICTS OF NAGALAND.

The Ministry of Labour and Employment vide Gazette Notification S.O. 1716(E) dated 15.04.2025, in exercise of the powers conferred by sub-section (3) of section 1 of the Employees' State Insurance Act, 1948, the Central Government hereby appoints the 1st day of May 2025, as the date on which the following provisions of the said Act, shall come into force in all the areas of the district of Dimapur, Kohima, Mokokchung, Chumukedima, Niuland, Tseminyu, Wokha and Zunheboto in the State of Nagaland, namely:- (i) sections 38 to 43; (ii) sections 45A to 45H; (iii) sections 46 to 73; (iv) sections 74 and 75; (v) sub-section (2) to (4) of section 76; and (vi) sections 82 and 83. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

EPFO - ALLOTMENT AND ACTIVATION OF UAN THROUGH UMANG APP USING FAT.

The Employees Provident Fund Organization vide No: WSU/Member Profile/E-710137/2025-26/17 dated 08.04.2025 notified that in order to simplify and to make the entire process of allotment and activation of UAN more robust, 3 facilities for Employees/Members have been introduced in the UMANG APP leveraging the Face Authentication Technology (FAT): Direct UAN Allotment and Activation, UAN Activation for Existing UANs and Face Authentication Service for Existing Activated UANs. Now, to avail this facility, the only requirement would be to download the UMANG APP and Aadhaar Face RD App from Play store. The facility can be availed by the Members themselves using their smartphones without any intervention of EPFO/Employers. The facility is also available for downloading e-UAN card PDF for handing over to Employer for onboarding with EPFO. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

EPFO - PAYMENT OF PAST CONTRIBUTIONS OF EMPLOYEES BY AN EMPLOYER THROUGH DEMAND DRAFT.

The Employees Provident Fund Organization vide Ref: Compliance/DD/Remittances/M/s Labournet Services India Pvt Ltd/2025/2209 dated 04.04.2025 issued a Notification regarding the payment of past contributions of employees by an employer through Demand Draft. References have been received from Field Offices from time to time seeking guidance in cases where the employer is not able to remit the past dues in respect of the beneficiary employees through Electronic Challan-cum-Return (ECR) but has agreed to pay the said due through Demand Draft. [View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

EPFO - REMOVAL OF UPLOADING OF THE IMAGE OF CHEQUE LEAF/ATTESTED BANK PASSBOOK AND REMOVAL OF REQUIREMENT OF EMPLOYER APPROVAL FOR SEEDING BANK ACCOUNT DETAILS WITH UAN.

The Employees Provident Fund Organization vide No.: WSU/Issues of BKG/E-49885/2024-25/16 dated 03.04.2025 issued a notification regarding the removal of uploading of the image of cheque leaf/attested bank passbook and removal of the requirement of Employer approval for seeding bank account details with UAN. 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 that the members shall not be required to upload the image of cheque leaf/attested bank passbook at the time of filing a claim provided the bank account seeded with UAN is validated by concerned bank/NPCI, with effect from date of this circular.

[**View Notification**](#)



STATUTORY

NOTIFICATIONS/UPDATES

ESIC - STATE WISE UPDATED LIST OF NOTIFIED/NON-NOTIFIED DISTRICTS UNDER ESIC 2.0 AS ON 01.04.2025.

The Employees' State Insurance Corporation vide No. N-15015/01/2023-P&D dated 01.04.2025 issued the State wise updated list of notified/non-notified districts under ESIC 2.0. The present status of districts as on 01.04.2025 is:

State/UT's whose entire area is notified - 18 and State/UT's where the scheme is partially notified is 18. The consolidated status of district wise notification is enclosed herewith as Annexure -A. Fully Notified Districts - 584, Partially Notified Districts - 103, Total notified districts - 687, Total Non-notified districts - 91 and Total number of districts - 778. [View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

ODISHA – REVISED AND VDA AND MINIMUM WAGES W.E.F.

01.04.2025.

The Office of the Labour Commissioner, Odisha, vide No. 2602/LC, Bhubaneswar dated 30.04.2025 notified the revised variable dearness allowance and minimum rates of wages payable to the unskilled, semi-skilled, skilled, and highly skilled categories of employees in 91 scheduled employments with effect from 01.04.2025. [View Notification](#)

State	Industry	Class of Employment	Basic Wage (per month) w.e.f. "01.04.2025 to 30.09.2025"	VDA (per month) w.e.f. "01.04.2025 to 30.09.2025"	Total Wages (per month) w.e.f. "01.04.2025 to 30.09.2025"
Odisha	All Schedule employments	Unskilled	11700	312	12012
Odisha	All Schedule employments	Semi-skilled	13000	312	13312
Odisha	All Schedule employments	Skilled/Clerical	14300	312	14612
Odisha	All Schedule employments	Highly skilled	15600	312	15912



STATUTORY

NOTIFICATIONS/UPDATES

UTTAR PRADESH - REVISED VDA AND MINIMUM WAGES FOR HOTEL AND RESTAURANT INDUSTRY W.E.F. 01.04.2025 TO 30.09.2025.

The Government of Uttar Pradesh, Labour Department vide 110-117/I R/2025 dated 18.04.2025 notified the revised VDA and minimum rates of wages payable to the employees employed in the Hotel and Restaurant Industry with effect from 01.04.2025 to 30.09.2025.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

UTTAR PRADESH - REVISED VDA AND MINIMUM WAGES FOR VACUUM PAN SUGAR MILLS W.E.F. 01.04.2025 TO 30.06.2025.

The Government of Uttar Pradesh, Labour Department vide /IR (S) (8-A)/2025 dated 18.04.2025 notified the revised VDA and minimum rates of wages payable to the employees employed in vacuum pan sugar mills with effect from 01.04.2025 to 30.06.2025.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

PUNJAB - REVISED RATE OF MINIMUM WAGES W.E.F. 01.03.2025.

The Government of Punjab, Labour Department, vide No.ST/8340 dated 16.04.2025 notified the revised minimum rates of wages for all scheduled employments, for employments under the Government of Punjab, the Local Authority and the Boards, Corporations or any Agency under the control of the Govt. of Punjab and in Agriculture employment, payable with effect from 01.03.2025 to 30.08.2025.

