



CORE INTEGRA COMPLIANCE NEWSLETTER



EDITION : SEPTEMBER 2025

<https://ctrlf.coreintegra.com>

INDEX

SR. No.	State/Central	Authority	Title	Page No.
1	Central	Ministry of Labour and Employment	EISC announces the kickstarting of outreach activities for Amnesty Scheme 2025.	7
2	Central	Ministry of Labour and Employment	Consumer Price Index for Industrial Workers for July 2025.	8
3	Central	ESIC	Extension of medical benefits to the family of insured persons in all the areas of Banda district of Uttar Pradesh.	9
4	Central	Board of Practical Training (Eastern Region)	One time relaxation for allowing creation of backdated Contracts on NATS 2.0 Portal.	10
5	Central	Ministry of Labour and Employment	All India Consumer Price Index Number for Agricultural and Rural Labourers - July 2025.	11
6	Central	Ministry of Labour and Employment	Acceptance of alternate documents for identification of ESI beneficiaries.	12
7	Central	EPFO	Seeding/Correcting Aadhaar in Universal Account Number (UAN).	13
8	Central	EPFO	Simplification of Death claims – Non-requirement of Guardianship Certificate for settlements to bank accounts of minor children.	14

INDEX

SR. No.	State/Central	Authority	Title	Page No.
9	Central	Government of India	CPI Numbers for Rural, Urban and Combined for the Month of July 2025.	15
10	Central	Ministry of Social Justice and Empowerment	Draft of Rights of Persons with Disabilities (Amendment) Rules, 2025.	16
11	Central	Ministry of Labour and Employment	CPI numbers for the industrial workers for the month of June 2025.	17
12	Central	Ministry of Skill Development and Entrepreneurship	Apprenticeship Reforms and the Central Apprenticeship Council's Recommendations.	18
13	Central	Government of India	Holidays to be observed in Central Government Offices during the year 2026.	19
14	Uttar Pradesh	Minimum Wage	Revised VDA and minimum wage for the Engineering Industry.	20
15	Kerala	Minimum Wage	Consumer Price Index Numbers for Agricultural Labourers and Industrial Workers for the month of June 2025.	21
16	Kerala	Minimum Wage	Draft notification in revision of minimum wages for plantation sector.	22

INDEX

SR. No.	State/Central	Authority	Title	Page No.
17	Maharashtra	Minimum Wage	Revised VDA for Security Guards Boards for Brihan Mumbai and Thane District.	23
18	Maharashtra	Minimum Wage	Revised minimum rates of wages w.e.f. 01.07.2025 to 31.12.2025.	24
19	Uttar Pradesh	Minimum Wage	Revised minimum rates of wages for Employment in Agriculture w.e.f. 01.04.2025.	25
20	West Bengal	Kolkata Municipal Corporation	Display of Bengali Language on Top of All Signages.	26
21	Punjab	Department of Legal and Legislative Affairs	Punjab Shops and Commercial Establishments (Amendment) Act, 2025.	27
22	Jharkhand	Law Department	The Factories (Jharkhand Amendment) Act, 2025.	28
23	Karnataka	Government of Karnataka	Implementation of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.	29
24	Rajasthan	Labour Department	Exemption from registration under the Rajasthan Shops and Commercial Establishments Act, 1958.	30
25	Bihar	General Administration	List of Holidays for the calendar year 2026.	31

INDEX

SR. No.	State/Central	Authority	Title	Page No.
26	Rajasthan	Finance Department	Holiday on 21.08.2025 under NI Act, 1881 on account of by-elections for Municipal Bodies and Panchayati Raj Institutions.	32
27	Puducherry	Labour Department	Third Party Certification Scheme, 2025 under the Puducherry Shops and Establishments Act, 1964.	33
28	Puducherry	Labour Department	Exemption for establishments to be open 24X7 hours on all the days of the year.	34
29	Kerala	Labour Department	Draft of Kerala Factories (Amendment) Rules, 2025.	35
30	Karnataka	Karnataka Legislative Assembly	Platform Based Gig Workers (Social Security and Welfare Development) Bill, 2025.	36
31	Bihar	Law Department	The Bihar Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2025.	37
32	West Bengal	Finance Department	Holiday on 16 August 2025 (Saturday) for Janmastami under the NI Act, 1881.	38
33	Delhi	Labour Department	Exemptions under sections 14, 15 and 16 of the Delhi Shops and Establishments Act, 1954.	39
34	Punjab	Labour Department	Exemption to employ women in the night shift under the Punjab Shops and Commercial Establishment Act, 1958.	40
35	Maharashtra	Labour Department	Draft rules to amend the Maharashtra Child Labour (Prohibition and Regulation) Rules, 1997.	41

INDEX

SR. No.	State/Central	Authority	Title	Page No.
36	Maharashtra	General Administration	Local Holidays declared on August 16, 2025, and September 06, 2025.	42
37	Goa	Government of Goa	The Factories (Goa Amendment) Bill, 2025.	43
38	Kerala	Labour Department	Draft of Kerala Contract Labour (Regulation and Abolition) (Amendment) Rules, 2025.	44
39	Delhi	Labour Department	Delhi Code on Social Security Rules, 2025.	45
40	Kerala	High Court of Kerala	Employees' Provident Fund Organization V. M/s. Gobins India Engineering Private Limited.	46-49
41	Gujarat	High Court of Gujarat	ESIC V. Minaxi Textiles Limited.	50-52
42	Gujarat	High Court of Gujarat	Amulfed Dairy (Formerly known as Mother Dairy) V. Dilipbhai Ramanbhai Barot.	53-55
43	Andhra Pradesh	Hight Court of Andhra Pradesh	The Indian Cement Limited V. The State of Andhra Pradesh and Others.	56-58
44	All	Multiple High Courts and Supreme Court of India	Judgements in general.	59-64
45	All	Compliance Calendar	Sep-25	65-70

STATUTORY NOTIFICATIONS/UPDATES

MINISTRY OF LABOUR AND EMPLOYMENT – EISC ANNOUNCES THE KICKSTARTING OF OUTREACH ACTIVITIES FOR AMNESTY SCHEME 2025.

