



CORE INTEGRA COMPLIANCE NEWSLETTER

EDITION : MAY 2026

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NOTIFICATIONS/UPDATES

ESIC - EXTENSION OF MEDICAL BENEFITS TO THE FAMILIES OF INSURED PERSONS IN ALL AREAS OF KAKCHING DISTRICT OF MANIPUR.

The Employees State Insurance Corporation, vide F. No. N-17011/1/Manipur/2026-P&D dated 27.04.2026 notified that in pursuance of powers conferred by section 32 of the Code on Social Security, 2020 and Regulation 95-A of the Employees' State Insurance (General) Regulations, 1950 read with section 164(2)(b) of the Code on Social Security, 2020, the Director General has fixed the 1st April, 2026 as the date from, which the medical benefit as laid down in the said Regulation 95-A shall be extended to the families of insured persons in all the areas of Kakching district of Manipur.

[**View Notification**](#)



STATUTORY

NOTIFICATIONS/UPDATES

ESIC - EXTENSION OF MEDICAL BENEFITS TO FAMILIES OF INSURED PERSONS IN 4 DISTRICTS OF MEGHALAYA.

The Employees State Insurance Corporation, vide F. No. N-17011/1/Meghalaya/2026-P&D dated 27.04.2026 notified that in pursuance of powers conferred by section 32 of the Code on Social Security, 2020 and Regulation 95-A of the Employees' State Insurance (General) Regulations, 1950 read with section 164(2)(b) of the Code on Social Security, 2020, the Director General has fixed the 1st April, 2026 as the date from, which the medical benefit as laid down in the said Regulation 95-A shall be extended to the families of insured persons in all the areas of West Khasi Hills, South West Khasi Hills, Eastern West Khasi Hills and East Jaintia Hills districts of Meghalaya.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MINISTRY OF SKILL DEVELOPMENT AND ENTREPRENEURSHIP – ENABLING OF PORTAL FEATURES RELATING TO APPRENTICESHIP ENGAGEMENT CAP OF 18% AND MINIMUM GAP BETWEEN APPRENTICESHIP TRAININGS.

The Ministry of Skill Development and Entrepreneurship (Apprenticeship Training Division), vide File No. DGT-36/1/2021-AP dated 23.04.2026 informed that as per Rule 7B(4) of the Apprenticeship Rules, 1992, in any month the number of apprentices engaged in an establishment shall not be less than 2% and shall not exceed 18% of the total strength of the establishment, subject to fulfillment of apprentice-months corresponding to the minimum annual obligation of 2.5%. In this regard, portal functionality has been enabled to allow establishments to engage apprentices up to maximum of 18% of their total workforce strength. Furthermore, provisions relating to the minimum gap between trainings have been introduced through Rule 7D of the Apprenticeship Rules, 1992. Accordingly, to facilitate processing of cases involving termination of apprenticeship training in accordance with the said provisions, a guidance document on termination is enclosed with the notification and the portal functionality has been updated accordingly. [View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

MINISTRY OF SKILL DEVELOPMENT AND ENTREPRENEURSHIP – IMPLEMENTATION OF MANDATORY EMAIL VERIFICATION AND VALIDATION MEASURES ON THE APPRENTICESHIP PORTAL.

The Ministry of Skill Development and Entrepreneurship, vide File No.: AP-17/02/2024-O/o DIR (AT) dated 22.04.2206 notified that in order to enhance the security, authenticity and reliability of user accounts on the Apprenticeship Portal, measures relating to email verification and validation shall come into force with immediate effect. Email verification shall be mandatory for all user roles on the Apprenticeship Portal, including new registrations and existing active users.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

EPFO - DE-LINKING OF MIDS FROM UAN IN CASE CONTRIBUTION IS REMITTED BY EMPLOYER.

The Employees' Provident Fund Organization, vide No: WSU/Erroneous Linking of UAN/E-838432/2026-27/12 dated 13.04.2026 notified that the Competent Authority has approved the extension of the User Manual for De-Linking of wrong MIDs to include those cases where wrong MIDs were created without the members' knowledge and contribution is also available in such MIDs. The indicative flow is listed in the Notification. The User Manual for the above functionality, as received from the ISD, is enclosed with the Notification.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

EPFO – IMPLEMENTATION OF THE NEW IT ACT, 2025 – TRANSITION FROM FORM 15G/15H TO CONSOLIDATED FORM 121 FOR TDS-EXEMPTED INCOMES.

The Employees' Provident Fund Organization, vide No. WSU/TDS Issues/ E-772040/ 2026-27/11 dated 13.04.2026 notified that with the phasing out of the old Income-Tax Act, 1961, and the commencement of the Income Tax Act, 2025 effective from April 1, 2026 significant changes have been introduced regarding the declaration of income without deduction of Tax. Under the new regulatory framework, the erstwhile Form 15G and 15H have been replaced by a single, consolidated written declaration in Form 121. The declarant, who is a resident, must ensure that their expected final tax liability for the year is NIL and duly fill all the rows Part A of Form No. 121 and sign it. The details as required in Part B of Form No. 121 has to be filled by the office i.e. Payer. However, filling of Form No. 121 is not mandatory and is meant to be used only by those taxpayers who do not want tax deducted at source.

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STATUTORY NOTIFICATIONS/UPDATES

MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION – PRESS RELEASE OF CONSUMER PRICE INDEX FOR MARCH 2026.

The Ministry of Statistics and Programme Implementation vide Press Release dated 13.04.2026 notified the Consumer Price Index on Base 2024=100 for March 2026. Year-on-year inflation based on All India Consumer Price Index (CPI) with base year 2024 for the month of March 2025 is 3.40% (Provisional). Corresponding inflation rates for rural and urban areas are 3.63% and 3.11% respectively.

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STATUTORY

NOTIFICATIONS/UPDATES

ESIC – STATE WISE UPDATED LIST OF NOTIFIED/NON-NOTIFIED DISTRICTS UNDER ESIC 2.0.

The Employees' State Insurance Corporation, vide N-15015/1/2023-P and D dated 09.04.2026, in continuation to previous circular of even no. dated 31.10.2025 uploaded on ESIC website, the present status of notified districts of ESI Scheme. State wise status of notified districts as on 31.03.2026 is:

No. of States/UT's whose area is notified: 25

No. of States/UT's where the Scheme is partially notified: 11.

The Consolidated status of district wise notification in respect of above is enclosed as Annexure-A. The Summary of Notified Districts is as under:

Fully Notified Districts: 635; Partially Notified Districts: 93; Total Notified Districts: 728; Total Non-notified Districts: 51 and Total number of Districts: 779.

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STATUTORY NOTIFICATIONS/UPDATES

MINISTRY OF FINANCE – DECLARATION OF HOLIDAY ON 14TH APRIL 2026 FOR BIRTHDAY OF DR. B.R. AMBEDKAR.

The Government of India, Ministry of Finance, Department of Financial Services vide F.No.1/41/2003-BO.II dated 10.04.2026 notified that in respect to the Department of Personnel and Training's OM No. 12/14/20220-JCA dated 09.04.2026 on declaration of holiday on 14th April 2026 for Birthday of Dr. B.R. Ambedkar and hereby conveyed that DoPT's order shall also apply to all the Public Sector Banks/Public Sector Insurance Companies/Public Sector Financial Institutions/RRBs.

[**View Notification**](#)

