



# CORE INTEGRA COMPLIANCE NEWSLETTER



**EDITION : JUNE 2025**  
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# INDEX

SR. No.	State/Central	Authority	Title	Page No.
1	Central	EPFO	UAN Activation and seeding Bank Account with AADHAAR for availing the benefits under ELI Scheme extended up to 30 June 2025.	6
2	Central	Ministry of Labour and Employment	Approval of rate of interest on EPF Accumulations for the financial year 2024-25.	7
3	Central	EPFO	Simplification of Transfer Claim Process - Handling of Overlapping Service Period during processing of Transfer Claim requests.	8
4	Central	Joint Platform of Central Trade Unions	The Platform of Central Trade Unions defers Nation-wide General Strike to 9th July 2025.	9
5	Central	ESIC	Extension of Atal Beemit Vyakti Kalyan Yojana till 30 June 2026.	10
6	Central	Ministry of Labour and Employment	Notification regarding implementation of ESI Scheme in 6 districts of Bihar.	11
7	Central	Ministry of Labour and Employment	Notification regarding implementation of ESI Scheme in 2 districts of Maharashtra.	12
8	Central	Ministry of Labour and Employment	Notification regarding implementation of ESI Scheme in Boudh district of Odisha.	13
9	Goa	Minimum Wage	Revised VDA and minimum rates of wages w.e.f. 01.04.2025.	14
10	Delhi	Minimum Wage	Revision of wages in respect of Part-Time Worker.	15

# INDEX

SR. No.	State/Central	Authority	Title	Page No.
11	Dadra & Nagar Haveli and Daman & Diu	Minimum Wage	Declaration of Special Allowances w.e.f. 01.04.2025.	16
12	Kerala	Minimum Wage	Consumer Price Index Numbers for Agricultural Labourers and Industrial Workers for the month of March 2025.	17
13	Tripura	Minimum Wage	Revised rates of VDA and minimum wages w.e.f. 01.04.2025.	18
14	Haryana	Chief of Factories	Holiday on 15.06.2025 (Sunday) not required to declared under Factories Act on account of Gram Panchayat Elections.	19
15	Karnataka	Government of Karnataka	The Karnataka Platform Based Gig Workers (Social Security and Welfare Promotion) Ordinance, 2025.	20
16	Haryana	Labour Department	Holiday on 15.06.2025 under S&E Act on account of Gram Panchayat Elections.	21
17	Himachal Pradesh	Labour Department	The Himachal Pradesh Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Amendment Rules, 2025.	22
18	Andaman and Nicobar Islands	Labour Department	Order on revision of working hours of adult workers under the Factories Act, 1948.	23
19	Tripura	Law and PA Department	The Tripura Shops and Establishments (Seventh Amendment) Ordinance, 2025.	24
20	Rajasthan	Finance Department	Grant of Holiday on 26.05.2025 under NI Act on account of Panchayat Election.	25

# INDEX

SR. No.	State/Central	Authority	Title	Page No.
21	Goa	Department of Empowerment of Persons with Disabilities	Notification on the Divya Niwaas Yojana Scheme.	26
22	West Bengal	Labour Department	SOP for Short Term Settlement for the operation and regularization of abandoned or closed Tea Gardens.	27
23	Maharashtra	Industries, Energy, Labour and Mining Department	Maharashtra Factories (1 <sup>st</sup> Amendment) Rules, 2025.	28
24	Kerala	Labour Department	Reorganizing the working hours of summer workers.	29
25	Maharashtra	Home Department	Notification under the Private Security Agencies (Regulation) Act, 2005.	30
26	Haryana	Labour Department	Employment of women employees during night shift under the S&E Act.	31
27	Haryana	Labour Department	Employment of women employees during night shift under the Factories Act.	32
28	Tamil Nadu	Labour Welfare and Skill Development Department	Permission to keep shops and establishments open for 24X7 on all days of the year extended for three years.	33
29	Maharashtra	District Women and Child Development Officer, Mumbai City	Registration of the Internal Complaints Committee on the SHE BOX portal for private establishments in Mumbai City.	34
30	West Bengal	Directorate of Commercial Taxes	Submission of professional tax return in Form III.	35
31	Tripura	Factories and Boilers Organization, Labour Department	Tripura Factories (Twelfth Amendment) Rules, 2025.	36

# INDEX

SR. No.	State/Central	Authority	Title	Page No.
32	Tamil Nadu	Government of Tamil Nadu	Press Release on various announcement made under Labour Laws.	37
33	Goa	General Administration Department	Paid Holiday on 11 May 2025 for Bye Election to Village Panchayats.	38
34	Tamil Nadu	Occupational Safety and Health Department	Advisory on payment of Labour Welfare Fund in Tiruchirappalli district of Tamil Nadu.	39
35	Karnataka	Government of Karnataka	Notification regarding the addition of conditions to the notification issued by the Government dated 11.04.2025.	40
36	Maharashtra	High Court of Bombay	Jain Irrigation Systems Limited V. The Regional PF Commissioner - I.	41-44
37	West Bengal	Calcutta High Court	Kelvin Jute Limited and Anr. V. Central Board of Trustees for the Employees Provident Fund Organization and Ors.	45-48
38	Kerala	High Court of Kerala	M/s. Prima Beverages Private Limited V. Regional Provident Fund Commissioner-II (C&R) and Others.	49-50
39	Central	Supreme Court of India	UP Power Corporation Ltd. & Ors. V. Satya Ram & Ors.	51-54
40	All	Multiple High Courts and Supreme Court of India	Judgements in general.	55-59
41	All	Compliance Calendar	Jun-25	60-66

# STATUTORY NOTIFICATIONS/UPDATES

## **EPFO - UAN ACTIVATION AND SEEDING BANK ACCOUNT WITH AADHAAR FOR AVAILING THE BENEFITS UNDER ELI SCHEME EXTENDED UP TO 30 JUNE 2025.**

The Employees Provident Fund Organization vide Notification No. ELI/UAN Activation/2025/930083 dated 30.05.2025 informed the employers of all establishments covered under EPFO that the competent authority has granted an extension of timeline for UAN Activation and AADHAAR seeding in Bank Account till 30th June 2025.