The Ministry of Labour and Employment vide press release dated 01.09.2025 notified regarding the Employees' State Insurance Corporation's announcement of kickstarting a series of outreach activities centered around the Amnesty Scheme, 2025, to be undertaken by ESIC field offices across the country. The Amnesty Scheme 2025 is a one-time dispute resolution initiative aimed at reducing the backlog of court cases and promoting compliance under the ESI Act. The scheme will come into effect on 1st October 2025 and remain valid until 30th September 2026, providing a structured mechanism for employers to resolve legal disputes with ESIC through out-of-court settlements.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MINISTRY OF LABOUR AND EMPLOYMENT – CONSUMER PRICE INDEX FOR INDUSTRIAL WORKERS FOR JULY 2025.

The Government of India, Ministry of Labour and Employment, Labour Bureau, Chandigarh, vide No. 5/1/2021-CPI dated 29.08.2025 notified the Consumer Price Index for Industrial Workers for the month of July 2025.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

BOARD OF PRACTICAL TRAINING (EASTERN REGION) - ONE TIME RELAXATION FOR ALLOWING CREATION OF BACKDATED CONTRACTS ON NATS 2.0 PORTAL.

The Board of Practical Training (Eastern Region) under Ministry of Education, Government of India, Department of Higher Education, vide BOPT/DT/2025-26 dated 20.08.2025 notified a One-time relaxation for allowing creation of backdated Contracts on NATS 2.0 Portal. The portal should allow the creation of backdated contracts on the portal, of both reimbursement & non-reimbursement type, with the date of joining allowed to be on or after 01.01.2025. This relaxation will only be allowed on the portal for 60 days, starting from the day it's made live and communicated to all establishments through popup on the portal. All establishments and TPA partners must note that this relaxation is only for 60 days i.e. up to 19.10.2025 commencing from today i.e. 20.08.2025. No further relaxation will be allowed thereafter.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

ESIC - EXTENSION OF MEDICAL BENEFITS TO THE FAMILY OF INSURED PERSONS IN ALL THE AREAS OF BANDA DISTRICT OF UTTAR PRADESH.

The Employees' State Insurance Corporation vide F.No. N-17011/1/UP/2025-P&D dated 20.08.2025 notified that in pursuance of powers conferred by Section 46(2) of the Employees' State Insurance Act, 1948, read with Regulation 95-A of the Employees' State Insurance (General) Regulations, 1950, the Director General has fixed the 1st August, 2025 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 Banda district of Uttar Pradesh.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MINISTRY OF LABOUR AND EMPLOYMENT - ALL INDIA CONSUMER PRICE INDEX NUMBER FOR AGRICULTURAL AND RURAL LABOURERS - JULY 2025.

The Government of India, Ministry of Labour & Employment vide Press Release dated 20.08.2025 notified the All-India Consumer Price Index numbers for Agricultural and Rural labourers for the month of July 2025.

[View Notification](#)

A circular graphic with a white center containing the text "CPI CONSUMER PRICE INDEX". The text "CPI" is in large green letters, and "CONSUMER PRICE INDEX" is in blue letters. The circle is surrounded by a blue border with green and blue geometric shapes. Above the circle, there are four small icons: a green gear, a blue clock, a green group of people, and a blue bar chart.

CPI
**CONSUMER PRICE
INDEX**

STATUTORY NOTIFICATIONS/UPDATES

MINISTRY OF LABOUR AND EMPLOYMENT – ACCEPTANCE OF ALTERNATE DOCUMENTS FOR IDENTIFICATION OF ESI BENEFICIARIES.

The Government of India, Ministry of Labour and Employment vide S.O.3792(E) dated 19.08.2025 notified that The Employees' State Insurance Corporation shall obtain consent of the Aadhaar number holder for the purpose of authentication. Aadhaar authentication shall be on voluntary basis. The Employees' State Insurance Corporation shall inform the Aadhaar number holder of alternate and viable means of identification and shall not deny any service to the Aadhaar number holder for refusing to, or being unable to, undergo Aadhaar authentication, namely: - Passport; PAN Card; and Driving License. The notification shall come into force with effect from the date of its publication in the Official Gazette.

[View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

EPFO - SEEDING/CORRECTING AADHAAR IN UNIVERSAL ACCOUNT NUMBER (UAN).

The Employees Provident Fund Organization, vide No: WSU/Member Profile/E-710137/2025-26/26 dated 13.08.2025 issued a notification regarding the seeding/correcting of Aadhaar in Universal Account Number (UAN). The EPFO has stated that in all cases where the Name, Gender and Date of Birth as available in the UAN matches exactly with those in Aadhaar, then the member can approach his/her Employer, who can seed Aadhaar with the UAN of the Member through KYC functionality available in the Employer Portal. Further, in order to facilitate members who are yet to seed/verify Aadhaar or need to correct the Aadhaar in their UAN, the existing Joint Declaration functionality has further been simplified. In case the Employer is not available, or the Establishment is closed, the Member can still file a physical JD in the format attached to the Notification as Annexure I.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

EPFO – SIMPLIFICATION OF DEATH CLAIMS – NON-REQUIREMENT OF GUARDIANSHIP CERTIFICATE FOR SETTLEMENTS TO BANK ACCOUNTS OF MINOR CHILDREN.

The Employees Provident Fund Organization, vide No: WSU/Death Claim/E-1115891/2025-26/25 dated 13.08.2025 issued a Notification simplifying the settlement of Death claims. In order to ensure speedy settlement to the minor children, it is hereby directed that no separate Guardianship Certificate be insisted if the settlements are being credited to the Bank Accounts of the minor children. Therefore, the claimants must be suitably guided to open individual bank accounts in the name of the minor children for crediting the settlement proceeds as well as pension due to them.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

GOVERNMENT OF INDIA – CPI NUMBERS FOR RURAL, URBAN AND COMBINED FOR THE MONTH OF JULY 2025.