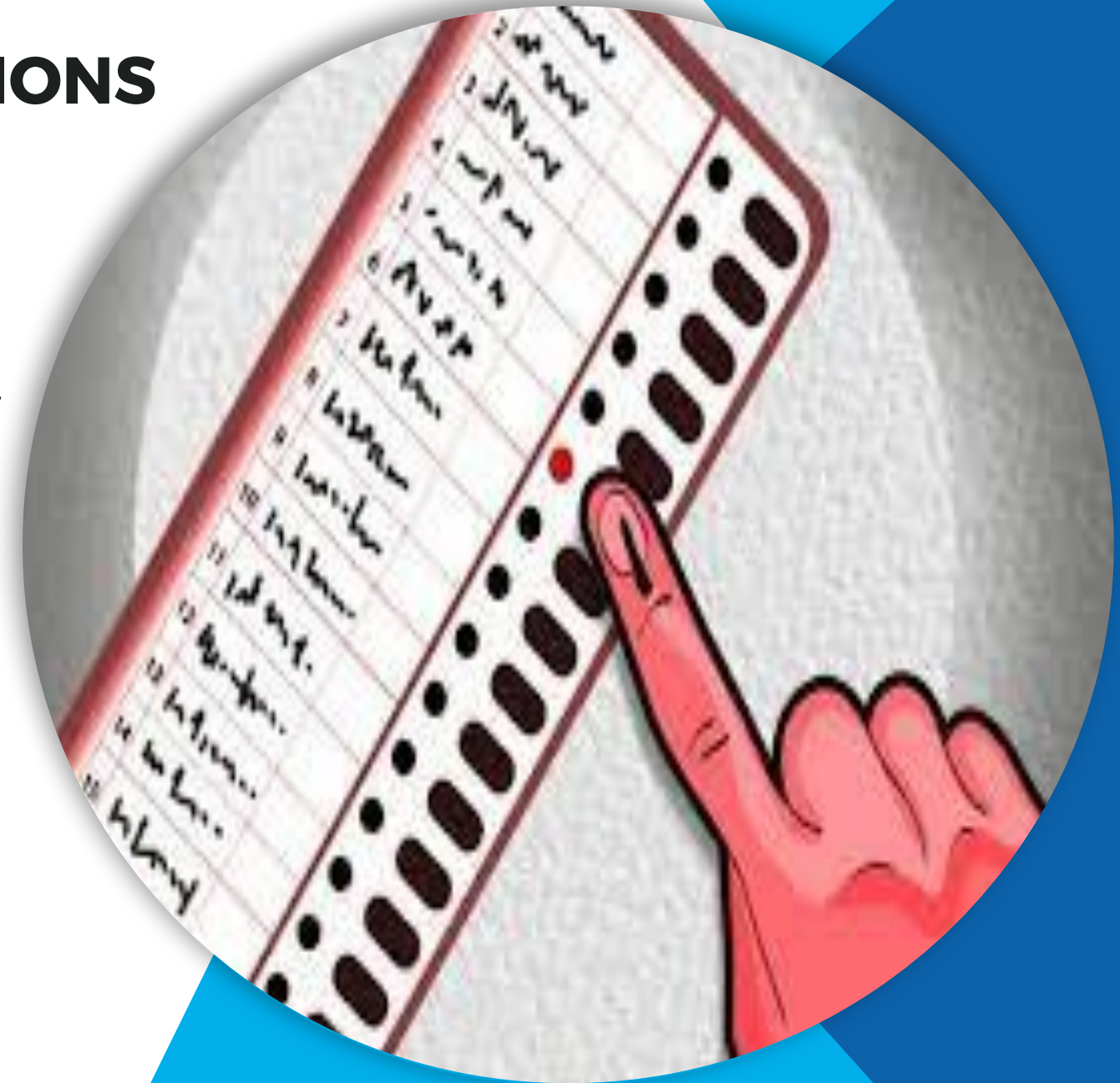


STATUTORY NOTIFICATIONS/UPDATES

ELECTION COMMISSION OF INDIA – PAID HOLIDAY ON POLLING DAY FOR GENERAL ELECTIONS AND BYE-ELECTIONS 2026.

The Election Commission of India vide No. ECI/PN/055/2026 dated 03.04.2026 notified that Election Commission of India (ECI) announced the schedule for the General Election to Legislative Assemblies of Assam, Kerala, Puducherry, Tamil Nadu and West Bengal and Bye-election to 8 (Eight) Assembly Constituencies of Goa, Gujarat, Karnataka, Maharashtra, Nagaland and Tripura on March 15, 2026 and therefore, as per Section 135B of the Representation of the People Act, 1951 every person employed in any business, trade, industrial undertaking, or any other establishment, and entitled to vote at an election to the House of the People or to the Legislative Assembly of a States/UTs or Bye-election to a PC/AC shall be granted a paid holiday on the day of poll.

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STATUTORY

NOTIFICATIONS/UPDATES

MINISTRY OF WOMEN AND CHILD DEVELOPMENT - SEXUAL HARASSMENT ELECTRONIC BOX (SHE-BOX) PORTAL.

The Ministry of Women and Child Development on 01.04.2026 issued a Press Release regarding the Sexual Harassment Electronic Box (SHe-Box) Portal – a digital governance initiative for effective implementation of Sexual Harassment of Women at Workplace Act, 2013. The Portal was launched by the Ministry on August 9, 2024, as a digital governance initiative for effective implementation of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act (PoSH Act), 2013. To streamline implementation across diverse sectors and enhance private sector participation with wider outreach, the MWCD has been engaging with various stakeholder ministries and departments along with various industrial chambers, to discuss the Portal's functionalities and ensure compliance with directives from the Hon'ble Supreme Court of India in the matter of Aureliano Fernandes vs. State of Goa and Ors.

[**View Notification**](#)



STATUTORY

NOTIFICATIONS/UPDATES

MINISTRY OF LABOUR AND EMPLOYMENT - EXPANSION OF ESI COVERAGE IN KAKCHING DISTRICT IN THE STATE OF MANIPUR EFFECTIVE FROM 1 APRIL 2026.

The Ministry of Labour and Employment vide S.O. 1648(E) dated 30.03.2026 notified that in exercise of the powers conferred by the third proviso to First Schedule of the Code on Social Security, 2020, the Central Government hereby notifies the 1st day of April, 2026, as the date on and from which the contribution from the employers and employees of establishments in the entire areas of Kakching district in the State of Manipur shall be payable under section 29 and any benefits under Chapter IV relating to the Employees State Insurance Corporation are provided by the Corporation to the employees of such establishments.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MINISTRY OF LABOUR AND EMPLOYMENT - EXPANSION OF ESI COVERAGE IN 4 DISTRICTS IN THE STATE OF MEGHALAYA EFFECTIVE FROM 1 APRIL 2026.

The Ministry of Labour and Employment vide S.O. 1649(E) dated 30.03.2026 notified that in exercise of the powers conferred by the third proviso to First Schedule of the Code on Social Security, 2020, the Central Government hereby notifies the 1st day of April, 2026, as the date on and from which the contribution from the employers and employees of establishments in the entire areas of the West Khasi Hills, South West Khasi Hills, Eastern West Khasi Hills and East Jaintia Hills in the State of Meghalaya shall be payable under section 29 and any benefits under Chapter IV relating to the Employees State Insurance Corporation are provided by the Corporation to the employees of such establishments.

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STATUTORY NOTIFICATIONS/UPDATES

MINISTRY OF LABOUR AND EMPLOYMENT - EXPANSION OF ESI COVERAGE IN 10 DISTRICTS IN THE STATE OF MIZORAM EFFECTIVE FROM 1 APRIL 2026.

The Ministry of Labour and Employment vide S.O. 1650(E) dated 30.03.2026 notified that in exercise of the powers conferred by the third proviso to First Schedule of the Code on Social Security, 2020, the Central Government hereby notifies the 1st day of April, 2026, as the date on and from which the contribution from the employers and employees of establishments in the entire areas of the Saitual, Serchhip, Khawazal, Champhai, Lawngtlai, Lunglei, Saiha, Mamit, Kolasib and Hnahthial districts in the State of Mizoram shall be payable under section 29 and any benefits under Chapter IV relating to the Employees State Insurance Corporation are provided by the Corporation to the employees of such establishments.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

KERALA - CONSUMER PRICE INDEX NUMBERS FOR AGRICULTURAL LABOURERS AND INDUSTRIAL WORKERS FOR THE MONTH OF MARCH 2026.

The Department of Economics and Statistics, Government of Kerala vide Notification no. DES/1129/2025-P3(1) dated 24.04.2026 issued the Consumer Price Index Numbers for Agricultural Labourers and Industrial Workers for the month of March 2026 for 17 districts, with regard to G.O.(MS) No.103/2013/LBR dated 31.8.2013 of Labour and Skills Department, Government of Kerala and the G.O.(MS) No. 34/2015/LBR dated 26.03.2015 published in the Kerala Gazette extra ordinary No.19 (Vol.IV) dated 12.05.2015.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

UTTARAKHAND – REVISED VDA AND MINIMUM RATES OF WAGES EFFECTIVE FROM 01.04.2026.

The Government of Uttarakhand, Labour Department vide No. 1203/4-01/2024 dated 23.04.2026 notified the revised variable dearness allowance for various Scheduled Employments payable with effect from 01.04.2026, in accordance with the Government Order No. 460(1)/VIII-1/2026-228 (Labour) 2001 dated 22.04.2026. The variable dearness allowance from 01.04.2026 on the average index of 148 from July 2025 to December 2025 will be: $(148-139) \times 57.60 = 518$.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

UTTARAKHAND - REVISED RATE OF MINIMUM WAGES FOR ENGINEERING INDUSTRY W.E.F. 01.02.2026 TO 31.07.2026.

The Labor Department, Government of Uttarakhand, vide No. 1101/4-01/25 dated 18.04.2026 notified the revised rates of minimum wages for Engineering Industries employing 50 or more employees, to be payable from 01.02.2026 to 31.07.2026.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

UTTARAKHAND - REVISED VDA FOR AGRICULTURAL EMPLOYMENT WITH EFFECT FROM 01.04.2026 TO 30.09.2026.

The Labour Commissioner vide No. 1100/4-01/07 dated 18.04.2026 notified the revised Variable Dearness Allowance for Workers in the unskilled category in Agricultural Employment, as $(455-253) \times 20 = 4040.00$, w.e.f. 01.04.2026 to 30.09.2026.

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STATUTORY NOTIFICATIONS/UPDATES

UTTAR PRADESH - REVISED VDA AND MINIMUM WAGES FOR HOTEL AND RESTAURANT INDUSTRY W.E.F. 01.04.2026 TO 30.09.2026

The Government of Uttar Pradesh, Labour Department vide 176-02/I R (Y.No.Ho./20-7)/2026 dated 17.04.2026 notified the revised VDA and minimum rates of wages payable to the employees employed in the Hotel and Restaurant Industry with effect from 01.04.2026 to 30.09.2026.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

UTTAR PRADESH – INTERIM REVISION OF MINIMUM RATES OF WAGES W.E.F. 01 APRIL 2026.