[View Notification](#)

State	Industry	Class of Employment	Total Wages (per month) w.e.f. "01.03.2025 to 31.08.2025"
Punjab	All Schedule employments	Unskilled	11389.64
Punjab	All Schedule employments	Semi-Skilled	12169.64
Punjab	All Schedule employments	Skilled	13066.64
Punjab	All Schedule employments	Highly Skilled	14098.64

MINIMUM WAGE ACT



STATUTORY NOTIFICATIONS/UPDATES

DELHI - REVISED DA AND MINIMUM RATES OF WAGES W.E.F. 01.04.2025 TO 30.09.2025.

The Government of Delhi, Labour Department vide F.No. (142)/02/MW/VII/Part file/211-241 dated 15.04.2025 notified the revised rates of minimum wages applicable in respect of unskilled, semiskilled and skilled categories in all schedule employments and in respect of Clerical and Supervisory Staff in all Scheduled employments, payable with effect from 01.04.2025 to 30.09.2025. [View Notification](#)

State	Industry	Class of Employment	Category/ Subcategory	Basic Wage (per month) w.e.f. "01.04.2025 to 30.09.2025"	VDA (per month) w.e.f. "01.04.2025 to 30.09.2025"	Total Wages (per month) w.e.f. "01.04.2025 to 30.09.2025"
Delhi	All Schedule employments	Unskilled	NA	18066	390	18456
Delhi	All Schedule employments	Semi-skilled	NA	19929	442	20371
Delhi	All Schedule employments	Skilled	NA	21917	494	22411
Delhi	All Schedule employments	Clerical And Supervisory Staff	Non Matriculates	19929	442	20371
Delhi	All Schedule employments	Clerical And Supervisory Staff	Matriculates But Not graduates	21917	494	22411
Delhi	All Schedule employments	Clerical And Supervisory Staff	Graduates And Above	23836	520	24356

STATUTORY NOTIFICATIONS/UPDATES

ANDHRA PRADESH - REVISED VDA AND MINIMUM RATES OF WAGES FOR CONTRACT LABOUR WORKERS W.E.F. 01.04.2025 TO 30.09.2025.

The Government of Andhra Pradesh. Labour Department vide Letter Mo. G/430/2025 dated 12.04.2025 notified the Cost of Living Allowance Index Numbers applicable to Contract Labour on par with the workers covered under the scheduled employments under the Minimum Wages Act, 1948 as on 01.04.2025 to 30.09.2025. The Competent Authority under the said Act has declared the average State Industrial Workers Consumer Price Index number for the half year ending December 2024 as 1886 CPI points. Accordingly, a statement showing the basic wage and VDA payable to the Contract Labour w.e.f. 01.04.2025 to 30.09.2025 is appended with the Notification. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

ANDHRA PRADESH - CPI NOTIFICATION FOR REVISED VDA AND MINIMUM WAGES W.E.F. 01.04.2025 TO 30.09.2025.

The Government of Andhra Pradesh, Commissioner of Labour and Competent Authority under the Minimum Wages Act, 1948 vide Official Gazette Notification No. G/430/2025 dated 10.04.2025, in exercise of the powers conferred under clause (d) of section 2 and sub-section (2) of Section 4 of the Minimum Wages act, 1948, hereby declare the average rise in the Consumer Price Index numbers for State Industrial Workers as well as State Agricultural Workers for half year ending December 2024, w.e.f. 01.04.2025 in respect of the employments specified under Part-I and Part-II in the Schedule to the Notification. [**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

GUJARAT - REVISED SPECIAL ALLOWANCE AND MINIMUM RATE OF WAGES UNDER THE CLRA ACT, 1970.

The Government of Gujarat, Labour Department vide No. Sr.A.6/Te.3/260/2025 dated 29.03.2025 notified the revised minimum rates of wages under the Contract Labour (Regulation and Abolition) Act, 1970 for the contract labourers involved in the occupations which are not included in the Schedule under the Minimum Wages Act, 1948. The contract labourers shall be paid special subsistence allowance of Rs. 45.50 per day for a period of six months from 01.04.2025 to 30.09.2025. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

CHHATTISGARH - REVISED VDA AND MINIMUM RATE OF WAGES W.E.F. 01.04.2025 TO 30.09.2025.

The Government of Chhattisgarh, Labour Department vide No. / 8/M.W./Labour/2025/2839 dated 27.03.2025 notified the revised VDA and minimum rates of wages for all the scheduled employments, payable with effect from 01.04.2025 to 30.09.2025.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MINISTRY OF L & E - CORRIGENDUM REGARDING MINIMUM WAGE FOR EMPLOYMENT IN MINES W.E.F. 01.04.2025 TO 30.09.2025.

The Government of India, Ministry of Labour and Employment vide Notification dated 02.04.2025, in reference to F.No. 1/6(2)/2025-LS-II dated 28.03.2025 notified that with respect to employees employed in Mines, in table 2 the rates of VDA area wise per day for Highly Skilled category of workers in Below Ground may be read as 1049 instead of 1048. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

HARYANA - REVISED VDA AND MINIMUM RATES OF WAGES W.E.F. 01.01.2025.

The Government of Haryana, Labour Department vide No. IR-2/2025/11090-96 dated 04.04.2025 notified the revised variable dearness allowance and minimum rates of wages for workers employed in various categories of workers and notified employments (notification dated 21.10.2015), payable with effect from 01.01.2025. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

TELANGANA - CPI NOTIFICATION FOR REVISED VDA AND MINIMUM WAGES W.E.F. 01.04.2025 TO 30.09.2025.

The Government of Telangana, the Commissioner of Labour, Telangana, Hyderabad & Competent Authority under the Minimum Wages Act, 1948 has declared the average State Industrial Workers Consumer Price Index Numbers for the half year ending December 2024, which shall be applicable for the period from 01.04.2025 to 30.09.2025 in various Scheduled Employments notified under the Minimum Wages Act, 1948, in the State of Telangana for the purpose of calculation of Variable Dearness Allowance.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

KERALA – KERALA INTER-STATE MIGRANT WORKMEN (REGULATION OF EMPLOYMENT AND CONDITIONS OF SERVICE) AMENDMENT RULES, 2025.

The Government of Kerala, Labour Skills Department vide Gazette Notification G.O.(P)No.36/2025/LBR dated 28.04.2025, in exercise of the powers conferred by section 35 of the Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) Act, 1979, hereby makes the rules to amend the Tables in sub-rules (1) and (2) of Rule 12 in the Kerala Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) Rules, 1983.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MAHARASHTRA - MAHARASHTRA PRIVATE SECURITY GUARDS (REGULATION OF EMPLOYMENT AND WELFARE) (AMENDMENT) ACT, 2025.

