



# CORE INTEGRA COMPLIANCE NEWSLETTER



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# INDEX

SR. No.	State/Central	Authority	Title	Page No.
1	Central	Ministry of Skill Development and Entrepreneurship	Disbursement of Government share of stipend through DBT directly to apprentices under NAPS – 2.	6
2	Central	EPFO	UAN Activation and seeding Bank Account with Aadhaar under ELI Scheme extended up to 15 March 2025.	7
3	Central	ESIC	Policy document for provision of Medical Services to ESIC beneficiaries in non-implemented, partially implemented districts and Unserved Areas through state PHCs and CHCs.	8
4	Central	ESIC	Approval for bearing 100% expenditure up to ceiling limit by ESIC on Cochlear implant to ESI beneficiaries on cashless basis.	9
5	Central	ESIC	UAN Activation and seeding Bank Account with Aadhaar under ELI Scheme extended up to 15 Feb 2025.	10
6	Maharashtra	Minimum Wage	Revised DA/Special Allowance and minimum wages for Security Guard Board, Brihanmumbai & Thane District.	11
7	Rajasthan	Minimum Wage	Consumer Price Index for the period July 2024 to December 2024.	12
8	Uttarakhand	Minimum Wage	Revised VDA and minimum wage for the Engineering Industry.	13
9	Karnataka	Minimum Wage	Release of State Annual Average Consumer Price Index Numbers for Industrial Workers.	14

# INDEX

SR. No.	State/Central	Authority	Title	Page No.
10	Kerala	Minimum Wage	Consumer Price Index Numbers for Agricultural Laborers and Industrial Workers for the month of December 2024.	15
11	Uttar Pradesh	Minimum Wage	Revised VDA and minimum wage for the Engineering Industry.	16
12	Maharashtra	Minimum Wage	Revised rates of VDA w.e.f. 01.01.2025 to 30.06.2025.	17
13	Assam	Minimum Wage	Revised minimum rates of wages w.e.f. 01.06.2024.	18
14	Telangana	Labour Department	Revision of fee for registration under the Telangana Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 1999.	19
15	Haryana	Labour Department	Declaration of holiday due to General Elections of Municipal Bodies.	20
16	Meghalaya	Government of Meghalaya	Paid Holiday on 21.02.2025 on account of the General Elections, 2025 to the 2 Autonomous District Councils.	21
17	Chhattisgarh	Labour Department	Granting of leave for General Bye-elections and three tier Panchayat Elections, 2025.	22
18	Chhattisgarh	Labour Department	Release of effective date for Chhattisgarh Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017.	23

# INDEX

SR. No.	State/Central	Authority	Title	Page No.
19	Kerala	Labour Department	Rescheduling of working hours for workers engaged during summertime.	24
20	Nagaland	Labour Department	The Draft Nagaland Industrial Relations Rules, 2025.	25
21	Delhi	General Administration	Public Holiday on 12.02.2025 on account of Guru Ravidas Jayanti.	26
22	Meghalaya	Labour Department	Notifications under Ease of Doing Business.	27
23	West Bengal	Finance Department	Holiday on 13.02.2025 on the occasion of Shab-e-Barat.	28
24	Rajasthan	Finance Department	Holiday on 14.02.2025 under NI Act due to Bye-Elections in Panchayati Raj Institutions.	29
25	Delhi	Health and Family Welfare Department	Notification under the Rights of Persons with Disabilities Act, 2016.	30
26	Uttar Pradesh	District Magistrate and Collector, Prayagraj	Holiday on 03.02.2025 under NI Act for Basant Panchami Snana within the limits of Prayagraj District.	31
27	Delhi	General Administration	Public Holiday on 05.02.2025 for General Election to Legislative Assembly of NCT of Delhi, 2025.	32

# INDEX

SR. No.	State/Central	Authority	Title	Page No.
28	Delhi	General Administration	Public Holiday on 05.02.2025 under NI Act on account of General Election to Legislative Assembly of NCT of Delhi, 2025	33
29	Haryana	Human Resources Department	Paid Holiday on 05.02.2025 under NI Act on account of General Election to Legislative Assembly of NCT of Delhi, 2025.	34
30	Gujarat	Labour Department	Holiday on 16.02.2025 under S&E Act for Panchayat and Taluka Panchayat Elections.	35
31	Himachal Pradesh	Labour Department	Himachal Pradesh Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Amendment Rules, 2025.	36
32	Central	Supreme Court of India	Ms. X v. Union of India and Ors.	37-40
33	Punjab	High Court of Punjab and Haryana	Employees State Insurance Corporation and Anr. v. Northern India Motion Pictures Association and Ors.	41-44
34	All	Multiple High Courts and Supreme Court	Judgements in general.	45-50
35	All	Mar-25	Compliance Calendar.	51-60

# STATUTORY NOTIFICATIONS/UPDATES

## MINISTRY OF SKILL DEVELOPMENT AND ENTREPRENEURSHIP – DISBURSEMENT OF GOVERNMENT SHARE OF STIPEND THROUGH DBT DIRECTLY TO APPRENTICES UNDER NAPS – 2.

The Ministry of Skill Development and Entrepreneurship vide MSDE-5/01/2022-AP (E-55199) dated 27.02.2025 notified that in continuation to the approval received by the Union Cabinet, the release of Government share of stipend under the NAPS-2 is now restored. All eligible apprentices have started receiving the Government share of stipend through Direct Benefit Transfer (DBT) and steps have been taken to ensure that pending dues are cleared in due course of time. Hence, the Additional/Joint/Deputy/Assistant Apprenticeship Advisers have instructed to bring this letter in notice of all establishments /apprentices under their jurisdiction. [View Notification](#)



Ministry of Skill Development  
& Entrepreneurship

# STATUTORY NOTIFICATIONS/UPDATES

## EPFO - UAN ACTIVATION AND SEEDING BANK ACCOUNT WITH AADHAAR UNDER ELI SCHEME EXTENDED UP TO 15 MARCH 2025.

The Employees' Provident Fund Organisation vide No. ELI/UAN Activation/2025 dated 21.02.2025 notified that in reference to the Circulars bearing no. ELI/UAN Activation/2024 dated 22.11.2024, 04.12.2024, 20.12.2024 and 06.02.2025, the competent authority has granted an extension of timeline for UAN Activation and AADHAAR seeding in Bank Account till 15th March 2025.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **ESIC - POLICY DOCUMENT FOR PROVISION OF MEDICAL SERVICES TO ESIC BENEFICIARIES IN NON-IMPLEMENTED, PARTIALLY IMPLEMENTED DISTRICTS AND UNSERVED AREAS THROUGH STATE PHCS AND CHCS.**

The Employees' State Insurance Corporation vide No. U/160/2024-MED-I-Part (1) dated 21.02.2025 notified that the In-principal approval on the policy for provision of Medical Services to ESIC beneficiaries in non-implemented, partially implemented districts and Un-served Areas through state PHCs and CHCs has been accorded by the Chairman, ESI Corporation. The policy document has been attached with the notification.