The Government of Uttar Pradesh, Labour Department, vide No. 374/36-2-2026-2041256 dated 17.04.2026, notified that, in supersession of Order No. 1477-84 (M.W.)/15 dated 25.03.2026 (except in respect of employment in brick kilns where wages are fixed on piece-rate basis) of the Labour Commissioner, and in exercise of powers conferred under section 3(b) of the United Provinces Industrial Disputes Act, 1947 read with section 21 of the Uttar Pradesh General Clauses Act, 1904, the Governor is pleased to direct that, as an interim relief, minimum wages shall be paid to workers at the rates specified in the table to the Notification (in those employments where minimum wages are otherwise fixed under the Minimum Wages Act, 1948).

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

HARYANA - REVISED BASIC MINIMUM RATES OF WAGES WITH EFFECT FROM 1ST APRIL 2026.

The Government of Haryana, Labour Department vide No. 2/25/26-2 Lab dated 09.04.2026, in exercise of powers conferred by sub-section (3) of section 8 of the Code on Wages, 2019, the Governor of Haryana, hereby fixes/revise the basic minimum rates of wages in respect of all the employments with effect from 1st April 2026 in the State of Haryana, which were previously fixed/revised vide Haryana Government, Labour Department, Notification 3/42/83-3 Lab dated 21st October 2015.

[**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.3/2026/165 dated 01.04.2026 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. 60.50 per day for a period of six months from 01.04.2026 to 30.09.2026.

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STATUTORY NOTIFICATIONS/UPDATES

ANDHRA PRADESH - REVISED VDA AND MINIMUM RATES OF WAGES FOR CONTRACT LABOUR WORKERS W.E.F. 01.04.2026 TO 30.09.2026.

The Government of Andhra Pradesh, Labour Department vide notification dated 31.03.2026 notified the wages of the Contract Labour under Rule 25(v) of the A.P. Contract Labour (R&A) Rules, 1971 payable from 01.04.2026 to 30.09.2026. CPI points notified as on 01.04.2026 = 1923 points and VDA to be paid from 01.04.2026 to 30.09.2026 = $1923 - 847 = 1076$ points.

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STATUTORY NOTIFICATIONS/UPDATES

TELANGANA - CPI NOTIFICATION FOR REVISED VDA AND MINIMUM WAGES W.E.F. 01.04.2026 TO 30.09.2026.

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 2025, which shall be applicable for the period from 01.04.2026 to 30.09.2026 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

MADHYA PRADESH - REVISED VDA AND MINIMUM WAGES W.E.F. 01.04.2026 TO 30.09.2026.

The Government of Madhya Pradesh, Labour Department vide No. 1/11/Anve/Five/2024/6445-6650 dated 31.03.2026 notified the revised variable dearness allowance and minimum rates of wages for 67 Scheduled Employments payable with effect from 01.04.2026 to 30.09.2026.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

GUJARAT - REVISED VDA AND MINIMUM WAGES W.E.F. 01.04.2026 TO 30.09.2026.

The Government of Gujarat, Labour Department vide Notification dated 01.04.2026 notified the revised variable dearness allowance payable with effect from 01.04.2026 to 30.09.2026. The revised VDA for 46 scheduled Industries is Rs. 60.50 and for other Six Scheduled Industries is Rs. 146.00.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

BIHAR - REVISED VDA AND MINIMUM WAGES W.E.F. 01.04.2026 TO 30.09.2026.

The Government Bihar, Joint Secretary vide No-5/M.W.-40-16/2021 L&R - 47 dated 01.04.2026 notified the revised variable dearness allowance and minimum rates of wages for all scheduled employments, payable with effect from 01.04.2026 to 30.09.2026.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

UTTAR PRADESH - REVISED RATES OF MINIMUM WAGES W.E.F. 01.04.2026 TO 30.09.2026.

The Government of Uttar Pradesh, Labour Department vide 1477-84 Enforcement-MW/15 dated 25.03.2026 notified the revised VDA and minimum rates of wages across 74 scheduled employments, payable with effect from 01.04.2026 to 30.09.2026.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MAHARASHTRA - CLARIFICATION REGARDING REGISTRATION OF ESTABLISHMENTS UNDER OSH CODE 2020 AND MAHARASHTRA SHOPS AND ESTABLISHMENTS (REGULATION OF EMPLOYMENT AND CONDITIONS OF SERVICE) ACT, 2017.

The Government of Maharashtra, Industries, Energy, Labour and Mining Department vide Circular dated 30.04.2026 observed that certain establishments are seeking clarification on the requirement of registration under the Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017, subsequent to the enactment of the Occupational Safety, Health and Working Conditions Code, 2020 (OSH Code 2020). Therefore, it is clarified that, Section 3 of the OSH Code 2020 lays down the requirement of registration of establishments engaging 10 or more employees with the registering officer under the Code. Once such registration is obtained after finalisation of the rules, the establishment is deemed to have complied with the statutory requirement of registration for purposes of labour welfare, safety, and working conditions. Consequently, the requirement of separate registration under the Maharashtra Shops and Establishments Act, 2017 is not mandated, as the OSH Code 2020 already covers the same subject matter comprehensively. [View Notification](#)

Occupational Safety, Health
and Working Conditions
Code 2020



STATUTORY

NOTIFICATIONS/UPDATES

MAHARASHTRA - DRAFT OF MAHARASHTRA INDUSTRIAL RELATIONS RULES, 2026.

The Government Maharashtra, Industries, Energy, Labour and Mining Department vide No. IRC-012026/C.R.06/LABOUR-2 dated 28.04.2026 notified the draft of Maharashtra Industrial Relations Rules, 2026 which the Government proposes to make in exercise of the powers conferred by sub-section (1) section 99 of the Industrial Relations Code, 2020 and of all other powers enabling it in that behalf and in supersession of the Industrial Disputes (Maharashtra) Rules, 1957, the Maharashtra Industrial Employment (Standing Order) Rules, 1959 and the Maharashtra Trade Unions Regulations, 1927, is hereby published as required by sub-section (1) of the said section 99, for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration by the Government of Maharashtra after the expiry of forty five days from the date of publication of this notification in the Maharashtra Government Gazette.

[View Notification](#)



STATUTORY

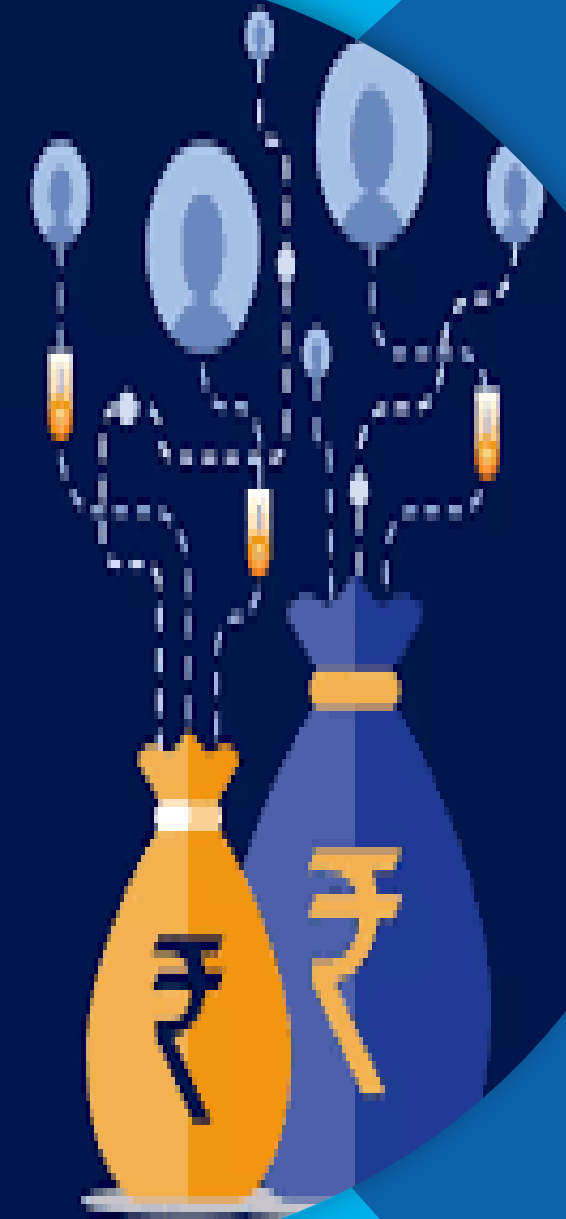
NOTIFICATIONS/UPDATES

MAHARASHTRA - DRAFT OF MAHARASHTRA CODE ON WAGES RULES, 2026.

The Government Maharashtra, Industries, Energy, Labour and Mining Department vide No. COW-0126/C.R.09/Lab7 dated 28.04.2026 notified the draft of Maharashtra Code on Wages Rules, 2026 which the Government proposes to make in exercise of the powers conferred by sub-sections ((1) and 2) of section 67 of the Code on Wages, 2019 and of all other powers enabling it in that behalf and in supersession of the Maharashtra Minimum Wages Rules, 1963 made under the Minimum Wages Act, 1948

and the Maharashtra Payment of Wages Rules, 1963 made under the Payment of Wages Act, 1936 is hereby published, as required by sub-section (1) of section 67 of the said Code, for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration by the Government of Maharashtra after the expiry of forty five days from the date of publication of this notification in the Maharashtra Government Gazette. [View Notification](#)

Wage
Code



STATUTORY

NOTIFICATIONS/UPDATES

DELHI - PAID HOLIDAY FOR ELECTORS OF GENERAL LEGISLATIVE ASSEMBLIES ELECTIONS, 2026 OF WEST BENGAL (PHASE II).