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



# STATUTORY NOTIFICATIONS/UPDATES

## MINISTRY OF LABOUR AND EMPLOYMENT - APPROVAL OF RATE OF INTEREST ON EPF ACCUMULATIONS FOR THE FINANCIAL YEAR 2024-25.

The Government of India, Ministry of Labour and Employment vide Circular dated 22.05.2025 notified that in reference to EPFO's UO Note No. INV-11/2/2021-INV dated 27.03.2025, the Central Government under Para 60(1) of the Employees' Provident Funds Scheme, 1952, has approved for the crediting of interest @ 8.25% on EPF accumulations for the financial year 2024-25 to the account of each member of the Scheme.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## EPFO - SIMPLIFICATION OF TRANSFER CLAIM PROCESS - HANDLING OF OVERLAPPING SERVICE PERIOD DURING PROCESSING OF TRANSFER CLAIM REQUESTS.

The Employees' Provident Fund Organization vide No. WSU/Transfer Claim/E-52972/2025-26/07 dated 20.05.2025 issued a Notification regarding the Simplification of transfer Process and the Handling of Overlapping Service Period during processing of Transfer Claim requests. The EPFO has observed that Transfer Claim requests are being rejected due to the issue of Overlap in Service Periods by the Regional Offices. However, overlapping in services can occur due to genuine reasons and therefore the same should not be considered to be a disqualification in effecting transfers. Therefore, the Transfer Claim requests are required to be processed by the Transferor (Source) Office even though there may be overlapping services without returning or rejecting the same. Only in cases where a genuine need is felt to clarify the overlapping of service, the claims would be processed after obtaining the requisite clarification. [View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **JOINT PLATFORM OF CENTRAL TRADE UNIONS - THE PLATFORM OF CENTRAL TRADE UNIONS DEFERS NATION-WIDE GENERAL STRIKE TO 9TH JULY 2025.**

A joint statement was issued to the press after meeting of the Joint Platform of Central Trade Unions and Independent Sectoral Federations/Associations on 15th May 2025. The meeting was held to review the preparatory activities for the countywide General Strike on 20th May 2025. After due consideration of the prevailing situation of terrorism throughout the country, the Joint Platforms as an integral part of the responsible patriotic citizenry of the country decided to re-schedule the Nationwide General Strike from 20th May to 9th July 2025 against the implementation of Labour Codes and other legitimate demands of the workers, farmers and people in general. It was resolved that on 20th May, massive demonstrations/mobilisations should be held at State Capital/District/Industry level/Workplace.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### ESIC - EXTENSION OF ATAL BEEMIT VYAKTI KALYAN YOJANA TILL 30 JUNE 2026.

The Employees' State Insurance Corporation vide F.No. N-12011/1/2023-P&D dated 06.05.2025, in exercise of the powers conferred under sub-section (1) of section 97 of the Employees' State Insurance Act, 1948, hereby notified its decision to extend Atal Beemit Vyakti Kalyan Yojana for a period of 01.07.2024 to 30.06.2026 with enhanced rate of relief and relaxed eligibility conditions as notified in Gazette of India (Extraordinary), Part III – Section – 4 (Sl. No 436) dated 16.10.2020, Sl No. 15 dated 11.01.2021 and Sl. No. 58 dated 27.01.2022.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## MINISTRY OF LABOUR AND EMPLOYMENT - NOTIFICATION REGARDING IMPLEMENTATION OF ESI SCHEME IN 6 DISTRICTS OF BIHAR.

The Ministry of Labour and Employment vide Gazette Notification S.O.1944(E) dated 30.04.2025 notified that in exercise of the powers conferred by sub-section (3) of section 1 of the Employees' State Insurance Act, 1948, the Central Government hereby appoints the 1st day of May, 2025 as the date on which the following provisions of the said Act shall come into effect in the entire area of the Araria, Saharsa, Aurangabad, Banka, East Champaran and Gopalganj districts in the State of Bihar, namely: (i) sections 38 to 43; (ii) sections 45A to 45H; (iii) sections 46 to 75; (iv) sub-section (2) to (4) of section 76; and (v) sections 82 and 83. [View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## MINISTRY OF LABOUR AND EMPLOYMENT - NOTIFICATION REGARDING IMPLEMENTATION OF ESI SCHEME IN 2 DISTRICTS OF MAHARASHTRA.

The Ministry of Labour and Employment vide Gazette Notification S.O.1945(E) dated 30.04.2025 notified that in exercise of the powers conferred by sub-section (3) of section 1 of the Employees' State Insurance Act, 1948, the Central Government hereby appoints the 1st day of May, 2025 as the date on which the following provisions of the said Act shall come into effect in the entire area of the Hingoli and Nandurbar districts in the State of Maharashtra, namely: (i) sections 38 to 43; (ii) sections 45A to 45H; (iii) sections 46 to 75; (iv) sub-section (2) to (4) of section 76; and (v) sections 82 and 83.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **MINISTRY OF LABOUR AND EMPLOYMENT - NOTIFICATION REGARDING IMPLEMENTATION OF ESI SCHEME IN BOUDH DISTRICT OF ODISHA.**

The Ministry of Labour and Employment vide Gazette Notification S.O.1946(E) dated 30.04.2025 notified that in exercise of the powers conferred by sub-section (3) of section 1 of the Employees' State Insurance Act, 1948, the Central Government hereby appoints the 1st day of May, 2025 as the date on which the following provisions of the said Act shall come into effect in the entire area of the Boudh district in the State of Odisha, namely:

- (i) sections 38 to 43.
- (ii) sections 45A to 45H;
- (iii) sections 46 to 75
- (iv) sub-section (2) to (4) of section 76.
- (v) sections 82 and 83.