The Government of India, Ministry of Statistics and Programme Implementation, National Statistics Office, vide Press Release dated 12.08.2025 notified the Consumer Price Index Numbers on Base 2012=100 for rural, urban and combined for the month of July 2025.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

MINISTRY OF SOCIAL JUSTICE AND EMPOWERMENT – DRAFT OF RIGHTS OF PERSONS WITH DISABILITIES (AMENDMENT) RULES, 2025

The Ministry of Social Justice and Empowerment, Department of Empowerment of Persons with Disabilities vide Gazette Order G.S.R. 539(E) dated 08.08.2025 notified the draft of certain rules to amend the Rights of Persons with Disabilities Rules, 2017, which the Central Government proposes to make in exercise of the powers conferred by sub-sections (1) and (2) of section 100 of the Rights of Persons with Disabilities Act, 2016. The draft proposes to substitute word 'registered post' with 'Speed Post' in sub-rule (4) of Rule 22 and in sub-rule (1) of Rule 38.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MINISTRY OF LABOUR AND EMPLOYMENT – CPI NUMBERS FOR THE INDUSTRIAL WORKERS FOR THE MONTH OF JUNE 2025.

The Government of India, Ministry of Labour and Employment, Labour Bureau, Chandigarh, vide No. 5/1/2021-CPI dated 31.07.2025 notified the Consumer Price Index for Industrial Workers for the month of June 2025.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

MINISTRY OF SKILL DEVELOPMENT AND ENTREPRENEURSHIP – APPRENTICESHIP REFORMS AND THE CENTRAL APPRENTICESHIP COUNCIL’S RECOMMENDATIONS.

The Ministry of Skill Development and Entrepreneurship vide Press Release dated 28.07.2025 discussed that the recent reforms include a proposed 36% stipend hike (from Rs. 5,000 – 9,000 to Rs. 6,800 – 12,300) tied to Consumer Price Index to attract talent and support apprentices from getting dropped in between the training programme. Major reforms as per the decision of the 38th Central Apprenticeship Council (CAC) include linking degree programs with apprenticeships, blended training modes, reserved slots for persons with benchmark disabilities, expanding training into emerging sectors such as Information Technology (IT), biotech, renewable energy, and telecommunications.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

GOVERNMENT OF INDIA – HOLIDAYS TO BE OBSERVED IN CENTRAL GOVERNMENT OFFICES DURING THE YEAR 2026.

The Government of India, Ministry of Personnel, Public Grievances and Pensions (Department of Personnel and Training) vide F.No.12/2/2023-JCA dated 03.07.2025 notified the holidays to be observed in Central Government Offices during the year 2026. The holidays specified in Annexure – I will be observed in all the Administrative Offices of the Central Government located at Delhi/New Delhi during the year 2026. In addition, each employee will also be allowed to avail himself/herself of any two holidays to be chosen by him/her out of the list of Restricted Holidays specified at Annexure – II.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

UTTAR PRADESH - REVISED VDA AND MINIMUM WAGE FOR THE ENGINEERING INDUSTRY.

The Government of Uttar Pradesh, Labour Department vide No. 781-803/IRD-2025 dated 21.08.2025 notified the revised Dearness Allowance and minimum rates of wages for the engineering industries employing 50 or more employees on average of 414 points of the index from January 2025 to June 2025 above the All India Consumer Price Index points of 239, which would be payable to all the workers from 01 August 2025 to 31 January 2026.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

KERALA - CONSUMER PRICE INDEX NUMBERS FOR AGRICULTURAL LABOURERS AND INDUSTRIAL WORKERS FOR THE MONTH OF JUNE 2025.

The Department of Economics and Statistics, Government of Kerala vide Notification no. DES/1251/2024-P3(1) dated 20.08.2025 issued the Consumer Price Index Numbers for Agricultural Labourers and Industrial Workers for the month of June 2025 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

KERALA - DRAFT NOTIFICATION IN REVISION OF MINIMUM WAGES FOR PLANTATION SECTOR.

The Government of Kerala, Labour and Skills (E) Department vide G.O.(P)No. 74/2025/LBR dated 19.08.2025 in exercise of the powers conferred by clause (b) of sub-section (1) of section 3 of the Minimum Wages Act, 1948 read with sub-section (2) of section 3 of the Minimum Wages Act, 1948 read with sub-section (2) of section 5 thereof, hereby notified the draft proposal for revision of minimum rates of wages payable to the workers employed in Plantation Sector in the State of Kerala, as specified in the Schedule annexed with the Notification.

[**View Notification**](#)



STATUTORY

NOTIFICATIONS/UPDATES

MAHARASHTRA - REVISED VDA FOR SECURITY GUARDS BOARDS FOR BRIHAN MUMBAI AND THANE DISTRICT.

The Security Guards Board for Brihan Mumbai & Thane vide Ref. No.: SGB/DA/ALD/2025-6197 dated 05.08.2025 notified the revised Special Allowance/Dearness Allowance and House Rent Allowance payable to the Registered Security Guards/Officers of the Board for the period from 1st July 2025 to 31st December 2025. Accordingly, the rate of Special Allowance/Dearness Allowance of the Security Guard/Officer is Rs. 3,614 p.m.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MAHARASHTRA - REVISED MINIMUM RATES OF WAGES W.E.F.

01.07.2025 TO 31.12.2025.

Government of Maharashtra, Office of the Labour Commissioner, vide Notification dated 04.08.2025 notified the revised minimum rates of wages across various scheduled employments, payable with effect from 01.07.2025 to 31.12.2025.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

UTTAR PRADESH – REVISED MINIMUM RATES OF WAGES FOR EMPLOYMENT IN AGRICULTURE W.E.F. 01.04.2025.

The Government of Uttar Pradesh, Labour Department vide No. 02/2025/818/36-03-2025-1619905 dated 24.07.2025, notified the revised minimum rates of wages payable to the employees employed in agricultural employment in the State of Uttar Pradesh with effect from 01.04.2025.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

WEST BENGAL – DISPLAY OF BENGALI LANGUAGE ON TOP OF ALL SIGNAGES.

The Kolkata Municipal Corporation, Office of the Municipal Commissioner, vide Municipal Commissioner's Circular No. 34 of 2025-26 dated 30.08.2025 issued a notification in reference to Office Order No. 16 of 2024-2025 dated 30.12.2024 regarding the display of Bengali Language on top of all signages. All business, commercial, office, institutional, assembly and other establishments must have Bengali displayed at the top in a prominent size in addition to other language, if any, in the public interest. This shall be complied with by 30th September 2025.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

PUNJAB – PUNJAB SHOPS AND COMMERCIAL ESTABLISHMENTS (AMENDMENT) ACT, 2025.