The Government of Maharashtra vide Gazette Notification dated 28.04.2025 issued the rules to further amend the Maharashtra Private Security Guards (Regulation of Employment and Welfare) Act, 1981, hereby known as the Maharashtra Private Security Guards (Regulation of Employment and Welfare) (Amendment) Act, 2025. The Amended Act provides for substitutions of section 3, section 15 and section 18 of the Maharashtra Private Security Guards (Regulation of Employment and Welfare) Act, 1981.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

MAHARASHTRA - MAHARASHTRA MATHADI, HAMAL AND OTHER MANUAL WORKERS (REGULATION OF EMPLOYMENT AND WELFARE) (AMENDMENT) ACT, 2025.

The Government of Maharashtra vide Gazette Notification dated 28.04.2025 issued the rules to further amend the Maharashtra Mathadi, Hamal and other Manual Workers (Regulation of Employment and Welfare) Act, 1969, hereby known as the Maharashtra Mathadi, Hamal and other Manual Workers (Regulation of Employment and Welfare) (Amendment) Act, 2025. The Amended Act provides for substitutions of section 2, section 3, section 4, section 13, section 14 and section 16 of the Maharashtra Mathadi, Hamal and other Manual Workers (Regulation of Employment and Welfare) Act, 1969. [View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

KERALA - ERRATUM NOTIFICATION UNDER THE BUILDING AND OTHER CONSTRUCTION WORKERS (REGULATION OF EMPLOYMENT AND CONDITIONS OF SERVICE) KERALA (AMENDMENT) RULES, 2017.

The Government of Kerala, Labour and Skills Department vide Gazette Notification G.O. (P) No. 33/2025/LBR dated 22.04.2025 issued an Erratum stating that in the notification issued under G.O.(P) No. 101/2017/LBR dated 30 October 2017 and published as S.R.O.No.670/2017 in Kerala Gazette Extraordinary No. 2319 dated 30 October, 2017, in rule 2(b), for "In sub-rule (2)" read "In sub-rule(1)." An arithmetical error occurred in rule 2(b) of the said Notification. In order to rectify the said error, Government have decided to issue an erratum. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

HARYANA - WITHDRAWAL OF HOLIDAY DECLARED ON 30 APRIL 2025 FOR AKSHAY TRITIYA.

The Government of Haryana, Human Resources Department vide No. 28/67/2008-1HR-1 dated 24.04.2025 notified that in partial modification of the Government Notification issued on 26.12.2024, it is hereby notified that the Gazetted holiday declared for Akshay Trititya on 30th April 2025, stands withdrawn because the same was written inadvertently.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

DELHI - HEAT WAVE ADVISORY FOR ESTABLISHMENTS /FACTORIES /SHOPS/CONSTRUCTION SITES FROM APRIL TO JUNE 2025.

The Labour Department, GNCT of Delhi vide F.No.15(11)/Lab/2019/282-285 dated 16.04.2025 notified that the Indian Metrological Department has predicted that the temperature in Delhi and Northern plains will be higher than normal from April to June 2025. To prepare for the same, all the establishments/factories/shops/construction sites are advised to make the arrangements listed in the notification and take precautions at the work place. Therefore, to cope with the weather conditions 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 prescribed arrangements and take necessary precautions at the work place. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

KARNATAKA - THE KARNATAKA TAX ON PROFESSION, TRADES, CALLINGS AND EMPLOYMENTS (AMENDMENT) ACT, 2025.

The Government of Karnataka vide Official State Gazette Notification dated 15.04.2025 issued the Karnataka Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2025. The Amendment is as follows: In the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976, in the schedule, in serial number 1, for the entries relating to the column number (3), the following shall be substituted, namely: "(i) Rs. 200-00 pe month (except for the month of February); (ii) Rs. 300-00 for the month of February." It shall come into force with effect from the first day of April 2025. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

JHARKHAND - JHARKHAND FACTORIES (AMENDMENT) RULES, 2025.

The Government of Jharkhand, Labour, Employment, Training and Skill Development Department vide Gazette Notification dated 09.04.2025, in exercise of the powers conferred by section 112 of the Factories Act, 1948 the Governor of Jharkhand makes the following amendment in the Jharkhand Factories Rules, 1950. The Amendment substitutes Schedules A, B and C under sub rule (1) of Rule (5), sub-rule (30 of Rule 6, dub-rule (3) of Rule 8, Rule 100(1) and Rule 100A. [**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

KARNATAKA - DRAFT OF UNIFORM NOTIFICATION FOR ALL SCHEDULED INDUSTRIES ISSUED PURSUANT TO THE JUDGMENT DELIVERED BY THE HIGH COURT OF KARNATAKA.

The Government of Karnataka, vide Notification No. KE 411 LWA 2023 dated 11.04.2025 clarified that till now various notifications 3 have been issued for revising/fixing separate rates of wages for 81 Scheduled Industries under sections 5(1)(a) and 5(1)(b) of the Minimum Wages Act, 1948. The said notifications were challenged by the AITUC trade union by filing a writ petition in the single member bench of the Hon'ble High Court of Karnataka. The High Court quashed the said notifications and has directed to calculate the minimum wages and issue fresh notifications following the guidelines laid down by the Hon'ble Supreme Court in the case of Reptakos Brett and Co. In view of the differences in the wage rates of various scheduled industries sector-wise and skill-wise and with the good intention of getting equal minimum wages for all categories of workers, a uniform draft notification has been issued instead of the earlier system of issuing notifications separately for each scheduled industry. Suggestions and objections have been invited from affected persons such as employers/employees/associations within a period of 2 months from the date of publication of this draft notification in the Karnataka State Gazette. [View Notification](https://ctrlf.coreintegra.com)



STATUTORY NOTIFICATIONS/UPDATES

DELHI - DECLARATION OF HOLIDAY ON 14 APRIL 2025 ON ACCOUNT OF BIRTHDAY OF DR. B.R. AMBEDKAR.

The Government of National Capital Territory of Delhi, General Administration Department vide F. No. 53/758/GAD/CN/2025/625-667 dated 08.04.2025 notified that the Lieutenant Government of NCT of Delhi is pleased to declare Monday, the 14th April 2025 to be a holiday in all Government offices, Autonomous Bodies and Public Sector Undertakings under the Government of NCT of Delhi, on account of birthday of Dr. B.R. Ambedkar.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

DADRA & NAGAR HAVELI AND DAMAN & DIU - DECLARATION OF HOLIDAY ON 14TH APRIL 2025 FOR BIRTHDAY OF DR. B.R. AMBEDKAR.