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



# STATUTORY NOTIFICATIONS/UPDATES

## GOA - REVISED VDA AND MINIMUM RATES OF WAGES W.E.F. 01.04.2025.

The Office of the Commissioner, labour and Employment, Goa, vide No. CLE/PA/MWA-VDA/(10)/2016/1336 dated 10.04.2025, notified the revised Variable Dearness Allowance and minimum rates of wages in various Scheduled Employments. Based on the average Consumer Price Index Number for the preceding period of six months i.e., July 2024 to December 2024 reaching 413.24 from 379, thereby resulting in an increase of 34 points for Industrial Workers, the rate of Variable Dearness Allowance so calculated is Rs. 137/- per day for various categories of employees employed in Scheduled Employments, effective from 01.04.2025. [View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## DELHI - REVISION OF WAGES IN RESPECT OF PART-TIME WORKER.

The Government of National Capital Territory of Delhi, Finance (Administration Division) Department, vide F. No. 13(13) Fin. (Exp.)/2006/d&I/403 dated 06.05.2025 notified the revised rates of wages for part time workers, payable with effect from 01.04.2025:

- i. Rs. 2,308/- per month for one hour per day engagement.
- ii. Rs. 4,616/- per month for two hour per day engagement.
- iii. Rs. 6,924/- per month for three hour per day engagement.
- iv. Rs. 9,232/- per month for four hour per day engagement.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## DADRA & NAGAR HAVELI AND DAMAN & DIU - DECLARATION OF SPECIAL ALLOWANCES W.E.F. 01.04.2025.

The UT Administration of Dadra & Nagar Haveli and Daman & Diu, Department of Labour & Employment vide No. LE/LI/DMN/MWA-3(11)/2025/88 dated 09.05.2025 notified that the daily rate of Special Allowance on the basis of cost of living index number payable with effect from 01.04.2025 has increased at the rate of 10.50 per day in respect of all the employments in the Union Territory of Dadra & Nagar Haveli and Daman & Diu, thereby revising the minimum rates of wages payable in respect of all the employments in the schedule to the Minimum Wages Act, 1968 in the Union Territory of Dadra & Nagar Haveli and Daman & Diu. [View Notification](#)

State	Industry	Class of Employment	Basic Wage (per month) w.e.f. "01.04.2025 to 31.03.2026"	VDA (per month) w.e.f. "01.04.2025 to 31.03.2026"	Total Wages (per month) w.e.f. "01.04.2025 to 31.03.2026"
Dadra and Nagar Haveli and Daman and Diu	All Schedule employments	Un-Skilled	11466	1183	12649
Dadra and Nagar Haveli and Daman and Diu	All Schedule employments	Semi-Skilled	11752	1183	12935
Dadra and Nagar Haveli and Daman and Diu	All Schedule employments	Skilled	12012	1183	13195

# STATUTORY NOTIFICATIONS/UPDATES

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

The Department of Economics and Statistics, Government of Kerala vide Notification no. DES/1251/2024-P3(1) dated 06.05.2025 issued the Consumer Price Index Numbers for Agricultural Labourers and Industrial Workers for the month of March 2025 for 17 districts, with regard to G.O.(MS) No.103/2013/LBR dated 31.8.2013 of Labour and Skills Department, Government of Kerala and the G.O.(MS) No. 34/2015/LBR dated 26.03.2015 published in the Kerala Gazette extra ordinary No.19 (Vol.IV) dated 12.05.2015.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## TRIPURA – REVISED RATES OF VDA AND MINIMUM WAGES W.E.F.

**01.04.2025.**

The Government of Tripura vide Gazette Notifications dated 17.04.2025 notified the revised Variable Dearness Allowance and minimum rates of wages payable with effect from 01.04.2025 by the employers to the workers/employees employed in the employment of “Shops and Commercial Establishments”, “Public Motor Transport”, “Agriculture”, “Auto Rickshaw”, “Private Security Guard”, etc. [View Notification](#)

State	Industry	Class of Employment	Basic Wage (per month) w.e.f. "01.04.2025 to 30.09.2025"	VDA (per month) w.e.f. "01.04.2025 to 30.09.2025"	Total Wages (per month) w.e.f. "01.04.2025 to 30.09.2025"
Tripura	Shop and Establishment	Skilled	8739	1000.70	9740
Tripura	Shop and Establishment	Semi-skilled	7814	894.80	8709
Tripura	Shop and Establishment	Unskilled	7123	815.65	7939
Tripura	Private Security Guard	Skilled	11797	1350.88	13148
Tripura	Private Security Guard	Semi-skilled	10721	1200.67	11922
Tripura	Private Security Guard	Unskilled	10032	1148.77	11181

# STATUTORY NOTIFICATIONS/UPDATES

## **HARYANA - HOLIDAY ON 15.06.2025 (SUNDAY) NOT REQUIRED TO DECLARED UNDER FACTORIES ACT ON ACCOUNT OF GRAM PANCHAYAT ELECTIONS.**

The Chief of Factories, Haryana, Chandigarh, vide Notification No. 1557 dated 30.05.2025 informed that State Election Commissioner, State Election Commission, Haryana, that the date on which the poll for General/Bye-Elections of Panchayati Raj Institution, shall be held on 15.06.2025, i.e., Sunday, which is a closed day for all the factories as provided under section 52 of the Factories Act, 1948. Therefore, further notification declaring the said day as a holiday under the Factories Act, 1948 is not required for the poll day being a Sunday.

