



# CORE INTEGRA COMPLIANCE NEWSLETTER.



**Edition : NOVEMBER 2023**

# WHAT'S THERE IN THIS EDITION?



Statutory Updates  
& Notifications



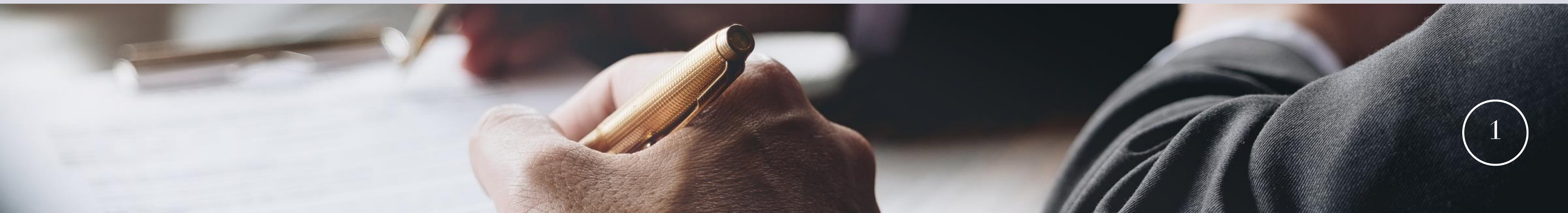
Important  
Judgments



Statutory Due Dates



Awards &  
Certifications





# STATUTORY NOTIFICATIONS/UPDATES

# STATUTORY NOTIFICATIONS/UPDATES

- GRANT OF PAID HOLIDAY ON ACCOUNT OF GENERAL ELECTION – MADHYA PRADESH
- The Government of Madhya Pradesh has announced paid holiday on occasion of general election 2023 on 17th November 2023.

[View Notification](#)

- DELHI UNION TERRITORY LIST OF HOLIDAYS, 2024 – DELHI

The Lieutenant Governor of National Capital Territory of Delhi has declared the List of Public Holidays in the Union Territory of Delhi for the year 2024. [View Notification](#)

- Declaration of holiday on occasion of State Legislative assembly elections – Rajasthan

The Government of Rajasthan has declared the holiday on occasion of state legislative assembly elections on 25th November 2023. [View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## ➤ MINIMUM WAGES CPI NOTIFICATION (AUGUST 2023)- KERALA

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

## ➤ KERALA STATE LIST OF HOLIDAYS, 2024 – KERALA

The Government of Kerala has released public holiday list for the year 2024. [View Notification](#)

**LATEST UPDATES**

# STATUTORY NOTIFICATIONS/UPDATES

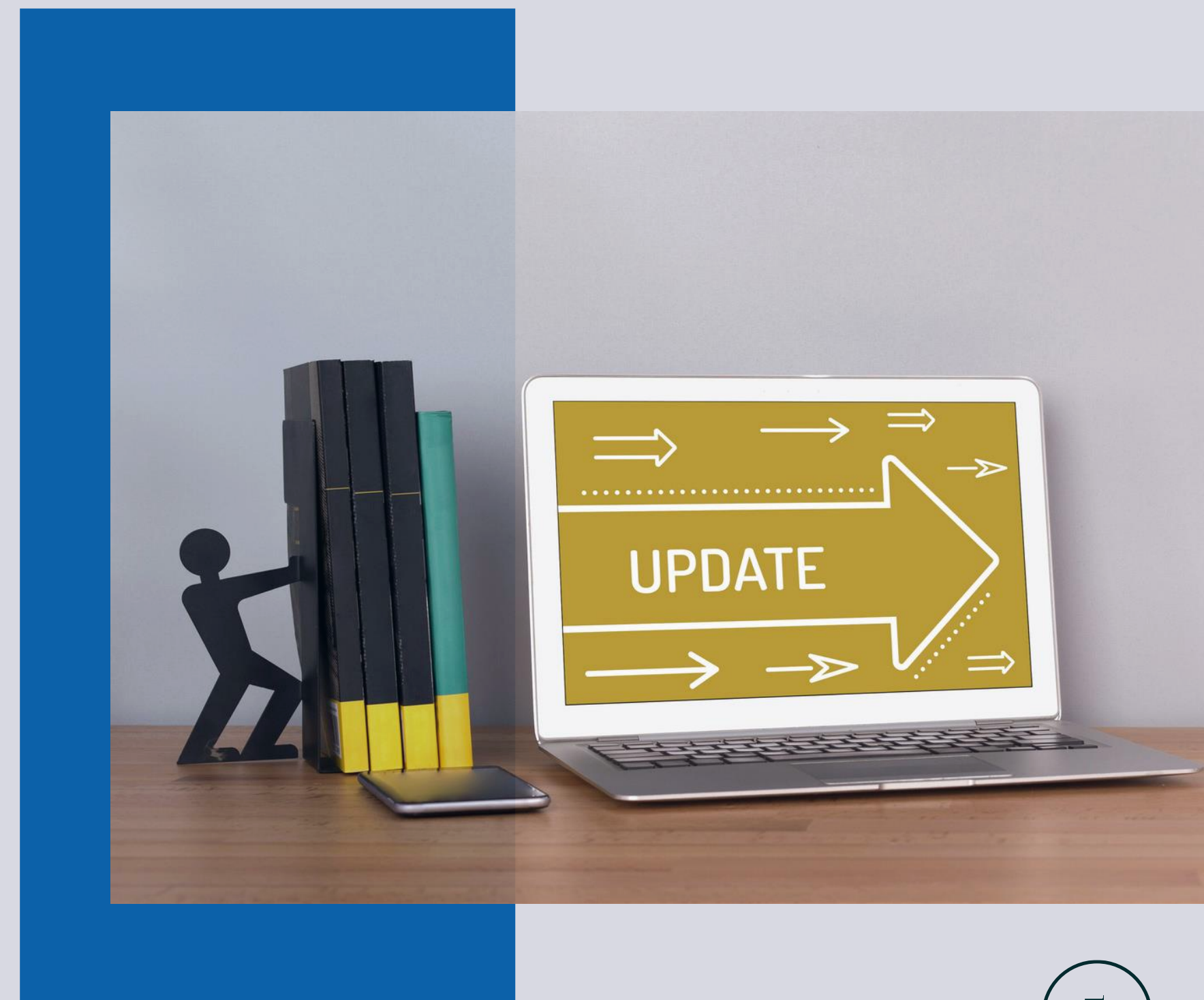
## ➤ MINIMUM WAGES REVISION – JHARKHAND

Jharkhand State issued notification to revise the minimum wage based on the increase of Consumer Price Index. Effective from 01.10.2023. [View Notification](#)

| State     | Industry               | Class of Employment | Total Per Month | Revised Total Per Month | Difference per Month |
|-----------|------------------------|---------------------|-----------------|-------------------------|----------------------|
| Jharkhand | Shop and Establishment | Unskilled           | 8996.34         | 9162.11                 | 165.77               |
| Jharkhand | Shop and Establishment | Semi-skilled        | 9424.86         | 9598.52                 | 173.66               |
| Jharkhand | Shop and Establishment | Skilled/Clerical    | 12423.87        | 12652.78                | 228.91               |
| Jharkhand | Shop and Establishment | Highly Skilled      | 14351.39        | 14615.83                | 264.44               |

Jharkhand state issued notification to fix the minimum wages to the contract workmen who are working in the State under various establishments.

| State     | Industry        | Class of Employment | Total Per Month |
|-----------|-----------------|---------------------|-----------------|
| Jharkhand | Contract Labour | Unskilled           | 10992.45        |
| Jharkhand | Contract Labour | Semi-skilled        | 11512.71        |
| Jharkhand | Contract Labour | Skilled/Clerical    | 15305.52        |
| Jharkhand | Contract Labour | Highly Skilled      | 17537.58        |