[\*\*View Notification\*\*](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **ESIC - APPROVAL FOR BEARING 100% EXPENDITURE UP TO CEILING LIMIT BY ESIC ON COCHLEAR IMPLANT TO ESI BENEFICIARIES ON CASHLESS BASIS.**

The Employees' State Insurance Corporation vide F. No. U-13016/2/2024-MED-I dated 11.02.2025 notified that due to the financial conditions of the beneficiaries, the provision of cochlear implant or upgradation and/or replacement of wearable components e.g. Speech processor, Microphone etc. (excluding cords and batteries) must be on cashless basis and as per the decision approved in the 188th Corporation Meeting "ESIC shall bear 100% cost of upgradation and/or replacement of Cochlear implant, up to the ceiling limit of Rs. 5,35,000. Accordingly, 100% of the cost of Cochlear implant or upgradation and/or replacement shall be allowed/sanctioned in cashless manner (in CGHS guidelines, it is through reimbursement, but ESIC will provide this facility in cashless manner) up to the ceiling limit of Rs. 5,35,000/- by Regional Directors/ Medical Superintendents of ESIC Hospitals subject to fulfillment of other terms and conditions as laid down in CGHS guidelines. [View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **EPFO - UAN ACTIVATION AND SEEDING BANK ACCOUNT WITH AADHAAR UNDER ELI SCHEME EXTENDED UP TO 15 FEB 2025.**

The Employees' Provident Fund Organisation vide No. ELI/UAN Activation/2025 dated 06.02.2025 notified that in reference to the Circulars bearing no. ELI/UAN Activation/2024 dated 22.11.2024, 04.12.2024, 20.12.2024, the competent authority has granted an extension of timeline for UAN Activation and AADHAAR seeding in Bank Account till 15th Feb 2025.

[\*\*View Notification\*\*](#)



# STATUTORY NOTIFICATIONS/UPDATES

## MAHARASHTRA - REVISED DA/SPECIAL ALLOWANCE AND MINIMUM WAGES FOR SECURITY GUARD BOARD, BRIHANMUMBAI & THANE DISTRICT.

The Labour Deputy Commissioner and Chairman, Security Guard Board Greater Mumbai and Thane District vide Suram/viv/aldo/2025-1216 dated 24.02.2025 notified the increase in 0.10% in the levy on the basic salary and special allowance/dearness allowance levied by the Principal Employer on behalf of the employer of the Security Guard Board and revised Dearness Allowance and House Rent Allowance of security guards and officers registered with the Security Guard Board and the Security Employees who are not covered by the Workmen's Compensation Act, 1923. Revised dearness/special allowance for Security Guard/Lady Security Guard, Chief Security Guard to be implemented from 01.01.2025 to 30.06.2025 and revised dearness/special allowance for Security Supervisor, Assistant Security Officer, Security Officer and Chief Security Officer with effect from 01.01.2025 to 30.06.2025, have been notified. [View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **RAJASTHAN - CONSUMER PRICE INDEX FOR THE PERIOD JULY 2024 TO DECEMBER 2024.**

The Government of Rajasthan, Labour Department vide F.7 (CPI) Ajmer/ Jaipur/ Part-III/2004/ dated 24.02.2025 notified the consumer price index for industrial workers of Jaipur, Alwar and Bhilwara centres from July 2024 to December 2024. There has been an increase of 365 points in the consumer price index of Jaipur, Alwar and Bhilwara centres. [View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## UTTARAKHAND - REVISED VDA AND MINIMUM WAGE FOR THE ENGINEERING INDUSTRY.

The Government of Uttarakhand, Labour Department vide Notification No. 608/4-01/07 dated 21.02.2025 notified the revised Dearness Allowance and minimum rates of wages for the engineering industries employing 50 or more employees on the basis of All India Consumer Price Index 2016=100 on average index from July 2024 to December 2024, payable during the period from 01.02.2025 to 31.07.2025. [View Notification](#)