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

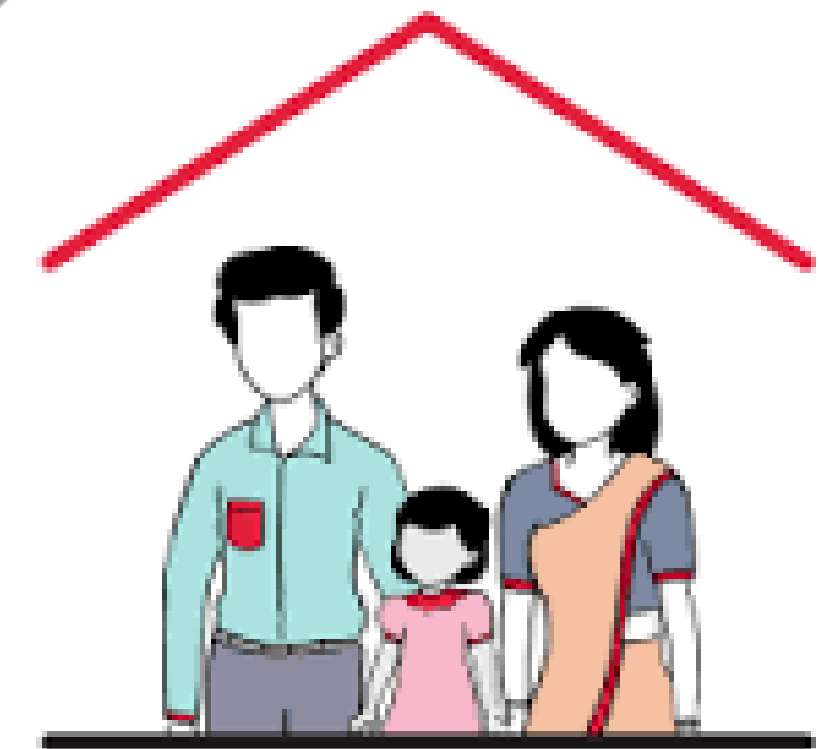


# STATUTORY NOTIFICATIONS/UPDATES

## **KARNATAKA - THE KARNATAKA PLATFORM BASED GIG WORKERS (SOCIAL SECURITY AND WELFARE PROMOTION) ORDINANCE, 2025.**

The Government of Karnataka vide Gazette Notification dated 27.05.2025 notified that the Karnataka Platform Based Gig Workers (Social Security and Welfare Promotion) Ordinance, 2025 received the assent of the Governor on the 27th of May 2025 and is hereby ordered to be published in the Karnataka Gazette Special Issue (Part IV-A) as Karnataka Ordinance No. 04 of 2025. The Karnataka Platform Based Gig Workers (Social Security and Welfare Promotion) Ordinance, 2025 is an Ordinance to protect the rights of platform based gig workers, to provide accountability to aggregators or platforms in relation to social, security, occupational health and safety, transparency in automated monitoring and decision-making systems, to provide dispute resolution mechanisms, to establish a Welfare Development Board for platform-based gig workers and to create a welfare Development Fund and to register platform-based gig workers and aggregators in the State.

[View Notification](#)



**Social Security**

# STATUTORY NOTIFICATIONS/UPDATES

## **HARYANA - HOLIDAY ON 15.06.2025 UNDER S&E ACT ON ACCOUNT OF GRAM PANCHAYAT ELECTIONS.**

The Government of Haryana, Labour Department vide No. Elec-2025/IR-II/PSCE/Hol dated 26.05.2025 notified that in reference to notification no. SEC/4E-II/2025/621 & SEC/4E-II/2025/633 dated 15.05.2025 of the State Election Commission, Haryana General Election of all Panch and Sarpanches to be held on 15.06.2025 (Sunday, the Governor of Haryana, in exercise of the powers conferred by section 28 of the Punjab Shops and Commercial Establishments Act, 1958, hereby fixed "Sunday" the 15.06.2025 to be the holiday with wages for all Shops and Commercial Establishments falling within the jurisdiction of the State of Haryana for only those who are enrolled as voters to enable them to cast their vote.

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



# STATUTORY NOTIFICATIONS/UPDATES

## **HIMACHAL PRADESH - THE 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 No. LEP-A003/14/2023 dated 24.05.2025 notified that 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, Himachal Pradesh, in consultation with the Expert Committee, constituted under section 5 of the said Act is please to make the following rules further to amend the Himachal Pradesh Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2008; namely: The Himachal Pradesh Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Amendment Rules, 2025.



[View Notification](#)

# STATUTORY NOTIFICATIONS/UPDATES

## **ANDAMAN AND NICOBAR ISLANDS - ORDER ON REVISION OF WORKING HOURS OF ADULT WORKERS UNDER THE FACTORIES ACT, 1948.**

The Andaman and Nicobar Administration, Office of the Labour Commissioner and DET, vide Order No. 205 dated 20.05.2025 ordered that in exercise of the powers conferred under the proviso clause of section 54 of the Factories Act, 1948, read with Notification no. 111/69/F. No. 7/5/69-LC and in consideration of the need to enhance productivity and efficiency in the manufacturing sector, and in compliance with the directives of the Department for Promotion of Industry and Internal Trade (DPIIT) with regard to the Ease of doing business and Ease of Living in the identified priority areas, the daily hours of an adult worker in any factory within the Union Territory of Andaman and Nicobar Islands is hereby revised as follows: **No adult worker shall be required or allowed to work in a factory for more than ten hours in any day.** This order shall come into force with immediate effect till further order.

