



CORE INTEGRA COMPLIANCE NEWSLETTER



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STATUTORY NOTIFICATIONS/UPDATES

EPFO - EXTENSION OF TIME FOR UAN ACTIVATION AND SEEDING BANK ACCOUNT FOR AVAILING BENEFITS UNDER ELI SCHEME.

Employees' Provident Fund Organization vide No: ELI/UAN Activation/2024 dated 20.12.2024 notified that in the reference to the circulars ELI/UAN/Activation/2024 dated 22.11.2024 and ELI/UAN/Activation/2024 dated 04.12.2024, the competent authority has granted an extension of timeline from 15.12.2024 to 15.01.2025 for UAN Activation and AADHAAR seeding in Bank Account of all the employees for availing the benefits under ELI Scheme.

[**View Notification**](#)



STATUTORY

NOTIFICATIONS/UPDATES

ESIC - USER MANUAL FOR BULK AADHAAR SEEDING OF ESIC BENEFICIARIES THROUGH EMPLOYER PORTAL.

The Employees' State Insurance Corporation vide No. N-16016/1/2023-Bft-II dated 11.12.2024 forwarded the user manual for implementation of provision to bulk Aadhaar seeding of ESIC beneficiaries through employer portal. The provisions for bulk Aadhaar seeding through employer portal was circulated vide letter dated 06.08.2024. The ICT Division had made provisions to upload multiple excel sheets, in a day for bulk Aadhaar seeding. The user manual for the same is attached herewith for information and necessary action. Therefore, the field offices have been requested to examine the employer-wise Aadhaar seeding report generated through system and focus on targeting employers with a large number of beneficiaries who have yet to seed their Aadhaar data in ESIC database.

[**View Notification**](#)



STATUTORY

NOTIFICATIONS/UPDATES

EPFO - EXTENSION OF TIME FOR UAN ACTIVATION AND SEEDING BANK ACCOUNT WITH AADHAAR FOR AVAILING THE BENEFITS UNDER ELI SCHEME.

The Employees' Provident Fund Organization vide No.: ELI/UANActivation/2024 dated 04.12.2024, in reference to the EPFO Head Office Circular no: ELI/UAN/Activation/2024 dated 22.11.2024, notified that in partial modification of the circular dated 22.11.2024, the competent authority has granted an extension of timeline from 30th Nov, 2024 to 15th Dec, 2024 for UAN Activation and Aadhaar seeding in Bank Account of all the employees.

[View Notification](#)

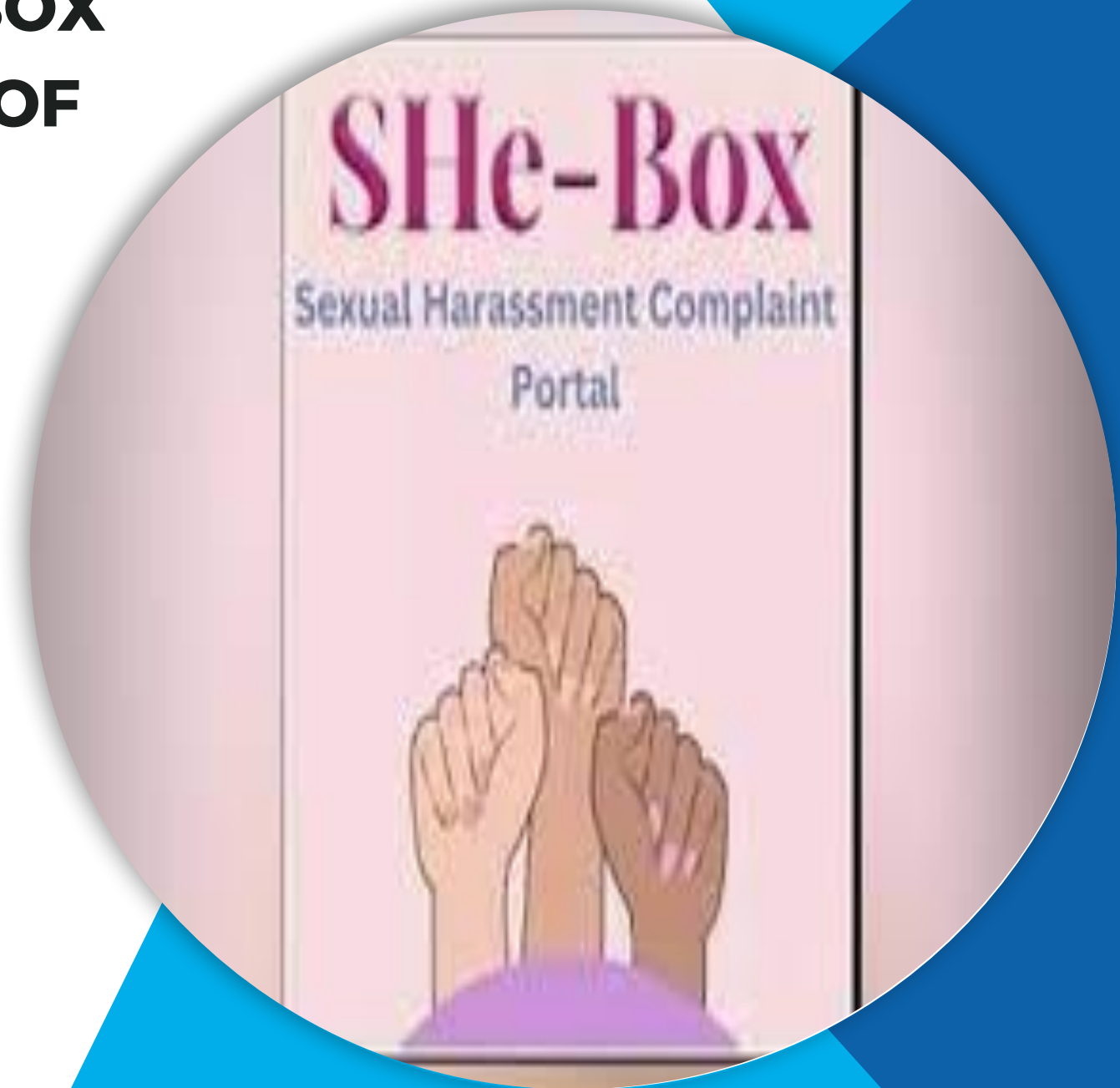


STATUTORY NOTIFICATIONS/UPDATES

MINISTRY OF WOMEN AND CHILD DEVELOPMENT - SHE-BOX PORTAL LAUNCHED IN ACCORDANCE WITH PROVISIONS OF POSH ACT, 2013.

The Ministry of Women and Child Development released a press note on 29.11.2024 regarding the launch of the SHe-Box portal in accordance with the provisions of the Sexual Harassment of Women at Workplace Act, 2013. The Portal is designed to serve as a central repository for ICs (Internal Committee) and LCs (Local Committee) at State/UT administration level workplaces as well as workplaces in private sector. It has been launched with the prime motive of maintaining a central database on the number of ICs and LCs as well as number of complaints filed and disposed of. The compliant registration feature in the SHe-Box went live on October 19, 2024, after a majority of Central Ministries and Departments onboarded the portal and since then, the portal has received 9 complaints.

[**View Notification**](#)



STATUTORY NOTIFICATIONS/UPDATES

ANDAMAN AND NICOBAR ISLANDS - REVISED RATES OF MINIMUM WAGES W.E.F. 01.01.2025.

The Government of Andaman and Nicobar Islands, Labour Department vide F.No.A-196/1/2022-Lab.Ins-I-LAB_AN dated 23.12.2024 notified the revised minimum rates of wages across Six Scheduled Employments covered under the Minimum Wages Act, 1948, payable with effect from 01.01.2025.

[View Notification](#)

State	Industry	Category	Total Wages including VDA (Per Month) "01.01.2025 to 30.06.2025"
Andaman & Nicobar	All Schedule Employment	Unskilled	16666
Andaman & Nicobar	All Schedule Employment	Semi-skilled	18772
Andaman & Nicobar	All Schedule Employment	Skilled	21970
Andaman & Nicobar	All Schedule Employment	Highly Skilled	24128



STATUTORY NOTIFICATIONS/UPDATES

KERALA - CONSUMER PRICE INDEX NUMBERS FOR AGRICULTURAL LABORERS AND INDUSTRIAL WORKERS FOR THE MONTH OF OCTOBER 2024.

The Department of Economics and Statistics, Government of Kerala vide Notification no. DES/1251/2024-P3(1) dated 13.12.2024 issued the Consumer Price Index Numbers for Agricultural Labourers and Industrial Workers for the month of October 2024 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

TRIPURA - REVISED RATES OF MINIMUM WAGES W.E.F. 01.10.2024.

The Government of Tripura, Labour Department vide No.F.22(74)-LAB/ENF/MW/SHOPS/2022/8486-8503 dated 12.12.2024 notified the revised variable dearness allowance and minimum rates of wages for various Scheduled Employments payable with effect from 01.10.2024. [View Notification](#)



State	Industry	Category	Basic Wages (Per Month) “01.10.2024 to 31.03.2025”	VDA (Per Month) “01.10.2024 to 31.03.2025”	Total Wages (Per Month) “01.10.2024 to 31.03.2025”
Tripura	Shop and Establishment	Unskilled	7123	656.28	7779
Tripura	Shop and Establishment	Semi-skilled	7814	719.96	8534
Tripura	Shop and Establishment	Skilled	8739	805.17	9544

STATUTORY NOTIFICATIONS/UPDATES

RAJASTHAN - REVISED RATES OF MINIMUM WAGES W.E.F. 01.01.2023.

The Government of Rajasthan, Labor Department vide F.8(5)(6) MW/Labor/IR/2000/Part/00212 dated 13.12.2024 issued the rates of minimum wages for the employees employed in the scheduled employments mentioned in Part I and Part II of the Notification, payable with effect from 01.01.2023. [View Notification](#)

State	Industry	Category	Total Wages including VDA (Per Month) "01.07.2021 to 31.12.2022"	Total Wages including VDA (Per Month) "01.01.2023 to Next Notification"	Difference
Rajasthan	All Schedule Employment	Unskilled	6734	7410	676
Rajasthan	All Schedule Employment	Semi-skilled	7046	7722	676
Rajasthan	All Schedule Employment	Skilled/Clerical	7358	8034	676
Rajasthan	All Schedule Employment	Highly Skilled	8658	9334	676



STATUTORY NOTIFICATIONS/UPDATES

WEST BENGAL - REVISED RATES OF MINIMUM WAGES W.E.F. 01.01.2025 TO 30.06.2025.