The Government of NCT of Delhi, Labour Department vide F.184/Addl. LC/Holiday. Election/2026/690-698 dated 27.04.2026 notified that all Employers of Industrial Establishments/ Factories/ Shops/ Commercial Establishments/ Institutions operating in the National Capital Territory of Delhi shall grant a "PAID HOLIDAY" to their employees who are electors of General Legislative Assemblies Elections, 2026 of West Bengal (Phase II) to enable them to cast their vote on the day of polling i.e. 29.04.2026 (Wednesday), in case the scheduled day is a working day for the concerned Employees/Electors.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MADHYA PRADESH – THE MADHYA PRADESH CODE ON EMPOWERING WORKSPACES, 2026.

The Government of Madhya Pradesh on 23.04.2026 introduced the Madhya Pradesh Code on Empowering Workspaces, 2026, an Act to consolidate and codify the extent of State legislations related to employer-employee relationship; protecting the rights and promoting the safety and welfare of the employees; providing for a transparent citizen centric governance framework which can address the society level challenges arising from technological and economic developments by increasing ease of value creation and employment generation.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

HARYANA - DECLARATION OF HOLIDAY ON POLL DAY FOR GENERAL/BYE-ELECTIONS OF PANCHAYATI RAJ INSTITUTIONS AND MUNICIPAL BODIES.

The Chief Inspector of Factories vide No. 1236 dated 22.04.2026 notified the State Election Commission, Haryana that the date on which poll for General/Bye-Elections of Panchayati Raj Institution and Municipal Bodies shall be held i.e. on 10.05.2026 (Sunday) is closed day for all the factories as provided under section 52 of the Factories Act, 1948. Therefore, further notification to declare the said day as holiday under the Factories Act, 1948 is not required for the poll being Sunday.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

DELHI - MINUTES OF MEETING ON THE STATUS OF TIMELY PAYMENT OF WAGES TO THE OUTSOURCED EMPLOYEES.

The Government of NCT of Delhi, Labour Department vide F.No.PA/Addl.LC/2026/263-268 dated 22.04.2026 notified on the minutes of virtual meeting of Head of Departments/Principal Employers and the concerned Nodal Officers, which was held under the Chairmanship of Secretary (Labour) on 22.04.2026 to apprise them of provisions of Contract Labour (P&R) Act, 1970 (applicability, registration, license and duties of Principal Employers and Contractors) and to review the status of timely payment of wages to the outsourced employees working in various Departments/ Autonomous Bodies/ Institutions/ PSUs and uploading of certificate of timely release of payment on wage portal.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

ODISHA - ODISHA STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS (REPEAL) ORDINANCE, 2026.

The Government of Odisha, Law Department vide No. 5969-I-legis-22/2026/L dated 21.04.2026 notified that in exercise of the powers conferred by clause(1) of Article 213 of the Constitution of India, the Governor of Odisha is please to promulgate the Odisha State Tax on Professions, Trades, Callings and Employment (Repeal) Ordinance, 2026, wherein, the Odisha State Tax on Professions, Trades, Callings and Employments Act, 2000 is hereby repealed. The Ordinance shall come into force with effect from 1 April 2026.

[**View Notification**](#)

A circular graphic with a green background at the top containing the text "Professional Tax" in white. Below the text is a photograph of three stacks of gold coins on a document. Each stack has a small wooden block with a letter on top: 'T', 'A', and 'X'. A red circular logo with "EZTax.in" is visible in the bottom right of the photo.

Professional Tax

STATUTORY NOTIFICATIONS/UPDATES

HARYANA - DECLARATION OF HOLIDAY FOR VOTERS OF GENERAL ELECTION TO LEGISLATIVE ASSEMBLY OF TAMIL NADU UNDER FACTORIES ACT, 1948.

The Government of Haryana, Labour Department vide No. FW/Election/20206/111 dated 21.04.2026 notified that in exercise of the powers conferred by sub-section (2) of Section 65 of the Factories Act, 1948 and all other powers enabling him in this behalf, the Governor of Haryana is pleased to exempt all the adult workers working in the factories situated in the State of Haryana who are voters in General Election to Legislative Assembly of Tamil Nadu which is to be held on 23.04.2026 (Thursday) from the operations of provisions of sections 52(1)(a) of the said Act, for the week commencing from 26.04.2026 and ending 02.05.2026, subject to the conditions that no adult workers who is enrolled as voter in aforesaid election shall be required or allowed to work on 23.04.2026 (Thursday) in the Factories of the state of Haryana.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

GOA - PAID HOLIDAY FOR GENERAL ELECTIONS TO TAMIL NADU LEGISLATIVE ASSEMBLY, 2026.

The Government of Goa, General Administration Department vide No. 37/3/2019-GAD-III/1578 dated 17.04.2026 notified that in pursuance to section 135B of the Representation of the People Act, 1951, the Government of Goa hereby declares Thursday, the 23rd April, 2026 as a "Paid Holiday" being the "Polling Day" for the General Elections to Tamil Nadu Legislative Assembly, to every person employed in any business, trade, industrial undertaking or any other establishment and entitled to vote at the aforesaid General Election, throughout the State of Goa.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

DELHI - PAID HOLIDAY FOR ELECTORS OF GENERAL LEGISLATIVE ASSEMBLIES ELECTIONS, 2026 OF TAMIL NADU AND WEST BENGAL ON 23 APRIL 2026.

The Government of NCT of Delhi, Labour Department vide F.184/Addl. LC/Holiday.Election/2026/427-435 dated 17.04.2026 notified that all Employers of Industrial Establishments/ Factories/ Shops/ Commercial Establishments/ Institutions operating in the National Capital Territory of Delhi shall grant a "PAID HOLIDAY" to their employees who are electors of General Legislative Assemblies Elections, 2026 of Tamil Nadu and West Bengal (Phase - I) to enable them to cast their vote on the day of polling i.e., 23.04.2026 (Thursday), in case the scheduled day is a working day for the concerned Employees/Electors.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

GUJARAT - SPECIAL LEAVE OR PERMISSION FOR MUNICIPAL CORPORATION ELECTION SCHEDULED FOR 26 APRIL 2026.

The Government of Gujarat, Labour Department vide No. Sh.A.7/Te.3/Fa.No.241-2026/Tachaa/Chattan/Sth.Sw./2026/435 dated 13.04.2026 notified that, elections for 15 Municipal Corporations, 84 Municipal Corporations, 34 District Panchayats and 260 Taluka Panchayats of the State and by-elections to 13 seats of 11 Municipal Corporations falling vacant from time to time is scheduled on Sunday, 26.04.2026. Therefore, under the Gujarat Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2019, every person entitled to vote, employed in any shop or institution and whose weekly holiday does not fall on Sunday, the day of election, as an alternative arrangements for such employees/workers, they may be given special leave of three hours on a rotating basis or may be given leave on the day of voting in lieu of keeping the institutions open on the day on which there is weekly holiday.



[**View Notification**](#)

STATUTORY NOTIFICATIONS/UPDATES

KARNATAKA - EXEMPTION FROM FURNISHING OF RETURNS BY CERTAIN CLASS OF ENROLLED PERSONS.

The Government of Karnataka, Office of the Commissioner of Commercial Taxes, vide No. PT/CR/09/2025-26 dated 01.04.2026 notified that, in exercise of the powers conferred under the fourth proviso to sub-section (1) of section 10 of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976, the Commissioner hereby exempts, with immediate effect, the classes of enrolled persons specified in Column (2) of the Table from furnishing returns, subject to the condition that the supporting documents specified in Column (3) of the said Table shall be furnished in support of the claim for such exemption.

[View Notification](#)

**Professional
Tax**



STATUTORY NOTIFICATIONS/UPDATES

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

The Government of National Capital Territory of Delhi, General Administration Department vide F.No. 53/841/GAD/CN/2026/2278-2321 dated 13.04.2026 notified that, in exercise of the powers conferred by section 25 of the Negotiable Instruments Act, 1881, the Lieutenant Governor of the NCT of Delhi is pleased to declare 14th April, 2026 (Tuesday) to be a holiday on account of the birth anniversary of Dr. B.R. Ambedkar.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

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

The Government of Himachal Pradesh, General Administration Department vide No. GAD-A(F)10-8/2025 dated 13.04.2026 notified that, in continuation to the Departments' Notification of even number dated 23rd October 2025, the Governor, Himachal Pradesh is pleased to declare 14th April, 2026 (Tuesday) as a "Closed Day" on account of the birthday of Dr. B.R. Ambedkar within the meaning of section 25 of the Negotiable Instruments Act, 1881.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

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

The Government of Madhya Pradesh, General Administration Department vide No. F 03-08/2024/1/4 dated 13.04.2026 notified that, the State Government, in exercise of the powers conferred by the Explanation to section 25 of the Negotiable Instruments Act, 1881, hereby declares Tuesday, 14th April 2026 as a public holiday in the entire Madhya Pradesh on the occasion of Dr. Ambedkar Jayanti.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

DADRA AND NAGAR HAVELI AND DAMAN AND DIU – DECLARATION OF HOLIDAY ON 14 APRIL 2026, FOR BIRTHDAY OF DR. B.R. AMBEDKAR.

