



LATEST STATUTORY, LABOUR LAW UPDATES & MORE. . .

Edition: March 2023

WHAT'S THERE IN THIS EDITION?

- **Important Judgments**
- **Statutory Updates & Notifications**
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IMPORTANT JUDGEMENTS



SUPREME COURT OF INDIA

- **An employee, covered under ESI Act, has a fundamental right to its benefits.**
- **An establishment will continue to be covered under ESI even when the number of employees is below 10.**

ANDHRA PRADESH HIGH COURT

- **Ad hoc allowance linked with attendance, when variable, would not be treated as basic wages.**
- **Production incentives depending on variable productivity will not be wages for contributions.**

BOMBAY HIGH COURT

- **Full back wages are appropriate on reinstatement when an employer has delayed the proceedings.**

CALCUTTA HIGH COURT

- **EPF order when not sent to the proper address would justify an extension period for appeal.**

IMPORTANT JUDGEMENTS (CONTD.)



KARNATAKA HIGH COURT

- Interest on gratuity is to be levied if not paid within 30 days.
- Unexplained possession of Rs.359 by a bus conductor on duty would justify his termination.
- Non-issuance of tickets despite collecting money is a grave misconduct justifying dismissal.
- No leniency can be shown to a bus conductor who has committed 191 misconducts in the past.
- Determination of EPF contribution under section 7-A without identification of beneficiaries is not proper.
- Limitation Act is not applicable in filing appeals.
- EPF authority to re-assess determined contributions after identification of beneficiaries.
- The term, 'basic wages' does not include any dearness allowance, house rent allowance, overtime allowance or any other similar allowance.

IMPORTANT JUDGEMENTS (CONTD.)



GUJARAT HIGH COURT

- Dismissal without compliance with section 25F of the ID Act is unjustified when the workman completed 240 days of service in 12 months.
- For clubbing of two establishments functional interdependence would be essential.

KERALA HIGH COURT

- Installments can be permitted by High Court for the deposit of EPF dues.
- For the determination of money, the assets and liabilities as per the balance sheet should not be conclusive.
- There cannot be any strait-jacket formula of men's rea to be blindly followed in all cases.

ORISSA HIGH COURT

- Reinstatement despite illegal termination is redundant when the concerned workman is already superannuated.
- Damages are to be levied considering the period of delay, conduct and financial position of the employer.
- Beneficiaries are entitled only to interest when the EPF contributions are deposited belatedly.

IMPORTANT JUDGEMENTS (CONTD.)



PATNA HIGH COURT

- Exemption from the Act is to be granted only after consultation with Central Board.
- If an employer contravenes or makes a default in complying with any of the conditions of the exemption, the deviation would be punishable.

MADRAS HIGH COURT

- Police must protect property and lives of employer and non-striking workers from unruly workers on strike.
- Agitating workers can protest peacefully 100 meters away from work premises.
- Gratuity can be forfeited only for prescribed contingencies under section 4(6) of the Act.
- An appeal will not lie after a delay of 10 days.
- Earnings not by all employees would not be treated as basic wages for contributions.

RAJASTHAN HIGH COURT

- Dismissal without compliance with section 25F of the ID Act is unjustified when the workman completed 240 days of service in 12 months.

IMPORTANT JUDGEMENTS (CONTD.)



PUNJAB AND HARYANA HIGH COURT

- **Unauthorized absence of a workman for long period will justify termination without enquiry.**
- **No retrenchment compensation on termination without completing 240 days of service.**
- **Abandonment of job to be presumed if workman did not resume duties despite repeated letters.**
- **Dismissal is justified for unexplained and unauthorized absence for a long period.**

DELHI HIGH COURT

- **Inquiry under POSH Act is not to be quashed even if not completed within 90 days.**
- **Instead of 75% pre-deposit the tribunal should have considered only 10%.**