The Government of West Bengal, Labour Department vide No. 40/Stat/14/RW/24/2023/LCS/JLC dated 04.12.2024 notified the revised minimum rates of wages for the employees employed in thirty scheduled employments in the state of West Bengal, which shall be effective in the period from 1st January 2025 to 30 June 2025. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

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

01.10.2024.

Government of Meghalaya, Department of Labour, Employment and Skill Development vide No. LE&SD.9/2023/Pt/5 dated 03.12.2024, in exercise of the powers conferred by sub-section (2) of section 5 of the Minimum Wages Act, 1948, hereby notified the revised minimum rates of wages for all the scheduled employments mentioned in the notification, w.e.f. 01.10.2024. [View Notification](#)

State	Industry	Category	Basic (Per Month) "01.10.2024 to 31.03.2025"	VDA (Per Month) "01.10.2024 to 31.03.2025"	Total Wages (Per Month) "01.10.2024 to 31.03.2025"
Meghalaya	All Schedule Employment	Unskilled	7800	3094	10894
Meghalaya	All Schedule Employment	Semi-skilled	8840	3484	12324
Meghalaya	All Schedule Employment	Skilled/Clerical	9880	3900	13780
Meghalaya	All Schedule Employment	Highly Skilled	10920	4316	15236

STATUTORY NOTIFICATIONS/UPDATES

JHARKHAND - REVISED VDA PAYABLE TO CONTRACTUAL LABOURS W.E.F. 01.10.2024.

The Government of Kerala, Labour and Skills (B) Department vide G.O.(P)No. 86/2024/LBR dated 27.11.2024, in exercise of the powers conferred by section 112 of the Factories Act, 1958, hereby published the rules further to amend the Kerala Factories Rules, 1957, namely: the Kerala Factories (Amendment) Rules, 2024, wherein sub-rule (5) of rule 7, for the figures and words "5 years", the figures and words "10 years" shall be substituted. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

JAMMU AND KASHMIR - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2025.

The Government of Jammu and Kashmir, General Administration Department vide Oder No. 2193-JK(GAD) of 2024 dated 29.12.2024 notified that the holidays listed in Annexure- "A" and "B" of the Notification shall be observed as Public Holidays in the Government Offices and educational institutions of the Union territory of Jammu and Kashmir during the Calendar Year 2025. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

UTTARAKHAND - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2025.

The Government of Uttarakhand, General Administration Department vide No. 1958/xxxi(15)G/24-74(S)/2016 dated 30.12.2024 notified that the holidays enumerated in the Schedules-I, II, III & IV of the Notification shall be observed as Public Holidays in all Public Offices under the Uttarakhand Government during Calendar Year 2025. [View Notification](#)

UTTARAKHAND
GOVERNMENT
HOLIDAYS

STATUTORY NOTIFICATIONS/UPDATES

KARNATAKA – PUBLIC HOLIDAY ON 27.12.2024 UNDER NI ACT DECLARED ON ACCOUNT OF DEMISE OF DR. MANMOHAN SINGH.

The Government of Karnataka vide Notification dated 26.12.2024 ordered that 27.12.2024 has been declared as a public holiday for public government offices across the state for all schools, colleges and government-owned institutions to mourn the demise of Former Prime Minister of India Dr. Manmohan Singh. Statewide mourning will be observed for seven days from 26.12.2024 to 01.01.2025. The said order is also declared a public holiday as per the Negotiable Instruments Act, 1881. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

HARYANA - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2025.

The Government of Haryana, Human Resources Department vide No. 28/67/2008-1HR-I dated 26.12.2024 notified that the holidays enumerated in the Schedules-I, II, III & IV of the Notification shall be observed as Public Holidays in all Public Offices under the Haryana Government during the Calendar Year 2025.

[View Notification](#)

A large purple circular graphic with a yellow vertical line on the left side. The text "Holiday List 2025" is written in a bold, white, sans-serif font, stacked vertically in the center of the circle.

Holiday
List
2025

STATUTORY NOTIFICATIONS/UPDATES

KARNATAKA - LAST DATE FOR PAYMENT OF LWF CONTRIBUTION FOR THE CALENDAR YEAR 2024 IS 15.01.2025.

The Karnataka Labour Welfare Board, Bangalore vide Press Note dated 24.12.2024 notified that it is mandatory for establishments listed in the notification, to remit contributions as per the Karnataka Labour Welfare Fund Act, 1965. The Factory/Establishment will pay contribution of Rs. 20/- from each employee and Rs. 40/- from employer for each employee, i.e., total Rs. 60/- per employee to be remitted through online payment only. The Last date for payment of contribution shall be 15.01.2025 for the Calendar Year 2024.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

MADHYA PRADESH - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2025.

The Government of Madhya Pradesh, General Administration Department vide No. F 3-6-2024-1-4 dated 21.12.2024 notified the list of General Holidays and Public Holidays under the Negotiable Instruments Act, 1881, to be observed during the Calendar Year 2025.

[View Notification](#)



MP Government
Holiday List

STATUTORY NOTIFICATIONS/UPDATES

UTTAR PRADESH - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2025.

The Government of Uttar Pradesh, General Administration Department vide No. 870/Three-2024-39(2)/2016 dated 17.12.2024 notified the list of General and Restricted Holidays to be observed during the calendar year 2025. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

PUNJAB - HOLIDAY UNDER S&E ACT ON 21.12.2024 DUE TO BYE-ELECTION TO 5 MUNICIPAL CORPORATIONS.

The Government of Punjab, Labour Department vide No. Labour-Lab0PSCA/1/2024-2L/991495 dated 17.12.2024 notified that in exercise of the power conferred by sub-section 1 of section 10 of the Shops and Commercial Establishments Act, 1958, Governor of Punjab is pleased to exempt those workers who are working in the registered Shops and Establishments situated in the State of Punjab and are enrolled as voters within the revenue jurisdiction of the Municipal corporations and various Municipal Councils/Nagar Panchayats, from the operations of provisions of sub-section 1 of section 10 of the said act on the date of poll 21st December 2024 (Saturday) on account of the Bye-election to 5 Municipal Corporations and Various Municipal Councils/Nagar Panchayats, 2024. However, 21st December 2024 (Saturday) shall not be a 'Closed Day' in lieu of weekly off falling between 15th December 2024 and 21st December 2024. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

PUNJAB - HOLIDAY UNDER NI ACT ON 21.12.2024 ON ACCOUNT OF BYE-ELECTION TO 5 MUNICIPAL CORPORATIONS.

The State Election Commission, Punjab, vide a Press Note dated 17.12.2024 notified that General and Bye-elections to 5 Municipal Corporations and 41 Municipal Councils will be conducted on 21 December 2024. To ensure opportunity to voters to exercise their franchise in their local body elections, 21st December (Saturday) will be declared as a public holiday in all Punjab Government Offices situated in the jurisdiction of the Municipal Bodies where elections are going to be held, under the Negotiable Instruments Act, 1881. Moreover, special leave will be granted to the government employees and other workers, who are voters of these Municipal Bodies which are going to the polls, but employed elsewhere, will be allowed as per rules. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

ANDHRA PRADESH - LIST OF HOLIDAYS UNDER THE S&E ACT FOR THE CALENDAR YEAR 2025.

The Joint Commissioner of Labour, Zone-I, Visakhapatnam, Andhra Pradesh, vide Rc.No.B/2503(APSE)/2024 dated 17.12.2024 notified the list of National and Festival Holidays for the year 2025 under section 31 of the A.P. Shops and Establishments Act, 1988 and Rules, 1990 and A.P Shops and Establishments (NF & OH) Act, 1974 for all the employees employed in Shops and Establishments, located in the districts of Srikakulam, Vizianagaram, Visakhapatnam, Parvathipuram Manyam, Anakapalli and Alluri Sitharama Raju.

[View Notification](#)

AP
List of Holidays
2025
General Holidays
& Optional
Holidays 2025

STATUTORY NOTIFICATIONS/UPDATES

HARYANA - POSH ACT COMPLIANCE CHECKLIST.

The Additional Deputy Commissioner, Gurugram vide D.O. No.: 181 dated 12.12.2024 issued a comprehensive POSH Act Compliance Checklist, along with the format of Annual Report which is to be submitted mandatorily by the Internal Committee to the District Officer for the 1st of January 2024 to 31st December 2024. Further, the Order states that the formation of an Internal Committee and submission of required details and annual report as specified in Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, is legally mandatory; failure to comply with provisions of the Act will be subject to penalty as prescribed in the said Act. [View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

DELHI - ADVISORY TO ALL EMPLOYERS REGARDING ILLEGAL MIGRANT WORKERS FROM BANGLADESH.

The Government of NCT of Delhi, Labour Department vide F. No. 15(11)/Lab/2019/4889-4892 dated 13.12.2024 notified that in lieu of the meeting held on 12.12.2024 under the Chairmanship of Pr. Secretary (HOME) to discuss the matter relating to illegal migrants from Bangladesh, all the concerned employers/establishments are advised to look into the matter and to report, on priority, any such illegal migrant, working in their establishment to the local police so that immediate appropriate action is taken. [View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

WEST BENGAL - NOTIFICATION REGARDING REVISION OF EMPLOYERS' CONTRIBUTION.

The Government of West Bengal, Labour Department vide Gazette Notification dated 02.12.2024 notified that in exercise of power conferred by Clause 2 of Section 9 of the Labour Welfare Fund Act, 1974, the Governor is pleased to fix the employers' contribution at thirty rupees and that there shall be no change in employees' contribution i.e. employees' contribution shall be three rupees as it is. The contributions shall be payable every six months ending on the thirtieth day of June and the thirty first December each year. The notification shall be deemed to have been come into force with effect from 1st January 2024. [View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

PUNJAB - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2025.