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



# STATUTORY NOTIFICATIONS/UPDATES

## TRIPURA – THE TRIPURA SHOPS AND ESTABLISHMENTS (SEVENTH AMENDMENT) ORDINANCE, 2025.

The Government of Tripura, Law & PA Department, vide Gazette Notification No. F.8(12)-Law/Leg-I/2025/4125-26 dated 17.05.2025 notified that The Tripura Shops and Establishments (Seventh Amendment) Ordinance, 2025, promulgated by the Governor of Tripura, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India. In the perspective of the State, it has become expedient to make an amendment, relating to the provisions of raising the threshold in any shop or establishment, revise the working hour limit for establishments and deletion of terms from the existing provisions of section 10 of the Principal Act in order to comply with the purpose of reducing compliance burden and deregulation. Therefore, the Ordinance provides for Amendment of Section 1, Section 7 and Section 10 of the Principal Act.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## RAJASTHAN - GRANT OF HOLIDAY ON 26.05.2025 UNDER NI ACT ON ACCOUNT OF PANCHAYAT ELECTION.

The Government of Rajasthan, Finance Department, Vide No. P.16(1) V.M./2024 dated 09.05.2025 notified that the Governor of Rajasthan hereby declares that in lieu of the polling in the Municipal Bodies and Panchayati Raj Institutions of Rajasthan on 26.05.2025 (Monday), there will be a holiday under Explanation to Section 25 of the Negotiable Instruments Act, 1881 in the respective constituencies so that the voters of those areas can vote.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## GOA - NOTIFICATION ON THE DIVYA NIWAAS YOJANA SCHEME.

The Government of Goa, Department of Empowerment of Persons with Disabilities vide Gazette Order No. 1/85/2024-25/DE PwD/Sch/DNY/151 dated 15.05.2025 issued a notification regarding the Scheme to provide financial assistance to registered Organizations/Government Organizations/Non-Government Organizations/Institutions for running residential facilities/half-way homes for Persons with Disabilities. Government of Goa is pleased to notify new scheme "Divya Niwaas Yojana" to provide financial assistance to registered Organizations/Government Organizations/Non-Government Organizations/Institutions for running residential facilities/half-way homes for Persons with Disabilities.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## WEST BENGAL - SOP FOR SHORT TERM SETTLEMENT FOR THE OPERATION AND REGULARIZATION OF ABANDONED OR CLOSED TEA GARDENS.

The Government of West Bengal, Labour Department vide No. Labr/01/TGC dated 14.05.2025 notified the format of application in Annexure A, in pursuance of the Notification No. 3955-LP/3T-03/2024 dated 06.11.2024, published in the Kolkata Gazette on 11.11.2024 regarding Standard Operating Procedure (SOP) for Short Term Settlement (STS) for the operation and regularisation of such abandoned or closed Tea Gardens. Any eligible Company, Partnership Firm, Joint Consortium, or Individual, either independently or in Joint Venture/Consortium, may apply in prescribed format in Annexure - A, duly filled along with all relevant documents and information, as stipulated in the said SOP and submitted by email to prescribed address on or before 13th June 2025.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## MAHARASHTRA - MAHARASHTRA FACTORIES (1ST AMENDMENT) RULES, 2025.

The Government of Maharashtra, Industries, Energy, Labour and Mining Department vide No. FAC-2024/C.R.67/Labour-4 dated 13.05.2025, in exercise of the powers conferred by section 41 read with sections 112 and 115 of the Factories Act, 1948, in its application to the State of Maharashtra, hereby makes the rules further to amend the Maharashtra Factories Rules, 1963, namely: the Maharashtra Factories (1st Amendment) Rules, 2025.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## KERALA - REORGANIZING THE WORKING HOURS OF SUMMER WORKERS.

The Government of Kerala, Department of Labour vide notification dated 09.05.2025 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 sunstroke. In the event of the severe summer heat in the State, it is ordered that the working hours of the workers working in the sun be adjusted up to 30 May 2025.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## MAHARASHTRA - NOTIFICATION UNDER THE PRIVATE SECURITY AGENCIES (REGULATION) ACT, 2005.

The Government of Maharashtra, Home Department vide Gazette Notification No. PSA. 0124/CR No. 56/Spl-4. dated 08.05.2025 notified that in exercise of the powers conferred by section 19 of the Private Security Agencies (Regulation) Act, 2005 read with section 21 of the General Clauses Act, 1897, the Government of Maharashtra hereby rescind the Government Notification, Home Department No. 1006/CR 501 (part-2)/Spl. -4, dated 24 July 2008.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **HARYANA - EMPLOYMENT OF WOMEN EMPLOYEES DURING NIGHT SHIFT UNDER THE S&E ACT.**

The Government of Haryana, Labour Department vide No. 11/26/2025-4Lab. Dated 08.05.2025 notified that in exercise of the powers conferred by sub-section 3 of section 30 of the Punjab Shop and Commercial Establishment Act, 1958, the Governor of Haryana hereby notified the laying down of certain conditions for employing women employees in the class of establishments registered under the said Act in the State of Haryana and for applying for the grant of such exemption under section 28 of the Act for employing women employees during night shift. The exemption shall be valid for one year from the date of order of exemption.