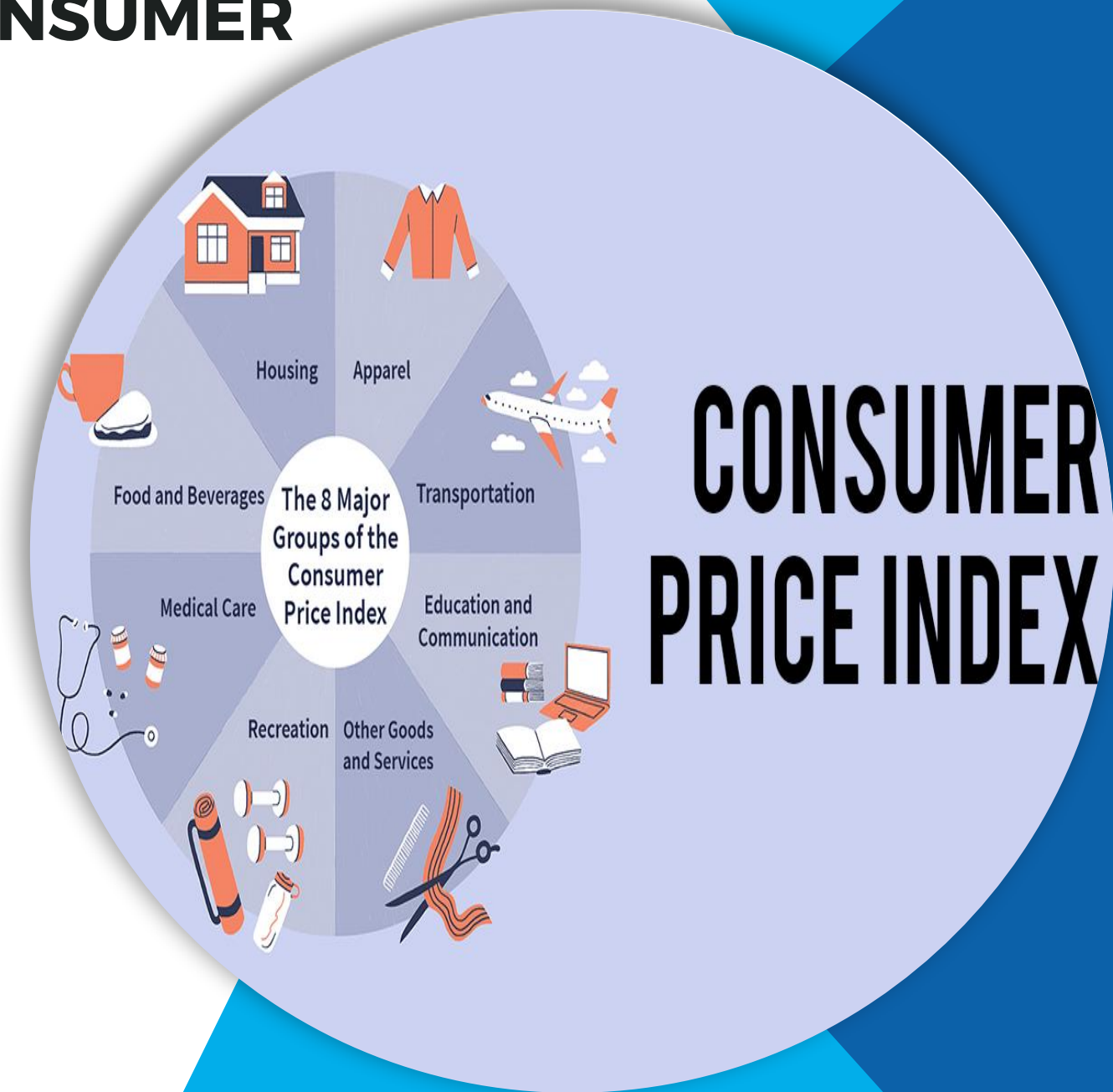


# STATUTORY NOTIFICATIONS/UPDATES

## KARNATAKA - RELEASE OF STATE ANNUAL AVERAGE CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS.

The Government of Karnataka, Directorate of Economics and Statistics vide No.DES/SIP/IPWX/15/2024 dated 21.02.2025 notified the release of Karnataka State Annual Average Consumer Price Index Numbers for the Industrial Workers.

[View Notification](#)



# CONSUMER PRICE INDEX

# STATUTORY NOTIFICATIONS/UPDATES

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

The Department of Economics and Statistics, Government of Kerala vide Notification no. DES/1251/2024-P3(1) dated 20.02.2025 issued the Consumer Price Index Numbers for Agricultural Labourers and Industrial Workers for the month of December 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

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

The Government of Uttar Pradesh, Labour Department vide No. 4225-28/IRD-2025 dated 19.02.2025 notified the revised Dearness Allowance and minimum rates of wages for the engineering industries employing 50 or more employees on the basis of All India Consumer Price Index 2016=100 on average index from July 2024 to December 2024, payable during the period from 01.02.2025 to 31.07.2025.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## MAHARASHTRA - REVISED RATES OF VDA W.E.F. 01.01.2025 TO 30.06.2025.

The Government of Maharashtra vide Notification dated 20.02.2025 issued the revised Basic minimum wage + Amount of Special Allowance, i.e., the total minimum wage for the workers employed in the list of scheduled employments in the notification, payable with effect from 01.01.2025 to 30.06.2025.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## ASSAM - REVISED MINIMUM RATES OF WAGES W.E.F.

**01.06.2024.**

The Government of Assam, Labour Welfare Department vide No. E-236621/694 dated 12.01.2025 notified the revised VDA payable to the employees /workers specified in the Schedule to the Notification, with effect from 01.06.2024.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## TELANGANA - REVISION OF FEE FOR REGISTRATION UNDER THE TELANGANA BUILDING AND OTHER CONSTRUCTION WORKERS (REGULATION OF EMPLOYMENT AND CONDITIONS OF SERVICE) RULES, 1999.

The Government of Telangana, Labour Employment Training and Factories (LAB-I) Department vide G.O.Ms.No.2 dated 24.02.2025 notified that in exercise of the powers conferred by section 62 of the Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Act, 1996, the Government of Telangana hereby makes the following amendment to the Telangana Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Rules, 1999: in Rule 27, in sub-rule (1), against the entries (a) (b) and (c), for the words and figures, "Rs. 1000/-, Rs. 5000/- and Rs. 5000/- + Rs. 5000/- " shall be substituted with the words and figures "Rs. 2000/-, Rs. 10,000/- and Rs. 10,000 /- + Rs. 10,000/-". [View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **HARYANA - DECLARATION OF HOLIDAY DUE TO GENERAL ELECTIONS OF MUNICIPAL BODIES.**

The Government of Haryana, Labour Department vide No. Elec-2025/IR-II/PSCE/Hol/4335 dated 21.02.2025 notified that in lieu of the General election for the seats of Mayors & Members of all the wards of 08 Municipal Corporations and Presidents & Members of all the wards of 04 Municipal Councils & 21 Municipal Committees and bye-elections of 02 seats of Mayors i.e. Municipal Corporations and 03 seats of Presidents, to be held 02.03.2025 (Sunday) and 09.03.2025 (Sunday), the Governor of Haryana, in exercise of the powers conferred by Section 28 of the Punjab Shops and Commercial Establishments Act, 1958, hereby fixes the polling dates to be holiday with wages for all the Shops and Commercial Establishments falling in the jurisdiction of the State of Haryana for only those who are enrolled as voters. [View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **MEGHALAYA - PAID HOLIDAY ON 21.02.2025 ON ACCOUNT OF THE GENERAL ELECTIONS, 2025 TO THE 2 AUTONOMOUS DISTRICT COUNCILS.**