The U.T. Administration of Dadra and Nagar Haveli and Daman & Diu vide No. 11/01/96-06/GA/Holiday/III/2024-25/618 dated 08.04.2024 notified the declaration of 14th April 2025 (Monday) as a Public Holiday on account of the birthday of Dr. B.R. Ambedkar for all the Government Offices, Semi-Government Offices, Local Bodies, Commercial Banks, Industrial Establishments and Public Sector Undertakings in the Union Territory of Dadra & Nagar Haveli and Daman & Diu. The said holiday is also notified in the exercise of the powers conferred by Section 25 of Negotiable Instruments Act, 1881.

[View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

KERALA - KERALA MOTOR TRANSPORT WORKERS' (AMENDMENT) RULES, 2025.

The Government of Kerala, Labour and Skills (E) Department vide Gazette Notification G.O.(P) No. 32/2025/LBR dated 08.04.2025, in exercise of the powers conferred by sub-section (1) of section 40 of the Motor Transport Workers Act, 1961, hereby makes the rules further to amend the Kerala Motor Transport Workers' Rules, 1962, namely: the Kerala Motor Transport Workers' (Amendment) Rules, 2025 and they shall come into force at once. Amendment substitutes the Table in Rule 5 of the Kerala Motor Transport Workers' Rules, 1962. [View Notification](#)

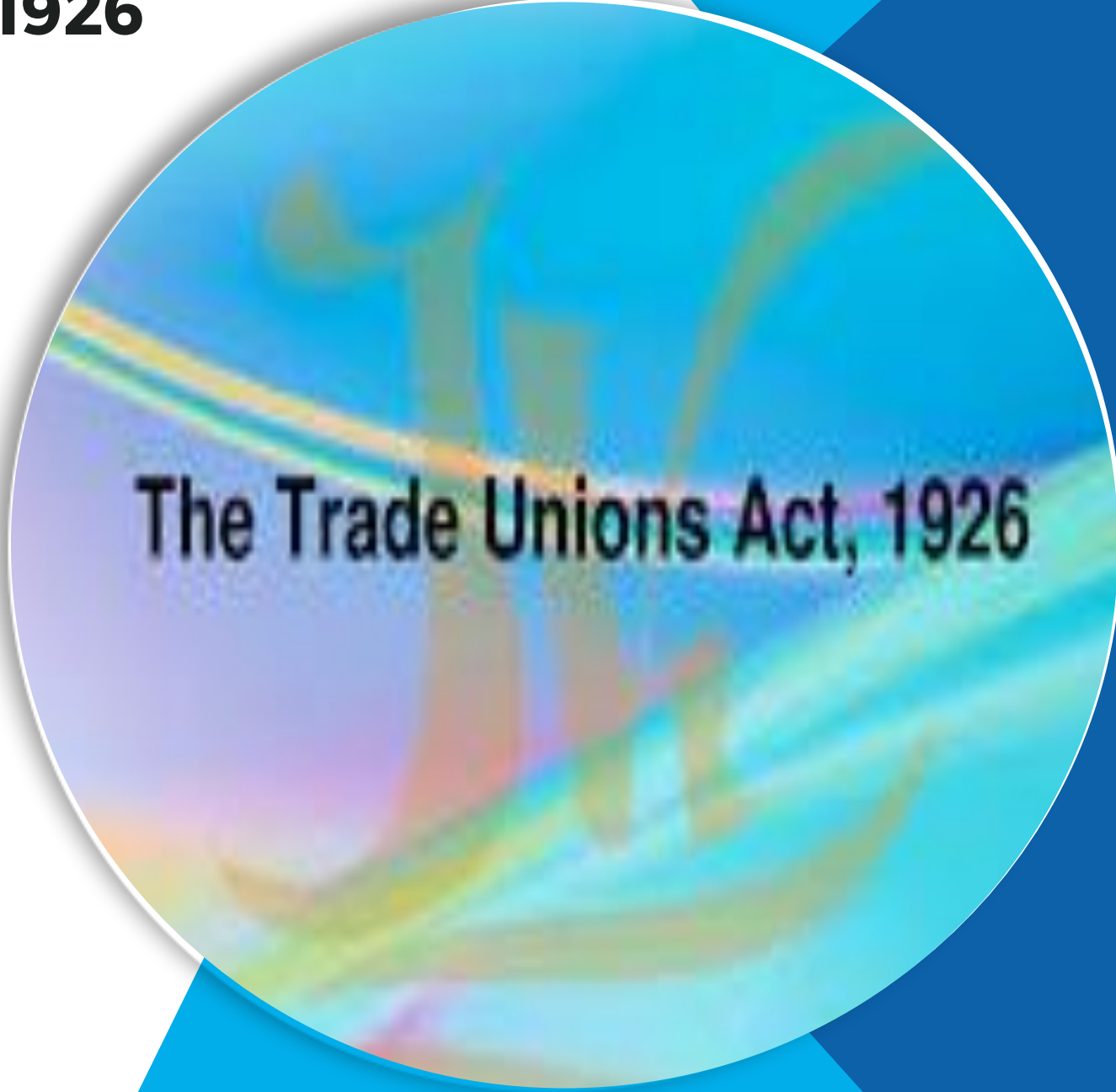


STATUTORY

NOTIFICATIONS/UPDATES

WEST BENGAL - NOTICE UNDER THE TRADE UNIONS ACT, 1926 REGARDING THE SUBMISSION OF ANNUAL RETURNS.

The Government of West Bengal, Office of the Registrar of Trade Unions vide Notice No. 41/Misc02/2025 dated 08.04.2025 raised the observation that some trade unions have been submitting Annual Returns with defective and unlawful particulars, especially with regard to information on their office bearers. The Authority further clarified that in light of sub-section 2 of section 22 of the Trade Unions Act, 1926, a person shall cease to remain in the post of or be disqualified for being elected or nominated as or for being, where the registered trade union belongs to organised sector, a Secretary or a Treasurer of the Executive Committee, or the post of the Chief Executive Officer or the Chief Financial Officer, if he is not in employment. [View Notification](#)

A circular graphic with a blue and white background, featuring the text "The Trade Unions Act, 1926" in a bold, black font. The background of the circle shows a blurred image of a group of people.

STATUTORY

NOTIFICATIONS/UPDATES

LAKSHADWEEP - DECLARATION OF HOLIDAY ON 14 APRIL 2025 FOR THE BIRTHDAY OF DR. B.R. AMBEDKAR.