The Government of Punjab, Department of Legal and Legislative Affairs vide Gazette Notification No. 13-Leg. /2025 dated 29.08.2025 issued the Punjab Shops and Commercial Establishments (Amendment) Act, 2025, wherein amendments have been made regarding applicability, registration, working and overtime hours, penalties and provides for the insertion of sections 13-A and 26-A.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

JHARKHAND - THE FACTORIES (JHARKHAND AMENDMENT) ACT, 2025.

The Government of Jharkhand, Law Department vide No. LG-01/2025-36/Leg. Dated 25.08.2025 notified that in clause (b) of sub-section (1) of section 66, of the Factories Act, 1948, in its application to the State of Jharkhand, the existing proviso shall be substituted as "Provided that the women workers may be required or allowed to work, with their consent between the hours of 7.00 p.m. and 6.00 p.m. in any factory, subject to such conditions to be observed by the employer as may be prescribed by the State Government."

[**View Notification**](#)



STATUTORY

NOTIFICATIONS/UPDATES

KARNATAKA - IMPLEMENTATION OF THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013.

The Hon'ble Supreme Court has issued directions that it shall be the responsibility of the Labour Department to ensure that Internal Complaints Committee is constituted to take under the provisions of the POSH Act. A survey must be conducted with the assistance of the Labour Commissioner in the District and the Chief Labour Commissioner of the State, within a period of six weeks from 12.08.2025 if not already conducted. Therefore, the Government of Karnataka vide Notification dated 21.08.2025 has directed all labour officers to take immediate action to ensure that all the commercial establishments/industries employing more than 10 workers under their jurisdiction have constituted Internal Complaints Committees under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and shall submit the information in the form attached with the notification to the District Administration.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

RAJASTHAN - EXEMPTION FROM REGISTRATION UNDER THE RAJASTHAN SHOPS AND COMMERCIAL ESTABLISHMENTS ACT, 1958.

The Government of Rajasthan, Labour Department vide Gazette Notification No. F.14(11)(3)Registration Exemption/Labour/Law/2025/Part/002067 dated 20.08.2025 notified that in exercise of the powers conferred by sub-section (2) of section 3 of the Rajasthan Shops and Commercial Establishments Act, 1958, the State Government hereby exempts from registration under the Act to the establishments employing 0 to 10 workers under section 4 of the Act and Rule 3 of the Rajasthan Shops and Commercial Establishments Rules, 1959.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

BIHAR - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2026.

The Government of Bihar, General Administration Department vide Gazette Order No. 3/H-01/2025-SA 15401 dated 19.08.2025 notified the National and Festival Holiday list for the calendar year 2026. Schedule 1 consists of the general holiday in all the offices under the State Government and all the Revenue Magistrate Courts on the notified festivals/occasions. In addition to the general holidays mentioned in Schedule-1, the State Government employees will be able to avail a maximum of any three leaves in the entire year from the list of optional/restricted holidays mentioned in the enclosed Schedule-2. In addition to Sundays defined as public holidays under the Explanation to section 25 of the Negotiable Instruments Act, 1881, there will be public holidays in the State of Bihar in the year 2026 on the festivals/occasions mentioned in Schedule-3. There will be annual bank closing holiday in the State of Bihar in the year 2026 on the occasion mentioned in Schedule-4.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

RAJASTHAN - HOLIDAY ON 21.08.2025 UNDER NI ACT, 1881 ON ACCOUNT OF BY-ELECTIONS FOR MUNICIPAL BODIES AND PANCHAYATI RAJ INSTITUTIONS.

The Government of Rajasthan, Finance Department vide P.16(1)V.Ma./2024 dated 18.08.2025 notified that under the Explanation to Section 25 of the Negotiable Instruments Act, 1881, the Governor of Rajasthan hereby declares that on the date of polling in Municipal Bodies and Panchayati Raj Institutions of Rajasthan, i.e., 21.08.2025 (Thursday), there will be holiday in the respective constituencies under the Negotiable Instruments Act, 1881 so that the voters of those areas can vote.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

PUDUCHERRY - THIRD PARTY CERTIFICATION SCHEME, 2025 UNDER THE PUDUCHERRY SHOPS AND ESTABLISHMENTS ACT, 1964.

The Government of Puducherry, Labour Department vide G.O.Ms.No.9 dated 14.08.2025 notified that, in supersession of the G.O.Ms.No.5/Lab/AIL/G/2020, dated 07.08.2020 of the Labour Department, Government of Puducherry, the Lieutenant-Governor, Puducherry is pleased to notify the "Third Party Certification Scheme, 2025," under the Puducherry Shops and Establishments Act, 1964.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

PUDUCHERRY - EXEMPTION FOR ESTABLISHMENTS TO BE OPEN 24X7 HOURS ON ALL THE DAYS OF THE YEAR.

The Government of Puducherry, Labour Department vide G.O.Ms.No.10 dated 14.08.2025, notified that, in exercise of the powers conferred under section 6 of the Puducherry Shops and Establishments Act, 1964, the Lieutenant Governor of Puducherry, hereby exempts all Shops and Establishments employing 50 or more persons, from the provisions of sub-section (1) of section 10 and sub-section (1) of section 16 of the said Act, and permits the shops and establishments to be open for 24X7 hours on all the days of year, with effect from the date of publication of the Notification, subject to conditions mentioned in the Notification.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

KERALA - DRAFT OF KERALA FACTORIES (AMENDMENT) RULES, 2025.

The Government of Kerala, Labour and Skills (B) Department, vide No. B2/154/2024/LBR dated 13.08.2025 notified the draft rules further to amend the Kerala Factories Rules, 1957 which the Government of Kerala propose to make in exercise of the powers conferred under section 112 of the Factories Act, 1948, namely: the Kerala Factories (Amendment) Rules, 2025.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

KARNATAKA - PLATFORM BASED GIG WORKERS (SOCIAL SECURITY AND WELFARE DEVELOPMENT) BILL, 2025.