The Government of Punjab, Department of Personnel vide No. 06/01/2024-2PP3/677 dated 11.12.2024 notified the list of Public Holidays, enumerated in the schedule to the attached notification, to be observed in the public offices under the Punjab Government during the calendar year 2025. [View Notification](#)

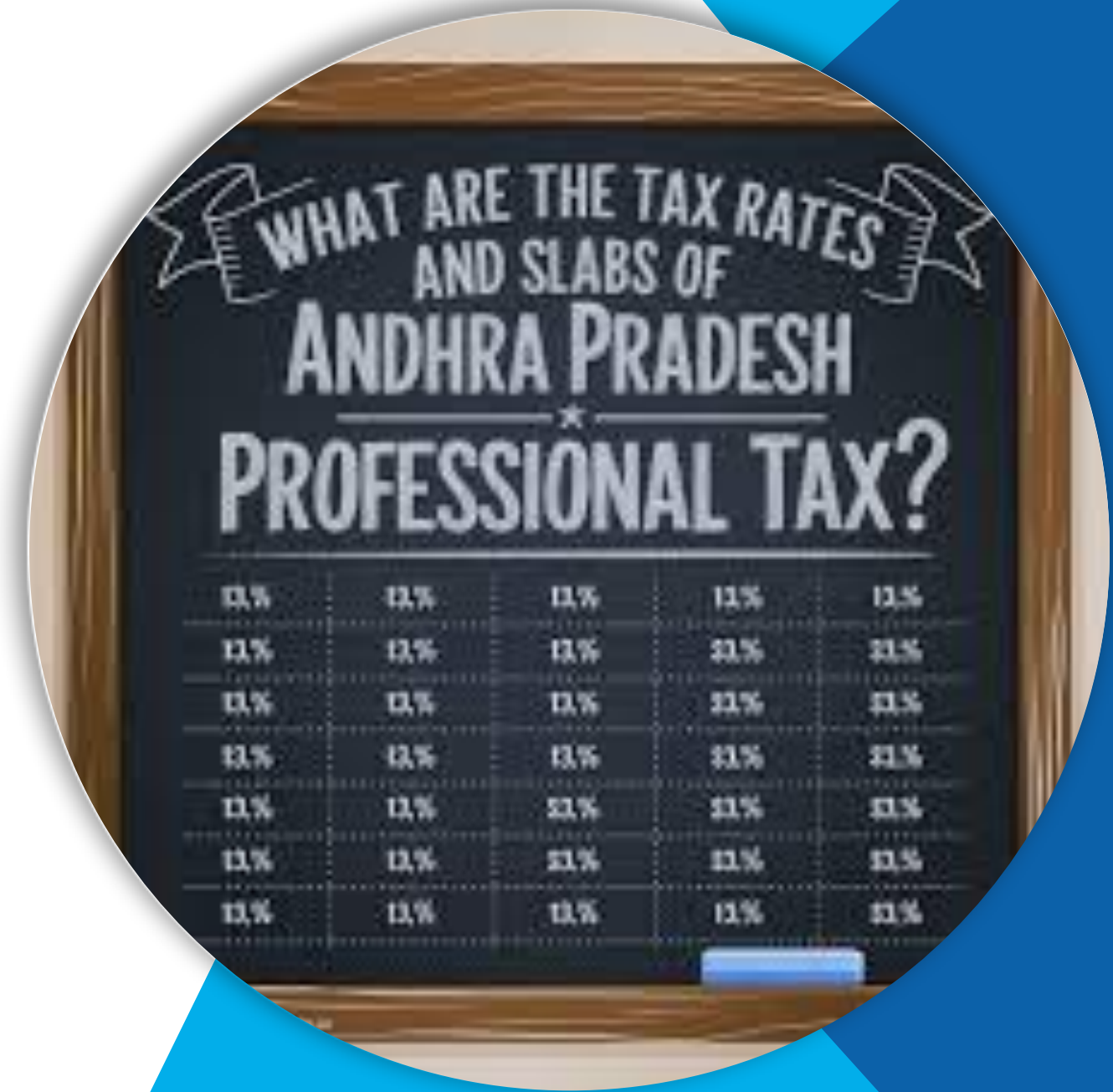


STATUTORY NOTIFICATIONS/UPDATES

ANDHRA PRADESH - PT PAYMENT FOR THE MONTH OF NOV 2024 EXTENDED TO 20.12.2024.

The Office of the Additional Commissioner - II, Greater Visakhapatnam Municipal Corporation, on 10.12.2024 informed the taxpayers that due to non-working of the GVMC Profession Tax website and in consideration of requests received from taxpayers, the due date for payment of Profession Tax for the month of November 2024 has been extended to 20.12.2024.

[View Notification](#)

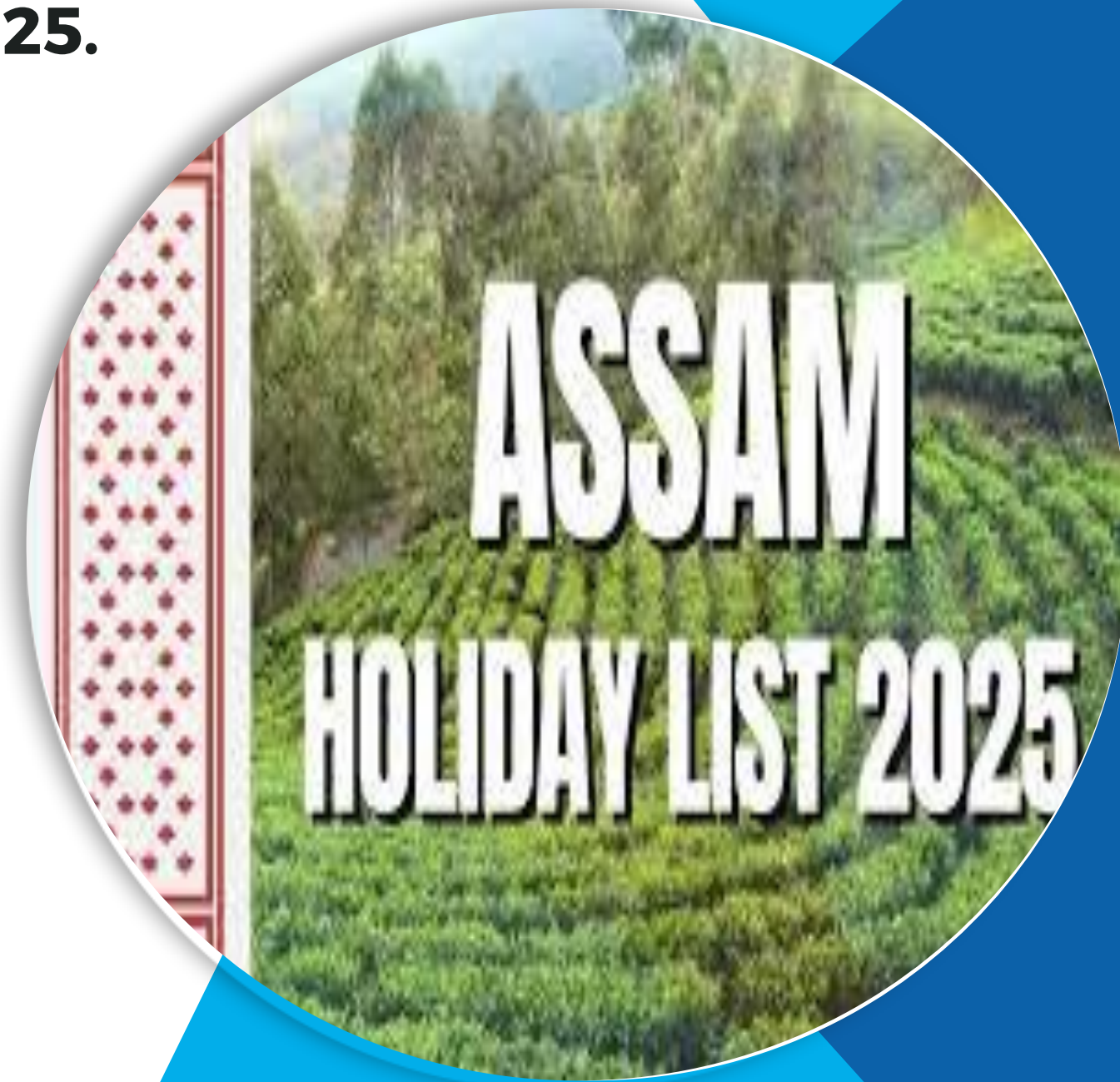


STATUTORY NOTIFICATIONS/UPDATES

ASSAM - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2025.

The Government of Assam, General Administration Department vide No. E-221561/347 dated 06.12.2024 notified the List of Holidays for the year 2025 in the State of Assam for the Offices under the Government of Assam and all Revenue and Magisterial Courts along with the Public Holidays declared by the Governor of Assam under Section 25 of the Negotiable Instruments Act, 1881.

[**View Notification**](#)

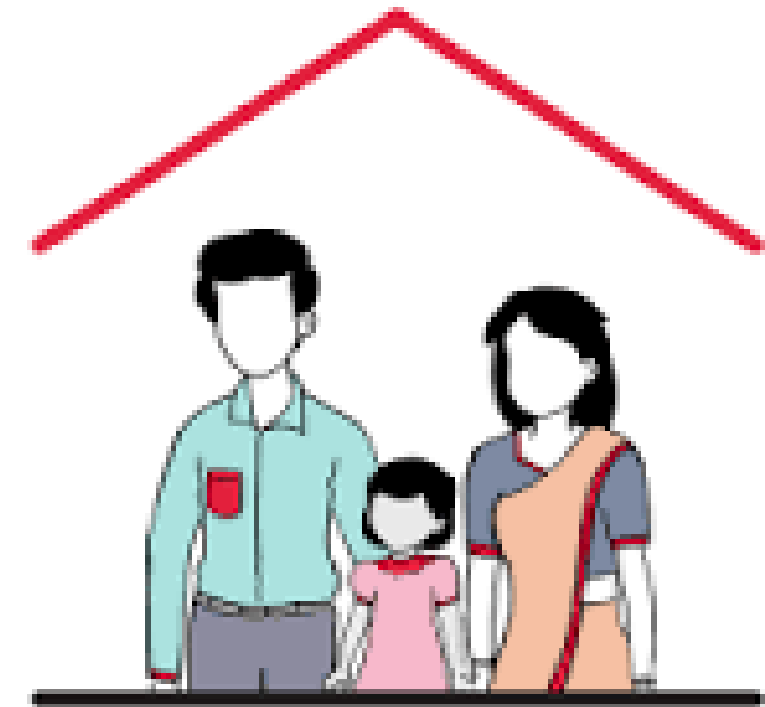


STATUTORY

NOTIFICATIONS/UPDATES

KARNATAKA - UNORGANIZED WORKERS SOCIAL SECURITY (KARNATAKA) (AMENDMENT) RULES, 2024.

The Karnataka Government Secretariat vide No. LD 508 LET 2023 dated 03.12.2024, in exercise of the powers conferred by Section 14 of the Unorganised Workers Social Security Act, 2008, hereby made the rules to further amend the Unorganised Workers Social Security (Karnataka) Rules, 2009, namely: Unorganised Workers Social Security (Karnataka) (Amendment) Rules, 2024. A new Rule, i.e., Rule 13 and a new form, i.e., Form IV have been inserted through this amendment. [View Notification](#)



Social Security

STATUTORY

NOTIFICATIONS/UPDATES

ANDHRA PRADESH - LIST OF HOLIDAYS UNDER NI ACT FOR THE YEAR 2025.

The Government of Andhra Pradesh, General Administration Department vide G.O.RT. No. 2116 dated 06.12.2024 notified the list of General Holidays and Public Holidays in addition to Sundays under the explanation to Section 25 of the Negotiable instruments Act, 1881, to be observed during the calendar year 2025.