The Government of Lakshadweep, General Administration & Protocol vide F.No. 35/02/2018-GenI dated 04.04.2025 notified that in pursuance of Office Memorandum F.No. 12/4/2020-JCA2 dated 27 March 2025 of the Deputy Secretary to the Govt. of India, the Competent Authority is pleased to declare the 14th April 2025 (Monday) as a closed holiday on account of the birthday of Dr. B.R. Ambedkar for all offices under Lakshadweep Administration.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

PUNJAB - DECLARATION OF PUBLIC HOLIDAY ON 14 APRIL 2025 ON ACCOUNT OF BIRTHDAY OF DR. B.R. AMBEDKAR UNDER NI ACT.

The Government of Punjab Notification dated 01.04.2025 declared 14th April 2025 (Monday) as a Public Holiday under the interpretation of section 25 of the Negotiable Instruments Act, 1881 on account of the birthday of Dr. B.R. Ambedkar.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

CHANDIGARH - DECLARATION OF PUBLIC HOLIDAY ON 14 APRIL UNDER NI ACT AND CANCELLATION OF HOLIDAY DECLARED ON 18 APRIL AND 12 MAY 2025.

The Chandigarh Administration vide Gazette Notification No. 6/1/1-IH(I)-2025/3924 dated 28.03.2025 declared a Public Holiday on 14th April 2025 (Monday) in all the Government Offices/Boards/Corporations/institutions including Industrial Establishments under the Chandigarh Administration and within the meaning of Section 25 of the Negotiable Instruments Act, 1881 on account of Dr. B.R. Ambedkar Jayanti. Additionally, the Public Holidays previously declared for Good Friday on 18th April 2025 and Buddha Purnima on 12th May 2025, under Section 25 of the Negotiable Instruments Act, 1881, are hereby cancelled.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

TRIPURA - TRIPURA SHOPS AND ESTABLISHMENTS (SIXTH AMENDMENT) ACT, 2024.

The Government of Tripura, Law and PA Department vide Gazette Notification No. F.8(4)-Law/Leg-I/2025/ dated 24.03.2025 issued the Tripura Shops and Establishments (Sixth Amendment) Act, 2024. Amendment provides for the substitution of the contents under section 10 as follows: "No young person shall be required or permitted to work in any shop or establishment after eight o' clock post meridiem and no woman shall be restricted to work in any shift, in any shop or establishment, on any day of a week; provided that no woman shall be required or permitted to work in any shop or establishment, after eight o'clock post meridiem to before six o'clock ante meridiem, without obtaining the written consent of that woman." [**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

ANDHRA PRADESH - NOTIFICATION ON SEEKING OBJECTIONS AND SUGGESTIONS FROM STAKEHOLDERS FOR AMENDMENT UNDER ANDHRA PRADESH FACTORIES RULES, 1950.

The Government of Andhra Pradesh, Labour Factories Boilers and Insurance Medical Services Department vide G.O.Ms.No.3 dated 03.04.2025, in exercise of the powers conferred under section 112 of the Factories Act, 1948 hereby proposed to make amendment to Rule 76-B (2) of the Andhra Pradesh Factories Rules 1950. The said draft amendment will be taken into consideration by the Government on or after expiry of forty-five (45) days from the date of publication of the Notification in the Andhra Pradesh Gazette and that any objections or suggestions which may be received by the Government from any person with respect thereto within the aforesaid period will be taken into consideration by the Government of Andhra Pradesh. [**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

ASSAM - AMENDMENT UNDER THE ASSAM PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION ACT, 1947.

The Government of Assam, Finance (Taxation) Department vide Gazette Notification No. 169350/124 dated 02.04.2025, in exercise of the powers conferred by second proviso to the section 4 of the Assam Professions, Trades, Callings and Employments Taxation Act, 1947, the Governor of Assam hereby pleased to amend the Schedule appended to the Act. In the Schedule, for Entry 1, the following shall be substituted, namely:

"1. Salary and wage earners, such persons whose monthly salaries or wages are:

- i. Up to Rs. 15,000.00 - Nil
- ii. Rs. 15,001.00 or more but less than Rs. 25,000.00 - Rs. 180.00 per month.
- iii. Rs. 25,000.00 and more - Rs. 208.00 per month."

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MEGHALAYA - DECLARATION OF LOCAL HOLIDAY ON 7 APRIL 2025 ON ACCOUNT OF "SHAD SUK MYNSIEM".

The Government of Meghalaya, General Administration Department vide No. GAA.94/86/Pt/297 dated 02.04.2025 notified that all State Government Offices, all Revenue and Magisterial Courts and Educational Institutions in the East Khasi Hills District shall remain closed as Local Holiday on the 7th of April 2025 on account of "SHAD SUK MYNSIEM".

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

KERALA - NOTIFICATION REGARDING THE EMPLOYMENT OF WOMEN DURING NIGHT SHIFT IN FACTORIES.

The Government of Kerala, Labour and Skills (B) Department vide Gazette Notification G.O. (P) No. 19/2025/LBR dated 01.04.2025 issued that in exercise of the powers conferred by the proviso to clause (b) of sub-section (1) of section 66 of the Factories Act, 1948 and in supersession of the notification issued under G.O.(Rt).No. 1852/2003/LBR dated 7th July 2003 published as S.R.O. No. 649/2003 in the Kerala Gazette Extraordinary No. 1281 dated 16th July 2003, the Government of Kerala, hereby vary the limits of working hours of women in the group/class of factories mentioned in the schedule to the notification, from 6 a.m. to 10 p.m., subject to the conditions mentioned in the notification.

[**View Notification**](#)



IMPORTANT JUDGEMENTS



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IMPORTANT JUDGEMENTS

SPECIAL ALLOWANCE CANNOT BE CONSIDERED AS WAGES FOR THE PURPOSES OF PAYMENT OF GRATUITY:

Sri Akilaa Spinning Mills Pvt. Ltd. v. Appellate Authority under
Payment of Gratuity Act, 1972 Coimbatore & Ors., 2025 LLR 381
(MADRAS HIGH COURT)

In the instant case the High Court of Madras held that The Payment of Gratuity Act explicitly states that gratuity becomes payable only upon the employee's superannuation, termination, or resignation after completing five years of service. There is no provision for an advance payment of gratuity, as the right to receive gratuity arises only when one of these three conditions is met. There can be deductions/adjustments of forfeiture made on the gratuity amount of the employee whose services are terminated for any act as stipulated under section 4(6) of the Act. When gratuity was paid on a monthly basis, the said amount cannot be adjusted against the gratuity which is to be paid at the time of employee's superannuation, termination, or resignation after completing five years of service. Special allowance cannot be considered as wages under section 2(s) of the Payment of Gratuity Act, 1972.