The UT Administration of Dadra & Nagar Haveli and Daman & Diu, vide No. 11/01/96-06/GA/Holiday/III/2026-27/462 dated 13.04.2026 notified that it has been decided to declare 14th April 2026 as a Public Holiday on account of the Birthday of Dr. B.R. Ambedkar, for all Government Offices, Semi-Government Offices, Local Bodies, Commercial Banks, Industrial Establishments, and Public Sector Undertakings in the Union Territory of Dadra and Nagar Haveli and Daman and Diu. The said holiday is also notified in the exercise of the powers conferred by section 25 of the Negotiable Instruments Act, 1881.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MADHYA PRADESH - AMENDMENT TO THE MADHYA PRADESH FACORIES RULES, 1962.

The Government of Madhya Pradesh, Labour Department, vide Gazette Order No. 64-2026-A-XVI dated 03.04.2026 notified that, in exercise of the powers conferred by section 87 and section 112 of the Factories Act, 1948, the State Government, hereby, makes the further amendments in the Madhya Pradesh Factories Rules, 1962, the same having been earlier published as notice in the Madhya Pradesh Gazette (Extraordinary), dated 21st August, 2025, as required by section 115 of the said Act.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

TAMIL NADU – PUBLIC HOLIDAY UNDER NI ACT ON ACCOUNT OF GENERAL ELECTION TO TAMIL NADU LEGISLATIVE ASSEMBLY, 2026.

The Government of Tamil Nadu, Public Department vide No. II(1)/PUMIS/5(I)/2026 dated 26.03.2026 notified that, under the Explanation to Section 25 of the Negotiable Instruments Act, 1881, the Governor of Tamil Nadu hereby declares Thursday, the 23rd April 2026, the date on which the poll for the General Election to Tamil Nadu Legislative Assembly, 2026 will take place in Tamil Nadu, to be a Public Holiday.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

CHANDIGARH - PUBLIC HOLIDAY ON 14 APRIL 2026 UNDER NI ACT ON ACCOUNT OF BIRTH ANNIVERSARY OF DR. B.R. AMBEDKAR.

The Chandigarh Administration, Home Department vide No. 6/1/1-IH(I)-2026/3146 dated 10.04.2026 notified that, in partial modification of the Administration's Notification No. 6/1/1-IH(I)-2025/17488-95 dated 30.12.2025 regarding declaring of Public Holidays in the Union Territory of Chandigarh during the calendar year 2026, the 14th April 2026 (Tuesday) will now be observed as Public Holiday in all the Government Offices/ Boards/ Corporations/Institutions including Industrial Establishments under the Chandigarh Administration and also within the meaning of section 25 of the Negotiable Instruments Act, 1881 on account of birthday of Dr. B.R. Ambedkar.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

HARYANA - DECLARATION OF HOLIDAY FOR VOTERS OF GENERAL ELECTION TO LEGISLATIVE ASSEMBLY OF PUDUCHERRY AND KERALA UNDER FACTORIES ACT, 1948.

The Government of Haryana, Labour Department vide No. FW/Election,2026/712 dated 08.04.2026 notified that, in exercise of the powers conferred by sub-section (2) of Section 65 of the Factories Act, 1948, the Governor of Haryana is pleased to exempt all the adult workers working in the factories situated in the State of Haryana who are voters in General Election to Legislative Assembly of Puducherry and Kerala which is to be held on 09.04.2026 (Thursday) from the operations of provisions of section 52(1)(a) of the said Act, for week commencing from 12.04.2026 and ending 19.04.2026, subject to the conditions that no adult worker who is enrolled as voter in aforesaid election shall be required or allowed to work on 09.04.2026 (Thursday) in the factories of the State of Haryana.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

HARYANA - DECLARATION OF HOLIDAY FOR VOTERS OF GENERAL ELECTION TO LEGISLATIVE ASSEMBLY OF PUDUCHERRY AND KERALA UNDER HARYANA S&E ACT, 1958.

The Government of Haryana, Labour Department vide No. Elec-2026/IR-II/PSCE/Hol/9239 dated 08.04.2026 notified that in exercise of the powers conferred by Section 28 of the Haryana Shops and Commercial Establishments Act, 1958 and all other enabling powers, the Governor of Haryana hereby fixes “Thursday” the 09.04.2026 to be the holiday with wages for all Shops and Commercial Establishments falling within the jurisdiction of the State of Haryana for only those who are enrolled as voters in the Puducherry and Kerala to enable them to cast their vote.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

DELHI - DECLARATION OF HOLIDAY FOR VOTERS OF GENERAL ELECTION TO LEGISLATIVE ASSEMBLY OF PUDUCHERRY, ASSAM AND KERALA.

The Government of NCT of Delhi, Office of the Secretary-cum-Commissioner (Labour), Labour Department vide F.184/Addl. LC/Holiday. Election/2019/150-158 dated 08.04.2026 notified that all employers of Industrial Establishments/ Factories / Commercial Establishments/ Institutions operating in the National Capital Territory of Delhi shall grant a “PAID HOLIDAY” to their employees who are electors of General Legislative Assemblies Elections, 2026 of Kerala, Assam and Puducherry to enable them to cast their vote on the day of polling i.e. 09.04.2026, in case the scheduled day is a working day for the concerned Employees/Electors.

[**View Notification**](#)



STATUTORY

NOTIFICATIONS/UPDATES

ANDHRA PRADESH – PAID HOLIDAY TO THE PERSONS WHO ARE ELECTORS OF UT OF PUDUCHERRY AND TAMIL NADU STATE AND WORKING IN NEIGHBORING DISTRICTS OF A.P. STATE.

The Government of Andhra Pradesh, Labour, Factories, Boilers and Insurance Medical Services Department vide Gazette Order dated 06.04.2026, notified that in exercise of the powers conferred under sub-section (2) of section 3 of the Andhra Pradesh Factories and Establishments (National, Festival and Other Holidays), Act, 1974 and Andhra Pradesh Shops and Establishments Act, 1988 read with provisions laid down in Section 135-B of the Representation of the Peoples Act, 1951, Government of Andhra Pradesh hereby declares paid holiday on the day of poll for Legislative Assemblies of Tamil Nadu and Puducherry, 2026 i.e. (09.04.2026 for Puducherry and 23.04.2026 for Tamil Nadu) to the persons employed in any business trade, Industrial undertakings or any other shops and establishments who are electors of respective States and working in neighboring Districts of Andhra Pradesh, i.e., Kakinada, Dr. B.R. Ambedkar Konaseema, Tirupati and Chittoor Districts. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

PUNJAB – PUBLIC HOLIDAY ON 14 APRIL 2026 UNDER NI ACT ON ACCOUNT OF BIRTH ANNIVERSARY OF DR. B.R. AMBEDKAR.

The Government of Punjab, Personnel Department vide No. 06/02/2026-2 Th.Th.3/151 dated 06.04.2026 has notified the birth anniversary of Dr. B.R. Ambedkar Ji on 14 April 2026 as a public holiday under the interpretation of section 25 of the Negotiable Instruments Act, 1881.

[**View Notification**](#)



STATUTORY

NOTIFICATIONS/UPDATES

TELANGANA - PAID HOLIDAY TO THE PERSONS WHO ARE ELECTORS OF UT OF PUDUCHERRY, TAMIL NADU, WEST BENGAL AND ASSAM STATES.

The Government of Telangana, Labour Employment Training and Factories (LAB-I) Department vide G. O. Rt. No. 89 dated 04.04.2026 notified that In exercise of the powers conferred under Section 3(2) of the Telangana Factories and Establishments (National, Festival and Other Holidays) Act, 1974 read with the provisions laid down in Section 135-B of the Representation of Peoples Act, 1951, Government of Telangana hereby declare paid holiday to all the employees / workers in the Factories and all Shops & Establishments as defined u/s 2(d) and 2(e) of the said Act, who are employed in Telangana in any business, trade, industrial undertaking or any other establishment and shops including those who work on shift basis / daily wage / casual workers who are electors of either Assam, Kerala, Tamil Nadu, West Bengal or Puducherry and presently residing in the State of Telangana, on the respective dates of poll as fixed by the Election Commission of India, vide. Lr.No.78 / EPS /2026, Dt:16-03-2026. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

GUJARAT - PAID HOLIDAY FOR BY-ELECTION TO 111-UMARETH ASSEMBLY CONSTITUENCY ON 23RD APRIL 2026.

The Government of Gujarat, Labour Department vide No. Sh-A.7/T.3/F No. 230-2026/Racha-P.Chun/2026/407 dated 02.04.2026 notified that for shops and establishments where the provisions of the Act-1881 are not applicable, the provisions of section 135-B under the Representation of People Act, 1951 be inserted. Therefore, for the By-election of 111-Umareth Assembly Constituency to be held on 23.04.2026, as per Gujarat Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2019, a paid leave to be granted the said day to every person entitled to vote in the by-elections of the State Assembly.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

KARNATAKA - PAID HOLIDAY ON ACCOUNT OF BYE-ELECTION TO 24-BAGALKOT AND 107-DAVANAGERE ASSEMBLY CONSTITUENCIES.