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



# STATUTORY NOTIFICATIONS/UPDATES

## **HARYANA - EMPLOYMENT OF WOMEN EMPLOYEES DURING NIGHT SHIFT UNDER THE FACTORIES ACT.**

The Government of Haryana, Labour Department vide No. 11/6/2022-4Lab. Dated 08.05.2025 notified that in exercise of the power conferred by clause (b) sub-section (I) of section 66 of the Factories Act, 1948, the Governor of Haryana hereby prescribed the conditions to be followed by any factory which applies for the exemption for employing women in all the factory during night shift i.e. between the hours of 07.00 PM to 06.00 AM, in respect of their Safety and Security. Such exemption shall be valid for one year from the date of issuance of the notification.

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



# STATUTORY NOTIFICATIONS/UPDATES

## TAMIL NADU - PERMISSION TO KEEP SHOPS AND ESTABLISHMENTS OPEN FOR 24X7 ON ALL DAYS OF THE YEAR EXTENDED FOR THREE YEARS.

The Government of Tamil Nadu, Labour Welfare and Skill Development Department vide No. II(2)LWSD/441(a)/2025 dated 08.05.2025 notified that in exercise of the powers conferred by section 6 of the Tamil Nadu Shops and Establishments Act, 1947, the Governor of Tamil Nadu, hereby exempts all shops and establishments, employing 10 or more persons, from the provisions of sub-section (1) of section 7 and sub-section (1) of section 13 of the said Act and permits to keep open for 24X7 on all days of the year, for a period of three years with effect from 05.06.2025, unless it is revoked and subject to certain conditions mentioned in the Notification.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## MAHARASHTRA - REGISTRATION OF THE INTERNAL COMPLAINTS COMMITTEE ON THE SHE BOX PORTAL FOR PRIVATE ESTABLISHMENTS IN MUMBAI CITY.

The District Nodal Officer and District Women and Child Development Officer, Mumbai City vide DGIPR/2025-26/480 notified all the private establishments in Mumbai City to complete the process of registering the Internal Complaints Committee formed under section of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, on the SHE BOX portal in the Mumbai City District by May 15, 2025.

[View Notification](#)

The logo for the SHeBOX PORTAL, with "SHeBOX" on the top line and "PORTAL" on the bottom line, both in a bold, orange, blocky font with a slight shadow effect.

SHeBOX  
PORTAL



# STATUTORY NOTIFICATIONS/UPDATES

## WEST BENGAL - SUBMISSION OF PROFESSIONAL TAX RETURN IN FORM III.

The Government of West Bengal, Directorate of Commercial Taxes, vide Order No. I/637636/2025 dated 07.05.2025 notified that concerns have been received from the return filers, regarding the submission of paper copy of return in Form III, after uploading the same in the PT website. Therefore, after careful consideration, in exercise of the powers conferred under Rule 6A of the West Bengal Tax on Professions, Trades, Callings and Employments Rules, 1979, the Authority has ordered that, where the data in Form III is transmitted without digital signature or e-signature, the return in Form III in paper form, downloaded from the website, printed and duly signed by such registered employer or his authorized signatory and scanned, shall be uploaded in the Professional Tax website in lieu of the paper form. No return in Form III in paper form shall be submitted to the prescribed authority.

[View Notification](#)

A circular graphic with a blue background. It contains the text "Professional Tax" in bold black font. To the right, there is an illustration of a hand holding a pen over a document, with a calculator, a credit card, and several gold coins scattered around. The text "Professional Tax" is positioned to the left of the illustration.

**Professional  
Tax**

# STATUTORY

## NOTIFICATIONS/UPDATES

### TRIPURA – TRIPURA FACTORIES (TWELFTH AMENDMENT)

#### RULES, 2025.

The Government of Tripura, Factories & Boilers Organization, Labour Department vide No. F.7(121)-FB/AM/ (Vol. II)/2007/232-49 dated 06.05.2025, in exercise of the powers conferred by section 112 of the Factories Act, 1948, hereby makes the rules to further amend the Tripura Factories Rules, 2007, namely: the Tripura Factories (Twelfth Amendment) Rules, 2025. As per the Amendment, in rule 160 of the Tripura Factories Rules, 2007, the words “woman” and “women”, wherever they appear, shall be substituted with the expression “pregnant woman or lactating mother.” The amended rules shall come into force on and from the date of their publication in the Tripura Gazette.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## TAMIL NADU - PRESS RELEASE ON VARIOUS ANNOUNCEMENT MADE UNDER LABOUR LAWS.

The Government of Tamil Nadu, vide a Press Release dated 05.05.2025, made several announcements, among which the following list of announcements are relevant for any business or trade carried out in the State of Tamil Nadu:

- (a) Any Food Selling and Food Storage Establishments operating within an area of 500 Sq. ft., on submission of a Self-Certification, are exempted from obtaining a Trade License.
- (b) An establishment having a named board within 9 sq. mt. is exempted from the payment of tax.
- (c) A Single Widow Portal will be made available, wherein the registration of Shops and Establishments and 21 (Twenty-One) different types of services will be provided.
- (d) The Government Order allowing the Shops to operate 24 hours a day will end on 4 June 2025. A Government Decree will be issued extending it for another three (3) years.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## GOA - PAID HOLIDAY ON 11 MAY 2025 FOR BYE ELECTION TO VILLAGE PANCHAYATS.