IMPORTANT JUDGEMENTS

Issue of the case:

Whether special allowance can be considered as wages under Section 2(s) of the Payment of Gratuity Act?

Facts of the case: The 3rd respondent-employee filed an application under section 7 of the Payment of Gratuity Act, 1972 seeking gratuity amount of Rs. 3,67,500/- along with 24% interest. The petitioner-management claimed that the employee has stopped reporting to work from 01.04.2017 and that he had already received gratuity advances in 2013, 2014, 2015 and 2016 totalling to Rs. 1,67,400/-. The controlling authority determined that the employee was entitled to a total gratuity of Rs. 2,30,192/-. After deducting the gratuity advance already received, the authority directed the balance amount of Rs. 62,792/- to be paid. The appellate authority confirmed the order of the controlling authority but ordered that the employee was entitled to Rs. 2,30,192/- without any deductions. Hence, the present writ.

IMPORTANT JUDGEMENTS

Decision of the High Court of Madras: The honorable Court held that Section 4(6) of the Payment of Gratuity Act, 1972 permits only limited instances of denial or recovery of gratuity and Section 14 of the Act overrides any contract or law contrary to the scheme of the Act. The Act explicitly states that gratuity becomes payable only upon the employee's superannuation, termination, or resignation after completing five years of service. There is no provision for an advance payment of gratuity, as the right to receive gratuity arises only when one of these three conditions is met. There can be deductions/adjustments of forfeiture made on the gratuity amount of the employee whose services are terminated for any act as stipulated under section 4(6) of the Act. The order of the Appellate Authority does not suffer an error and therefore the Writ petition is dismissed.

[**View Judgement**](#)

IMPORTANT JUDGEMENTS

WHERE BONUS IS NOT PAID ON THE BASIS OF CONSOLIDATED PROFITS, IT WILL BE PAID ON PROFITS OF INDIVIDUAL UNITS:

The General Manager, Suryalaxmi Cotton Mills Ltd. V, Rajesh Bhagwanji Maliye & Ors., 2025 LLR 411 (BOMBAY HIGH COURT).

In the instant case the High Court of Bombay held that Payment of bonus based on consolidated accounts for previous years is not to be paid when bonus was being paid in terms of agreement. If the employer in relation to an existing establishment consists of different departments/units set up at different periods and is paying bonus to the employees of all such departments/units on the basis of consolidated profits computed in respect of all such departments/units, then such employer will be liable to pay bonus. Where the bonus is not paid on the basis of consolidated profits, the employees will be entitled for bonus on the basis of profits of individual units.



IMPORTANT JUDGEMENTS

Issue of the case:

Whether the employees will be entitled to profit on the basis of profits of individual units if the bonus is not paid based on consolidated profits?

Facts of the case: The petitioner had more than one factory/unit. The respondent employee had made demands for payment of bonus at 20% for the year 2015-16. The Industrial Court held that the evidence of the previous accounting years, from 2011-12 to 2014-15, showed that the employees of Nagardhan Unit were paid bonus on the basis of the consolidated accounts as reflected in the annual report of the concerned year. The petitioner establishment could not have made a departure in extending benefit of bonus for the year 2015-16 by claiming that the Nagardhan Unit is a separate establishment. This finding of the industrial court is questioned by the petitioner. The cross-examination of the first witness showed that for the years 2011-12, 2012-13 and 2014-2015, bonus at the rate 18% was paid in view of agreement entered between the parties. The witness admitted that the annual report for the year 2012 to 2016 was common for three units. There was nothing in the evidence to indicate that the bonus of 18% was paid on the basis of consolidated balance sheet of three units. The second witness himself brought on record that the petitioner had prepared separate balance sheet of Mill at Nagardhan.

IMPORTANT JUDGEMENTS

Decision of the High Court of Bombay: The honorable Court held that relevant evidence does not indicate or establish that the respondents were paid a bonus on the basis of consolidated amount. The petitioner had prepared a separate balance sheet of Mill at Nagardhan and they were paid bonus at 18% in terms of the agreement entered between the parties for the years prior to 2014-15. Bonus at the statutory rate of 8.33% was paid in 2015-16. This was not a case where the allocable surplus exceeded the amount of minimum bonus. The Nagardhan Unit of the petitioner establishment was set up subsequently. Proviso to sub-section (2) of section 16 of the Bonus Act provides that if the employer in relation to an existing establishment consists of different departments/units set up at different periods and is paying bonus to the employees of all such departments/units on the basis of consolidated profits computed in respect of all such departments/units, then such employer will be liable to pay bonus in accordance with the said proviso. The extended meaning of this proviso would be that where the bonus is not paid on the basis of consolidated profits, the employees will be entitled for bonus on the basis of consolidated balance sheet nor was such demand made by the respondents. The demand was to pay bonus at 20% but was not based on consolidated balance sheet.

IMPORTANT JUDGEMENTS

Despite this, the industrial court found that respondents were entitled for payment of bonus for the year 2015-16 on the basis of consolidated balance sheet and the profit and loss account of the petitioner. This finding is contrary to the evidence and provisions of law. Writ petition is allowed. The impugned award is quashed and set aside.

[**View Judgement**](#)

IMPORTANT JUDGEMENTS

THE ENFORCEMENT OFFICER CAN'T FILE A SUBSEQUENT REPORT WITHOUT AFFORDING AN OPPORTUNITY OF HEARING TO THE ESTABLISHMENT AND WITHOUT SUPPLYING THE RELEVANT DOCUMENTS.

M/S Best Security Services v. Employees Provident Fund Organization and Another 2025 LLR 322 (Chhattisgarh High Court)

In the instant case the high court of Chhattisgarh held that enquiry proceedings initiated under section 7A of the act on the basis of report of Enforcement officer, without supplying relevant documents, is not sustainable. In enquiry proceedings initiated under section 7A of the act the employer is to be given sufficient opportunity for submitting his defense and documents. The Enforcement officer can't file a subsequent report without affording an opportunity of hearing to the establishment and without supplying the relevant documents.



IMPORTANT JUDGEMENTS

Issue of the case:

Whether an establishment can be compelled to proceedings under section 7A of the act without giving sufficient opportunity of being heard and submitting documents?