The Government of Karnataka vide Notification dated 25.03.2026 stated that in lieu of the bye-elections scheduled on 09.04.2026 (Thursday) to 24-Bagalkot and 107-Davanagere South Assembly, a paid leave is granted to all eligible voters in all State Government Offices, Schools, colleges, nationalized banks, life insurance corporations, financial institutions, Business, trade, industrial undertakings or any other establishments within the jurisdiction of these Assembly Constituencies, in accordance with provisions of Negotiable Instruments Act, 1881 and the Representation of People Act, 1951.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

ANDHRA PRADESH – DRAFT OF THE OCCUPATIONAL SAFETY, HEALTH AND WORKING CONDITIONS (ANDHRA PRADESH) RULES, 2026.

The Government of Andhra Pradesh, Labour, Factories, Boilers and Insurance Medical Services (LAB II) Department vide G.O.Rt.No.68 dated 01.04.2026 notified that the State Government decided to publish revised draft rules for information of all persons likely to be affected thereby. Therefore, the draft of the Occupational Safety, Health and Working Conditions (Andhra Pradesh) Rules, 2026, which the State Government proposes to make in exercise of the powers conferred by sections 133 and 135 of the Occupational Safety, Health and Working Conditions Code, 2020 are hereby published.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MEGHALAYA - HOLIDAY ON 13 APRIL 2026 UNDER NI ACT ON ACCOUNT OF “SHAD SUK MYNSEIM” IN EAST KHASIS HILLS DISTRICT.

The Government of Meghalaya, General Administration Department vide No. GAA.94/86/Pt/313 dated 23.03.2026 notified that the Governor of Meghalaya is pleased to declare the 13th April as holiday for all Banks and Financial Institutions under Section 25 of the Negotiable Instruments Act, 1881 on account of “SHAD SUK MYNSIEM” in the East Khasi Hills District.

[**View Notification**](#)



STATUTORY

NOTIFICATIONS/UPDATES

GOA – PAID HOLIDAY FOR BYE-ELECTION TO 21-PONDA ASSEMBLY CONSTITUENCY ON 9 APRIL 2026.

The Government of Goa, General Administration Department vide No. 2/2/2010-GAD-III/Vol.I/1405 dated 01.04.2026 notified that in pursuance to section 135B of the Representation of the People Act, 1951, the Government of Goa hereby declares Thursday, the 9th April, 2026 as a “Paid Holiday” being the “Polling Day” for the Bye-Election to 21-Ponda Assembly Constituency, to every person employed in any business, trade, industrial undertaking or any other establishment and entitled to vote at the aforesaid Bye-Election, throughout the State of Goa. The said Paid Holiday will be applicable to workers of all establishments including commercial and industrial undertakings in the State of Goa; daily wage/casual workers employed in any business, trade, industrial undertakings, Government department, State Government Industrial Departments or any other establishment.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

TRIPURA – PAID HOLIDAY ON ACCOUNT OF BYE-ELECTION TO 56-DHARMANAGAR ASSEMBLY CONSTITUENCY AND GENERAL ELECTION TO TTAADC, 2026.

The Government of Tripura, General Administration Department vide No. F.1(15)-GA(SA)/Estt/Misc/2014/Part dated 01.04.2026 notified that in exercise of the powers conferred by the provisions of Section 135B of the Representation of People Act, 1951 in connection with the ensuing Bye-election to 56-Dharmanagar Assembly Constituency, Tripura scheduled to be held on 9th April 2026 and General Election to TTAADC, 2026, scheduled to be held on 12th April 2026, the Governor is pleased to declare that all Government Offices, Magisterial Courts, Financial Institutions and all other Establishments falling within the said jurisdictions shall remain closed on the day of polls.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

WEST BENGAL - PAID HOLIDAY UNDER NEGOTIABLE INSTRUMENTS ACT, 1881 ON ACCOUNT OF GENERAL ELECTIONS TO THE WEST BENGAL LEGISLATIVE ASSEMBLY, 2026.

The Government of West Bengal, Finance Department vide No. 1173-F(P2) dated 30.03.2026 notified that in view of the General Elections to the West Bengal Legislative Assembly, 2026, scheduled to held in two phases on 23rd April, 2026 (Thursday) and 29th April, 2026 (Wednesday) in different Assembly Constituencies, the Governor is pleased to declare the days of poll as public holidays under the Negotiable Instruments Act, 1881, for Government offices, Organizations, Undertakings, Corporations, Boards, Statutory and Local Bodies, and Educational Institutions situated within the respective Assembly Constituencies.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

KARNATAKA – GRANT OF PAID HOLIDAY FOR GENERAL ELECTION TO PUDUCHERRY LEGISLATIVE ASSEMBLY, 2026.

The Chief Electoral Officer, Karnataka, vide No. DPAR 36 CHUVISA 2026 dated 27.03.2026 notified that in view of the provisions of the Representation of People Act, 1951, and directions of the Election Commission of India, and the Deputy Chief Electoral Officer of Puducherry requesting necessary arrangements be made for the issuance of appropriate orders/notifications granting paid holiday on the day of poll for General Election to Puducherry Legislative Assembly, 2026 scheduled on 09.04.2026 (Thursday), ordered the Chief Secretary, Government of Karnataka, to instruct concerned department/authorities to take necessary action to grant a paid holiday to persons working in the State of Karnataka, including daily wage earners and casual workers, who are registered as elector in Puducherry.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

WEST BENGAL – PAID HOLIDAY ON ACCOUNT OF GENERAL ELECTIONS TO WEST BENGAL LEGISLATIVE ASSEMBLY, 2026.

The Government of West Bengal, Labour Department vide No: Labr./230 /(20)/(LC-IR)/IR/7S-06/17 dated 25.03.2026 notified that the Governor has been pleased to make obligatory, on the part of the employers of any business, trade, undertakings, shops, commercial and industrial establishment to declare the scheduled date of poll (23rd April 2026 and 29th April 2026) for the Assembly Constituency concerned as paid holiday under section 135B of the Representation of Peoples Act, 1951, for their workers to enable them to exercise their franchise in the ensuing election. In case of re-poll, the employees/workers shall be allowed to cast their votes on the date of re-poll, and the date of re-poll shall be declared as paid holiday.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

KERALA – PAID HOLIDAY ON ACCOUNT OF GENERAL ELECTIONS TO KERALA LEGISLATIVE ASSEMBLY, 2026.

The Government of Kerala, Labour Department vide Order No. LCO/5702/2025-EN(2) dated 30.03.2026 notified that the employees and workers of all private institutions, private industrial centers and all private institutions falling under the Shops and Commercial Establishments Act in the State be granted leave with pay on the polling day to register their votes. No reduction or deduction shall be made in the wages of employees and workers on the basis of such leave, and no deductions shall be made in the wages of workers who normally work on such a day without being paid. The Order shall be applicable to private institutions including IT Sector, plantation sector and construction sector.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

NAGALAND – PAID HOLIDAY ON ACCOUNT OF BYE-ELECTION TO THE NAGALAND LEGISLATIVE ASSEMBLY CONSTITUENCY FROM 28-KORIDANG (ST) ASSEMBLY CONSTITUENCY.

The Government of Nagaland, Home Department on 25.03.2026 notified that in accordance with 135B of the Representation of People Act, 1951, the day of poll for the Bye-Election to the Nagaland Legislative Assembly Constituency, which is 9th April 2026 (Thursday) is declared as Paid Holiday, for every person who are electors in the said Constituency, and employed in Government, Banks, Financial Institutions, Private Business Establishments, Industrial Undertaking or any other establishment, including daily wage/casual workers, in the said Constituency, to enable all such persons to exercise their franchise.

[**View Notification**](#)



IMPORTANT JUDGEMENTS



IMPORTANT JUDGEMENTS

PAYMENT OF ESI DUES UNDER THE SS CODE IN INSTALMENTS IS PROPER WHEN WAGES COULDN'T BE PAID.

**A. Sunder Singh v. The Recovery Officer, ESI Corporation & Ors., 2026
LLR 384 (MADRAS HIGH COURT)**

In the instant case the High Court of Madras held that if the employer fails to pay the arrears covered under the certificates issued by the ESI Authority, the Authority may initiate attachment. ESI Authority may pass an order directing the employer to pay the assessed amount and may direct freezing of the petitioners' bank accounts of the employer and transfer of all future credits in the accounts to the ESI Authority. Since the business of the employer had come to a complete standstill and salaries could not be credited to about 400 employees, granting permission to pay the ESI dues in instalments is justified.

Issue of the case:

Whether payment of ESI dues under the SS code in instalments is proper when wages couldn't be paid or not?



IMPORTANT JUDGEMENTS

Facts of the case:

In these Writ Petitions, the petitioners have challenged the impugned garnishee orders passed by the first respondent under section 131(3) of the Code on Social Security, 2020, whereby all the petitioners' bank accounts have been frozen and the concerned Bank Managers have been directed to transfer all future credits to the first respondent.