[View Notification](#)



STATUTORY NOTIFICATIONS/UPDATES

GOA - PAID HOLIDAY ON 08.12.2024 DUE TO BYE-ELECTION IN NORTH GOA DISTRICT.

The Government of Goa, General Administration Department vide No. 2/1/2017-GAD-III/4742 dated 04.12.2024 notified that in pursuance to sub-section (1) of Section 40A of the Goa Panchayat Raj Act, 1994, the Government has hereby declared Sunday, the 08th December, 2024 as a paid holiday being the 'polling day' for the Bye-Election to Ward No. V of Village Panchayat Nadora, Taluka Bardez, North Goa District. The paid holiday shall be for the following workers, provided they are the voters for the aforesaid Bye-election:

- I. Industrial workers of the state of Goa.
- II. Daily wage workers of the Government Departments and State Government Industrial Departments.
- III. Commercial and industrial workers of private establishments in the State of Goa.
- IV. Workers of all private establishments.
- V. Daily wage/casual workers employed in any business, trade, industrial undertakings or any other establishments.

[View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

MAHARASHTRA - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2025.

The Government of Maharashtra, General Administration Department vide No. PHD-1124/C.R.91/Japuk (29) dated 04.12.2024 declared the list of public holidays, in exercise of the powers of conferred under Section 25 of the Negotiable Instruments Act, 1881 vide Notification No. 39/1/68/JUDI-III dated 8th May 1968, to be observed during the calendar year 2025. [View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

HARYANA - COMPLIANCE WITH WELFARE MEASURES FOR THE AFFECTED BUILDING AND OTHER CONSTRUCTION (BOC) WORKERS.

The Labour Commissioner, Labour Department, Haryana vide Memo No. 11820 dated 04.12.2024 informed all Establishments, Employers, Contractors, and Sub-Contractors engaged in Building & Other Construction Works in NCR Districts of Haryana regarding the Compliance with Hon'ble Supreme Court and State Government Directives on GRAP IV Implementation and the emphasis laid by the Hon'ble Apex Court on the need for welfare measures to support the affected Building and Other Construction (BoC) Workers.

[**View Notification**](#)



STATUTORY

NOTIFICATIONS/UPDATES

MAHARASHTRA - LOCAL HOLIDAY ON 06.12.2024 IN MUMBAI ON ACCOUNT OF DR. B.R. AMBEDKAR MAHAPARINIRVAN DIWAS.

The Government of Maharashtra, General Administration Department vide Circular No.: Sthanisu-1324/P.No. 32/ JAPUK (29) dated 04.12.2024 has announced Local Holiday on 06.12.2024 (Friday) on account of Dr. B.R. Ambedkar Mahaparinirvan Diwas for all the Government and Semi-Government offices in Mumbai and Mumbai Suburban Districts. [View Notification](#)

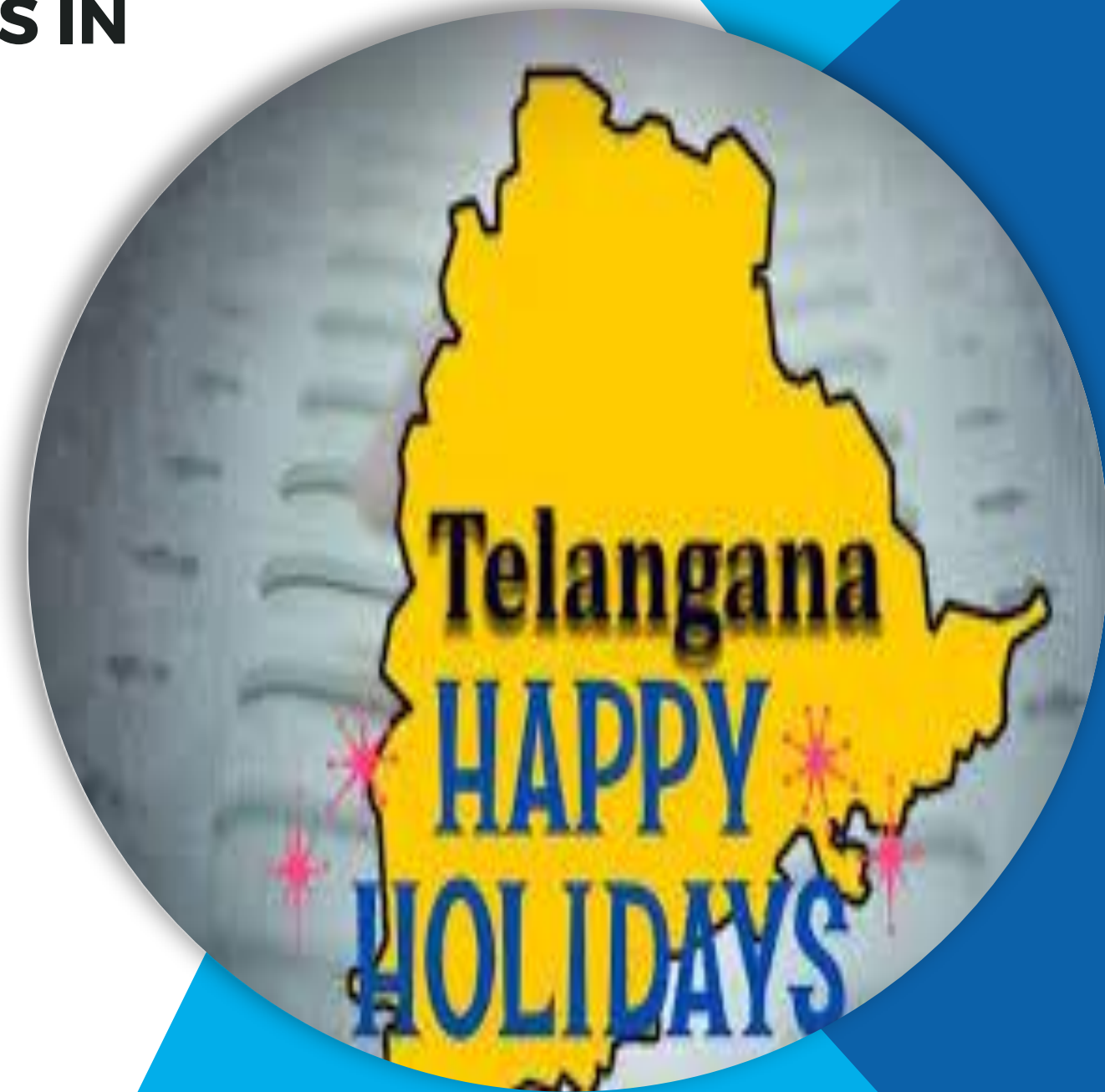


STATUTORY

NOTIFICATIONS/UPDATES

TELANGANA - NATIONAL/FESTIVAL AND OTHER HOLIDAYS IN 2025 DECLARED UNDER S&E ACT AND NFH ACT.

The Government of Telangana, Joint Commissioner of Labour, Rangareddy Zone, Hyderabad vide Proc. No. F/2827313/2024 dated 03.12.2024 hereby notified the National/Festival and Other Holidays to be Holidays with wages under the Telangana Shops and Commercial Establishments Act, 1988 for the calendar year 2025 to the employees working in Shops and commercial establishment and the National/ Festival and Other Holidays to be Holidays with wages under the Telangana Factories and Establishments (National Festival and Other Holidays) Act, 1974 for the calendar year 2025 to the workers working in Factories, located in 17 districts of Telangana. [View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

ARUNACHAL PRADESH - LIST OF HOLIDAYS FOR THE CALENDAR YEAR 2025.

The Government of Arunachal Pradesh, General Administration Department vide Notification dated 01.12.2024 issued the List of Gazetted Holidays for the year 2025 in Annexure-I, List of Restricted Holidays for the year 2025 in Annexure-II and List of Local Holidays for the year 2025 in Annexure-III. [View Notification](#)

LIST OF

HOLIDAYS



STATUTORY

NOTIFICATIONS/UPDATES

TRIPURA - PUBLISHING OF ONLINE DASHBOARD IN PUBLIC DOMAIN UNDER EASE OF DOING BUSINESS.

The Government of Tripura, Factories and Boilers Organization vide No. F. 2(365)-FB/EoDB/BRAP/2024/1467-476 dated 30.11.2024 issued a Notification regarding the publishing of an online Dashboard in public domain for Joint inspection conducted by the Factories & Boilers Organization, Labour Directorate, Tripura State Pollution Control Board and Legal Metrology for factories/establishments registered under various laws. The Factories and Boilers Organization mandates to publish the data related to inspections in an online Dashboard in public domain with the following features: (i) the data on number of inspections conducted, number of inspections completed, and the maximum time taken and cost incurred to complete the inspection. (ii) the dashboard is updated on real time basis. [View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

WEST BENGAL - NOTIFICATION INVITING APPLICATIONS FOR SHORT TERM SETTLEMENTS IN TEA GARDENS.

The Government of West Bengal, Labour Department vide Memo No. Labr/37/Tea & Jute dated 27.11.2024 notified that vide Notification bearing Memo No. 3955-LP/3T-03/24 dated 06.11.2024, the State Government has formulated an SOP for Short Term Settlement for operating and regularisation of the Tea Gardens. Therefore, in pursuance of the same, it is thus notified that eligible Company/Partnership/Joint Consortium/Individual, as per SOP, intending to have 'Short Term Settlement' of any Tea Gardens, may apply and send application within 20.12.2024 as per Format annexed herewith and marked as Annexure - A. [View Notification](#)



STATUTORY

NOTIFICATIONS/UPDATES

TAMIL NADU - TAMIL NADU PANCHAYATS (PROCEDURE FOR GRANTING PERMISSION FOR THE ESTABLISHMENT OF FACTORIES/INDUSTRIES AND THE INSTALLATION OF MACHINERIES) RULES, 2024.

The Government of Tamil Nadu, Rural Development and Panchayat Raj Department vide G.O.Ms. No. 170 dated 12.11.2024 notified that in exercise of the powers conferred by clause (c) of sub-section (1) of section 161, 220 read with clause (XXV) of sub-section (2) of section 242 of the Tamil Nadu Panchayats Act, 1994, the Governor of Tamil Nadu hereby makes the Rules, known as the Tamil Nadu Panchayats (Procedure for granting permission for the establishment of factories/industries and the installation of machineries) Rules, 2024. [View Notification](#)



IMPORTANT JUDGEMENTS



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IMPORTANT JUDGEMENTS

BASIC WAGE UNDER THE EPF ACT CAN BE SPLIT INTO EXEMPTED ALLOWANCES:

Assistant Provident Fund Commissioner vs. M/s. G4S Security Services (India) Ltd. & Anr., 2023 LLR 1138 (Supreme Court of India)

In this case, the Supreme Court of India held that the “Basic Wage” under Employees’ Provident Fund and Miscellaneous Provisions Act, 1952 (hereafter referred to as “EPF and MP Act, 1952”) can be split into exempted allowances.