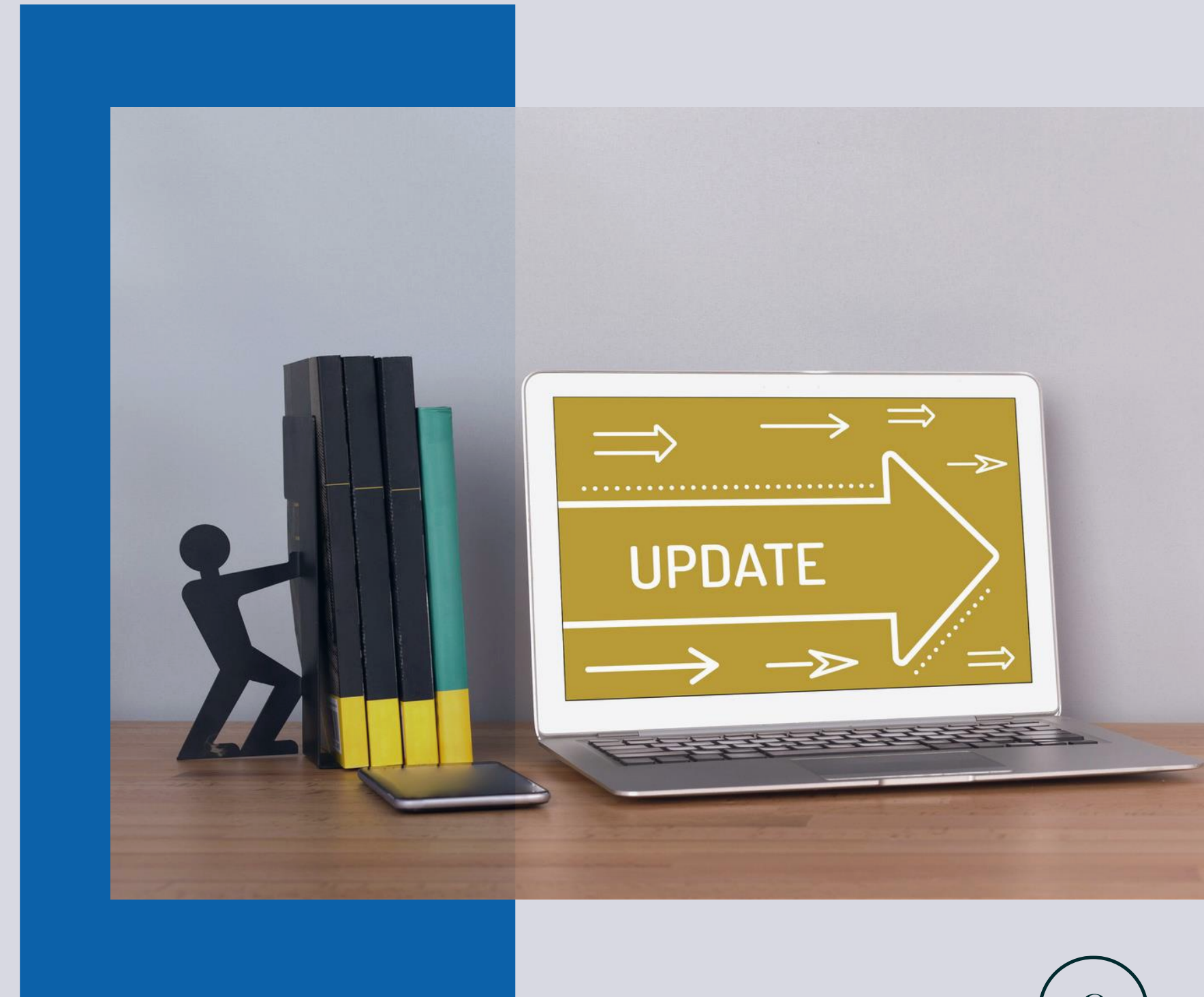
# STATUTORY NOTIFICATIONS/UPDATES

## ➤ MINIMUM WAGES REVISION – ASSAM

In the State of Assam, the VDA revised from 1st January 2023 to 30th September 2023 for the Private Security Services.

As per the revised notification the below difference amount, shown in the table is payable to the Private Security Agency, respective designations. [View Notification](#)

| State | Industry                | Class of Employment      | Total Per Month | Revised Total Per Month | Difference per Month |
|-------|-------------------------|--------------------------|-----------------|-------------------------|----------------------|
| Assam | Private Security Agency | ASO                      | 22277.72        | 22932.22                | 654.5                |
| Assam | Private Security Agency | Supervisor               | 18584.61        | 19130.61                | 546                  |
| Assam | Private Security Agency | Gunmen (Armed)           | 16421.11        | 16900.61                | 479.5                |
| Assam | Private Security Agency | Security Guard (Unarmed) | 12747.14        | 13121.64                | 374.5                |



# STATUTORY NOTIFICATIONS/UPDATES

## ➤ VDA REVISION – UTTARAKHAND

State of Uttarakhand published the increased the VDA for the period 01.10.2023 to 31.03.2024. The VDA revised to Rs. 1700 from Rs.1560. Net increase of Rs.140 per month in all schedule employments in all Skills. [View Notification](#)

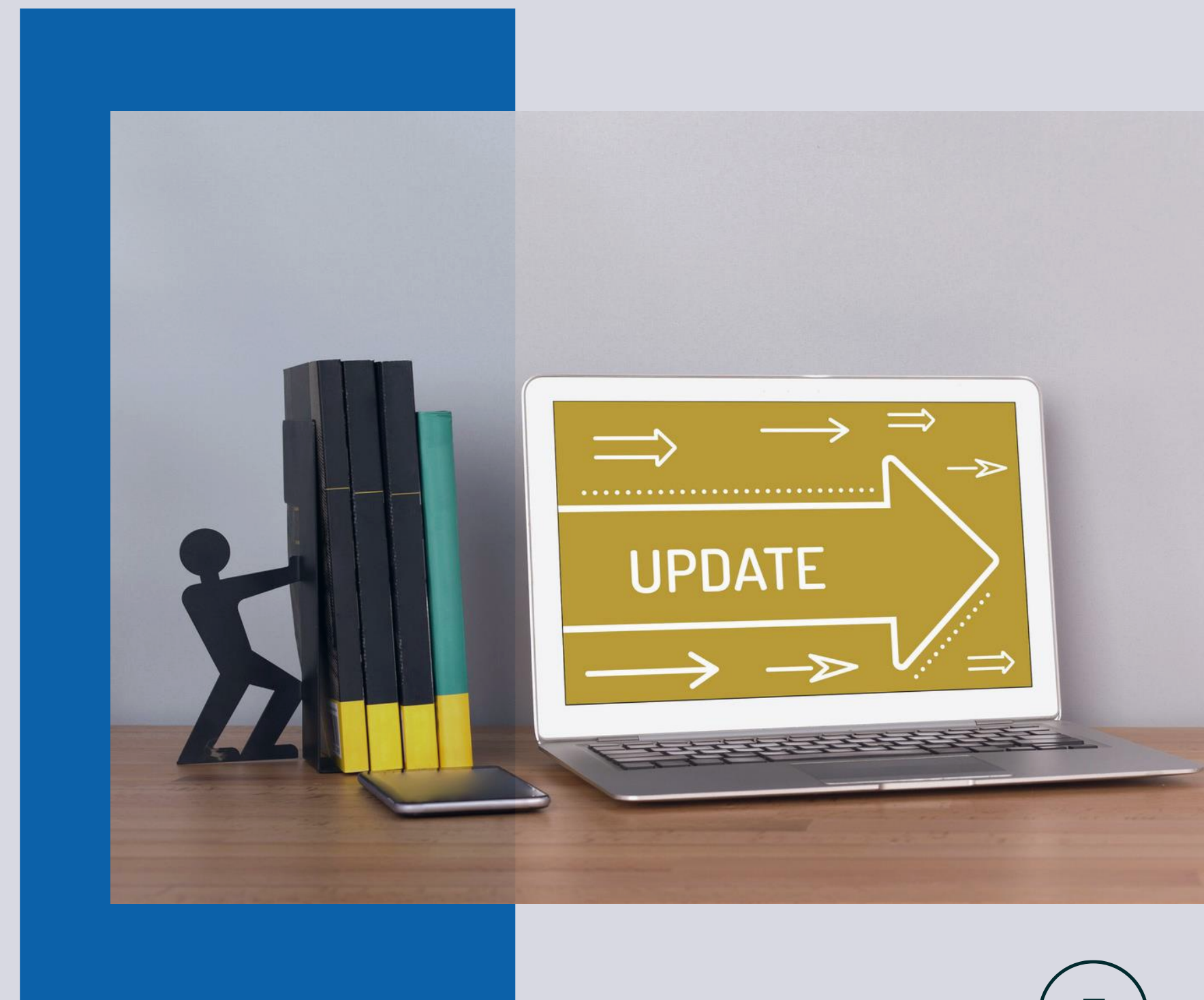
| State       | Industry               | VDA Per Month | Revised VDA Per Month | Difference per Month |
|-------------|------------------------|---------------|-----------------------|----------------------|
| Uttarakhand | Shop and Establishment | 1560          | 1700                  | 140                  |