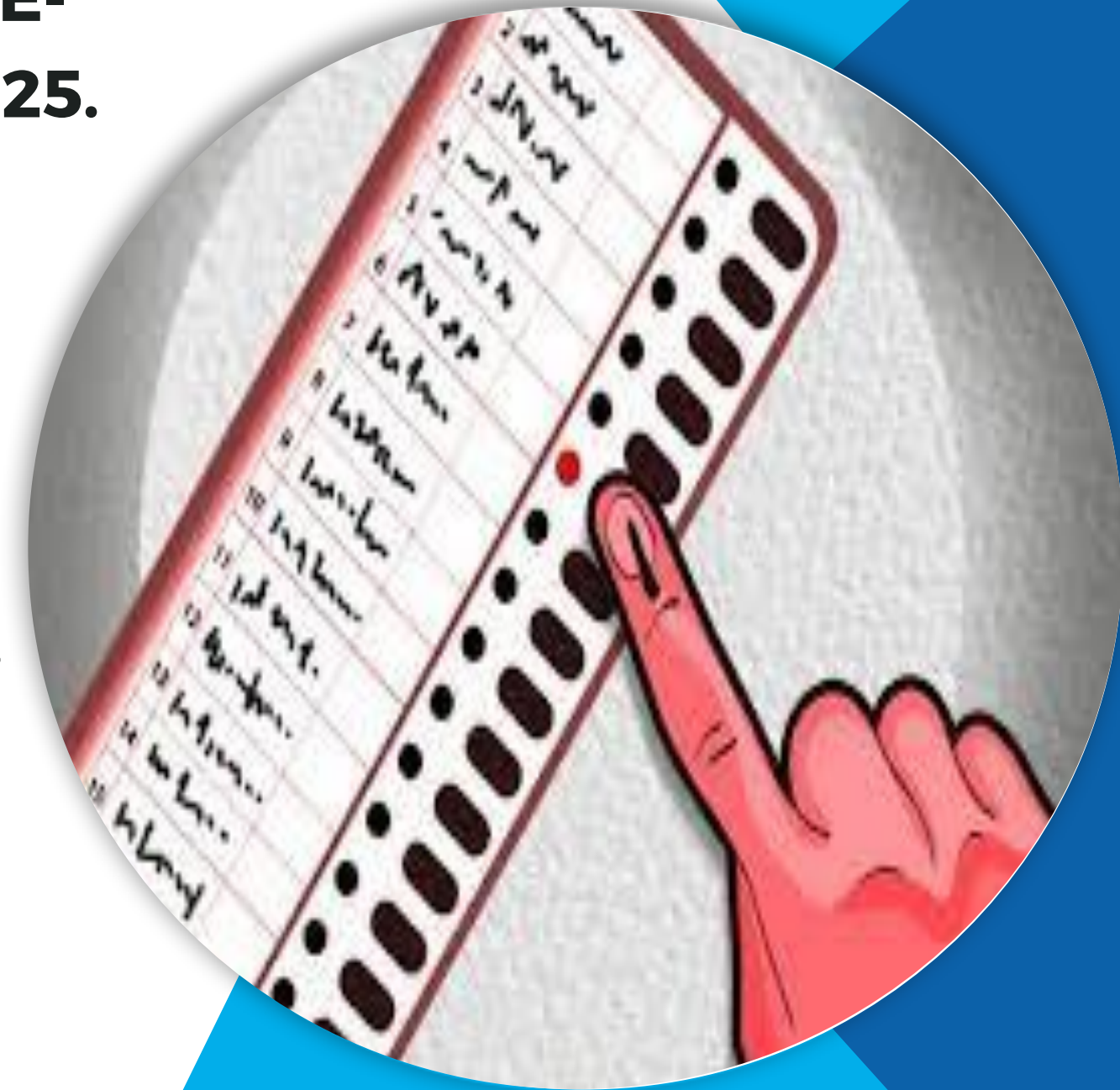
The Government of Meghalaya, vide, No. GAA.75/99/344 dated 18.02.2025 notified that on account of the General Elections, 2025 to the 2 (two) Autonomous District Councils in the state i.e., the Khasi Hills and Jaintia Hills Autonomous District Councils to be held on 21.02.2025, the employees working in these District Councils shall be granted Special Leave. Industrial undertakings or any of the establishment governed by the N.I. Act, 1881, shops and those working on shift basis, daily wage, casual workers including those working outside the Constituencies who are voters under the above Constituencies shall be entitled to the benefit of a Paid Holiday as provided in Section 133(2)(b). [View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## CHHATTISGARH - GRANTING OF LEAVE FOR GENERAL BYE-ELECTIONS AND THREE TIER PANCHAYAT ELECTIONS, 2025.

The Government of Chhattisgarh, Labour Department vide No. F 8-1/2015/16 dated 13.02.2025 notified that leave with pay may be sanctioned to the employees on the polling dates scheduled on 11.02.2025 (Tuesday), 17.02.2025 (Monday), 20.02.2025 (Thursday) and 23.02.2025 (Sunday), for those working in factories/establishments covered under the Factories Act, 1948 and Chhattisgarh Shops and Establishments Act, 1953. Also, such factories which work seven days a week, 02-02 hours concession shall be declared for the workers of first and second polls on the day of voting and the workers working in the factories which come under continuous process should be given facility to vote alternately. [View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **CHHATTISGARH - RELEASE OF EFFECTIVE DATE FOR CHHATTISGARH SHOPS AND ESTABLISHMENTS (REGULATION OF EMPLOYMENT AND CONDITIONS OF SERVICE) ACT, 2017.**

The Government of Chhattisgarh, Labour Department vide Gazette Notification No. F-10-12/2017/16/434 dated 13.02.2025 notified that in exercise of the powers conferred under section 1(4) of the Chhattisgarh Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017, the State Government decides to give effect to the said Act from the date of issue of this notification, i.e., from 13.02.2025. [View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **KERALA - RESCHEDULING OF WORKING HOURS FOR WORKERS ENGAGED DURING SUMMERTIME.**