Issue of the Case:

Whether the term “basic wage” as defined under the EPF and MP Act, 1952 be split into exempted allowances?



IMPORTANT JUDGEMENTS

Facts of the Case:

The appellant-Assistant Provident Fund Commissioner is aggrieved by the judgment dated 20th July 2011, passed by the High Court of Punjab and Haryana at Chandigarh, in an intra-Court Appeal, which was directed against the order dated 01st February 2011, passed by the learned Single Judge, dismissing the Writ Petition filed by the appellant.

the appellant had impugned the order dated 15th June 2009, passed by the Appellate Tribunal under the provisions of the Employees Provident Fund and Miscellaneous Provisions Act, 1952, while determining the issue raised by the respondents regarding the liability of the Management under the provisions of Section 7A of the EPF Act.

The stand of the appellant is that for the purposes of determining its contribution towards provident fund, the respondent no.1 was wrongly splitting the wage structure of the employees and treating the reduced wage as the basic wage to the detriment of the employees, thereby evading its liability to contribute the correct amount towards provident fund. The aforesaid stand taken by the appellant has been turned down by the Appellate Tribunal as also by the learned Single Judge and the Division Bench of the High Court.

IMPORTANT JUDGEMENTS

Decision of the Supreme Court of India:

As per the submission of learned Additional Solicitor General, for the purposes of determining the basic wage under the EPF Act, reference must be made to the definition of the expression 'minimum rate of wages' under Section 4 of the Minimum Wages Act, 1948. This aspect has been considered in paragraph 6 of the impugned judgment and turned down holding that there was no compulsion to hold the definition of 'basic wage' to be equated with the definition of 'minimum wage' under the Minimum Wages Act, 1948.

However, in the opinion of the Apex Court, once the EPF Act contains a specific provision defining the words 'basic wage' (under Section 2b), then there was no occasion for the appellant to expect the Court to have travelled to the Minimum Wages Act, 1948, to give it a different connotation or an expansive one, as sought to be urged. Clearly, that was not the intention of the legislature.

In view of the aforesaid observations, the present appeal is dismissed as meritless. There shall be no orders as to costs.

[View Notification](#)

IMPORTANT JUDGEMENTS

OCCUPIER AND MANAGER ARE NOT RESPONSIBLE FOR ACCIDENT IF SAFETY EQUIPMENT WAS ALREADY PROVIDED:

Deepak Donia vs. The State of Jharkhand, 2024 LLR 163 (High Court of Jharkhand)

In this case, the High Court of Jharkhand held that the Occupier and Manager of a factory cannot be held responsible for accidents if the safety equipment has been legitimately provided by the management of the factory.



IMPORTANT JUDGEMENTS

Issue of the case:

Whether the Occupier and Management of a factory can be held liable for an accident, if the safety equipment has been supplied to the workers by the management?

Facts of the case: On 23.9.2013 one employee met with an accident and got injured at the time of working in the factory and then he was admitted to APEX hospital Baradwari, Jamshedpur. On receiving of information of accident the complainant inspected the factory premises on 24.9.2013 for finding out reasons of accident. One Supervisor of said factory stated the occurrence to the complainant. During inspection it was found that the said employee has started his duty on 23.9.2013 at 8.00 am and he was changing damaged sheet at the roof and safety bent came down on ground and being unstable he got injury. It was also found that the management of factory has not provided the safety and due to lack of safety measure the victim sustained injury and the management failed to comply the provisions and violated the provisions of section 32(B) and 32(C) of the Factory Act, 1948 and Rule 56(c)(a) of Jharkhand Factory Rule, 1950. On asking by the complainant, the management of the factory did not produce any record and due to this the management violated the provision of Rule 102 of Factory Rules, 1950.

IMPORTANT JUDGEMENTS

The learned counsel for the petitioner submits that based on the complaint, the learned court has taken cognizance under section 92 of the Factory Act, 1948. He submits that the petitioner no.1 happens to be Director of the said company/firm. He draws attention of the Court to the enquiry report and submits that the worker has also admitted before the Factory Inspector that he was provided with safety equipment like belt and helmet. On these grounds, he submits that there is no laches on the part of the management however the case has been lodged.

On the other hand, the learned counsel for the State submits that accident took place in the premises of factory and on enquiry the case found to be true and that is why case has been lodged and accordingly cognizance has been taken and there is no illegality in the order taking cognizance.

Decision of the High Court of Jharkhand:

In view of the above submissions of the learned counsel for the parties the Court has gone through the contents of the complaint case as well as the order taking cognizance. Admittedly occurrence took place in factory premises and workman has also admitted that safety equipment has been supplied to him.

IMPORTANT JUDGEMENTS

Prima facie it appears that this is not a case that the management has not provided safely equipment to the workman. To fasten liability upon the management one is also required to look into sections 97 and 111 of Factory Act, 1948 and there is certain obligation cast upon the worker also and the safety equipment has been supplied by the management and not taking advantage of the same, the workman is also liable under section 97 and 111 of the said Act.

On perusal of the complaint, it transpires that there is no material on record to prima facie suggest that the Occupier or Manager are in any manner responsible for the unfortunate accident. Sections 97 and 111 was not investigated by the Inspector, as admitted in the complaint itself that the workman concern has gone to the roof. No case is made out against the petitioners in terms of the Factories Act in view of the judgment rendered in the case of J.K. Industries Ltd. v. Chief Inspector wherein the Hon'ble Supreme Court has concluded that mens rea is not the necessity in invoking the provisions of Factories Act. In that case the Hon'ble Supreme Court was examining the certain Sections of the Factories Act, which are not under challenge in this case. Sections 97 and 111 have been ignored by the Inspector of the Factories while submitting the report and at the time of filing the complaint.

[View Notification](#)

IMPORTANT JUDGEMENTS

BANK CANNOT UTILIZE THE AMOUNT OF THE ESTABLISHMENT WHEN ORDER FOR FREEZING THE ACCOUNT WAS PASSED:

Parveen Travels (P) Limited v. Regional Provident Fund
Commissioner-I & Recovery Officer and Another, 2024 LLR 1348
(MADRAS HIGH COURT)

In the instant case the High Court of Madras held that once an order of attachment is issued by EPF Authority, the Bank is obliged to comply the order just by freezing the account as per provisions of section 8F(3) of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952. The act of the Bank, without complying the orders of EPF Authority and without realising the seriousness of the notices issued for freezing the account, had consumed the amount lying in the account of petitioner for itself, would be against the legislative mandate, and also against the very objective of freezing the account and the same would be an erratic and illegal act and it would itself be treated as a defaulting employer.



IMPORTANT JUDGEMENTS

Bank is directed to remit back the amount that has been taken away from the petitioner's account and allow the petitioner to take the above amount from the bank for the purpose of complying the order of the Court. If the Bank fails to comply the direction of the Court, the EPF Authority is at liberty to attach the properties of the Bank. If the petitioner fails to comply the condition even after the Bank defreezes the account, the EPF Authority is at liberty to issue the notice for attachment/enquiry once again.

Issue of the case:

Whether the Bank can utilize the amount of the establishment when order for freezing the account was passed?

IMPORTANT JUDGEMENTS

Facts of the case:

The petitioner has filed writ petition, challenging the warrant of attachment issued on 20-08-2024 for attaching the buses plied by the petitioner's company and also to defreeze the bank account of the petitioner. Writ Court had passed conditional order, directing the petitioner to make a payment of at least 25% of the defaulted instalments in one go within a period of three weeks, in order to raise the attachment and defreeze the bank account temporarily. Petitioner has submitted that the only source he had was the amount lying in his bank account and unless the bank account is defreezed, the condition imposed by this Court cannot be complied. It is further submitted that the bank has taken the amount lying in petitioner's account for itself for settling the outstanding dues of his Overdue account. It is not possible to mobilize any fund under such circumstances. Despite notice served on Bank, none appeared.

IMPORTANT JUDGEMENTS

Decision of the High Court of Madras: The honorable Court held that the second respondent bank is directed to defreeze the petitioner's account forthwith by remitting back the amount that has been taken away from the petitioner's account on two occasions, i.e., 07-10-2024 and 16-10-2024, amounting to the total sum of Rs. 44,66,882.23 (Rs. 23,50,039.92 + Rs. 21,16,842.31), to the petitioner's account and allow the petitioner to take the above amount from the bank for the purpose of complying the order of the Court.

If the second respondent fails to comply the above direction, the first respondent is at liberty to attach the properties of the Bank and take all other actions for recovery by deeming the second respondent himself as a defaulted employer.

In case petitioner fails to comply the condition even after the second respondent defreezes the account as per the direction given today, the first respondent is at liberty to issue the notice for attachment/enquiry once again.

With the above directions, this writ petition stands disposed of. No costs.

[**View Notification**](#)

IMPORTANT JUDGEMENTS

AMOUNT MISAPPROPRIATED BY THE EMPLOYEE CANNOT BE RECOVERED FROM GRATUITY:

Sukhinand Saket v. The State of Madhya Pradesh & Ors., 2024 LLR 1313 (MADHYA PRADESH HIGH COURT)

In the instant case the High Court of Madhya Pradesh held that Recovery or withholding of gratuity under the Payment of Gratuity Act, 1972 cannot lightly ordered. The Payment of Gratuity Act severely restricts the right of the employer to recover or forfeit wholly or in part any amount of gratuity. Forfeiture of gratuity or recovery from gratuity can only be ordered if the services of the employees have been terminated or any act of wilful omission or negligence causing any damage or loss to the property of the employer. Termination from service before ordering recovery from gratuity or forfeiture of gratuity is imperative. Even when the employee had himself admitted to having committed misappropriation and was not terminated/dismitted, such misappropriated amount cannot be recovered from his gratuity.



IMPORTANT JUDGEMENTS

Issue of the case:

Whether the amount misappropriated by the employee can be recovered from gratuity?

Facts of the case:

The writ petition was filed challenging the order whereby the respondents had closed the departmental enquiry against the petitioner holding the charges against him not proved. By the same order, the respondents directed recovery of Rs. 5,06,305/- from the retiral dues of the petitioner. Neither party had placed on record the departmental enquiry in relation to which the petitioner was suspended. This case is not of some erroneous over payment or erroneous fixation, it is a case of recovery of loss caused to the employer. However, the petitioner had undertaken to repay the amount of loss caused by him owing to his activities and admitted his liability. The extent of such liability was not certain, and the order of recovery passed included the principal amount and the interest thereof. The order directed recovery from gratuity as well.