## ➤ MINIMUM WAGES REVISION – TELANGANA

State of Telangana published the CPI points to increaser the VDA for the period 01.10.2023 to 31.03.2024.

Under the Shops and Commercial Establishments & Security Services Schedule – CPI Points increased from 1733 to 1768, the difference of 35 points. [View Notification](#)

| State     | Industry               | VDA Per Month till 30.09.2023 | Revised VDA Per Month from 01.10.2023 | Difference per Month |
|-----------|------------------------|-------------------------------|---------------------------------------|----------------------|
| Telangana | Shop and Establishment | 7731.2                        | 7955.2                                | 224                  |
| Telangana | Security Service       | 7715.25                       | 7951.5                                | 236.25               |



# STATUTORY NOTIFICATIONS/UPDATES

## ➤ MINIMUM WAGES REVISION – AP

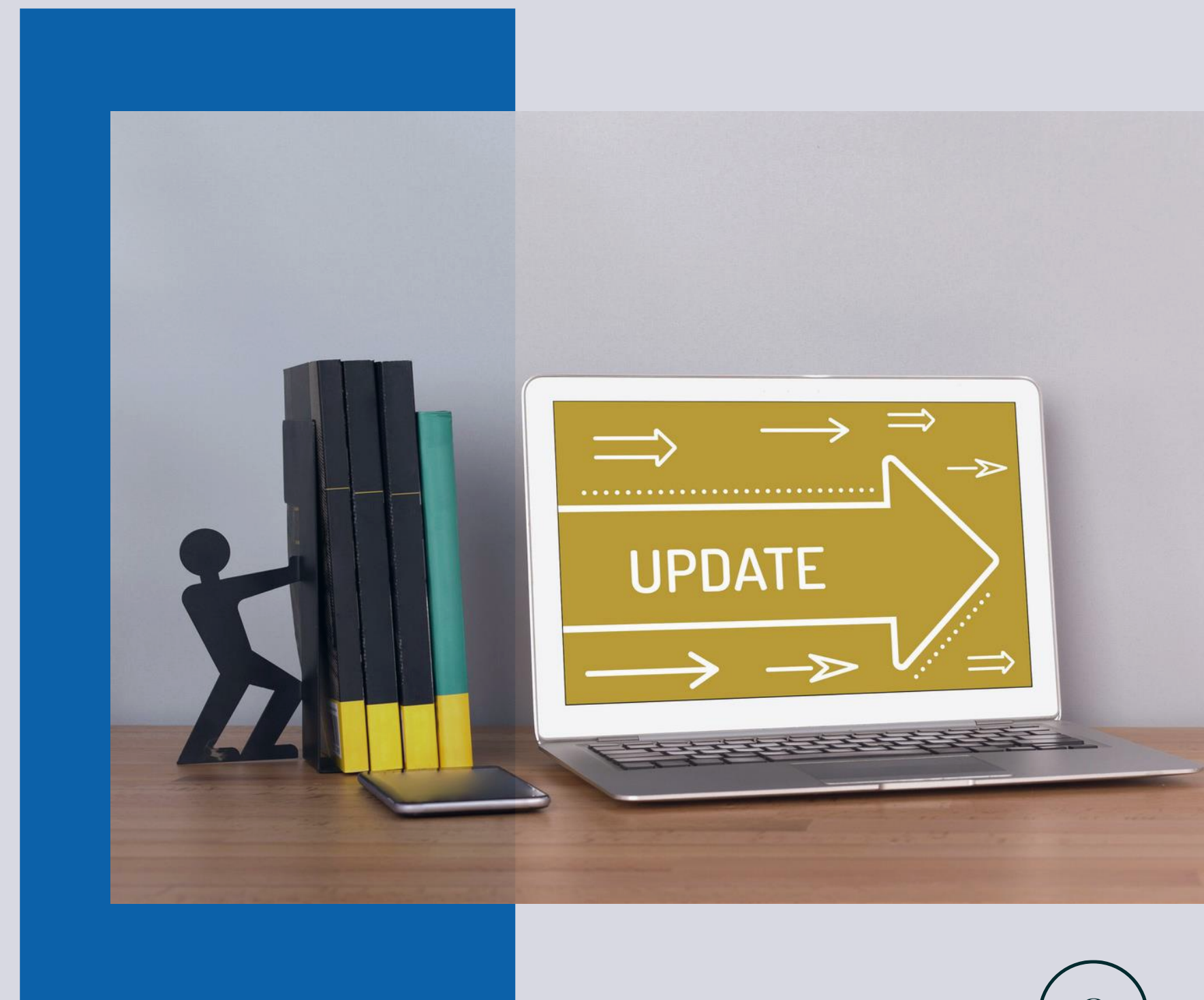
Andhra Pradesh State issued notification to revise the VDA based on the increase of Consumer Price Index. [View Notification](#)

| State          | Industry               | VDA Per Month till 30.09.2023 | Revised VDA Per Month from 01.10.2023 | Difference per Month |
|----------------|------------------------|-------------------------------|---------------------------------------|----------------------|
| Andhra Pradesh | Shop and Establishment | 7334                          | 7705.6                                | 371.6                |

## ➤ MINIMUM WAGES REVISION – ODISHA

Odisha State issued notification to revise the minimum wage based on the increase of Consumer Price Index. [View Notification](#)

| State  | Industry               | Class of Employment | Total Per Month | Revised Total Per Month | Difference per Month |
|--------|------------------------|---------------------|-----------------|-------------------------|----------------------|
| Odisha | Shop and Establishment | Unskilled           | 8970            | 9152                    | 182                  |
| Odisha | Shop and Establishment | Semi-skilled        | 10010           | 10192                   | 182                  |
| Odisha | Shop and Establishment | Skilled/Clerical    | 11310           | 11492                   | 182                  |
| Odisha | Shop and Establishment | Highly Skilled      | 12870           | 13052                   | 182                  |