The Government of Goa, General Administration Department vide 37/3/2019-GAD-III/1639 dated 02.05.2025 hereby declared Sunday, the 11th May 2025 as a paid holiday being the polling day for Election to Ward No. I of Village Panchayat Tivim and Ward No. VII of Village Panchayat Assonora, Taluka Bardez, North Goa District and Ward No. I of Village Panchayat Chicalim, Taluka Mormugao, South District in the State of Goa for the voters of the said Bye Elections.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **TAMIL NADU - ADVISORY ON PAYMENT OF LABOUR WELFARE FUND IN TIRUCHIRAPPALLI DISTRICT OF TAMIL NADU.**

The Deputy Director, Occupational Safety and Health Department, Tiruchirappalli vide No. 8/305/2025 dated 03.05.2025 notified that as per Section 15 and Rules 11(A) and 12 of the Tamil Nadu Labour Welfare Fund Act, 1972, employers shall deduct Rs. 20/- from workers' December wages as labour welfare fund for those who have worked for more than 30 days, plus Rs. 40/- as employer's share and pay Rs. 60/- for each worker to the Tamil Nadu Labour Welfare Board by 31st January every year. The Factories are requested to pay through the website link mentioned in the notification and send a copy of the payment receipt to the above-mentioned office.

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



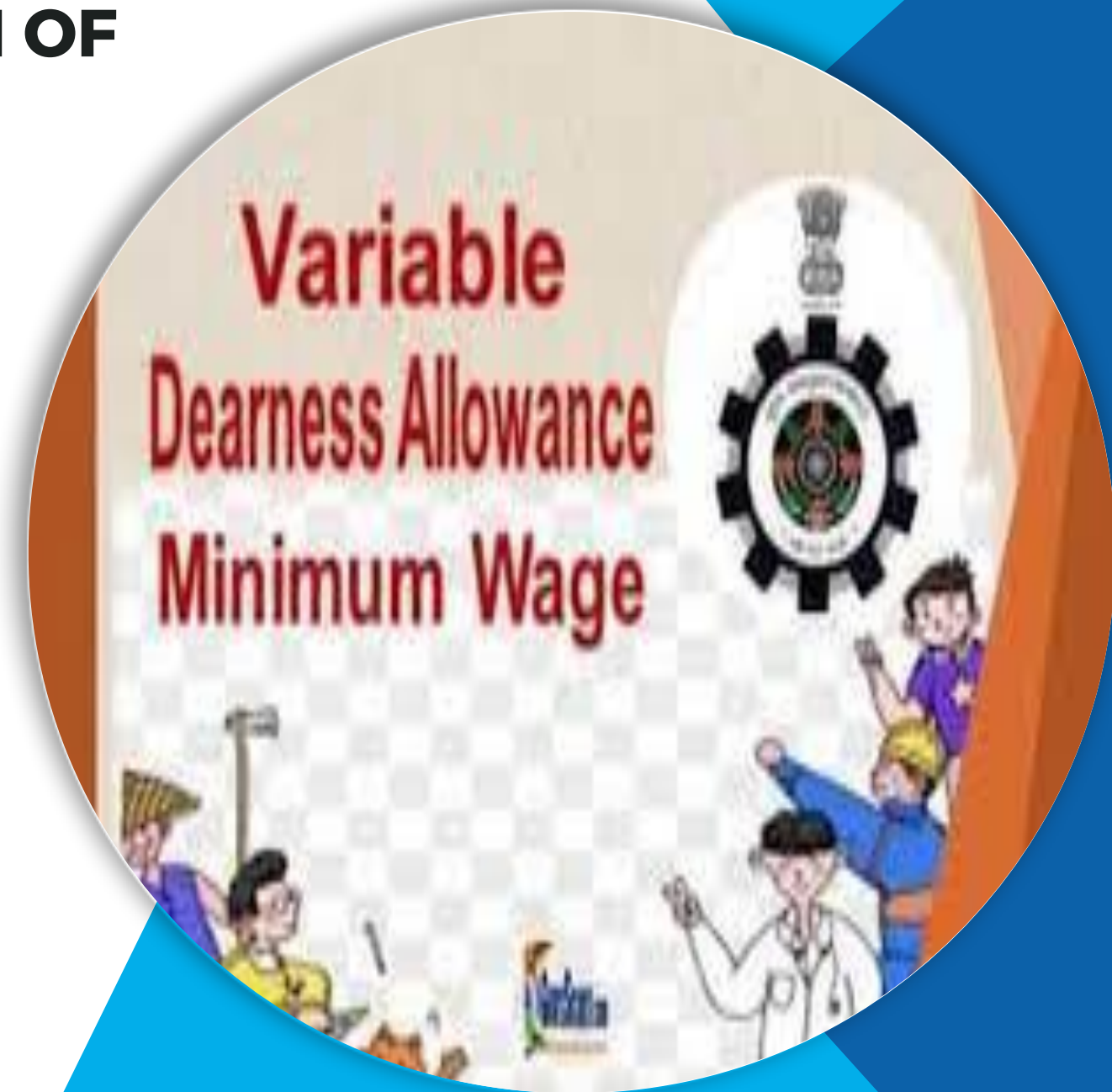
# STATUTORY

## NOTIFICATIONS/UPDATES

### **KARNATAKA - NOTIFICATION REGARDING THE ADDITION OF CONDITIONS TO THE NOTIFICATION ISSUED BY THE GOVERNMENT DATED 11.04.2025.**

The Government of Karnataka, vide No. LD 411 LWA 2023 dated 19.04.2025 issued a notification consisting of the list of conditions that have been added to the notification issued by the Government vide No. LD 411 LWA 2023 dated 11.04.2025. The conditions listed in the notification apply to the Scheduled Industries mentioned in Schedule – 1, Schedule – 2 and Schedule – 3 and the employers must strictly comply with them. The conditions clarify the method of calculating the variable dearness allowance for those who receive a monthly salary as well as for daily wage earners.