IMPORTANT JUDGEMENTS

Decision of the High Court of Madhya Pradesh: The honorable Court held that in terms of the provisions of section 4(6) of Payment of Gratuity Act recovery ordered to the extent it has been ordered from the amount of gratuity cannot be given stamp of approval. For the remaining amount the respondents can enforce the admissions of petitioner given vide (Annexure P-4) and orders passed by the Deputy Registrar or any other order of recovery.

Consequently, the petition is allowed with the following directions: –

- (i) The respondents shall pay the amount of Rs. 3,50,000/- as gratuity from which the respondents shall be entitled to deduct the amount of Rs. 21,983/- which has already been paid to the petitioner. Rest of the amount of gratuity, i.e., Rs. 3,28,017/- be paid to the petitioner within a period of two months from the date of production of certified copy of this order.
- (ii) The amount will also carry interest at the rate of 6% per annum from the date of filing of this petition till actual payment. If the payment is not paid within two months, then the amount will carry interest at the rate of 10% per annum for further period.

[**View Notification**](#)

IMPORTANT JUDGEMENTS

SUPREME COURT OF INDIA

- ❑ Employee having officers senior to him but supervising work of two juniors would not be a 'workman'. [View Judgement](#)
- ❑ Workman cannot directly approach the Supreme Court for relief against termination. [View Judgement](#)
- ❑ Management's evidence on nature of duties will be considered in absence of employee's evidence. [View Judgement](#)

ALLAHABAD HIGH COURT

- ❑ Daily wage services will be considered for calculating continuous service for payment of gratuity. [View Judgement](#)

ANDHRA PRADESH HIGH COURT

- ❑ EPF Authorities cannot take action when the High Court had granted further time to deposit dues. [View Judgement](#)



IMPORTANT JUDGEMENTS

BOMBAY HIGH COURT

- ❑ Civil Court can grant reinstatement and back-wages in exceptional cases. [View Judgement](#)
- ❑ Compensation in lieu of reinstatement with back-wages is proper when workman was gainfully employed. [View Judgement](#)

CALCUTTA HIGH COURT

- ❑ Management can prohibit the employee from entering its premises during pendency of enquiry. [View Judgement](#)
- ❑ Enquiry is mandatory even if services of a casual employee are to be terminated for misconduct. [View Judgement](#)

DELHI HIGH COURT

- ❑ Revocation of joining of a new employee would be set aside when he was able to furnish his relieving letter. [View Judgement](#)
- ❑ Personal information of a private employee cannot be disclosed under the RTI Act. [View Judgement](#)

IMPORTANT JUDGEMENTS

GUJARAT HIGH COURT

- ❑ Reinstatement when there was no criminal prosecution but workman was found guilty in en-quiry is unjustified. [View Judgement](#)
- ❑ No reinstatement when Labour Court came to the conclusion that there was no violation of ID Act. [View Judgement](#)

KARNATAKA HIGH COURT

- ❑ Pre-deposit is not mandatory in appeal before Tribunal against order of damages. [View Judgement](#)
- ❑ EPF Authorities have to consider contentions of the establishment even in 7Q proceedings. [View Judgement](#)
- ❑ There has to be clarity with respect to the period of default in the orders of the PF Authorities. [View Judgement](#)

KERALA HIGH COURT

- ❑ Employer has to submit complete financial records and not extracts before EPF Authorities. [View Judgement](#)

IMPORTANT JUDGEMENTS

MADHYA PRADESH HIGH COURT

- ❑ Amount misappropriated by the employee cannot be recovered from gratuity. [View Judgement](#)
- ❑ Contractor has to submit details to the principal employer of PF paid to its employees every month. [View Judgement](#)

MADRAS HIGH COURT

- ❑ Bank cannot utilize the amount of the establishment when order for freezing the account was passed. [View Judgement](#)
- ❑ Plea of exemption cannot be taken before the HC when it was not taken before the EPF Authorities. [View Judgement](#)
- ❑ Incorrect order of the Tribunal cannot be set aside if the establishment does not challenge the same. [View Judgement](#)
- ❑ Conciliation Officer cannot keep conciliation proceedings pending for long in the absence of the Union. [View Judgement](#)
- ❑ Order passed under Section 7-A of the EPF Act cannot be challenged after a delay of 10 years. [View Judgement](#)
- ❑ Remuneration and allowances paid to part time employees on monthly basis are 'basic wages' under the Act. [View Judgement](#)

IMPORTANT JUDGEMENTS

PATNA HIGH COURT

- ❑ Employees are entitled to be paid interest on EPF account upto the date of payment. [View Judgement](#)
- ❑ Right of the employees to be paid interest on PF dues cannot be denied on the ground of delay. [View Judgement](#)

PUNJAB AND HARYANA HIGH COURT

- ❑ Acquittal in criminal case would not nullify punishment awarded in the departmental proceedings. [View Judgement](#)
- ❑ Misconduct stands proven when the workman does not challenge the enquiry report. [View Judgement](#)
- ❑ Labour Court cannot reduce punishment other than discharge/dismissal under s.11-A of the ID Act [View Judgement](#)
- ❑ Termination for embezzlement is not disproportionate when employee was implicated in 52 enquiries. [View Judgement](#)
- ❑ Principal employer is only required to pay EPF dues when the contractor fails. [View Judgement](#)
- ❑ The provisions qua damages under the EPF Act are not mandatory provisions. [View Judgement](#)

IMPORTANT JUDGEMENTS

RAJASTHAN HIGH COURT

- ❑ PF has to be deposited by the employer as per the due date under the EPF Act and not the In-come Tax Act. [View Judgement](#)
- ❑ No damages when delay was not intentional and Bonafide's of the establishment were clear. [View Judgement](#)

TELANGANA HIGH COURT

- ❑ Sufficient opportunity must be provided by EPFO to the establishment for submitting relevant records. [View Judgement](#)



CORE INTEGRA COMPLIANCE CALENDAR



JANUARY
2025



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STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Employee State Insurance Act, 1948	All States	Remittance	Monthly	Dec'24	15-Jan-25	Code wise	
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Remittance	Monthly	Dec'24	15-Jan-25	Code wise	
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	Monthly	Dec'24	15-Jan-25	Code wise	International Workers Return
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	Monthly	Dec'24	25-Jan-25	Code wise	Monthly Return - EDLI Exempted Employer
Employment Exchange (Compulsory Notification of Vacancies) Act, 1959	All States	Return	Quarterly	Oct'24 to Dec'24	30-Jan-25	Branch employing 25 or more	
Sexual Harassment of Workmen at Workplace (Prevention, Prohibition and Redressal) Act, 2013	All States	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch employing 10 or more	
Central - Various Acts	All States	Return	Annual	Jan'24 To Dec'24	31-Jan-25	LIN against	
Factories Act, 1948	All States	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	

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	Dec'24	05-Jan-25	Branch	
Andhra Pradesh Tax On Professions, Trades, Callings And Employments Act, 1987	Andhra Pradesh	Remittance & Returns	Monthly	Dec'24	10-Jan-25	Branch	
Madhya Pradesh Vritti Kar Adhinyam, 1995 (PT)	Madhya Pradesh	Remittance	Monthly	Dec'24	10-Jan-25	Branch	
Telangana Tax On Professions, Trades, Callings And Employments Act, 1987	Telangana	Remittance & Returns	Monthly	Dec'24	10-Jan-25	Branch	
Tamil Nadu Industrial Establishments (conferment of Permanent Status to Workmen) Act, 1981	Tamil Nadu	Return	Annual	Jan'24 To Dec'24	14-Jan-25	Offline	Not required if (Combined Annual Return Form 22 submitted in Factories Act) & Applicable to S&E.
Andhra Pradesh Labour Welfare Fund Act, 1987	Andhra Pradesh	Remittance	Quarterly	Oct'24 to Dec'24	15-Jan-25	Branch	Unpaid Accumulation - After 3 years from become payable
Assam Industrial Establishment (Conferment of Permanent Status to Workmen) Act, 1985	Assam	Return	Half Yearly	Jul'24 To Dec'24	15-Jan-25	Branch employing 50 or more	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Bombay Labour Welfare Fund Act, 1953 (Delhi)	Delhi	Remittance & Returns	Half Yearly	Jul'24 To Dec'24	15-Jan-25	Branch	31st Jan
Bombay Labour Welfare Fund Act, 1953 (Delhi)	Delhi	Remittance	Quarterly	Oct'24 to Dec'24	15-Jan-25	Branch	Unpaid Accumulation - After 3 years from become payable
Chhattisgarh Shram Kalyan Nidhi Adhiniyam, 1982 (LWF)	Chhattisgarh	Remittance & Returns	Half Yearly	Jul'24 To Dec'24	15-Jan-25	Branch	
Chhattisgarh Shram Kalyan Nidhi Adhiniyam, 1982 (LWF)	Chhattisgarh	Remittance	Quarterly	Oct'24 to Dec'24	15-Jan-25	Branch	Unpaid Accumulation - After 3 years from become payable
Factories Act, 1948	Bihar	Return	Annual	Jan'24 To Dec'24	15-Jan-25	Branch	
Factories Act, 1948	Chandigarh	Return	Annual	Jan'24 To Dec'24	15-Jan-25	Branch	
Factories Act, 1948	Chhattisgarh	Return	Annual	Jan'24 To Dec'24	15-Jan-25	Branch	