STATUTORY NOTIFICATIONS/UPDATES



NOTIFICATION – EXEMPTION FROM RESTRICTIONS ON EMPLOYING WOMEN WORKERS DURING NIGHTS - HARYANA

The Government of Haryana allowed employment of women employees during night shifts from 08:00 PM till 06:00 AM, for a period of one year subject to the conditions which include measures for security and safety of women employees, prevention of acts of sexual harassment, provision for transportation facilities, the requirement of prior consent from women workers, etc. [View Notification](#)

NOTIFICATION – FACTORIES (AMENDMENT IN PROVISIONS) – KARNATAKA

The Government of Karnataka has proposed amendment to various provisions including Section 54 (Daily Hour), Section 55 (Interval of rest), Section 56 (Spread over), Section 59 (extra wages for overtime), Section 65 (power of government to make exempting orders), Section 66 (restriction on employment of women) of the Factories Act, 1948. [View Notification](#)

STATUTORY NOTIFICATIONS/UPDATES



NOTIFICATION – EXTENSION OF MEDICAL BENEFITS – MIZORAM

The Government of Mizoram has extended medical benefits, provided under Regulation 95-A of the Employees' State Insurance (General) Regulations, 1950, and the Mizoram Employees' State Insurance (Medical Benefit) Rules, 2015, to the families of all insured persons in the Aizawl district of Mizoram, with effect from 1st February 2023 [View Notification](#)

NOTIFICATION – EXTENSION OF MEDICAL BENEFITS – MP

The Government of Madhya Pradesh has extended medical benefits, provided under Regulation 95-A of the Employees' State Insurance (General) Regulations, 1950, and the Madhya Pradesh Employees' State Insurance (Medical Benefit) Rules, 1954, to the families of all insured persons in Chhindwara and Singrauli districts of Madhya Pradesh, with effect from 1st February 2023.

[View Notification](#)

STATUTORY NOTIFICATIONS/UPDATES



NOTIFICATION – EXTENSION OF MEDICAL BENEFITS – PUNJAB

The Government of Punjab has extended medical benefits, provided under Regulation 95-A of the Employees' State Insurance (General) Regulations, 1950, and the Punjab Employees' State Insurance (Medical Benefit) Rules, 1955, to the families of all insured persons in Ferozpur district of Punjab, with effect from 1st February 2023. [View Notification](#)

NOTIFICATION – EXTENSION OF MEDICAL BENEFITS - ODISHA

The Government of Odisha has extended medical benefits, provided under Regulation 95-A of the Employees' State Insurance (General) Regulations, 1950, and the Odisha Employees' State Insurance (Medical Benefit) Rules, 1958, to the families of all insured persons in Kendrapara district of Odisha, with effect from 1st February 2023.

[View Notification](#)

STATUTORY NOTIFICATIONS/UPDATES



NOTIFICATION – EXTENSION OF MEDICAL BENEFITS - MAHARASHTRA

The Government of Maharashtra has extended medical benefits, provided under Regulation 95-A of the Employees' State Insurance (General) Regulations, 1950, and the Maharashtra Employees' State Insurance (Medical Benefit) Rules, 1953, to the families of all insured persons in Sindhudurg, Bhandara, Beed, Latur, Osmanabad, Parbhani, Ratnagiri, Washim, and Gadchiroli districts of Maharashtra, with effect from 1st February 2023. [View Notification](#)

NOTIFICATION – DECLARATION OF AUTHORITY FOR S&E - MAHARASHTRA

The Government of Maharashtra has declared Panchayats to be the local authority for enforcement of provisions under the Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017. [View Notification](#)

STATUTORY NOTIFICATIONS/UPDATES



NOTIFICATION – CHANGES IN MINIMUM WAGES - KERALA

The Government of Kerala has revised the Consumer Price Index (Cost of Living Index) Numbers, updating the rate of variable dearness allowance for all the industries in the State of Kerala, with effect from 1st December 2022. [View Notification](#)