The Government of Kerala, Labour Department, vide Order No. LC0/707/2025-En (2) dated 11.02.2025 notified that with the onset of summer in Kerala and the day temperature rising exponentially, workers working in the sun in various parts of the state are prone to heat stroke. Therefore, in the interest of the public as per the provisions of the Kerala Minimum Wages Rules, 1958, it is ordered that the working hours of the labourers working in the sun in the state shall be reorganized from 11 February 2025 to 10 May 2025 in the manner specified in the Notification and by fixing the conditions to be followed by the inspection officers. The rest period for all workers working in daylight hours is from 12 noon to 3.00 p.m. Their working hours are fixed as 8 hours from 7.00 am to 7.00 p.m. Shift workers are rescheduled so that the morning shift ends at 12 noon and the afternoon shift starts at 3.00 p.m. [View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **NAGALAND – THE DRAFT NAGALAND INDUSTRIAL RELATIONS RULES, 2025.**

The Government of Nagaland, Labour & Employment, Skill Development & Entrepreneurship Department vide No. LAB-46/5/2015-16 (Vol-II) ) (Pt) dated 05.02.2025 notified that the Draft Nagaland Industrial Relations Rules, 2025 which the State Government proposes to make in exercise of the powers conferred by Section 99 of the Industrial Relations Code, 2020, is hereby published for information of all persons likely to be effected and the said draft will be taken into consideration after the expiry of a period of forty-five (45) days as per the requirement under proviso to Section 99(1), from the date of publication of this Notification in the Official Gazette. [View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## DELHI - PUBLIC HOLIDAY ON 12.02.2025 ON ACCOUNT OF GURU RAVIDAS JAYANTI.

The Government of NCT of Delhi, General Administration Department vide Gazette Notification F. No. 53/735/GAD/CN/2025/165-206 dated 10.02.2025 notified that the Lt. Governor of NCT of Delhi has declared Wednesday, 12.02.2025 as a Holiday in all Government Offices, Autonomous Bodies and Public Undertakings, under the Government of NCT of Delhi, on account of Guru Ravidas Jayanti. The Restricted Holiday on the occasion of Guru Ravidas Jayanti earlier declared vide Notification No. F.53/689/GAD/CN/2024-25/2018-2064 dated 13.11.2024 stands cancelled. [View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## MEGHALAYA - NOTIFICATIONS UNDER EASE OF DOING BUSINESS.

The Government of Meghalaya, Department of Labour, Employment and Skill Development vide No. LE & SD.39/14/Pt/487 dated 05.02.2025 notified that Ease of Doing Business is a priority of the Government of Meghalaya, in consonance with the Business Reform Action Plan of the Department of Promotion of Industry and Internal Trade (DPIIT), Ministry of Commerce & Industry, Government of India. Therefore, the Department of Labour has mandated that the applications shall be submitted online with no requirement for submission of a hard copy through the Invest Meghalaya Portal and no applications would be accepted offline for the list of services specified in the Notification.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **WEST BENGAL - HOLIDAY ON 13.02.2025 ON THE OCCASION OF SHAB-E-BARAT.**

The Government of West Bengal, Finance (Audit) Department, vide No. 557-F(P2) dated 11.02.2025 notified that the Governor has declared 13th February 2025 as holiday for observance of Shab-e-Barat instead of 14th February 2025. However, vide Notification No. 4712-F(P2) dated 22nd November 2024 14th February 2025 was also declared as holiday on account of birthday of Thakur Panchanan Barma. Therefore, the State Government Offices, Local Bodies, Statutory Bodies, Boards, Corporations and Undertakings controlled or owned by State Government, educational Institutions, other offices/institutions under the control of Government of West Bengal will remain closed on both the days. [View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **RAJASTHAN - HOLIDAY ON 14.02.2025 UNDER NI ACT DUE TO BYE-ELECTIONS IN PANCHAYATI RAJ INSTITUTIONS.**

The Government of Rajasthan, Department of Finance vide No. P.16(1) V. Ma/2024 dated 06.02.2025 notified that the Governor of Rajasthan, subject to the Explanation to Section 25 of the Negotiable Instruments Act, 1881, hereby declares date of polling for the Panchayati Raj Institutions of Rajasthan, i.e., 14.02.2025 (Friday) as a holiday under the Negotiable Instruments Act, 1881 in the constituencies concerned, so that the electors of those constituencies can cast their votes. [View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **DELHI - NOTIFICATION UNDER THE RIGHTS OF PERSONS WITH DISABILITIES ACT, 2016.**

The Government of National Capital Territory of Delhi, Health and Family Welfare Department vide Official Gazette Notification F. No. 24/33/Disb/DGHS/HQ/2023/165 dated 04.02.2025 notified that in exercise of the powers conferred by sub-section (1) of section 59 of the Rights of Persons with Disabilities Act, 2016, read with sub-section (a) of section 45-D of the Government of NCT of Delhi Act, 1991, the Lt. Governor of NCT of Delhi hereby designates and notifies the Director General Health Services, Govt. of NCT of Delhi as the Appellate Authority against the decision of Certifying Authority as notified in the Rights of Persons with Disabilities Act, 2016 for the purpose of issuance of disability certificate in NCT of Delhi.

[\*\*View Notification\*\*](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **UTTAR PRADESH - HOLIDAY ON 03.02.2025 UNDER NI ACT FOR BASANT PANCHAMI SNANA WITHIN THE LIMITS OF PRAYAGRAJ DISTRICT.**

The District Magistrate and Collector, Prayagraj District, Uttar Pradesh vide Notification No. 222/2025 dated 02.02.2025 hereby declared holiday on 03.02.2025 under the Negotiable Instruments Ac,1881, as the Bank employees would face difficulty in reaching their offices/banks due to the crowd and traffic restrictions on the occasion of Basant Panchami Snana. It is declared only within the limits of Prayagraj District of Uttar Pradesh. [View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### DELHI - PUBLIC HOLIDAY ON 05.02.2025 FOR GENERAL ELECTION TO LEGISLATIVE ASSEMBLY OF NCT OF DELHI, 2025.

The Government of National Capital Territory of Delhi, General Administration Department vide No. F.53/729/GAD/CN/2025/213-254 dated 03.02.2025 notified that the Governor of NCT of Delhi is pleased to declare Wednesday 05.02.2025 as a Public Holiday in all Government Offices, Local/Autonomous Bodies, Public Sector Undertakings under the Government of NCT of Delhi, on account of General Election to the Legislative Assembly of Delhi.