The Government of Karnataka, Karnataka Legislative Assembly, vide Notification dated 12.08.2025 notified the Karnataka Platform Based Gig Workers (Social Security and Welfare Development) Bill, 2025. It is a Bill to protect the rights of platform based gig workers, to provide accountability to aggregators or platforms in relation to social security, occupational health and safety, transparency in automated monitoring and decision making systems, to provide dispute resolution mechanism, to establish a Welfare Development Board for platform-based gig workers and to create a Welfare Development Fund and to register platform-based gig workers and aggregators or platforms in the state.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

BIHAR - THE BIHAR SHOPS AND ESTABLISHMENTS (REGULATION OF EMPLOYMENT AND CONDITIONS OF SERVICE) ACT, 2025.

The Government of Bihar, Law Department vide No. LG-01-14/2025/5090 dated 12.08.2025 hereby published the Bihar Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2025.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

WEST BENGAL – HOLIDAY ON 16 AUGUST 2025 (SATURDAY) FOR JANMASTAMI UNDER THE NI ACT, 1881

The Government of West Bengal, Finance Department vide No. 3037-F(P2) dated 14.08.2025 notified that the State Government had, vide Finance Department Notification No. 4712-F(P2) dated 22.11.2024, declared Janmastami celebration on 15th August 2025 (Friday). Now, based on available information, the State Government has decided that Janmastami will be celebrated on 16th August 2025 (Saturday) and is hereby declared as a holiday under the Negotiable Instruments Act, 1881.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

DELHI - EXEMPTIONS UNDER SECTIONS 14, 15 AND 16 OF THE DELHI SHOPS AND ESTABLISHMENTS ACT, 1954.

The Government of National Capital Territory of Delhi, Labour Department, vide Gazette Order F. No. 28/Addl. LC/Exemp./S&E, Act/2021/2438 dated 07.08.2025 notified that in exercise of powers conferred by the proviso to Section 4 of the Delhi Shops and Establishments, Act, 1954, the Lt. Governor of National Capital Territory of Delhi is pleased to make addition in the Schedule-1, appended to the said Act. The Notification provides for exemption under section 14 of Delhi Shops & Establishments Act, 1954 so far as it relates to the employment of women subject to the conditions mentioned in column 4 and exemption under sections 15 and 16 of the Act subject to the conditions mentioned in column 4 of the Schedule.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

PUNJAB – EXEMPTION TO EMPLOY WOMEN IN THE NIGHT SHIFT UNDER THE PUNJAB SHOPS AND COMMERCIAL ESTABLISHMENT ACT, 1958.

The Government of Punjab, Department of Labour, vide No. Labpour-Lab0PSCA/2021-5L/656 dated 04.08.2025 notified that in supersession of the Notification No. Labour-Lab0PSCA/2/2022 dated 03.03.2022, all Shops and Establishments registered under the Punjab Shops and Commercial Establishment Act, 1958 in the State are allowed exemption to employ women in the night shifts, with their consent, subject to the conditions mentioned in the Notification.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MAHARASHTRA - DRAFT RULES TO AMEND THE MAHARASHTRA CHILD LABOUR (PROHIBITION AND REGULATION) RULES, 1997.

The Government of Maharashtra, Industries, Energy, Labour and Mining Department vide No. BLA 2018/CR 499/Labour-4 dated 07.08.2025 notified the draft rules to further amend the Maharashtra Child Labour (Prohibition and Regulation) Rules, 1997, which the Government proposes to make in exercise of the powers conferred by sub-section (1) of section 18 of the Child Adolescent Labour (Prohibition and Regulation) Act, 1986, namely: The Maharashtra Child Labour (Prohibition and Regulation) (Amendment) Rules, 2025.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

MAHARASHTRA - LOCAL HOLIDAYS DECLARED ON AUGUST 16, 2025, AND SEPTEMBER 06, 2025.

Government of Maharashtra, General Administration Department vide Notification dated 07.08.2025 notified that local holidays on August 16, 2025, for Gopalkala (Dahi Handi) and on September 06, 2025, for Anant Chaturdashi instead of holidays declared on August 8, 2025, and September 02, 2025. The holidays will remain applicable to state government/semi-government offices in Mumbai City and Mumbai suburban districts.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

GOA - THE FACTORIES (GOA AMENDMENT) BILL, 2025.

The Government of Goa vide LA/LEGN/2025/1479 dated 01.08.2025, introduced the Factories (Goa Amendment) Bill, 2025. The Bill proposes for amendment in Section 54, wherein, in the State of Goa, for the words “nine hours”, the words “ten hours” shall be substituted. Further, in section 65, for the words “one hundred and twenty-five”, the words “one hundred and forty-four” shall be substituted. The Bill seeks to amend Section 54 of the Factories Act, 1948 so as to enhance the daily hours of work from nine hours to ten hours. The Bill also seeks to amend section 65 of the said Act, to enhance the total hours of overtime in any quarter from one hundred and twenty-five hours to one hundred and forty-four hours.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

KERALA – DRAFT OF KERALA CONTRACT LABOUR (REGULATION AND ABOLITION) (AMENDMENT) RULES, 2025.

The Government of Kerala, Labour and Skills (E) Department vide Gazette No. LBRD-E2/27/2021-LBRD dated 31.07.2025, in exercise of the powers conferred by sub-section (1) of section 35 of the Contract Labour (Regulation and Abolition) Act, 1970, published the draft rules further to amend the Kerala Contract Labour (Regulation and Abolition) Rules, 1974. The draft proposes that in sub-rule (1) of rule 24, for the letter, symbol and figure “Rs. 20”, the letters, symbol and figure “Rs. 200” shall be substituted. Further, in Rule 26, the fees to be paid for the grant of a certificate of registration under section 7 are proposed to be substituted.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

DELHI - DELHI CODE ON SOCIAL SECURITY RULES, 2025.

The Government of National Capital Territory of Delhi, Labour Department vide Gazette Notification F. No. 15(43)/Lab/2021/2262-2267 dated 28.07.2025, in exercise of powers conferred under section 154, 156 and 158 of the Code on Social Security, 2020, hereby published the draft rules for the Delhi Code on Social Security Rules, 2025.