NOTIFICATION – MINIMUM WAGES - KARNATAKA

The Government of Karnataka has released the enhanced consumer price index for 2023 for calculating the variable dearness allowance effective from 1st April 2023 till 31st March 2024. [View Notification](#)

STATUTORY DUE DATES : MAR-2023



Name of Act	State	Remittance / Return	Frequency	Due Date
The Employees` Provident Funds & MP Act	All	Remittance	Monthly	15-Mar-23
The Employees` Provident Fund Act - International Worker Return	All	Return	Monthly	15-Mar-23
The Employees` State Insurance Act	All	Remittance	Monthly	15-Mar-23

STATUTORY DUE DATES : MAR-2023



Name of Act	State	Remittance / Return	Frequency	Due Date
The Factories Act, 1948	Gujarat	Consolidated Return - Factory Wise	Annual	01-Mar-23
Workers Welfare Fund Act	Kerala	Remittance	Monthly	05-Mar-23
The Profession Tax Act	Andhra Pradesh	Remittance - Employee	Monthly	10-Mar-23
The Profession Tax Act	Andhra Pradesh	Return - Employee	Monthly	10-Mar-23
The Profession Tax Act	Madhya Pradesh	Remittance - Employee	Monthly	10-Mar-23
The Profession Tax Act	Telangana	Remittance - Employee	Monthly	10-Mar-23
The Profession Tax Act	Telangana	Return - Employee	Monthly	10-Mar-23
The Profession Tax Act	Gujarat	Remittance - Employee	Monthly	15-Mar-23
The Profession Tax Act	Karnataka	Remittance - Employee	Monthly	20-Mar-23
The Profession Tax Act	Karnataka	Return - Employee	Monthly	20-Mar-23
The Profession Tax Act	West Bengal	Remittance - Employee	Monthly	21-Mar-23

STATUTORY DUE DATES : MAR-2023



Name of Act	State	Remittance / Return	Frequency	Due Date
The Profession Tax Act	Assam	Remittance - Employee	Monthly	30-Mar-23
The Profession Tax Act	Assam	Return - Employee	Monthly	30-Mar-23
The Profession Tax Act	Maharashtra	Remittance - Employee	Monthly	30-Mar-23
The Profession Tax Act	Maharashtra	Return - Employee	Monthly	30-Mar-23
The Profession Tax Act	Manipur	Remittance - Employee	Monthly	30-Mar-23
The Profession Tax Act	Meghalaya	Remittance - Employee	Monthly	30-Mar-23
The Profession Tax Act	Mizoram	Remittance - Employee	Monthly	30-Mar-23
The Profession Tax Act	Nagaland	Remittance - Employee	Monthly	30-Mar-23
The Profession Tax Act	Orissa	Remittance - Employee	Monthly	30-Mar-23
The Profession Tax Act	Orissa	Return - Employee	Monthly	30-Mar-23
The Profession Tax Act	Punjab	Remittance - Employee	Monthly	30-Mar-23
The Profession Tax Act	Sikkim	Remittance - Employee	Monthly	30-Mar-23
The Profession Tax Act	Tripura	Remittance - Employee	Monthly	30-Mar-23
The Profession Tax Act	Kerala	Remittance - Employee	Half Yearly	31-Mar-23
The Profession Tax Act	Kerala	Remittance - Employer	Half Yearly	31-Mar-23
Shops and Establishments Act	Orissa	Return - Branch Wise	Annual	31-Mar-23
The Profession Tax Act	Tamilnadu	Remittance - Employee	Half Yearly	31-Mar-23
The Profession Tax Act	Tamilnadu	Remittance - Employer	Half Yearly	31-Mar-23
The Profession Tax Act	Tamilnadu	Company Tax	Half Yearly	31-Mar-23

Our Certifications



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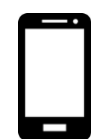
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