[View Notification](#)

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# STATUTORY

## NOTIFICATIONS/UPDATES

### **DELHI - PUBLIC HOLIDAY ON 05.02.2025 UNDER NI ACT ON ACCOUNT OF GENERAL ELECTION TO LEGISLATIVE ASSEMBLY OF NCT OF DELHI, 2025.**

The Government of NCT of Delhi, General Administration Department vide No. F. 53/729/GAD/CN/2025/255-296 dated 03.02.2025 notified that in exercise of the powers conferred by Section 25 of the Negotiable Instruments Act, 1881, the Governor of NCT of Delhi is pleased to declare Wednesday, 05.02.2025 as a Public Holiday on account of General Election to Legislative Assembly of NCT of Delhi, 2025. [View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **HARYANA - PAID HOLIDAY ON 05.02.2025 UNDER NI ACT ON ACCOUNT OF GENERAL ELECTION TO LEGISLATIVE ASSEMBLY OF NCT OF DELHI, 2025.**

The Government of Haryana, Human Resources Department vide No. 28/02/2005-1HR-I dated 02.02.2025 notified that 05.02.2025 (Wednesday) the day of Poll for the General Election to Legislative Assembly of NCT of Delhi shall be observed as Paid holiday/special casual leave (paid) in all offices, Educational and other institutes of the Government of Haryana, Board & Corporations under Section 25 of the Negotiable Instruments Act, 1881 and under section 135-B of the Representation of People Act, 1951 in respect of those employees who are registered voters of NCT of Delhi for casting their votes in the said General Election. [View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **GUJARAT - HOLIDAY ON 16.02.2025 UNDER S&E ACT FOR PANCHAYAT AND TALUKA PANCHAYAT ELECTIONS.**

The Government of Gujarat, Labour Commissioner vide No. Sr A-7 (4)/GSE/Stha.Sw.Chun/2025/74 dated 29.01.2025 notified that in lieu of the General/Mid-Session/Sub-Election polling of the Municipal Corporations, Zila Panchayats and Taluka Panchayats scheduled on 16.02.2025, an alternative arrangement in the area under election must be made for the registered voters/employees/workers by providing them with special concession of three hours at the time of voting to continue with the operations on a weekly holiday for the establishments registered under the Gujarat Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2019 or provide a paid leave on the polling day so that the employees can exercise their right to vote. [View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **HIMACHAL PRADESH - HIMACHAL PRADESH BUILDING AND OTHER CONSTRUCTION WORKERS (REGULATION OF EMPLOYMENT AND CONDITIONS OF SERVICE) AMENDMENT RULES, 2025.**

The Government of Himachal Pradesh, Department of Labour Employment and Overseas Placement vide Notification No. LEP-A003/4/2023-Loose dated 08.01.2025, in exercise of powers conferred by section 40 and 62 read with section 18 of the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996, the Governor has hereby made rules to amend the Himachal Pradesh Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules 2008, called as the Himachal Pradesh Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Amendment Rules, 2025. The amendment consists of the introduction of Rule 303 “Mukhyamantri Widow/ Single/ Destitute/ Divyang Mahila Awas Yojna” and the addition of Annexure A “Mukhyamantri Widow, Single, Destitute and Divyang Women Housing Scheme”. These rules shall come into force from the date of publication in the Himachal Pradesh Rajpatra (e-Gazette). [View Notification](#)



# IMPORTANT JUDGEMENTS



# IMPORTANT JUDGEMENTS

## **NON-SUPPLYING COPY OF INQUIRY REPORT TO ANY PARTY IS A VIOLATION OF POSH ACT:**

Ms. X vs. Union of India &Ors. (2025 LLR 131, Supreme Court of India)

In the instant case, the Apex Court held that non-supply of copy of inquiry report is a violation of the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. It is mandatory to give the inquiry report under section 13(1) of the POSH Act to all the concerned parties, including the victim.

### **Issue of the Case:**

Whether non-supply of the inquiry by the employer to victim leads to a violation under the POSH Act? Whether such non-supply leads to imposition of fines on the employer under the POSH Act?



# IMPORTANT JUDGEMENTS

## Facts of the Case:

The petitioner was a Constable in the Border Security Force, and she made a complaint of sexual harassment against one of the officers, who is not a party in this writ petition.

According to the petitioner, since the BSF had not taken any action on the complaint made by the petitioner, she was constrained to file a writ petition before this Court. In the writ petition, a detailed counter affidavit has been filed. However, the petitioner has not chosen to file any rejoinder affidavit. The matter came to the Inspector General for final approval of the order and a General Security Force was constituted and fresh inquiry was conducted, but this time under the Border Security Force Act, 1968, which held a detailed inquiry and proceedings were held in the matter and finally a punishment was awarded, such as (i) 89 days of rigorous imprisonment in custody, (ii) forfeiture of 5 years of service for the purpose of promotion, and (iii) forfeiture of 5 years of past service for the purpose of pension.

The petitioner, however, is not satisfied with the punishment imposed on the respondent and copy of the Inquiry Report was not supplied to the petitioner under section 13(1) of the Sexual Harassment Act.

# IMPORTANT JUDGEMENTS

Decision of the Supreme Court of India:

The Court analysed that that the copy of the inquiry report was not supplied to the Petitioner is an admitted fact. To this extent, there has been a violation of Sexual Harassment Act. Section 13 of the POSH Act reads:

“13. Inquiry report. —(1) On the completion of an inquiry under this Act, the Internal Committee or the Local Committee, as the case may be, shall provide a report of its findings to the employer, or as the case may be, the District Officer within a period of ten days from the date of completion of the inquiry and such report be made available to the concerned parties.”

Inquiry Report ought to have been given to the victim as it is required to be given under section 13(1) to all the “concerned parties”. Petitioner is definitely a concerned party. In case of violation of the same, penalty has to be imposed under section 26 of the Sexual Harassment Act.

On the facts of this case where the Inquiry Report was not been given to the petitioner, there has clearly been a violation of section 13 of the Act and therefore a penalty of Rs. 25,000/- is imposed which will be given to the petitioner by the Border Security Force. Apart from the above lapse, we are of the opinion that punishment in any case has already been given to the concerned employee, which meets the ends of justice. Nothing further needs to be done. [View Notification](#)

# IMPORTANT JUDGEMENTS

## **PREMISES CARRYING OUT CONSULTANCY SERVICES ARE COVERED UNDER THE AMBIT OF THE ESI ACT:**

Employees State Insurance Corporation and Anr. V. Northern India Motion Pictures Association and Ors. (2025 LLR 174, Punjab and Haryana High Court)

In the present case, the Punjab and Haryana High Court held that the premises in which consultancy services are carried out are shops and are covered under the provisions of the ESI Act. A non-profit society, which carries on the business of regulating trade amongst its members, is covered under the ambit of the ESI Act, 1948.