Facts of the case: The petitioner's company named M/S Best Security Services has been initiated with the proceedings under section 7A of Employee's provident fund and miscellaneous provisions act, 1952 by the EPF Authority. The enforcement officer prepared on the basis of complaints received by the complainants. The Petitioner submitted that a proceeding under section 7A of the act was initiated against them and further a report was submitted by enforcement officer of the department on 22-8-2024 according to which the petitioner was required to deposit 1,15,03,903 against the dues under the act. Enforcement officer of the department submitted a report on 18-12-2024 where the payable amount was tuned to 4,15,98,399 and these reports were based upon the various complaints and documents submitted by complainants. The petitioners were not given sufficient opportunity to go through the documents and submit their response.

IMPORTANT JUDGEMENTS

The respondents contended that daily order dated 31-12-2024 revealed that one of the officers of the petitioner's company went through the enquiry report and took time to file a response. The petitioner filed Writ petition no.216 of 2024 asking the respondents as to what transpired to file a subsequent report without giving an opportunity of being heard and also without supplying the relevant documents.

Decision of the High Court of Chhattisgarh:

Taking into account the facts and circumstances, the High Court quashed the report dated 18-12-2024. The respondent authorities were directed to provide all relevant documents including compliant(s) etc. to the petitioner within a period of 7 days and the petitioner would be at liberty to file a response etc. within a further period of 7 days. Thereafter, the respondent authorities would be at liberty to proceed with the matter and shall make all reasonable efforts to conclude the proceedings as per order passed in Writ petition no. 216 of 2024. The petition was therefore allowed.

[**View Judgement**](#)

IMPORTANT JUDGEMENTS

ORDER OF LABOUR COURT DIRECTING PAYMENT OF WAGES TILL DISPOSAL OF PROCEEDINGS IS ILLEGAL.

Sanofi India Limited vs. The State of Assam and Anr. 2025 LLR 415
(Gauhati High Court)

In this case, the High Court of Gauhati held that the Industrial Disputes Act does not conceive of exercise of such power upon the Labour Court/Industrial Tribunal directing payment of the basic wages till the disposal of the reference proceedings. Order of the Labour Court directing payment of basic wages till the disposal of the proceedings is without jurisdiction and liable to be quashed.



IMPORTANT JUDGEMENTS

Issue of the case: Whether the Labour Court/Industrial Tribunal has the jurisdiction to order the payment of wages till the disposal of the proceedings?

Facts of the case: This is an application filed under Article 227 of the Constitution challenging the order dated 20-01-2025 passed by the learned Presiding Officer of the Labour Court, Assam in Case No. 02/2023 whereby the learned Labour Court had passed an interim order thereby directing the petitioner to pay the basic salary at the rate of Rs. 14,389/- to the respondent No. 2 herein until further order. Mr. S. Chakraborty, the learned counsel appearing on behalf of the petitioner submitted that the said order so passed is without jurisdiction in as much as the learned Labour Court does not have the jurisdiction to pass an such an interim order. Mr. F.Z. Mazumdar, the learned counsel appearing on behalf of the respondent No. 2 submitted that considering the provisions of section 2(b) of the Industrial Disputes Act, 1947, it would be seen that the Labour Court/the Industrial Tribunal not only has the power to pass a final award but also has the power to pass an interim award. The learned counsel for the respondents submitted that the learned Labour Court has passed the said order considering that if such appropriate orders are not passed thereby protecting the interest of the workman, it would not be possible on the part of the workman to survive. He submitted that the said order is for the basic sustenance of the workman.

IMPORTANT JUDGEMENTS

Decision of the High Court of Gauhati:

The Court is of the opinion that the Industrial Disputes Act, 1947 do not conceive of exercise of such power upon the learned Labour Court or the Industrial Tribunal directing payment of the basic wages till the disposal of the reference proceedings. This Court further finds it relevant to observe that when the Legislature had specifically provided in the Industrial Disputes Act, 1947 that the last drawn wages can be paid when there is an award of reinstatement and the employer approached the High Court or Supreme Court in section 17B of the Industrial Disputes Act, 1947 and there is no corresponding provision in the said Act of 1947 without there being an award for reinstatement, the necessary implication is such power cannot be exercised till there is an award for reinstatement. Under such circumstances, the impugned order dated 20-01-2025 passed by the learned Presiding Officer of the Labour Court, Assam in Case No. 02/2023 being without jurisdiction, the said impugned order is set aside and quashed.

[View Judgement](#)

IMPORTANT JUDGEMENTS

SUPREME COURT OF INDIA

- ❑ No employer-employee relationship even when contractor's worker was posted at various places under a single employer. [View Judgement](#)
- ❑ Employer cannot be directed to pay wages beyond workman's age of retirement. [View Judgement](#)

ANDRA PRADESH HIGH COURT

- ❑ Persons employed for short period due to passing necessity are not 'employees' under EPF Act. [View Judgement](#)

BOMBAY HIGH COURT

- ❑ EPFO can encash DD recovered during pendency subject to outcome of the appeal of a financially weak establishment. [View Judgement](#)
- ❑ ESIC can't assess contribution under heads of accounts which were not part of show cause notice. [View Judgement](#)
- ❑ Accident insurance policy obtained for one unit would not extend to employees at another unit. [View Judgement](#)
- ❑ Passing comments about hair of a female employee is not sexual harassment when relations were cordial. [View Judgement](#)



IMPORTANT JUDGEMENTS

CALCUTTA HIGH COURT

- ❑ EPFO has to provide details as to how and why damages were awarded with proper calculation. [View Judgement](#)
- ❑ Assessed damages to be remitted in easy installments for a sick company. [View Judgement](#)
- ❑ High Court can restrict outsiders from entering the premises of the establishment during a strike. [View Judgement](#)

CHHATTISGARH HIGH COURT

- ❑ Canteen workers are not employees of the management for the purposes of payment of gratuity. [View Judgement](#)

GUJARAT HIGH COURT

- ❑ EPF Authority can recover amount immediately upon passing orders of damages and interest. [View Judgement](#)

IMPORTANT JUDGEMENTS

HIMACHAL PRADESH HIGH COURT

- ❑ A proforma, not on the letterhead of the management and without signatures, is not an appoint-ment letter. [View Judgement](#)

KARNATAKA HIGH COURT

- ❑ CGIT to consider appeal against order imposing damages on merits even when interest was deposited. [View Judgement](#)
- ❑ Government cannot pass interim order when the dispute has been referred to the Labour Court. [View Judgement](#)
- ❑ Composite order passed under Sections 14-B and 7-Q is appealable. [View Judgement](#)