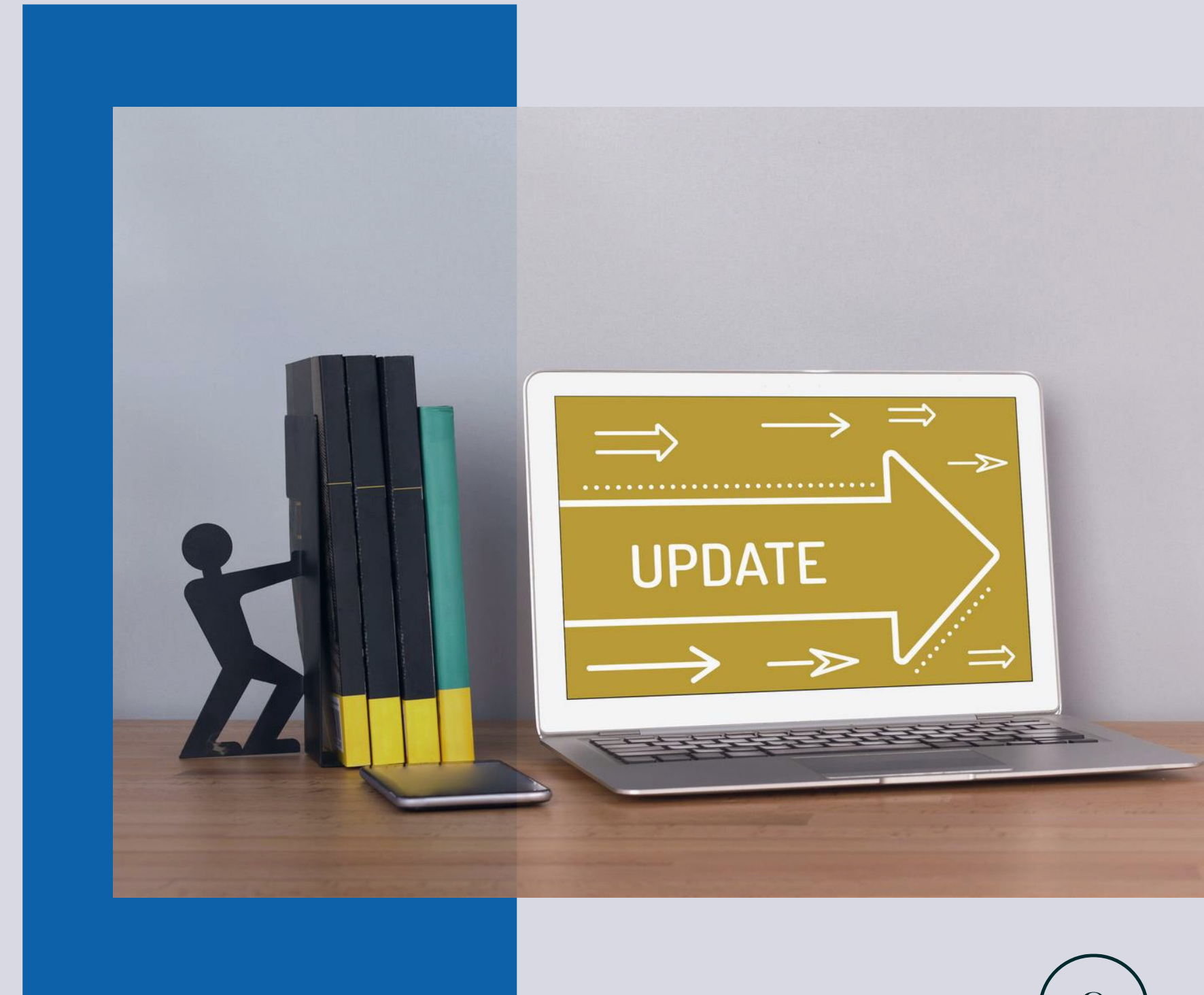
# STATUTORY NOTIFICATIONS/UPDATES

## ➤ MINIMUM WAGES REVISION – DELHI

National Capital Territory of Delhi issued notification to revise the minimum wage based on the increase of Consumer Price Index.

[View Notification](#)

| State | Industry               | Class of Employment            | Total Per Month | Revised Total Per Month | Difference per Month |
|-------|------------------------|--------------------------------|-----------------|-------------------------|----------------------|
| Delhi | Shop and Establishment | Unskilled                      | 17234           | 17494                   | 260                  |
| Delhi | Shop and Establishment | Semi-skilled                   | 18993           | 19279                   | 286                  |
| Delhi | Shop and Establishment | Skilled                        | 20903           | 21215                   | 312                  |
| Delhi | Shop and Establishment | Clerical And Supervisory Staff | 18993           | 19279                   | 286                  |
| Delhi | Shop and Establishment | Clerical And Supervisory Staff | 20903           | 21215                   | 312                  |
| Delhi | Shop and Establishment | Clerical And Supervisory Staff | 22744           | 23082                   | 338                  |



# STATUTORY NOTIFICATIONS/UPDATES

## ➤ MINIMUM WAGES REVISION – PUNJAB

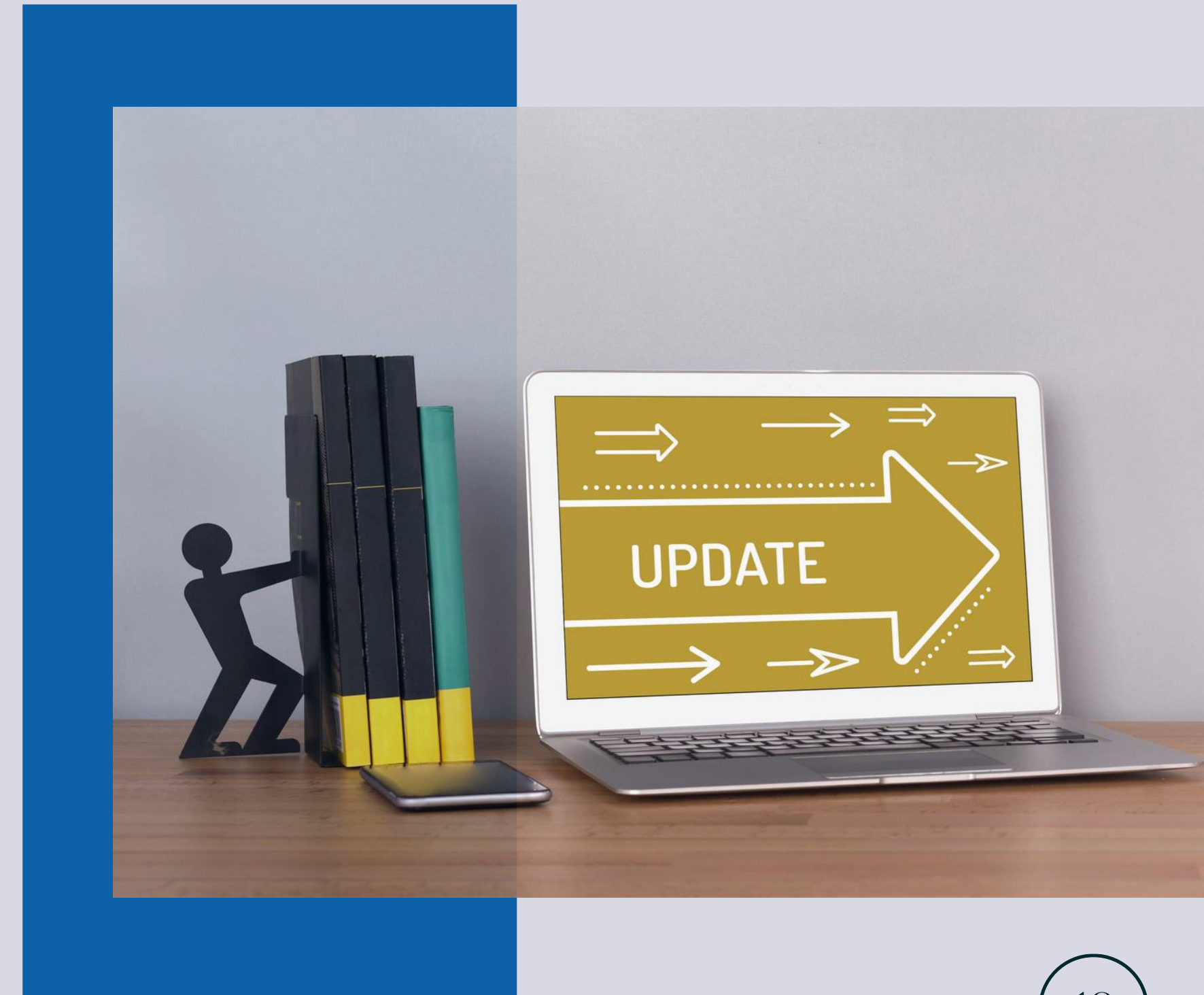
State of Punjab published the CPI points to increase the VDA for the period 01.09.2023 to 29.02.2024.