[**View Notification**](#)



Social Security

IMPORTANT JUDGEMENTS



IMPORTANT JUDGEMENTS

SITE ALLOWANCE, NOT BEING PAID TO ALL EMPLOYEES UNIVERSALLY, IS NOT 'BASIC WAGES':

Employees' Provident Fund Organisation v. M/s. Gobins India Engineering Private Limited, 2025 LLR 896 (KERALA HIGH COURT)

In the instant case the High Court of Kerala held that any order passed by the EPF Authority only on the basis of report of Enforcement Officer, assessing any amount under section 7A of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, is not sustainable. Site allowance being not paid to all employees universally is not a part of 'wages' under the Act. If the allowance was paid only to some employees, then that does not satisfy the test of universality. It has to be established, for considering an allowance as 'basic wages', that it was paid across the board to all employees in a particular category.



IMPORTANT JUDGEMENTS

Issue of the case:

Whether the Site allowance not being paid to all employees universally is considered as 'basic wages' or not?

Facts of the case:

EPF Authority passed an order under section 7A of the Act considering the site allowances as part of wages for deducting EPF contributions thereupon. Establishment challenged order of the EPF Authority by filing an appeal which was allowed. EPF Authority has challenged order of EPF Appellate Tribunal in writ petition.

IMPORTANT JUDGEMENTS

Decision of the High Court of Kerala:

The honorable Court held that it reveals from the documents on record and pleadings that site allowance was not paid to all employees. Also there was no material before the EPF Authority except report of the Enforcement Officer that site allowance forms part of basic wages with respect to the employees of the establishment for the period of inquiry. There was no independent analysis of the issue, and the report of the Enforcement Officer was accepted and acted upon by the EPF Authority. There was no finding by the EPF Authority that the site allowance was universally paid to all employees of the establishment or that the same was earned by the employees in accordance with the terms of the contract of employment. As such the finding of the Appellate Tribunal is perfectly in tune with the law settled by the Hon'ble Supreme Court. No merit is there in the writ petition. Hence, writ petition is dismissed.

[**View Judgement**](#)

IMPORTANT JUDGEMENTS

UNLESS THERE IS COMMENCEMENT OF MANUFACTURING WORK, EMPLOYER IS NOT LIABLE TO PAY ESI CONTRIBUTIONS:

ESIC v. Minaxi Taxtiles Limited, 2025 LLR 840 (GUJARAT HIGH COURT)

In the instant case the High Court of Gujarat held that order passed by the Employee State Insurance (ESI) Court, which is well reasoned and has been passed after taking into consideration all evidence and relevant aspects, cannot be set aside. Unless and until there is commencement of any manufacturing work, employer is not liable to pay ESI contributions. Construction activity carried out cannot be said to be the work in connection, with the work of establishment, when the principal employer has no control over it.

Issue of the case:

Whether the employer is liable to pay ESI contribution even if the manufacturing work has not yet commenced?



IMPORTANT JUDGEMENTS

Facts of the case:

Respondent Company constructed new unit. During inspection by ESI inspector, it was found that the company paid various labour expenses to the workers for construction of new Factory building, viz. Security Expenses, Soldering Expenses, Mending Expenses, Beam, Ginning expenses but no contribution was paid on the same. ESI Authority issued notice to recover the ESI Contributions, holding that Company did not produce convincing documentary evidence, showing that the company was not liable to pay the contribution for the omitted wages. ESI Authority initiated recovery proceedings. Company preferred appeal against the company before Employees State Insurance Court. ESI Court passed order in favour of the Company by setting aside order of ESI Authority. Order of ESI Court has been challenged in first appeal under section 82 of the Act by the ESI Authority.

IMPORTANT JUDGEMENTS

Decision of the High Court of Gujarat:

The honorable Court held that manufacturing activities did not commence from the date from which the appellant-corporation has asked to pay contribution. Unless and until there is commencement of any manufacturing work, they are not liable to pay any contribution under ESI Act. Considering all the relevant expects and the oral as well as documentary evidence, there is no illegality or infirmity in the judgment of the ESI Court. Appeal stands dismissed. It is open for the respondent Company to move appropriate application before the ESI Court for releasing its Bank Guarantee supplied before it, which shall be decided by the ESI Court in accordance with law.

[**View Judgement**](#)

IMPORTANT JUDGEMENTS

WHAT CONSTITUTES TO FALL UNDER THE DEFINITION OF WORKMEN UNDER INDUSTRIAL DISPUTE ACT OF 1947?

Amulfed Dairy (Formerly known as Mother Dairy) v. Dilipbhai Ramanbhai Barot, R/SCA No. 11433/2024, 2025 LLR 850 (GUJARAT HIGH COURT)

Facts of the case:

The Petitioner is a Dairy manufacturer and market milk and dairy products. The respondent was an employee as trainee in the same establishment in the post of Senior Assistant and later promoted in dispatch department as Junior Officer. But the respondent was terminated without any reason and due process was not followed in the termination. Moreover, the petitioner stated that since the petitioner do not fall under the definition of workman, the present labour court would not have jurisdiction to adjudicate in the matter. The petitioner stated that, the respondent was found watching prohibited movies in the job and was asked to write an apology letter for the same.



IMPORTANT JUDGEMENTS

But instead of doing so, the respondent took leave for two days and resumed a half day following the day of the incident. The petitioner contended that the respondent was never terminated and hence there is no question of illegal reattachment. So, the grant in favour of the respondent by the Court for Rs.2,00,000/- was challenged in the present case.

Issues of the case:

The learned counsel for the petitioner stated that the respondent has accepted that he do not fall under the definition of workman having been employed in supervisor level and in no circumstances allowed to claim the amount of Rs.2,00,000. But the learned counsel for the respondent stated that there were valid circumstances for such leaves that followed the incident and there was default on the part of the departmental inquiry of the incident and the situation of the workman as he was responsible for clerical work and not supervisory in toto. The evidences were so that it was tricky before the Court to determine whether the employee fall under the category of workman or not? And it would only determine the course of the impugned order.

IMPORTANT JUDGEMENTS

Judgement of the case:

The Court stated that incidental supervising duties would not suffice to a supervisor status when the main role of the post is different. The workman was mainly responsible for clerical duties and was occasionally put to supervising ones and therefore fall under the definition of workman under section 2(s) of the Industrial Dispute Act, 1947. The status of the workman is actually justified through their primary work and duties. Hence due to lack of evidence in the part of the petitioner and lack of due diligence before terminating the employee, also valid grounds were found for leaves that followed the incident, the petitioner failed to prove that employee is not a workman and had to pay the lump sum of Rs.2,00,000 in lieu of reinstatement as well as back wages for the unjustified termination.