IMPORTANT JUDGEMENTS

KERALA HIGH COURT

- ❑ HC can stay the garnishee proceedings when appeal is pending but the Tribunal is not functional. [View Judgement](#)

MADHYA PRADESH HIGH COURT

- ❑ Increase in minimum rates of wages @25% after 10 years cannot be said to be on the higher side. [View Judgement](#)
- ❑ Fixation of different rates of minimum wages for different localities is not mandatory. [View Judgement](#)
- ❑ When entire set up is different, provisions relating to transfer of establishment would inapplicable. [View Judgement](#)

IMPORTANT JUDGEMENTS

MADRAS HIGH COURT

- ❑ EPF authorities cannot challenge the order passed by the Tribunal after a delay of 5-6 years. [View Judgement](#)
- ❑ If an allowance is not earned by all employees, it is excluded from the definition of 'basic wage'. [View Judgement](#)
- ❑ Conditional order of grant of stay is not an order of pre-deposit with respect to damages. [View Judgement](#)
- ❑ Adducing of evidence by management in enquiry not required when workman admitted guilt. [View Judgement](#)
- ❑ Claims related to gratuity cannot be adjudicated before the authorities under the ID Act. [View Judgement](#)
- ❑ Enquiry hurriedly conducted in a single day would be illegal. [View Judgement](#)
- ❑ Section 7A order passed on mere suspicion and doubt about the stand of the establishment is illegal. [View Judgement](#)
- ❑ No interest or damages when the establishment deposited contribution under section 7A timely. [View Judgement](#)
- ❑ HC can permit appeal against damages after limitation period on monthly deposit of interest amount. [View Judgement](#)

IMPORTANT JUDGEMENTS

MEGHALAYA HIGH COURT

- ❑ Writ petition against S.14B order is maintainable when EPF Authority failed to exercise jurisdiction. [View Judgement](#)
- ❑ Any claim by EPFO, beyond three years, is not maintainable if it causes irretrievable prejudice. [View Judgement](#)

ORISSA HIGH COURT

- ❑ No interest is to be levied on delayed payment of gratuity when it was held up due to audit objection. [View Judgement](#)
- ❑ Appeal under standing orders against termination is not necessary before approaching the authority. [View Judgement](#)

PUNJAB AND HARYANA HIGH COURT

- ❑ Trial court cannot issue summons to the employer when order passed under section 7A was stayed. [View Judgement](#)
- ❑ Resignation of an employee cannot be accepted retrospectively. [View Judgement](#)

IMPORTANT JUDGEMENTS

RAJSTHAN HIGH COURT

- ❑ Sundays and paid holidays are to be taken into account for calculating 240 days of continuous service. [View Judgement](#)



CORE INTEGRA COMPLIANCE CALENDAR

MAY
2025



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STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Employee State Insurance Act, 1948	All States	Return	Half Yearly	Oct' 24 to Mar'25	12-May	Code wise	For period Oct to Mar
Employee State Insurance Act, 1948	All States	Remittance	Monthly	Apr'25	15- May	Code wise	
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Remittance	Monthly	Apr'25	15- May	Code wise	
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	International Workers Return	Apr'25	15- May	Code wise	
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	Monthly Return - EDLI Exempted Employer	Apr'25	25-May	Code wise	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Punjab Labour Welfare Fund Act, 1965	Haryana	Remittance	Quarterly	Jan'25 to Mar'25	01-May	Branch	Unpaid Accumulation - After 2 years from become payable
Punjab Labour Welfare Fund Act, 1965	Punjab	Remittance	Quarterly	Jan'25 to Mar'25	01-May	Branch	Unpaid Accumulation - After 3 years from become payable
Punjab Labour Welfare Fund Act, 1965	Chandigarh	Remittance	Quarterly	Jan'25 to Mar'25	01-May	Branch	Unpaid Accumulation - After 3 years from become payable
Kerala Shops and Commercial Establishments Workers Welfare Fund Act, 2006	Kerala	Remittance	Monthly	Apr'25	05-May	05-May	
Andhra Pradesh Tax On Professions, Trades, Callings And Employments Act, 1987	Andhra Pradesh	Remittance	Monthly	Apr'25	10-May	Branch	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Telangana Tax On Professions, Trades, Callings And Employments Act, 1987	Telangana	Remittance & Returns	Monthly	Apr'25	10-May	Branch	
Madhya Pradesh Vritti Kar Adhiniyam, 1995 (PT)	Madhya Pradesh	Remittance	Monthly	Apr'25	10-May	Branch	
Gujarat Panchayats, Municipal Corporations And State Tax on Professions, Traders, Callings and Employments Act, 1976	Gujarat	Return	Monthly	Apr'25	15- May	Branch	
The Jharkhand Tax On Profession, Trades, Callings And Employments Act, 2011	Jharkhand	Return	Quarterly	Jan'25 to Mar'25	15- May	Branch	Employee & Employer Tax online (Employer to deduct monthly and remit quarterly)
Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Karnataka	Remittance & Returns	Monthly Remittance & Filing of Return	Apr'25	20-May	Combined	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979	West Bengal	Remittance	Monthly Remittance & Filing of Return	Apr'25	21-May	Branch	
Manipur Professions, Trades, Callings And Employments Taxation Act, 1981	Manipur	Remittance and Return	Monthly	Apr'25	30-May	Branch	
Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995	Mizoram	Remittance and Return	Monthly	Apr'25	30-May	Branch	
Nagaland Professionals, Trades, Calling and Employment Taxation (4th Amendment) Act, 2012	Nagaland	Remittance and Return	Monthly	Apr'25	30-May	Branch	
Punjab State Development Tax 2018	Punjab	Remittance and Return	Monthly	Apr'25	30-May	Branch	

STATUTORY DUE DATES MAY 2025



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	Apr'25	31-May	Combined	
Assam Professions, Trades, Callings And Employments Taxation Act, 1947	Assam	Remittance & Returns	Monthly Remittance & Filing of Return	Apr'25	31-May	Branch	
Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000	Odisha	Remittance	Monthly Remittance & Filing of Return	Apr'25	31-May	Branch	
Tripura Professions Trades Callings And Employments Taxation Act, 1997	Tripura	Remittance and Return	Monthly	Apr'25	31-May	Branch	

STATUTORY DUE DATES



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 and Return	Monthly	Apr'25	31-May	Branch	
Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Sikkim	Remittance & Returns	Monthly	Apr'25	31-May	Branch	

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