STATUTORY DUE DATES



Name of Act	State	Remittance/ Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Factories Act, 1948	Delhi	Return	Annual	Jan'24 To Dec'24	15-Jan-25	Branch	
Factories Act, 1948	Delhi	Return	Half Yearly	Jul'24 To Dec'24	15-Jan-25	Branch	
Factories Act, 1948	Gujarat	Return	Half Yearly	Jul'24 To Dec'24	15-Jan-25	Branch	Not required - If Self Certificate submitted
Factories Act, 1948	Jharkhand	Return	Annual	Jan'24 To Dec'24	15-Jan-25	Branch	
Factories Act, 1948	Uttar Pradesh	Return	Annual	Jan'24 To Dec'24	15-Jan-25	Branch	
Factories Act, 1948	West Bengal	Return	Quarterly	Oct'24 to Dec'24	15-Jan-25	Branch	
Factories Act, 1948	Assam	Return	Annual	Jan'24 To Dec'24	15-Jan-25	Branch	
Factories Act, 1948	Assam	Return	Half Yearly	Jul'24 To Dec'24	15-Jan-25	Branch	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Factories Act, 1948	Chhattisgarh	Return	Half Yearly	Jul'24 To Dec'24	15-Jan-25	Branch	
Factories Act, 1948	Madhya Pradesh	Return	Annual	Jan'24 To Dec'24	15-Jan-25	Branch	
Factories Act, 1948	Madhya Pradesh	Return	Half Yearly	Jul'24 To Dec'24	15-Jan-25	Branch	
Factories Act, 1948	Uttarakhand	Return	Annual	Jan'24 To Dec'24	15-Jan-25	Branch	
Factories Act, 1948	Himachal Pradesh	Return	Annual	Jan'24 To Dec'24	15-Jan-25	Branch	
Factories Act, 1948	Himachal Pradesh	Return	Half Yearly	Jul'24 To Dec'24	15-Jan-25	Branch	
Factories Act, 1948	Mizoram	Return	Annual	Jan'24 To Dec'24	15-Jan-25	Branch	
Factories Act, 1948	Mizoram	Return	Half Yearly	Jul'24 To Dec'24	15-Jan-25	Branch	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Factories Act, 1948	Jammu & Kashmir	Return	Annual	Jan'24 To Dec'24	15-Jan-25	Branch	
Factories Act, 1948	Jammu & Kashmir	Return	Half Yearly	Jul'24 To Dec'24	15-Jan-25	Branch	
Factories Act, 1948	Ladakh	Return	Annual	Jan'24 To Dec'24	15-Jan-25	Branch	
Factories Act, 1948	Ladakh	Return	Half Yearly	Jul'24 To Dec'24	15-Jan-25	Branch	
Factories Act, 1948	Nagaland	Return	Annual	Jan'24 To Dec'24	15-Jan-25	Branch	
Factories Act, 1948	Nagaland	Return	Half Yearly	Jul'24 To Dec'24	15-Jan-25	Branch	
Goa Labour Welfare Fund Act, 1986	Goa	Remittance	Quarterly	Oct'24 to Dec'24	15-Jan-25	Branch	Unpaid Accumulation - After 3 years from become payable
Gujarat Labour Welfare Fund Act, 1953	Gujarat	Remittance	Quarterly	Oct'24 to Dec'24	15-Jan-25	Branch	Unpaid Accumulation - After 1 years from become payable

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Gujarat Panchayats, Municipal Corporations And State Tax on Professions, Traders, Callings and Employments Act, 1976	Gujarat	Remittance	Monthly	Dec'24	15-Jan-25	Branch	
Jharkhand State Employment of Local Candidates in Private Sector Act, 2021	Jharkhand	Return	Quarterly	Oct'24 to Dec'24	15-Jan-25	Branch	
Karnataka Labour Welfare Fund Act, 1965	Karnataka	Return	Annual	Jan'24 To Dec'24	15-Jan-25	Branch	
Karnataka Labour Welfare Fund Act, 1965	Karnataka	Remittance	Quarterly	Oct'24 to Dec'24	15-Jan-25	Branch	Unpaid Accumulation - After 3 years from become payable
Kerala Labour Welfare Fund Act, 1975	Kerala	Remittance & Returns	Half Yearly	Jul'24 To Dec'24	15-Jan-25	Branch	
Kerala Labour Welfare Fund Act, 1975	Kerala	Remittance	Half Yearly	Jul'24 To Dec'24	15-Jan-25	Branch	Unpaid Accumulation - After 3 years from become payable
Madhya Pradesh Vritti Kar Adhinyam, 1995 (PT)	Madhya Pradesh	Return	Quarterly	Oct'24 to Dec'24	15-Jan-25	Branch	
Maharashtra Labour Welfare Fund Act, 1953	Maharashtra	Return	Half Yearly	Jul'24 To Dec'24	15-Jan-25	Branch	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Maharashtra Labour Welfare Fund Act, 1953	Maharashtra	Remittance	Quarterly	Oct'24 to Dec'24	15-Jan-25	Branch	Unpaid Accumulation - After 3 years from become payable
Maternity Benefit Act, 1961	Jammu & Kashmir	Return	Annual	Jan'24 To Dec'24	15-Jan-25	Branch	
Minimum Wages Act, 1948	Tamil Nadu	Return	Annual	Jan'24 To Dec'24	15-Jan-25	Branch	Not required if (Combined Annual Return Form 22 submitted in Factories Act) or (Combined annual return Form XIII submitted in TN Catering Establishments) or (Combined annual return Form XXV under BOCW)
Minimum Wages Act, 1948	Uttar Pradesh	Return	Annual	Jan'24 To Dec'24	15-Jan-25	Branch	Due date not clarified under the state Rules - Considered common date
Odisha Labour Welfare Fund Act, 1996	Odisha	Remittance	Quarterly	Oct'24 to Dec'24	15-Jan-25	Branch	Unpaid Accumulation - After 5 years from become payable
Odisha Labour Welfare Fund Act, 1996	Odisha	Remittance & Returns	Half Yearly	Jul'24 To Dec'24	15-Jan-25	Branch	
Puducherry Municipalities Act, 1973	Puducherry	Remittance & Returns	Half Yearly	Jul'24 To Dec'24	15-Jan-25	Branch	PT - Half yearly - July to Dec - Deduction in Dec.
Tamil Nadu Labour Welfare Fund Act, 1972	Tamil Nadu	Remittance	Quarterly	Oct'24 to Dec'24	15-Jan-25	Branch	Unpaid Accumulation - After 3 years from become payable

STATUTORY DUE DATES



Name of Act	State	Remittance/Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Tamil Nadu Payment of Subsistence Allowance Act, 1981	Tamil Nadu	Return	Half Yearly	Jul'24 To Dec'24	15-Jan-25	Branch	
Telangana Labour Welfare Fund Act, 1987	Telangana	Remittance	Quarterly	Oct'24 to Dec'24	15-Jan-25	Branch	Unpaid Accumulation - After 3 years from become payable
The Jharkhand Tax On Profession, Trades, Callings And Employments Act, 2011	Jharkhand	Remittance	Quarterly	Oct'24 to Dec'24	15-Jan-25	Branch	Employee & Employer Tax online (Employer to deduct monthly and remit quarterly) 15 days from end of quarter
The Madhya Pradesh Shram Kalyan Nidhi Adhinyam, 1982 (LWF)	Madhya Pradesh	Remittance & Returns	Half Yearly	Jul'24 To Dec'24	15-Jan-25	Branch	
The Madhya Pradesh Shram Kalyan Nidhi Adhinyam, 1982 (LWF)	Madhya Pradesh	Remittance	Quarterly	Oct'24 to Dec'24	15-Jan-25	Branch	Unpaid Accumulation - After 3 years from become payable
West Bengal Labour Welfare Fund Act, 1974	West Bengal	Remittance & Returns	Half Yearly	Jul'24 To Dec'24	15-Jan-25	Branch	
West Bengal Labour Welfare Fund Act, 1974	West Bengal	Remittance	Quarterly	Oct'24 to Dec'24	15-Jan-25	Branch	Unpaid Accumulation - After 3 years from become payable
Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Karnataka	Remittance & Returns	Monthly	Dec'24	20-Jan-25	Combined	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Maternity Benefit Act, 1961	Arunachal Pradesh	Return	Annual	Jan'24 To Dec'24	21-Jan-25	Branch	
Maternity Benefit Act, 1961	Assam	Return	Annual	Jan'24 To Dec'24	21-Jan-25	Branch	
Maternity Benefit Act, 1961	Bihar	Return	Annual	Jan'24 To Dec'24	21-Jan-25	Branch	Online return before 30th June
Maternity Benefit Act, 1961	Chhattisgarh	Return	Annual	Jan'24 To Dec'24	21-Jan-25	Branch	
Maternity Benefit Act, 1961	Delhi	Return	Annual	Jan'24 To Dec'24	21-Jan-25	Branch	
Maternity Benefit Act, 1961	Goa	Return	Annual	Jan'24 To Dec'24	21-Jan-25	Branch	Not required - Covered under Various Acts
Maternity Benefit Act, 1961	Himachal Pradesh	Return	Annual	Jan'24 To Dec'24	21-Jan-25	Branch	
Maternity Benefit Act, 1961	Jammu & Kashmir	Return	Annual	Jan'24 To Dec'24	21-Jan-25	Branch	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Maternity Benefit Act, 1961	Jharkhand	Return	Annual	Jan'24 To Dec'24	21-Jan-25	Branch	
Maternity Benefit Act, 1961	West Bengal	Return	Annual	Jan'24 To Dec'24	21-Jan-25	Branch	
Maternity Benefit Act, 1961	Madhya Pradesh	Return	Annual	Jan'24 To Dec'24	21-Jan-25	Branch	
Maternity Benefit Act, 1961	Tripura	Return	Annual	Jan'24 To Dec'24	21-Jan-25	Branch	Rule - 16
Maternity Benefit Act, 1961	Andhra Pradesh	Return	Annual	Jan'24 To Dec'24	21-Jan-25	Branch	
Maternity Benefit Act, 1961	Chandigarh	Return	Annual	Jan'24 To Dec'24	21-Jan-25	Branch	
Maternity Benefit Act, 1961	Daman & Diu	Return	Annual	Jan'24 To Dec'24	21-Jan-25	Branch	
Maternity Benefit Act, 1961	Manipur	Return	Annual	Jan'24 To Dec'24	21-Jan-25	Branch	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Maternity Benefit Act, 1961	Mizoram	Return	Annual	Jan'24 To Dec'24	21-Jan-25	Branch	
Maternity Benefit Act, 1961	Meghalaya	Return	Annual	Jan'24 To Dec'24	21-Jan-25	Branch	
Maternity Benefit Act, 1961	Nagaland	Return	Annual	Jan'24 To Dec'24	21-Jan-25	Branch	
Maternity Benefit Act, 1961	Uttar Pradesh	Return	Annual	Jan'24 To Dec'24	21-Jan-25	Branch	
Maternity Benefit Act, 1961	Uttarakhand	Return	Annual	Jan'24 To Dec'24	21-Jan-25	Branch	
Maternity Benefit Act, 1961	Sikkim	Return	Annual	Jan'24 To Dec'24	21-Jan-25	Branch	
Maternity Benefit Act, 1961	Andaman Nicobar	Return	Annual	Jan'24 To Dec'24	21-Jan-25	Branch	
Maternity Benefit Act, 1961	Dadra and Nagar Haveli	Return	Annual	Jan'24 To Dec'24	21-Jan-25	Branch	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Maternity Benefit Act, 1961	Ladakh	Return	Annual	Jan'24 To Dec'24	21-Jan-25	Branch	Unified - Central return
Maternity Benefit Act, 1961	Lakshadweep	Return	Annual	Jan'24 To Dec'24	21-Jan-25	Branch	
Maternity Benefit Act, 1961	Puducherry	Return	Annual	Jan'24 To Dec'24	21-Jan-25	Branch	
West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979	West Bengal	Remittance & Returns	Monthly	Dec'24	21-Jan-25	Branch	
Bihar Shops and Establishments Act, 1953	Bihar	Return	Quarterly	Oct'24 to Dec'24	30-Jan-25	Branch	10 or More Employees
Bihar Shops and Establishments Act, 1953	Jharkhand	Return	Quarterly	Oct'24 to Dec'24	30-Jan-25	Branch	10 or More Employees
Contract Labour (Regulation and Abolition) Act,1970	Arunachal Pradesh	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Assam	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Contract Labour (Regulation and Abolition) Act,1970	Bihar	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Chandigarh	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Chhattisgarh	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Delhi	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Goa	Return	Quarterly	Oct'24 to Dec'24	30-Jan-25	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Gujarat	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Haryana	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Himachal Pradesh	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Contract Labour (Regulation and Abolition) Act,1970	Jammu & Kashmir	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Jharkhand	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Kerala	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Punjab	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Rajasthan	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Tamil Nadu	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Uttar Pradesh	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Uttarakhand	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Contract Labour (Regulation and Abolition) Act,1970	West Bengal	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Odisha	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Puducherry	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Dadra and Nagar Haveli	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Daman & Diu	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Ladakh	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Lakshadweep	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Manipur	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Contract Labour (Regulation and Abolition) Act,1970	Meghalaya	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Mizoram	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Nagaland	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Sikkim	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Tripura	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Karnataka	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor
Contract Labour (Regulation and Abolition) Act,1970	Madhya Pradesh	Return	Half Yearly	Jul'24 To Dec'24	30-Jan-25	License	Return by Contractor
Employment Exchange (Compulsory Notification of Vacancies) Act, 1959	Maharashtra	Return	Quarterly	Oct'24 to Dec'24	30-Jan-25	Branch employing 25 or more	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Employment Exchange (Compulsory Notification of Vacancies) Act, 1959	Gujarat	Return	Quarterly	Oct'24 to Dec'24	30-Jan-25	Branch employing 25 or more	
Manipur Professions, Trades, Callings And Employments Taxation Act, 1981	Manipur	Remittance & Returns	Monthly	Dec'24	30-Jan-25	Branch	
Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995	Mizoram	Remittance & Returns	Monthly	Dec'24	30-Jan-25	Branch	
Nagaland Professionals, Trades, Calling and Employment Taxation (4th Amendment) Act, 2012	Nagaland	Remittance & Returns	Monthly	Dec'24	30-Jan-25	Branch	
Payment of Wages Act, 1936	Kerala	Return	Annual	Jan'24 To Dec'24	30-Jan-25	Branch	
Punjab State Development Tax 2018	Punjab	Remittance & Returns	Monthly	Dec'24	30-Jan-25	Branch	
Unified single Annual Return	Haryana	Return	Annual	Jan'24 To Dec'24	30-Jan-25	Branch	Notification - S&E, Factory, CLRA, BOCW, ISMW, POW, ID, MW, ESI, MB, POB & POG
Andhra Pradesh Labour Welfare Fund Act, 1987	Andhra Pradesh	Remittance	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Andhra Pradesh Labour Welfare Fund Act, 1987	Andhra Pradesh	Remittance & Returns	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	Extract of the Register to be submitted
Assam Professions, Trades, Callings And Employments Taxation Act, 1947	Assam	Remittance & Returns	Monthly	Dec'24	31-Jan-25	Branch	
Bombay Labour Welfare Fund Act, 1953 (Delhi)	Delhi	Annual Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
Contract Labour (Regulation and Abolition) Act,1970	Tamil Nadu	Return	Half Yearly	Jul'24 To Dec'24	31-Jan-25	License	Only IT / ITES
Factories Act, 1948	Goa	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
Factories Act, 1948	Kerala	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
Factories Act, 1948	Punjab	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	Covered under Integrated Annual Return
Factories Act, 1948	West Bengal	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Factories Act, 1948	Tamil Nadu	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	Online Return - Notification
Factories Act, 1948	Goa	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	Accidents - Annual Return
Factories Act, 1948	Manipur	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
Factories Act, 1948	Meghalaya	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
Factories Act, 1948	Tripura	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
Factories Act, 1948	Dadra and Nagar Haveli	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
Factories Act, 1948	Dadra and Nagar Haveli	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	Accidents - Annual Return
Factories Act, 1948	Daman & Diu	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Factories Act, 1948	Daman & Diu	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	Accidents - Annual Return
Factories Act, 1948	Puducherry	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
Factories Act, 1948	Puducherry	Return	Half Yearly	Jul'24 To Dec'24	31-Jan-25	Branch	
Goa Labour Welfare Fund Act, 1986	Goa	Remittance & Returns	Half Yearly	Jul'24 To Dec'24	31-Jan-25	Branch	
Gujarat Labour Welfare Fund Act, 1953	Gujarat	Return	Half Yearly	Jul'24 To Dec'24	31-Jan-25	Branch	
Gujarat Labour Welfare Fund Act, 1953	Gujarat	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	Extract of unclaimed wage register
Gujarat Shops And Establishments Act, 1948	Gujarat	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	Online
Karnataka Labour Welfare Fund Act, 1965	Karnataka	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	Extract of the register