Decision of the High Court of Madras:

The honorable Court held that the petitioners failed to pay the arrears covered under the certificates issued by the ESI Authority even after issuing demand notices to the petitioners. ESI Authority have passed the impugned orders directing freezing of the petitioners' bank accounts and transfer of all future credits in the said accounts to the ESI Authority. Resultantly business has come to a complete standstill, and salaries could not be credited to about 400 employees. Even petitioners are ready to pay the dues in instalments seeking due permission of the Court. Default occurred due to financial crisis. And due to freezing of the bank accounts, employees have been severely affected.

IMPORTANT JUDGEMENTS

Petitioners have also undertaken to pay the said amount in instalments. Petitioners are permitted to pay the defaulted amount in equal monthly instalments. On payment of three instalments, the bank accounts shall be defreezed, and the petitioners shall be permitted to operate the same. With the above directions, these Writ Petitions are disposed of. No costs. Consequently, the connected Miscellaneous Petitions are closed.

[**View Judgement**](#)

IMPORTANT JUDGEMENTS

RESIGNATION NOT FORCEFUL WHEN WORKER DIDN'T RAISE OBJECTION DURING NOTICE PERIOD AND ACCEPTED F&F:

M/s. Bosch Ltd. v. Mr. D. Charles and Another., 2026 LLR 414 (KARNATAKA HIGH COURT)

In the instant case the High Court of Karnataka held that a resignation is not forcibly obtained if the employee tendered his resignation which was to take effect on a later date and the employee did not raise any objection in the intervening period. If the employee does not make a complaint in between the intervening period from submitting resignation to receiving full and final dues, later his grievance that his resignation was obtained by coercive method is not sustainable. Burden to prove that resignation was obtained by force is on the employee. Resignation cannot be said to be forced solely when the performance of the employee was poor, and the management was not keen on continuing his services.



IMPORTANT JUDGEMENTS

Issue of the case:

Whether resignation to be considered forceful, when worker did not raise objection during notice period and accepted F&F, or not?

Facts of the case:

Employee joined management as a workman. Later, he was promoted to managerial and supervisory capacity. Contention of employee is that his resignation was obtained by force. He raised an industrial dispute and Labour Court held that management took resignation by force by setting aside relieving order. Management challenged award of Labour Court holding that since the employee has attained the age of superannuation, reinstatement is not ordered, directing the management to pay full back wages after deducting Rs. 11,04,192/- paid to the employee on his resignation. Management has challenged the award in writ petition. Labour Court held that contention of management is that employee tendered his resignation on 25.06.2013 which took effect from 31.08.2023. On 30.08.2013 employee signed Memorandum of Understanding (MOU) with management and received Rs. 12,26,880/- towards full satisfaction of his claim.

IMPORTANT JUDGEMENTS

On 02.07.2014, employee raised an industrial dispute. Labour Court held the employee 'workman' and resignation not voluntary. Management challenged award in this writ petition.

Decision of the High Court of Karnataka:

The honorable Court held that employee filed claim statement 18 months after resignation. On 30.08.2013, the employee and the management entered MOU which is not in dispute. In MOU, reference is made to the resignation letter and acting on the resignation, the Management has relieved the employee from the services. Employee accepted amount in full and final settlement of his claim against the Company. MOU inter alia also stipulates that employee shall not raise any dispute or make any claim against the Company. From date of resignation 25.06.2013 till 30.08.2013, employee had the opportunity to withdraw the resignation in case it was extracted by force or coercion as alleged. In between the employee did not complain to anyone alleging that he is a victim of force or coercion by the management. Employee raised dispute on 02.07.2014 contending that his resignation was not voluntary and it was forcible.

IMPORTANT JUDGEMENTS

Burden to prove that resignation was obtained by force is on the employee. Finding of Labour Court is wholly untenable and complete misreading of the evidence since it has overlooked the resignation letter and MOU. Documents Ex.W6 and Ex.W9 would demonstrate that the resignation is not voluntary. Such a finding is based on no evidence. Writ Court has to exercise the jurisdiction under Article 227 of Constitution of India to set aside the award. Hence, Writ Petition is allowed.

[View Judgement](#)

IMPORTANT JUDGEMENTS

ID CARD ISSUED BY PRINCIPAL EMPLOYER IS SUFFICIENT FOR MAKING ACCIDENT COMPENSATION CLAIM AGAINST HIM:

THYROCAR TECHNOLOGIES LIMITED V. MOHIT & OTHERS; 2026 LLR 380 (DELHI HIGH COURT)

In this case, the Delhi High Court held that copy of ID card issued to him by Principal Employer and copy of FIR are sufficient evidence to prove employer-employee relationship with principal employer. Section 12 of the Employees' Compensation Act, 1923 is an enabling provision that creates a "deemed employer-employee relationship" and allows a claimant to seek compensation from the immediate employer as well as principal employer who had employed such immediate employer;; ensuring a speedy remedy and protecting the employee from the financial instability of intermediary contractors.



IMPORTANT JUDGEMENTS

Issue of the case:

Whether ID card issued by the principal employer is evidence to prove employer-employee relationship?

Facts of the case:

Respondent No. 1 filed his claim application for injury compensation under section 22 of the Employee's Compensation Act, 1923, claiming that he had met with an accident arising out of and in the course of his employment with the appellant.

Learned counsel for the appellant contended that the claimant had failed to establish that there existed an employer-employee relation between the parties; and without prejudice to the above, had also failed to establish that the accident in question had arisen out of and in the course of such employment. Insofar as the first contention is concerned, it is stated that the initial burden was on respondent No. 1, which he failed to discharge, as no documentary evidence proving his employment was placed on record. Only a photocopy of his ID card was filed along with the claim application, which in no way establishes that respondent No. 1 was employed by the appellant.

IMPORTANT JUDGEMENTS

The contentions were opposed by the learned counsel for respondent No. 1, who submitted that respondent No. 1 was employed by the appellant and posted at its Gagan Vihar, Karkardooma branch as a technician for collecting samples for tests. Respondent No. 1 had claimed that the appellant, being the principal employer, was rightly held to be liable to pay compensation. Learned counsel further placed reliance on section 12 of the Act to submit that it is the option of the claimant whether he wishes to proceed against the principal or the immediate employer.

Decision of the Delhi High Court:

The Court held that the terms “trade” or “business” must be interpreted broadly to include any task or undertaking that engages time and labour, rather than being restricted to commercial profit-making. Consequently, section 12 is an enabling provision that creates a “deemed employer-employee relationship” and allows a claimant to seek compensation from the immediate employer as well as principal employer who had employed such immediate employer; ensuring a speedy remedy and protecting the employee from the financial instability of intermediary contractors.

IMPORTANT JUDGEMENTS

The amount lying deposited with the learned Commissioner under the Act be released to respondent No.1 along with accrued interest within a period of one week from today

[**View Judgement**](#)

IMPORTANT JUDGEMENTS

PRINCIPAL EMPLOYER DIRECTLY PAYING WAGES TO CONTRACTUAL EMPLOYEES WOULD BE LIABLE FOR PF DUES.

The West Bengal Power Development Corporation Ltd. V. Union of India & Another; 2026 LLR 442 (CALCUTTA HIGH COURT)

In this case, the Calcutta High Court held that a well-reasoned order passed by the EPF authority after duly relying upon the report of the Enforcement Officer cannot be interfered with. EPF is not payable in respect of graduate trainees. Safety and security staff employed on contractual basis but being directly paid by the principal employer would be liable to be paid PF contributions.

Issue of the case:

Whether PF is payable in respect of graduate trainees and safety and security staff employed on contractual basis but being directly paid by the principal employer?



IMPORTANT JUDGEMENTS

Facts of the case:

It is the contention of the petitioner that the allegation of evasion of membership in respect of stipend for trainees, safety and security expenses and secondary school expenses are not correct, and trainees are not employees under section 2(f) of the Employees' Provident Fund & Miscellaneous Provisions Act, 1952. Further, six teachers, whom the Enforcement Officials alleged that as has not been covered by the Corporation under Provident Fund Scheme is not correct as these teachers were previously employed under State Government aided School and after retirement they are drawing pension etc. they were engaged at BKTPP Prabir Sengupta Vidyalyaya on honorarium basis and hence they shall not be treated as employees as per Act. Further in support of the same, corporation has submitted their Pension Order etc. and appointment letter which has not been considered by the Regional Provident Fund Commissioner while passing his Order.

The claim of Provident Fund under the Head of Safety & Security expenses is not correct because there was total non-application of mind on the part of the Enforcement Officials including the facts in connection therewith.

IMPORTANT JUDGEMENTS

Decision of the Calcutta High Court:

The Court observed that trainees were paid stipend during the period of training. They had no right to employment, nor any obligation to accept any employment, if offered by the employer. Therefore, the trainees were 'apprentices' engaged under the 'Standing Orders' of the establishment. Above being the position, it cannot be said that the concerned 45 trainees were employee in terms of section 2(f) of the Act. In other words, an apprentice engaged under the Apprentices Act or under the Standing Orders is excluded from the definition of an 'employee' as per section 2(f) of the Act. With respect to the contractual employees engaged as Safety & Security staff as well as Fire Fighters the squad observed that they were paid directly by the principal establishment under the ledger account head safety and security expenses and were neither extended GPF/nor EPF membership. Thus, the authority rightly held that the petitioner is liable for PF deductions for the fire fighters and security personnels being directly employed by the petitioner herein.