Under the Shops and Commercial Establishments – CPI Points increase, adjusted the daily and monthly wages.

Shops and Commercial Establishments all the skill levels, increased to Rs.382.98 per month with effect from 01.09.2023 to 29.02.2024.

[View Notification](#)

| State  | Industry               | Class of Employment | Total Per Month | Revised Total Per Month | Difference per Month |
|--------|------------------------|---------------------|-----------------|-------------------------|----------------------|
| Punjab | Shop and Establishment | Unskilled           | 10353.77        | 10736.75                | 382.98               |
| Punjab | Shop and Establishment | Semi-Skilled        | 11133.77        | 11516.75                | 382.98               |
| Punjab | Shop and Establishment | Skilled             | 12030.77        | 12413.75                | 382.98               |
| Punjab | Shop and Establishment | Highly Skilled      | 13062.77        | 13445.75                | 382.98               |

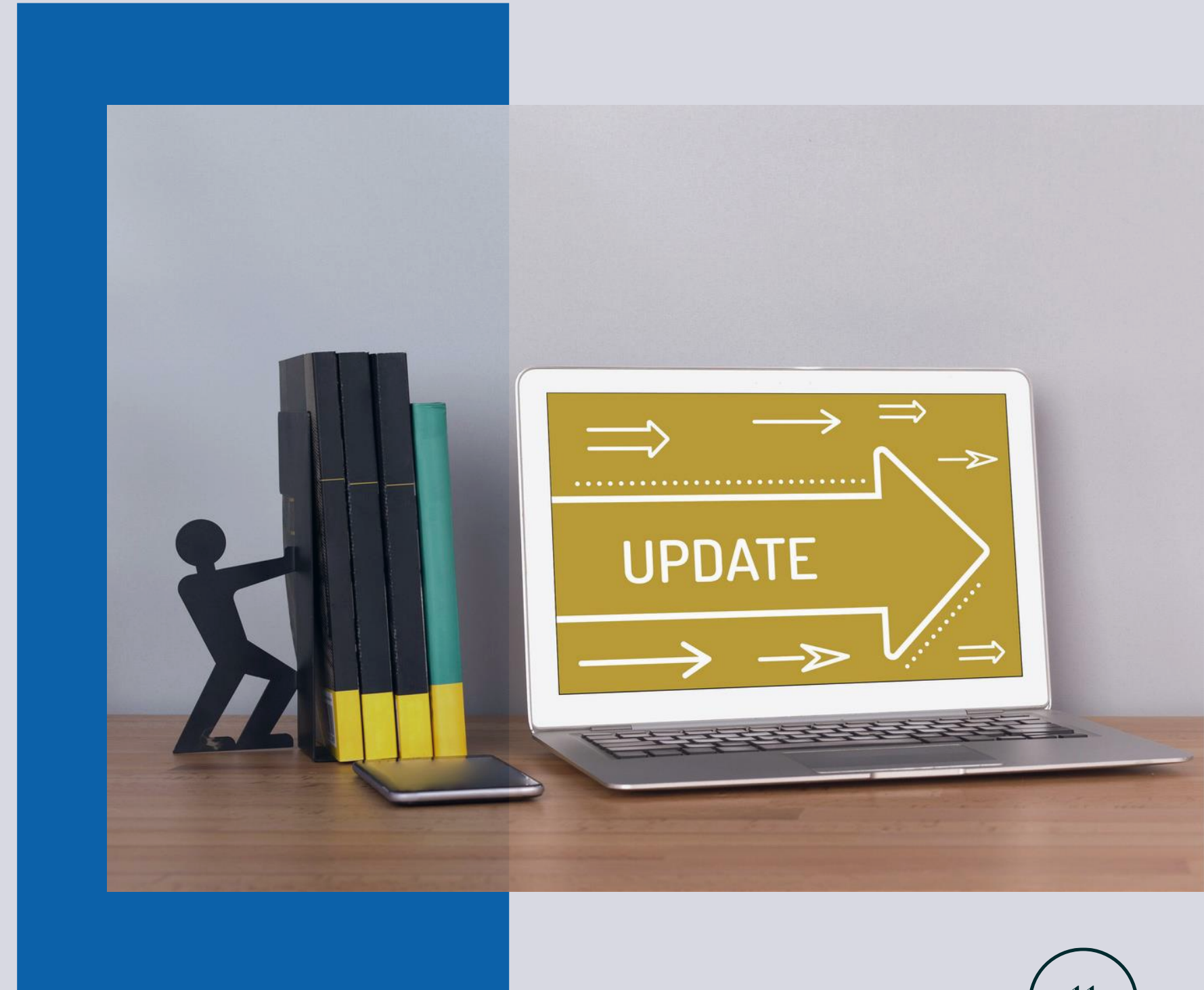


# STATUTORY NOTIFICATIONS/UPDATES

## ➤ MINIMUM WAGES REVISION – UTTAR PRADESH

The Government of Uttar Pradesh has released the minimum wages effective from 1<sup>st</sup> October 2023. [View Notification](#)

| State         | Industry               | Class of Employment | Total Per Month | Revised Total Per Month | Difference per Month |
|---------------|------------------------|---------------------|-----------------|-------------------------|----------------------|
| Uttar Pradesh | Shop and Establishment | Unskilled           | 10089           | 10275                   | 186                  |
| Uttar Pradesh | Shop and Establishment | Semi-skilled        | 11098           | 11303                   | 205                  |
| Uttar Pradesh | Shop and Establishment | Skilled             | 12432           | 12661                   | 229                  |



# STATUTORY NOTIFICATIONS/UPDATES

## ► DECLARATION OF HOLIDAY ON OCCASION OF STATE LEGISLATIVE ASSEMBLY ELECTIONS – HARYANA

Haryana paid holiday to the Rajasthan voters who are working in the Shops and Commercial establishments of Haryana on the polling day 25th November 2023. [View Notification](#)

## ► ASSAM STATE LIST OF HOLIDAYS, 2024 – ASSAM

The Government of Assam has released public holiday list for the year 2024. [View Notification](#)

## ► AADHAR SEEDING IN RESPECT OF INSURED PERSONS AND THEIR FAMILY MEMBERS – CENTRAL

ESIC has issued circular on Aadhar seeding in respect of Insured persons and their family members. [View Notification](#)





# IMPORTANT JUDGEMENTS

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## ALLAHABAD HIGH COURT

- Non-supply of enquiry report with show cause notice is invalid.