[**View Judgement**](#)

IMPORTANT JUDGEMENTS

A FACTORY CANNOT BE SHUT DOWN ON ACCOUNT OF AGITATION BY CONTRACT LABOUR.

The Indian Cement Limited v. The State of Andhra Pradesh and Others, W.P. No. 14515/2025, 2025 LLR 847 (ANDHRA PRADESH HIGH COURT)

Facts of the case:

The petitioner is a cement manufacturing establishment that hired contract labour to render services for packing and loading cement bags. And agreement were signed between the company and the contractor for payment in tonnage basis. The contract labourers demanded to take on pay roll basis and there was no agreement of such made between the parties. As a result the contract employees started stalling their responsibilities, but the establishment acted according to the prior arrangements. But the whole incident was allegedly instigated by a local politician and the contract workers caused threats, assaulted the other employees and staff, break in company's main gate and so on.



IMPORTANT JUDGEMENTS

The petitioner company sought help from the authorities, but the police never extended explicit support in the matter. At some point this contract labourers came in mobs and created havoc and almost hell bound to close the manufacturing facilities. There was also evidence of strong political support in organisation of such chaos that it was clearly visible in reluctance of local authorities to help the company.

Issues of the case:

Whether the workmen are instigated by the local politician or not cannot be gone into in this writ petition, as there is no material placed by the petitioner to substantiate the same.

IMPORTANT JUDGEMENTS

Judgement of the case:

Citing Emirates Cements India (Private) Limited v. Sub Inspector of Police, 2014 SCC OnLine (Ker) 22653 and The Management of SNY Auto tech Pvt. Ltd., rep. by its Director v. Inspector of Police and another, 2018 SCC Online (Mad) 3390 the Court stated that it was quite clear that there is some irregular activities going around the manufacturing unit so the court directs to proper maintenance of law and order that are adequate and effective so that petitioner can get back to regular course of business. And Court suggested 3 measures based on the circumstances of the case:

1. The respondents 2 to 4 was directed to provide effective police protection to the factory premises while ensuring no hindrance/obstruction for free ingress and egress of the men and materials for restarting its operation.
2. The 3rd respondent was directed to maintain the law-and-order near the factory premises and sustain normalcy along with reviewing the matter from time to time.
3. And suggested the contract labourers to agitate their matters in front of a tribunal.

With these orders the writ petition was disposed off with no cost.

[View Judgement](#)

IMPORTANT JUDGEMENTS

SUPREME COURT

- ❑ Legal heirship certificate not mandatory for claiming gratuity when nomination was already there. [View Judgement](#)

ALLAHABAD HIGH COURT

- ❑ If a person is absent beyond prescribed period for which leave can be granted, he is said to have resigned. [View Judgement](#)

ANDRA PRADESH HIGH COURT

- ❑ Non submission of monthly consolidated statements under Form 12A is criminal offence. [View Judgement](#)
- ❑ EPFO has to take particulars of establishment's owners before initiating criminal prosecution. [View Judgement](#)

BOMBAY HIGH COURT

- ❑ Principal employer paying VRS to contract workers will establish employer-employee relationship. [View Judgement](#)
- ❑ Retaining same workers through different contractors will satisfy the test of continuity of service. [View Judgement](#)



IMPORTANT JUDGEMENTS

CALCUATTA HIGH COURT

- ❑ When there was an arbitration clause in the appointment letter, going into arbitration is mandatory even if the termination was owing to sexual harassment. [View Judgement](#)
- ❑ Principal employer can't be made to pay gratuity to the workers of the contractor unless contract is sham. [View Judgement](#)

DELHI HIGH COURT

- ❑ Appropriate government cannot presuppose that the employee is a 'workman' while making reference. [View Judgement](#)
- ❑ No permission for retrenchment when the establishment is not a factory and doesn't fall under Chapter VB. [View Judgement](#)

HIMACHAL PRADESH HIGH COURT

- ❑ Rectification notice will not extend limitation of filing complaint for violating the Factories Act. [View Judgement](#)

IMPORTANT JUDGEMENTS

JAMMU AND KASHMIR HIGH COURT

- ❑ Order of ESI authorities to be set aside when there was no independent witness at the time of inspection. [View Judgement](#)
- ❑ Appeal against ESI Court's order not tenable when the grounds related to timing of deposit of challans. [View Judgement](#)

KARNATAKA HIGH COURT

- ❑ Power is vested with the PF authority to award damages not exceeding the amount in arrears. [View Judgement](#)

KERALA HIGH COURT

- ❑ The EPF Act does not provide for any retrospective contribution to PF or Pension Fund. [View Judgement](#)
- ❑ Debts of secured creditors under SARFAESI Act have priority over EPF dues in certain circumstances. [View Judgement](#)
- ❑ No determination of damages and interest without passing of order u/s 7A of the EPF Act. [View Judgement](#)

IMPORTANT JUDGEMENTS

MADHYA PRADESH HIGH COURT

- ❑ Refusal of retrenchment compensation and notice pay by the workman will not make termination illegal. [View Judgement](#)
- ❑ Employer will have to remit PF until closure of the company is declared by the appropriate Govt. [View Judgement](#)
- ❑ Employer cannot pressurize workmen to give up benefits granted by Labour Court for availing VRS. [View Judgement](#)
- ❑ No damages/interest to be levied on payment of PF for the period for which back wages have been granted. [View Judgement](#)

MADRAS HIGH COURT

- ❑ Subsistence/suspension allowance is not 'salary or wage' under the Payment of Bonus Act, 1965. [View Judgement](#)
- ❑ Order imposing interest, showing the amount in a single column without discussion, is to be set aside. [View Judgement](#)
- ❑ Principal employer is not liable for PF dues of the workers of the contractors who have PF code numbers. [View Judgement](#)
- ❑ An advocate providing legal opinion to the employer is not an 'employee' under the EPF Act. [View Judgement](#)