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Karnataka Shops and Commercial Establishments Act, 1961	Karnataka	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	Online - Covering (S&E, CLRA, MB, MW, POW)
Kerala Industrial Establishments (National and Festival Holidays) Act, 1958	Kerala	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
Maharashtra Labour Welfare Fund Act, 1953	Maharashtra	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
Maharashtra Shops and Establishments Act, 2017	Maharashtra	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	No Due date - To be submitted once a year & whener there is some change.
Maharashtra Shops and Establishments Act, 2017	Maharashtra	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	No Due date - To be submitted once a year & whener there is some change.
Maharashtra Shops and Establishments Act, 2017	Maharashtra	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	No due date - To be submitted on changes of shifts
Maharashtra State Tax on Professions, Trade, Callings And Employments Act, 1975	Maharashtra	Remittance & Returns	Monthly	Dec'24	31-Jan-25	Combined	
Manipur Shops And Establishments Act 1972	Manipur	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Maternity Benefit Act, 1961	Kerala	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
Maternity Benefit Act, 1961	Tamil Nadu	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
Maternity Benefit Act, 1961	Tamil Nadu	Return	Half Yearly	Jul'24 To Dec'24	31-Jan-25	Branch	Only IT / ITES
Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947	Meghalaya	Remittance & Returns	Monthly	Dec'24	31-Jan-25	Branch	
Minimum Wages Act, 1948	Jharkhand	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	(30th June)
Minimum Wages Act, 1948	Arunachal Pradesh	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
Minimum Wages Act, 1948	Chandigarh	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
Minimum Wages Act, 1948	Manipur	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Minimum Wages Act, 1948	Nagaland	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
Minimum Wages Act, 1948	Daman & Diu	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
Minimum Wages Act, 1948	Dadra and Nagar Haveli	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
Minimum Wages Act, 1948	Lakshadweep	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
Minimum Wages Act, 1948	Bihar	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	Online return to be submit option available
Minimum Wages Act, 1948	Chhattisgarh	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
Minimum Wages Act, 1948	Delhi	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
Minimum Wages Act, 1948	Madhya Pradesh	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Minimum Wages Act, 1948	Tamil Nadu	Return	Half Yearly	Jan'25 To Jun'25	31-Jan-25	Branch	Only IT / ITES
Minimum Wages Act, 1948	Uttarakhand	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
Minimum Wages Act, 1948	Puducherry	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
Odisha Labour Welfare Fund Act, 1996	Odisha	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	Extract of unclaimed wage register
Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000	Odisha	Remittance & Returns	Monthly	Dec'24	31-Jan-25	Branch	
Payment of Gratuity Act, 1972	Tamil Nadu	Return	Half Yearly	Jul'24 To Dec'24	31-Jan-25	Branch	Only IT / ITES
Payment of Wages Act, 1936	Andhra Pradesh	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
Payment of Wages Act, 1936	Jharkhand	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Payment of Wages Act, 1936	Tamil Nadu	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
Payment of Wages Act, 1936	West Bengal	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
Payment of Wages Act, 1936	Tamil Nadu	Return	Half Yearly	Jul'24 To Dec'24	31-Jan-25	Branch	Only IT / ITES
Payment of Wages Act, 1936	Ladakh	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
Payment of Wages Act, 1936	Lakshadweep	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
Payment of Wages Act, 1936	Sikkim	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
Payment of Wages Act, 1936	Puducherry	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
Punjab Labour Welfare Fund Act,1965	Haryana	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	Consolidated Unclaimed Wages Extract

STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Punjab Labour Welfare Fund Act, 1965	Punjab	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	Extract of unclaimed wage register
Punjab Labour Welfare Fund Act, 1965	Chandigarh	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	Extract of unclaimed wage register
Punjab Shops And Commercial Establishments Act, 1958	Chandigarh	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Sikkim	Remittance & Returns	Monthly	Dec'24	31-Jan-25	Branch	
Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Sikkim	Return	Quarterly	Oct'24 to Dec'24	31-Jan-25	Branch	
Single Integrated Annual Return	Punjab	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	Covered - Factories Act, Punjab S&E, MB, Employee Compensation, MW, POW, POB, CLRA, ISMW, BOCW, M.Transport, POG (Due date not disclosed in the notification)
Single Integrated Online Return	Rajasthan	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	Notification - Various Acts. - POW, MW, Factories Act, POB, CLRA, ISMW, BOCW, S&E, POG, MB, ID, ESI
Tamil Nadu Labour Welfare Fund Act, 1972	Tamil Nadu	Remittance & Returns	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	Along with Form B - Register of wages

STATUTORY DUE DATES



Name of Act	State	Remittance/ Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Tamil Nadu Shops And Establishments Act,1947	Tamil Nadu	Return	Half Yearly	Jul'24 To Dec'24	31-Jan-25	Branch	Only IT / ITES
Telangana Labour Welfare Fund Act, 1987	Telangana	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
Telangana Labour Welfare Fund Act, 1987	Telangana	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	Extract of unclaimed wage register
Tripura Professions Trades Callings And Employments Taxation Act, 1997	Tripura	Remittance & Returns	Monthly	Dec'24	31-Jan-25	Branch	
Various Acts	Goa	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	Online Filing - Combined - S&E, MW, POW, POB, Cont Lab., ISMW, BOCW, Motor Trans, MB & ID.
Various Acts	Andaman Nicobar	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	
West Bengal Labour Welfare Fund Act, 1974	West Bengal	Return	Annual	Jan'24 To Dec'24	31-Jan-25	Branch	Extract of unclaimed wage register
Tamil Nadu Shops And Establishments Act,1947	Tamil Nadu	Return	Annual	On Occurrence	On Occurrence	Branch	Intimation on Employees - Period of Work, Holiday, rest interval

AWARDS AND CERTIFICATIONS



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AWARDS



CERTIFICATION



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