# IMPORTANT JUDGEMENTS

## Issue of the case:

Whether, a non-profit society, regulating trade amongst its members, is covered under the Employees' State Insurance Act, 1948?

**Facts of the case:** Appellants are aggrieved of the order dated 31-05-2014 passed by ESI Court, Jalandhar whereby suit filed by the assessee seeking declaration to the effect that the assessee is not covered under the provisions of ESI Act and has been wrongly held liable to pay contribution has been allowed setting aside the impugned recovery.

Counsel for the appellants has drawn attention of this Court to the impugned judgment passed by ESI Court to submit that the case filed by the plaintiffs was tested only on the touchstone of the plaintiff being a factory or not, as contemplated under section 2(12) of the ESI Act. He submits that the judgment passed by the ESI Court cannot be sustained in view of dictum of law laid down by Supreme Court in the case of M/s. Kirloskar Consultants Ltd. v. Employees' State Insurance Corporation, (2001) 1 SCC 57.

# IMPORTANT JUDGEMENTS

The plaintiffs filed petitions seeking declaration that they are not covered under ESI Act, claiming that they are a society registered under Companies Act with no profit motives and they are only into the business of regulating the trade amongst its members. The funds collected are applied for the welfare of the members. ESI Court found that there being no manufacturing activity, plaintiffs are not covered under the definition of 'Factory' as enumerated under section 2(12).

## **Decision of the Punjab and Haryana High Court:**

The High Court observed that ESI Act, 1948 was enacted to provide for benefits to employees in case of sickness, maternity and employment injury and to make provisions for other matters in relation thereto. Comparative reading of section 1(4) and section 1(5) shall lead to the inference that factory and establishments have been used by the legislature in different context and the same connote different meanings. Factories are the one defined under section 2(12) of the Act and the establishments shall connote a class other than factory notified by an appropriate Government in the official gazette to be covered by the provisions of 1948 Act.

# IMPORTANT JUDGEMENTS

The issue as to whether the premises in which consultancy services are carried out, is a shop and hence covered by provisions of 1948 Act was dealt by Supreme Court in M/s. Kirloskar Consultants Ltd. The business carried on by the plaintiff is of consultancy services to its customers in respect of industrial, technical, marketing and management activities and preparation of project reports by engaging the services of architects, engineers and other experts. In substance, the nature of activities carried on by the appellant is commercial or economical and would amount to parting with the same at a price.

Therefore, the premises in which consultancy services are carried out is a shop and is covered under the provisions of the ESI Act and a non-profit society, which carries on the business of regulating the trade amongst its members, is covered under the ambit of the ESI Act.

In view of above, the findings recorded by the ESI Court cannot be sustained and are hereby set aside. The appeals are allowed. The matter is remanded back to the ESI Court to decide afresh considering law laid down by Supreme Court in the case of M/s. Kirloskar Consultants Ltd.

[View Notification](#)

# IMPORTANT JUDGEMENTS

## SUPREME COURT OF INDIA

- ❑ Disputes relating to payment of wages and termination are not arbitrable. [View Judgement](#)
- ❑ No liability of employer for abetment of suicide of employee merely on the ground of humiliation. [View Judgement](#)
- ❑ Non-supply of copy of inquiry report to any party is a violation of POSH Act. [View Judgement](#)
- ❑ Allegation not taken in the show cause notice and termination order can't be taken after-wards. [View Judgement](#)

## ANDHRA PRADESH HIGH COURT

- ❑ EPF authorities have to grant personal hearing and consider entire material before passing order. [View Judgement](#)
- ❑ Directing attachment without considering the payments till date is not justified. [View Judgement](#)



# IMPORTANT JUDGEMENTS

## BOMBAY HIGH COURT

- ❑ Sleeping while on duty is a gross misconduct when the employee holds a responsible position. [View Judgement](#)

## CALCUTTA HIGH COURT

- ❑ State Government cannot maintain and supervise recruitment of workers in private establishments. [View Judgement](#)
- ❑ Criminal complaint for violation of EPF Act against a long defunct establishment is not justified. [View Judgement](#)

## CHHATTISGARH HIGH COURT

- ❑ An enquiry under Section 7A initiated by the EPF Authority should be concluded at the earliest. [View Judgement](#)

## HIMACHAL PRADESH HIGH COURT

- ❑ Principle of vicarious liability is applicable for offences under the EPF Act. [View Judgement](#)

# IMPORTANT JUDGEMENTS

## JHARKHAND HIGH COURT

- ❑ Dismissal of workman, holding a post of trust and confidence, on ground of negligence is proper. [View Judgement](#)
- ❑ Acquittal in a criminal case would not affect termination when allegations in both were different. [View Judgement](#)
- ❑ Order without findings on the applicability of the EPF Act is illegal. [View Judgement](#)

## KARNATAKA HIGH COURT

- ❑ Employers must be heard while fixing/revising minimum wages and cannot be excluded. [View Judgement](#)
- ❑ Employer not liable for breach of settlement when a major part of the settlement has been implemented. [View Judgement](#)
- ❑ No precondition of depositing any part of the damages imposed u/s 14B at the time of filing of appeal. [View Judgement](#)
- ❑ Prohibitory Order is legal when order under section 7A imposing dues was not challenged. [View Judgement](#)

# IMPORTANT JUDGEMENTS

## KERALA HIGH COURT

- ❑ Gratuity cannot be paid in installments and has to be paid in a lump sum manner. [View Judgement](#)
- ❑ Order of the EPF Authority with factual inaccuracies is liable to be remanded back. [View Judgement](#)
- ❑ Mens rea is not necessary to attract offences under the EPF Act. [View Judgement](#)
- ❑ Milk Allowance, paid to a group of employees, is not 'wages' under the EPF Act. [View Judgement](#)
- ❑ Non-payment of interest/damages by employer cannot be a reason to deny pension to an employee. [View Judgement](#)