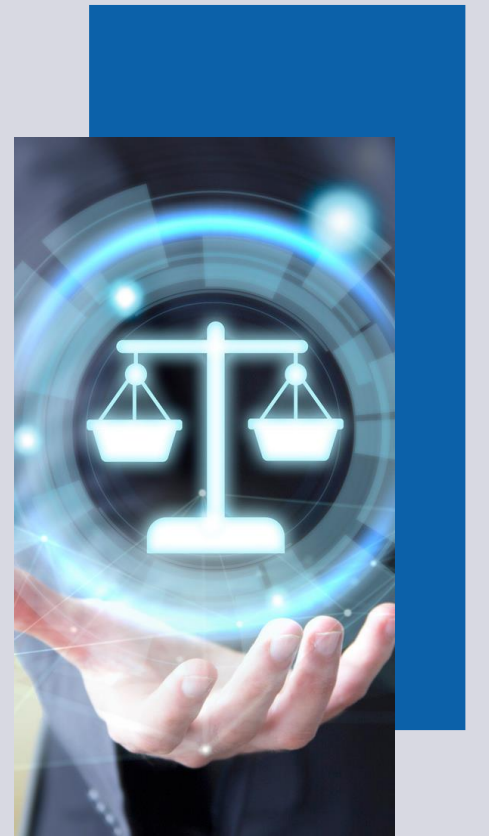
[View Judgement](#)

## BOMBAY HIGH COURT

- Principal/Vice Principal, not drawing any wages, are not employees under the EPF Act. [View Judgement](#)
- Drivers of buses hired through contractors will be covered under the EPF Act. [View Judgement](#)

## CALCUTTA HIGH COURT

- Exemption is permissible only to already covered establishments.
- [View Judgement](#)
- Judicial review permissible only against decision making process and not the decision. [View Judgement](#)



# IMPORTANT JUDGEMENTS

## DELHI HIGH COURT

- Back wages on reinstatement of a workman is not a rule of thumb.

[View Judgement](#)

- Transfer of an employee is an incident of service. [View Judgement](#)

- Four-year belated award can't be challenged. [View Judgement](#)

- Regularization cannot be claimed as a matter of right by a worker.

[View Judgement](#)

- Suing in respect of omitted claim is not allowed afterwards.

[View Judgement](#)

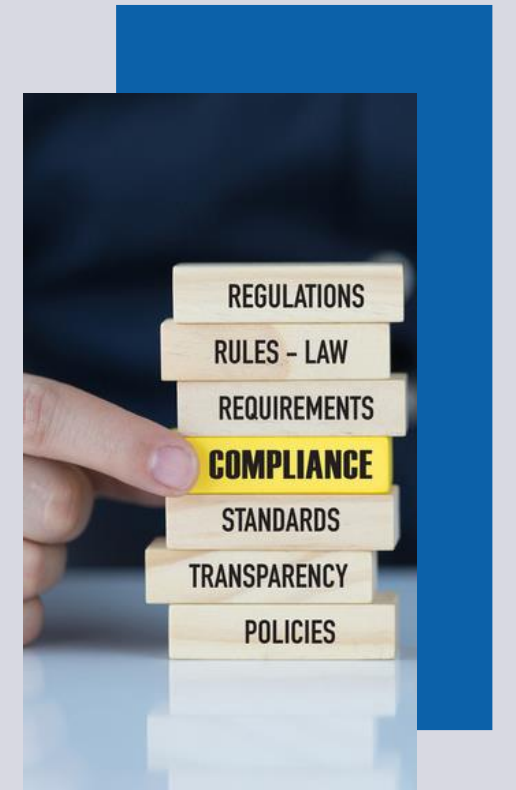
- Situs of employment is relevant for raising disputes. [View Judgement](#)

- EPF deposit can be affected only on a date following the national holiday.

[View Judgement](#)

- Press release as an advisory on a policy decision not binding.

[View Judgement](#)



# IMPORTANT JUDGEMENTS

## CHHATTISGARH HIGH COURT

- Order by Tribunal without territorial jurisdiction is unsustainable.

[View Judgement](#)

## HIMACHAL PRADESH HIGH COURT

- Taking lenient view by the Labour Court could amount to misplaced sympathy. [View Judgement](#)
- Labour Court ought not to interfere with penalty for forged documents imposed on workmen. [View Judgement](#)
- Assessing contributions for unidentified employees is untenable.

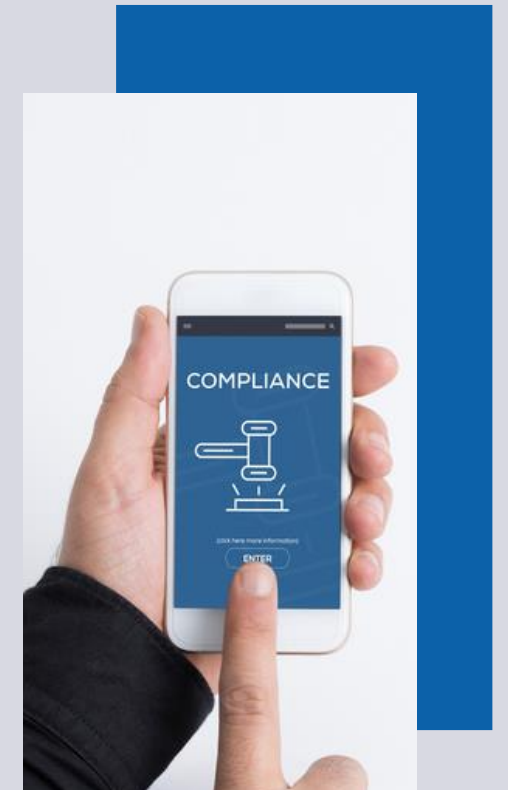
[View Judgement](#)

- No EPF liability without determining employer-employee relationship.

[View Judgement](#)

## KARNATAKA HIGH COURT

- Clubbing of units of two different owners is invalid. [View Judgement](#)



# IMPORTANT JUDGEMENTS

## JAMMU & KASHMIR HIGH COURT

- Labour Court's Award cannot be challenged under Article 226.

[View Judgement](#)

- Piece-meal workers are also workmen under the ID Act. [View Judgement](#)
- Dismissal of a workman is not incidental to the proceedings under Section 33-C (2) of Industrial Disputes Act. [View Judgement](#)

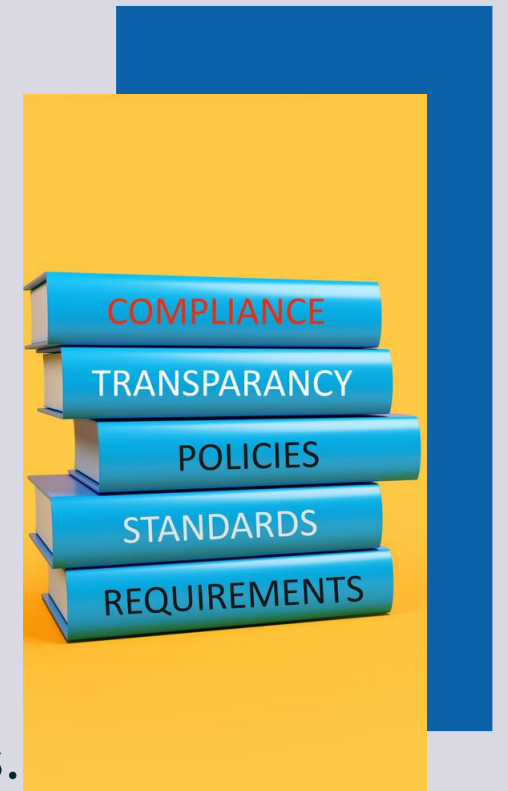
## JHARKHAND HIGH COURT

- Forcibly signing on attendance sheet and assaulting officer are misconducts.