IMPORTANT JUDGEMENTS

- ❑ Civil Court does not have jurisdiction to decide applicability of EPF Act upon an establishment. [View Judgement](#)
- ❑ The commission paid to employees, not on regular basis, is not 'basic wages' under the EPF Act. [View Judgement](#)
- ❑ It is mandatory to give opportunity to employers before levying damages. [View Judgement](#)
- ❑ Writ petition is maintainable against an order rejecting an application for review. [View Judgement](#)
- ❑ When SARFAESI proceedings are pending, reduction of damages from 100% to 10% is proper. [View Judgement](#)

ORISSA HIGH COURT

- ❑ Exercise of review u/s 7B not mandatory when new matter could have been discovered with due diligence. [View Judgement](#)

IMPORTANT JUDGEMENTS

PUNJAB AND HARYANA HIGH COURT

- ❑ Manager drawing Rs.70,000/- as salary and working on a supervisory post is not workman under the ID Act. [View Judgement](#)
- ❑ ICC should allow respondent to cross-examine witnesses when he does not hold influential position. [View Judgement](#)
- ❑ Working for 240 days in the year prior to termination is not enough when Labour Court had no jurisdiction. [View Judgement](#)
- ❑ IC has to prepare a preliminary inquiry report which is to be supplied to both parties. [View Judgement](#)

RAJASTHAN HIGH COURT

- ❑ Tribunal cannot substitute penalty with a lesser penalty in cases other than discharge/dismissal. [View Judgement](#)



CORE INTEGRA COMPLIANCE CALENDAR

SEPTEMBER
2025



www.ctrlf.coreintegra.com



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	Remittance	Monthly Contribution Challan	Aug'25	15- Sep	Code wise	Online
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Remittance	Monthly Contribution Challan	Aug'25	15- Sep	Code wise	Online
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	International Workers Return	Aug'25	15- Sep	Code wise	Online
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	Monthly Return - EDLI Exempted Employer	Aug'25	25-Sep	Code wise	Offline

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Kerala Shops and Commercial Establishments Workers Welfare Fund Act, 2006	Kerala	Remittance	Monthly Contribution	Aug'25	05-Sep	Branch	Offline
Andhra Pradesh Tax On Professions, Trades, Callings And Employments Act, 1987	Andhra Pradesh	Remittance	Monthly Remittance & Filing of Return	Aug'25	10-Sep	Branch	Online
Telangana Tax On Professions, Trades, Callings And Employments Act, 1987	Telangana	Remittance & Returns	Monthly Remittance & Filing of Return	Aug'25	10-Sep	Branch	Online
Madhya Pradesh Vritti Kar Adhiniyam, 1995 (PT)	Madhya Pradesh	Remittance	Monthly Remittance	Aug'25	10-Sep	Branch	Online
Gujarat Panchayats, Municipal Corporations And State Tax on Professions, Traders, Callings and Employments Act, 1976	Gujarat	Return	Monthly Returns	Aug'25	15-Sep	Branch	Offline
Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Karnataka	Remittance & Returns	Monthly Remittance & Filing of Return	Aug'25	20-Sep	Combined	Online

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979	West Bengal	Remittance	Monthly Remittance & Filing of Return	Aug'25	21-Sep	Branch	Online
Maharashtra State Tax on Professions, Trade, Callings And Employments Act, 1975	Maharashtra	Remittance & Returns	Monthly Remittance & Filing of Return	Aug'25	30-Sep	Combined	Online
Assam Professions, Trades, Callings And Employments Taxation Act, 1947	Assam	Remittance & Returns	Monthly Remittance & Filing of Return	Aug'25	30-Sep	Branch	Online
Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000	Odisha	Remittance	Monthly Remittance & Filing of Return	Aug'25	30-Sep	Branch	Online
Tamil Nadu Municipal Laws (Second Amendment) Act, 1998 & Tamil Nadu Professional Tax Rules, 1999	Tamil Nadu	Remittance and Return	Half yearly	Apr'25 to Sep'25	30-Sep	Branch	For Chennai - Offline
Tripura Professions Trades Callings And Employments Taxation Act, 1997	Tripura	Remittance and Return	Monthly	Aug'25	30-Sep	Branch	Online

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947	Meghalaya	Remittance and Return	Monthly	Aug'25	30-Sep	Branch	Online
Nagaland Professionals, Trades, Calling and Employment Taxation (4th Amendment) Act, 2012	Nagaland	Return	Annual Returns	Apr'25 to Mar'26	30-Sep	Branch	Online
Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Sikkim	Remittance & Returns	Monthly	Aug'25	30-Sep	Branch	Online
Manipur Professions, Trades, Callings And Employments Taxation Act, 1981	Manipur	Remittance and Return	Monthly	Aug'25	30-Sep	Branch	Online
Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995	Mizoram	Remittance and Return	Monthly	Aug'25	30-Sep	Branch	Online
Nagaland Professionals, Trades, Calling and Employment Taxation (4th Amendment) Act, 2012	Nagaland	Remittance and Return	Monthly	Aug'25	30-Sep	Branch	Online

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Punjab State Development Tax 2018	Punjab	Remittance and Return	Monthly	Aug'25	30-Sep	Branch	Online
Assam Professions, Trades, Callings And Employments Taxation Act, 1947	Assam	Employer PT	Annual Remittance	Apr'25 to Mar'26	30-Sep	Branch	Online
Gujarat Panchayats, Municipal Corporations And State Tax on Professions, Traders, Callings and Employments Act, 1976	Gujarat	Remittance & Returns	Employer Enrolment Tax	Apr'25 to Mar'26	30-Sep	Branch	Offline
Manipur Professions, Trades, Callings And Employments Taxation Act, 1981	Manipur	Employer PT	Annual	Apr'25 to Mar'26	30-Sep	Branch	Online
Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995	Mizoram	Employer PT	Annual	Apr'25 to Mar'26	30-Sep	Branch	Online
Tripura Professions Trades Callings And Employments Taxation Act, 1997	Tripura	Employer PT	Annual	Apr'25 to Mar'26	30-Sep	Branch	Online

AWARDS AND CERTIFICATIONS



<https://ctrlf.coreintegra.com>

AWARDS



CERTIFICATION



CERTIN



**ISO/IEC 27001:2022
CERTIFIED**



ISO 9001:2015



**GREAT PLACE TO WORK
CERTIFIED 2025 - 2026**





THANK YOU.

GET IN TOUCH



91+ 809 758 8801



sales@coreintegra.com



<https://ctrlf.coreintegra.com>