IMPORTANT JUDGEMENTS

Therefore, the impugned orders passed by the respondent Nos. 1 and 2 are modified to the extent as noted. The decision of the authority in respect of the “graduate trainees” is set aside. Rest of the impugned orders require no interference being in accordance with law.

[View Judgement](#)

IMPORTANT JUDGEMENTS

SUPREME COURT OF INDIA

- ❑ Gratuity can be set off against rent in cases of unauthorized retention of company quarters. [View Judgement](#)

BOMBAY HIGH COURT

- ❑ Form 6A is not necessary for claiming higher pension. [View Judgement](#)
- ❑ Employee cannot be denied higher pension solely due to non-production of employer-side records. [View Judgement](#)
- ❑ No attachment order can be issued without providing sufficient hearing opportunity. [View Judgement](#)
- ❑ Workers who accepted the settlement cannot later reject some parts of it while keeping other benefits. [View Judgement](#)
- ❑ A contractor who enters into a pure supply contract is statutorily exempted from levy of cess. [View Judgement](#)



IMPORTANT JUDGEMENTS

CALCUTTA HIGH COURT

- ❑ Industrial Tribunals constituted by the ID Act can adjudicate industrial disputes under the IR Code. [View Judgement](#)
- ❑ Gratuity forfeiture does not require separate opportunity of hearing beyond disciplinary enquiry. [View Judgement](#)
- ❑ Attachment order which does not specify the name of the bank account is illegal. [View Judgement](#)
- ❑ PF Authorities must supply all documents before the CGIT relied upon in passing the assess-ment order. [View Judgement](#)
- ❑ High Court can direct employer to furnish bank guarantee instead of depositing pre-deposit amount. [View Judgement](#)
- ❑ Attachment of bank accounts during pendency of appeal before Tribunal is an abuse of process. [View Judgement](#)
- ❑ The amendment to the IR Code allowed retrospective repeal of the ID Act. [View Judgement](#)
- ❑ Forfeiture of gratuity legal even if the employer did not serve statutory form upon the employee. [View Judgement](#)

IMPORTANT JUDGEMENTS

CHHATTISGARH HIGH COURT

- ❑ Higher pension cannot be denied only because matter was pending before the Supreme Court. [View Judgement](#)

DELHI HIGH COURT

- ❑ The aspect of coverage of establishment w.r.t. PF must be decided keeping in mind work-er's welfare. [View Judgement](#)
- ❑ Recovery proceedings in pursuance of an order passed without hearing the employer is illegal. [View Judgement](#)
- ❑ A contract labour working under principal employer's directions doesn't automati-cally become direct employee. [View Judgement](#)
- ❑ Punishment of dismissal for participating in a two day strike would be disproportionate. [View Judgement](#)

HIMACHAL PRADESH HIGH COURT

- ❑ Breaks, for calculating 240 days of work, would not be fictional when they were long and unex-plained. [View Judgement](#)

IMPORTANT JUDGEMENTS

KARNATAKA HIGH COURT

- ☐ No damages when PF contributions were remitted within grace time under the Scheme. [View Judgement](#)
- ☐ Interest cannot be waived of even if employer was not able to pay PF contributions during the pandemic. [View Judgement](#)
- ☐ Insurer not liable for interest on accident compensation in the absence of specific contractual terms. [View Judgement](#)

MADRAS HIGH COURT

- ☐ Pre-deposit requirement for entertaining appeal under the EPF Act must be read in light of the Social Security Code, which mandates 25% of the assessed amount. [View Judgement](#)
- ☐ When employer could not file appeal, representation for waiving damages can be made before EPFO. [View Judgement](#)
- ☐ High Court can stay the assessment order on such conditions as it deems fit. [View Judgement](#)
- ☐ Merely because there is a transfer of shareholding, it does not mean that the management has changed. [View Judgement](#)
- ☐ Using the word 'congratulations' in the transfer letter does not mean that it was mala fide. [View Judgement](#)

IMPORTANT JUDGEMENTS

- ❑ No ESI contribution in respect of Commission Agents who were paid solely based on the quan-tum of sales. [View Judgement](#)
- ❑ Transfer cannot be challenged on the ground that the workman has been transferred to a far off place. [View Judgement](#)

ORISSA HIGH COURT

- ❑ Prosecution for belated PF deposit not illegal only because insolvency proceedings were pending. [View Judgement](#)
- ❑ Even if PF deposit has been made after the due date, the offence is already committed. [View Judgement](#)

PUNJAB AND HARYANA HIGH COURT

- ❑ Retrospective resignation acceptance illegal if it deprives employees of monetary benefits al-ready earned. [View Judgement](#)
- ❑ Pre retiree employees of 2014, who did not exercise the option, are not entitled to higher pen-sion. [View Judgement](#)
- ❑ No exemption from labour welfare fund law if the employer was complying with central labour laws. [View Judgement](#)
- ❑ Employer who delays acceptance of resignation cannot deny salary for the period of denial. [View Judgement](#)

CORE INTEGRA COMPLIANCE CALENDAR

MAY
2026



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' 25 to Mar'26	12-May	Code wise	For period Oct to Mar - Online
Employee State Insurance Act, 1948	All States	Remittance	Monthly	Apr'26	15- May	Code wise	Online
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Remittance	Monthly	Apr'26	15- May	Code wise	Online
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	International Workers Return	Apr'26	15- May	Code wise	Online
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	Monthly Return - EDLI Exempted Employer	Apr'26	25-May	Code wise	Offline

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'26 to Mar'26	01-May	Branch	Unpaid Accumulation - After 2 years from become payable - Offline
Punjab Labour Welfare Fund Act,1965	Punjab	Remittance	Quarterly	Jan'26 to Mar'26	01-May	Branch	Unpaid Accumulation - After 3 years from become payable - Offline
Punjab Labour Welfare Fund Act,1965	Chandigarh	Remittance	Quarterly	Jan'26 to Mar'26	01-May	Branch	Unpaid Accumulation - After 3 years from become payable - Offline
Kerala Shops and Commercial Establishments Workers Welfare Fund Act,2006	Kerala	Remittance	Monthly	Apr'26	05-May	Branch	Offline
Andhra Pradesh Tax On Professions, Trades, Callings And Employments Act, 1987	Andhra Pradesh	Remittance	Monthly	Apr'26	10-May	Branch	Online

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'26	10-May	Branch	Online
Madhya Pradesh Vritti Kar Adhiniyam, 1995 (PT)	Madhya Pradesh	Remittance	Monthly	Apr'26	10-May	Branch	Online
Gujarat Panchayats, Municipal Corporations And State Tax on Professions, Traders, Callings and Employments Act, 1976	Gujarat	Return	Monthly	Apr'26	15- May	Branch	Offline
The Jharkhand Tax On Profession, Trades, Callings And Employments Act, 2011	Jharkhand	Return	Quarterly	Jan'26 to Mar'26	15- May	Branch	Employee & Employer Tax online (Employer to deduct monthly and remit quarterly)
Maharashtra State Tax on Professions, Trade, Callings And Employments Act, 1975	Maharashtra	Remittance & Returns	Monthly Remittance & Filing of Return	Apr'26	15-May	Combined	Online

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Sikkim	Remittance & Returns	Monthly	Apr'26	15- May	Branch	Online
Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Karnataka	Remittance & Returns	Monthly Remittance & Filing of Return	Apr'26	20-May	Combined	Online
West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979	West Bengal	Remittance	Monthly Remittance & Filing of Return	Apr'26	21-May	Branch	Online
Manipur Professions, Trades, Callings And Employments Taxation Act, 1981	Manipur	Remittance and Return	Monthly	Apr'26	30-May	Branch	Online
Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995	Mizoram	Remittance and Return	Monthly	Apr'26	30-May	Branch	Online

STATUTORY DUE DATES



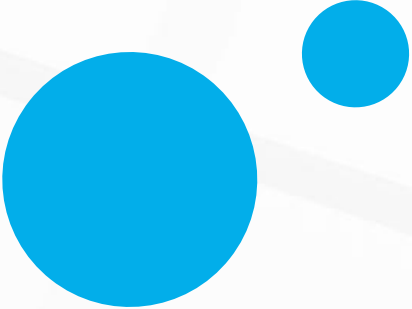
Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Nagaland Professionals, Trades, Calling and Employment Taxation (4th Amendment) Act, 2012	Nagaland	Remittance and Return	Monthly	Apr'26	30-May	Branch	Online
Punjab State Development Tax 2018	Punjab	Remittance and Return	Monthly	Apr'26	30-May	Branch	Online
Assam Professions, Trades, Callings And Employments Taxation Act, 1947	Assam	Remittance & Returns	Monthly Remittance & Filing of Return	Apr'26	31-May	Branch	Online
Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000	Odisha	Remittance	Monthly Remittance & Filing of Return	Apr'26	31-May	Branch	Online
Tripura Professions Trades Callings And Employments Taxation Act, 1997	Tripura	Remittance and Return	Monthly	Apr'26	31-May	Branch	Online
Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947	Meghalaya	Remittance and Return	Monthly	Apr'26	31-May	Branch	Online

AWARDS AND CERTIFICATIONS



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