[View Judgement](#)

- Acquittal of employee does not debar the employer from conducting enquiry. [View Judgement](#)
- Order of reinstatement even after fair enquiry is improper. [View Judgement](#)
- Instalments are to be allowed on the demise of the proprietor and financial crisis [View Judgement](#)
- Failure to remit instalments timely will merit coercive action.

[View Judgement](#)



# IMPORTANT JUDGEMENTS

## MADRAS HIGH COURT

- Denial of opportunity for cross-examination of the Enforcement Officer is illegal. [View Judgement](#)
- Prescribed imposition of penalty is not necessary. [View Judgement](#)
- An ex parte award not based on facts is illegal. [View Judgement](#)
- Belated deposit of damages can be reduced when not deliberate.

[View Judgement](#)

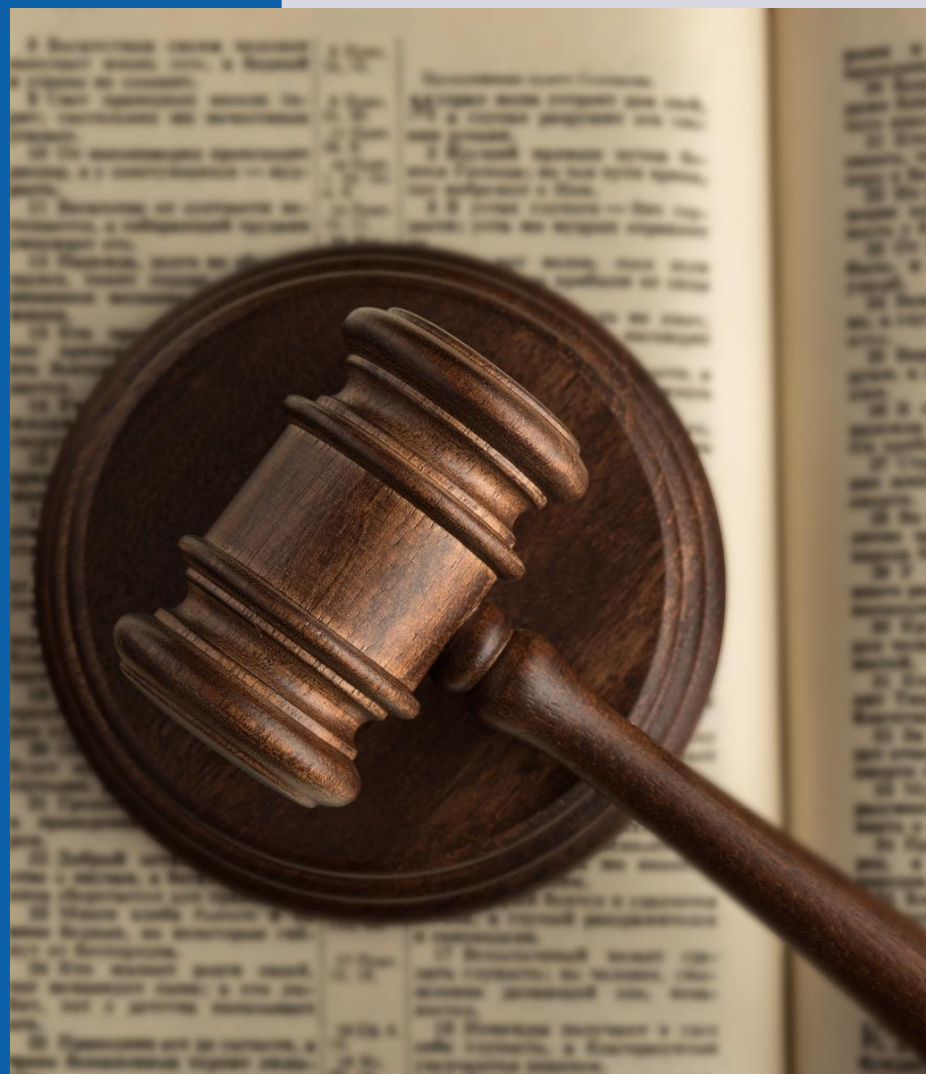
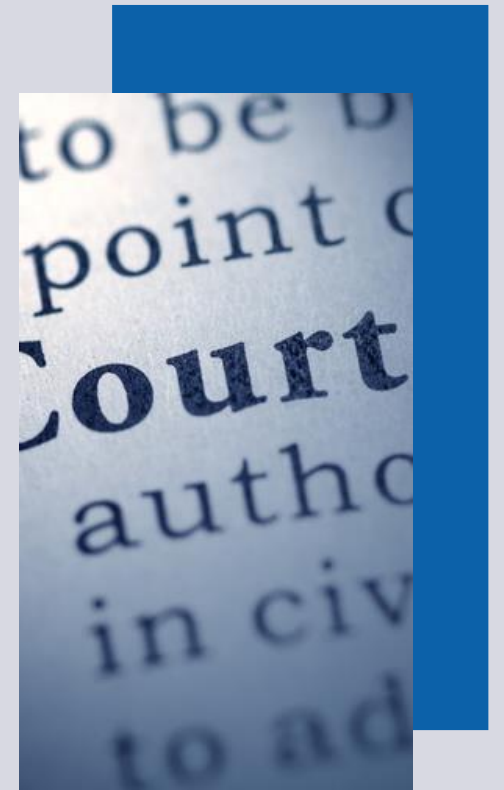
## ORISSA HIGH COURT

- An enforceable award is not necessarily binding. [View Judgement](#)
- Adjudicator can entertain an ex parte award even after 30 days post-publication. [View Judgement](#)
- The actual employer is to be summoned during 7A proceedings.

[View Judgement](#)

- PF Authority's order neglecting employer's grievance is unsustainable.

[View Judgement](#)



# IMPORTANT JUDGEMENTS

## PATNA HIGH COURT

- Payment of Bonus (Amendment) Act, 2015 can be applied retrospectively.

[View Judgement](#)

## SUPREME COURT OF INDIA

- Advocates cannot represent parties before Labour Courts/Tribunals as a matter of right. [View Judgement](#)

## TELANGANA HIGH COURT

- No limitation in imposing damages and interest for delayed deposit of PF dues. [View Judgement](#)





# STATUTORY DUE DATES

# STATUTORY DUE DATES : NOVEMBER-2023

| Name of Act                                                    | State | Remittance / Return | Frequency   | Period           | Due Date  | Applicability | Remarks |
|----------------------------------------------------------------|-------|---------------------|-------------|------------------|-----------|---------------|---------|
| The Employees State Insurance Act 1948                         | All   | Return              | Half Yearly | Apr-23 to Sep-23 | 11-Nov-23 | Code wise     |         |
| The Employees Provident Funds & MP Act 1952                    | All   | Remittance          | Monthly     | Oct-23           | 15-Nov-23 | Code wise     |         |
| The Employees Provident Fund Act - International Worker Return | All   | Return              | Monthly     | Oct-23           | 15-Nov-23 | Code wise     |         |
| The Employees State Insurance Act 1948                         | All   | Remittance          | Monthly     | Oct-23           | 15-Nov-23 | Code wise     |         |
| The Employees Provident Fund Act - EDLI Exempted Employer      | All   | Return              | Monthly     | Oct-23           | 25-Nov-23 | Code wise     |         |