## MADHYA PRADESH HIGH COURT

- ❑ Termination cannot be set aside even if the chargesheet was held to be incompetent. [View Judgement](#)
- ❑ Advocate can represent employer before Labour Court in the capacity of an Officer of an Em-ployer's Association. [View Judgement](#)
- ❑ Employer can prove misconduct before the Labour Court even if no enquiry was conducted. [View Judgement](#)

# IMPORTANT JUDGEMENTS

## MADRAS HIGH COURT

- ❑ Punishment can be imposed even if misconduct was committed outside the establishment's premises. [View Judgement](#)
- ❑ Dismissal for attempting to rape a woman is proper even if the matter was settled with the victim. [View Judgement](#)
- ❑ Employee can't be made to suffer the consequences of a clerical error merely because EPFO's system is computerized. [View Judgement](#)

## ORISSA HIGH COURT

- ❑ Interest u/s 7Q of the EPF Act cannot be imposed without service of notice to the establishment. [View Judgement](#)

## PUNJAB AND HARYANA HIGH COURT

- ❑ Tribunal can't reduce damages by 50% when the authority had assessed damages at a much lower rate. [View Judgement](#)
- ❑ Premises carrying out consultancy services are covered under the ambit of the ESI Act. [View Judgement](#)
- ❑ Two units cannot be artificially clubbed together to deny infancy period benefits to the establishment. [View Judgement](#)

# IMPORTANT JUDGEMENTS

## RAJASTHAN HIGH COURT

- ❑ Daily allowance is 'wages' under the Employees Compensation Act. [View Judgement](#)

## TELANGANA HIGH COURT

- ❑ No violation of natural justice when 49 opportunities were given to the establishment over 4 years. [View Judgement](#)
- ❑ High Court cannot extend the period of limitation for filing appeal under the EPF Act. [View Judgement](#)



# CORE INTEGRA COMPLIANCE CALENDAR



MARCH  
2025



# 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	Feb'25	15-Mar-25	Code wise	
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Remittance	Monthly	Feb'25	15-Mar-25	Code wise	
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	Monthly	Feb'25	15-Mar-25	Code wise	International Workers Return
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	Monthly	Feb'25	25-Mar-25	Code wise	Monthly Return - EDLI Exempted Employer

# STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Factories Act, 1948	Gujarat	Return	Annual	Jan'24 to Dec'24	01-Mar-25	Branch	Employing 50 or more Factory & CLRA applicable
Kerala Shops and Commercial Establishments Workers Welfare Fund Act, 2006	Kerala	Remittance	Monthly	Feb'25	05-Mar-25	Branch	
Andhra Pradesh Tax On Professions, Trades, Callings And Employments Act, 1987	Andhra Pradesh	Remittance	Monthly	Feb'25	10-Mar-25	Branch	
Telangana Tax On Professions, Trades, Callings And Employments Act, 1987	Telangana	Remittance	Monthly	Feb'25	10-Mar-25	Branch	
Madhya Pradesh Vritti Kar Adhinyam, 1995 (PT)	Madhya Pradesh	Remittance	Monthly	Feb'25	10-Mar-25	Branch	
Gujarat Panchayats, Municipal Corporations And State Tax on Professions, Traders, Callings and Employments Act, 1976	Gujarat	Return	Monthly	Feb'25	15-Mar-25	Branch	
Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Karnataka	Remittance	Monthly	Feb'25	20-Mar-25	Combined	
West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979	West Bengal	Remittance & Return	Monthly	Feb'25	21-Mar-25	Branch	

# STATUTORY DUE DATES



Name of Act	State	Remittance/ Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Manipur Professions, Trades, Callings And Employments Taxation Act, 1981	Manipur	Remittance & Return	Monthly	Feb'25	30-Mar-25	Branch	
Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995	Mizoram	Remittance & Return	Monthly	Feb'25	30-Mar-25	Branch	
Nagaland Professionals, Trades, Calling and Employment Taxation (4th Amendment) Act, 2012	Nagaland	Remittance & Return	Monthly	Feb'25	30-Mar-25	Branch	
Punjab State Development Tax 2018	Punjab	Remittance & Return	Monthly	Feb'25	30-Mar-25	Branch	
Maharashtra State Tax on Professions, Trade, Callings And Employments Act, 1975	Maharashtra	Remittance	Monthly	Feb'25	31-Mar-25	Combined	
Maharashtra State Tax on Professions, Trade, Callings And Employments Act, 1975	Maharashtra	Return	Annual	Apr'24 to Mar'25	31-Mar-25	Combined	

# STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Combined Annual Returns - Various Acts	Odisha	Return	Annual	Jan'24 to Dec'24	31-Mar-25	Combined	
Assam Professions, Trades, Callings And Employments Taxation Act, 1947	Assam	Remittance & Returns	Monthly	Feb'25	31-Mar-25	Branch	
Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000	Odisha	Remittance	Monthly	Feb'25	31-Mar-25	Branch	
Tamil Nadu Municipal Laws (Second Amendment) Act, 1998 & Tamil Nadu Professional Tax Rules, 1999	Tamil Nadu	Remittance and Return	Half Yearly	Oct'24 to Mar'25	31-Mar-25	Branch	
Tripura Professions Trades Callings And Employments Taxation Act, 1997	Tripura	Remittance and Return	Monthly	Feb'25	31-Mar-25	Branch	For Chennai

# STATUTORY DUE DATES



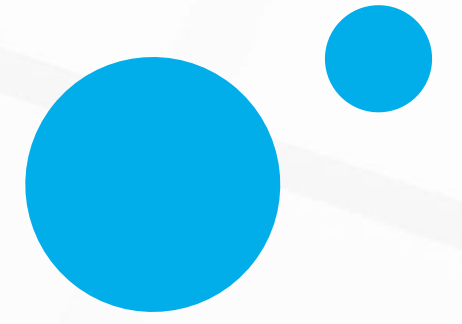
Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947	Meghalaya	Remittance and Return	Monthly	Feb'25	31-Mar-25	Branch	
Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Sikkim	Remittance & Returns	Monthly	Feb'25	31-Mar-25	Branch	

# AWARDS AND CERTIFICATIONS



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# AWARDS



# CERTIFICATION



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