# STATUTORY DUE DATES : NOVEMBER-2023

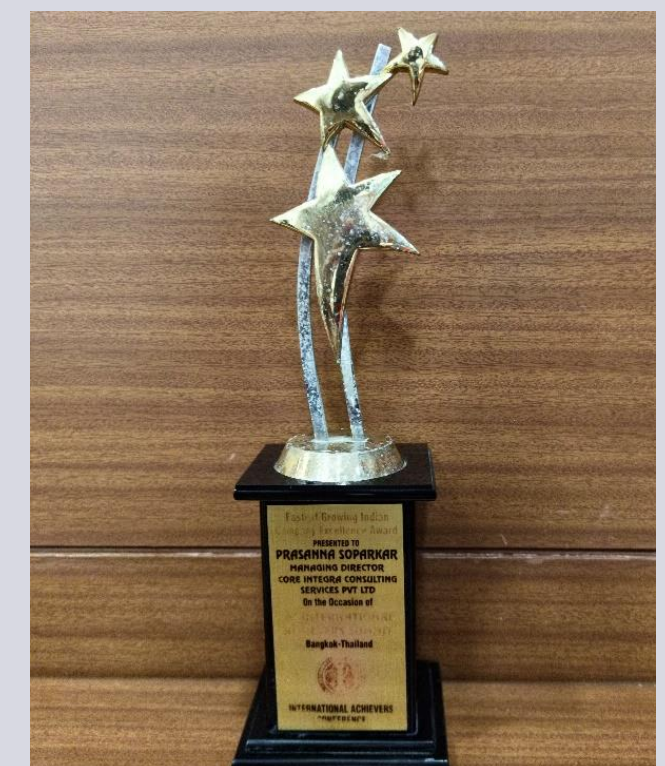
| Name of Act                          | State          | Remittance / Return              | Frequency | Period            | Due Date  | Applicability | Remarks                  |
|--------------------------------------|----------------|----------------------------------|-----------|-------------------|-----------|---------------|--------------------------|
| Punjab Labour Welfare Fund Act, 1965 | Haryana        | Remittance                       | Quarterly | July-23 to Sep-23 | 01-Nov-23 | Branch        | Period exceeding 2 years |
| Punjab Labour Welfare Fund Act, 1965 | Punjab         | Remittance                       | Quarterly | July-23 to Sep-23 | 01-Nov-23 | Branch        | Period exceeding 3 years |
| Punjab Labour Welfare Fund Act, 1965 | Chandigarh     | Remittance                       | Quarterly | July-23 to Sep-23 | 01-Nov-23 | Branch        | Period exceeding 3 years |
| Workers Welfare Fund Act             | Kerala         | Remittance (Employer & Employee) | Monthly   | Oct-23            | 05-Nov-23 | Branch        |                          |
| The Profession Tax Act               | Andhra Pradesh | Remittance - Employee            | Monthly   | Oct-23            | 10-Nov-23 | Branch        |                          |
| The Profession Tax Act               | Andhra Pradesh | Return - Employee                | Monthly   | Oct-23            | 10-Nov-23 | Branch        |                          |
| The Profession Tax Act               | Madhya Pradesh | Remittance - Employee            | Monthly   | Oct-23            | 10-Nov-23 | Branch        |                          |
| The Profession Tax Act               | Telangana      | Remittance - Employee            | Monthly   | Oct-23            | 10-Nov-23 | Branch        |                          |
| The Profession Tax Act               | Telangana      | Return - Employee                | Monthly   | Oct-23            | 10-Nov-23 | Branch        |                          |
| The Profession Tax Act               | Bihar          | Remittance - Employee            | Annual    | Apr-23 To Mar-24  | 15-Nov-23 | Branch        |                          |
| The Profession Tax Act               | Bihar          | Remittance - Employer            | Annual    | Apr-23 To Mar-24  | 15-Nov-23 | Branch        |                          |
| The Profession Tax Act               | Gujarat        | Remittance - Employee            | Monthly   | Oct-23            | 15-Nov-23 | Branch        |                          |
| The Profession Tax Act               | Karnataka      | Remittance - Employee            | Monthly   | Oct-23            | 20-Nov-23 | Combined      |                          |
| The Profession Tax Act               | Karnataka      | Return - Employee                | Monthly   | Oct-23            | 20-Nov-23 | Combined      |                          |
| The Profession Tax Act               | West Bengal    | Remittance - Employee            | Monthly   | Oct-23            | 21-Nov-23 | Branch        |                          |

# STATUTORY DUE DATES : NOVEMBER-2023

| Name of Act                                                                 | State       | Remittance / Return   | Frequency | Period           | Due Date  | Applicability | Remarks                   |
|-----------------------------------------------------------------------------|-------------|-----------------------|-----------|------------------|-----------|---------------|---------------------------|
| The Profession Tax Act                                                      | Assam       | Remittance - Employee | Monthly   | Oct-23           | 30-Nov-23 | Branch        |                           |
| The Profession Tax Act                                                      | Assam       | Return - Employee     | Monthly   | Oct-23           | 30-Nov-23 | Branch        |                           |
| The Profession Tax Act                                                      | Maharashtra | Remittance - Employee | Monthly   | Oct-23           | 30-Nov-23 | Combined      |                           |
| The Profession Tax Act                                                      | Maharashtra | Return - Employee     | Monthly   | Oct-23           | 30-Nov-23 | Combined      |                           |
| The Profession Tax Act                                                      | Manipur     | Remittance - Employee | Monthly   | Oct-23           | 30-Nov-23 | Branch        |                           |
| The Profession Tax Act                                                      | Meghalaya   | Remittance - Employee | Monthly   | Oct-23           | 30-Nov-23 | Branch        |                           |
| The Profession Tax Act                                                      | Mizoram     | Remittance - Employee | Monthly   | Oct-23           | 30-Nov-23 | Branch        |                           |
| The Profession Tax Act                                                      | Nagaland    | Remittance - Employee | Monthly   | Oct-23           | 30-Nov-23 | Branch        |                           |
| The Profession Tax Act                                                      | Odisha      | Remittance - Employee | Monthly   | Oct-23           | 30-Nov-23 | Branch        |                           |
| The Profession Tax Act                                                      | Odisha      | Return - Employee     | Monthly   | Oct-23           | 30-Nov-23 | Branch        |                           |
| The Profession Tax Act                                                      | Punjab      | Remittance - Employee | Monthly   | Oct-23           | 30-Nov-23 | Branch        |                           |
| The Profession Tax Act                                                      | Sikkim      | Remittance - Employee | Monthly   | Oct-23           | 30-Nov-23 | Branch        |                           |
| The Profession Tax Act                                                      | Sikkim      | Return - Employee     | Monthly   | Oct-23           | 30-Nov-23 | Branch        |                           |
| The Profession Tax Act                                                      | Tripura     | Remittance - Employee | Monthly   | Oct-23           | 30-Nov-23 | Branch        |                           |
| Kerala Industrial Establishments (National and Festival Holidays) Act, 1958 | Kerala      | Return                | Annual    | Jan-24 to Dec-24 | 30-Nov-23 | Branch        | List of Holidays for 2024 |



# Awards & Certifications



# Certification



Certin



ISO 9001:2015



Confederation of Indian Industry

CII Certified



ISO/IEC 27001:2013 Certified  
for  
Information Security  
Management



ISO/IEC 27001:2022 Certified



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Certified 2023 - 2024



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