[View Notification](#)



# IMPORTANT JUDGEMENTS



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# IMPORTANT JUDGEMENTS

**WHEN THE EPF AUTHORITIES HAVE RECOVERED ANY AMOUNT IN DEMAND DRAFT DURING THE PENDENCY OF THE APPEAL, THE APPLICATION OF STAY AND WAIVER IS TO BE DECIDED BY THE TRIBUNAL AS DIRECTED BY THE HON'BLE COURT.**

**Jain Irrigation Systems Ltd. V. The Regional PF Commissioner-I 2025  
LLR 536 (BOMBAY HIGH COURT)**

In the instant case High Court of Bombay held that when the EPF Authorities have issued a prohibitory order during the pendency of appeal and a demand draft has been submitted by the establishment but the establishment would not be able to pay salaries in case the DD is realized, the authorities would be directed to encash the DD subject to the outcome of the appeal. When the recovery has been done during the pendency of appeal, the EPF Authorities would not be permitted adjust the amount against any other claim if the establishment succeeds and the amount will have to be refunded to the establishment. When the EPF Authorities have recovered the amount during the pendency of appeal, application of stay and waiver is to be decided expeditiously by the Tribunal.



# IMPORTANT JUDGEMENTS

## Facts of the case:

In the case, the EPF Authority imposed damages for delayed remittance and petitioner challenged the same in an appeal along with an application seeking waiver of the damages and interests. The petitioner filed a writ petition against the freezing of bank accounts and held that amount of Rs. 6,90,17,712/- has been already paid by bank draft on 31-01-2025. The petitioner stated that because of freezing of the accounts, the petitioner has been unable to get down on day-to-day business affairs. The petitioner stated that the order was passed during the pendency of the applicant before CGIT cum Labour Court of Nagpur for waiver and a stay application seeking inference in prohibitory order.

A show cause notice was issued by the respondent to the petitioner preceding the facts under section 14B and 7Q of the EPF Act. Later an order was passed by the respondent imposing damages and interest for which an appeal was preferred before the tribunal under section 7-I of the EPF Act. Respondent issued an impugned prohibitory order under section 8F of the same Act after the alleged adjournment and sought attachment of sole bank account of petitioner.

# IMPORTANT JUDGEMENTS

## Issues of the case:

Should the tribunal decide expeditiously on the application for stay and waiver when recovery of the amount is initiated during the pendency of appeal?

## Judgement of the case:

The Court in its decision stated that it cannot take into consideration the merits of the case and it is up to the Tribunal to decide on the matter. In the interest of justice, the respondent was permitted to encash the demand draft but along with that it has been mentioned that if such an encashment is made any further adjustment against other claims will not be allowed to be made by the Authority and will be refunded for the same. Taking into consideration all the factors of the case a direction was made to the Tribunal to decide the stay application as well as application of waiver. Hence, the matter to the application No. 89/2024 was kept open for consideration of the Tribunal which was filed by the petitioner within the period of one month as directed by the Court.

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

# IMPORTANT JUDGEMENTS

**UPON PAYING OF PRINCIPAL AMOUNT THE ENTIRE INTEREST OF PAST AND FUTURE IS WAIVED IN ACCORDANCE WITH LAW IF A COMPANY UNDER THE STATE OF REVIVAL UNDER THE SICK INDUSTRIAL COMPANIES (SPECIAL PROVISIONS) ACT, 1985,**

**Kelvin Jute Limited and Anr v. Central Board of Trustees for the Employees Provident Fund Organisation and Ors 2025 LLR 587.  
(CALCUTTA HIGH COURT)**

In the instant case the High Court of Calcutta held that when a company is found having gone under a revival as per provisions of the Sick Industrial Companies (Special Provisions) Act, 1985, passing an interim order by the Court restraining the EPF Authority from making any coercive steps against the company is proper. Scheme for revival of Company providing that the EPF authority would accept principal dues in 84 equated monthly instalments without any interest is justified.



# IMPORTANT JUDGEMENTS

When a company is found having gone under a revival as per provisions of the Sick Industrial Companies (Special Provisions) Act, 1985, waiving of entire interest, past and future, upon payment of principal amount assessed is in accordance with law. Assessed damages may be remitted in easy instalment, when the company is found having gone under a revival as per provisions of the Sick Industrial Companies (Special Provisions) Act, 1985.

## **Facts of the case:**

The Employees Provident Fund Authority passed an interim order against Kelvin Jute Limited and Anr under the Section 14B of the EPF Act of 1952 dated 12th February 2015. And as a response the Appellant challenged the said Authority in writ petition. The Writ Court directed unconditional stay orders, on the condition that the company will secure the demand by depositing the principal due with the Registrar General of the Court.

# IMPORTANT JUDGEMENTS

## Issue of the case:

Whether it is proper to pass an interim order by the Court restraining the EPF Authority from making any coercive steps against the Company in question which is under a revival as per provisions of the Sick Industrial Companies (Special Provisions) Act, 1985 or not?

When a company is under revival whether waiving of the past and future interest is assessed to be just in accordance with law or not?

## Judgement of the case:

The Court considered the facts and circumstances of the company, along with the order of the BIFR and decided that the company will be liable to pay the damages that may be recalculated by the EPF Authorities from July 2005 till 31st December 2013. Along with that, the EPF Authorities shall be at liberty to grant installments for the payment of the damages to appellants/writ petitioners as directed by the Court. And recalculation must be communicated to the appellants/writ petitioners within a period of three weeks from the date so provided. The orders impugned in the writ petition shall stand modified based on the directions made and nothing shall remain to be adjudicated either in the appeal or the writ petition.

# IMPORTANT JUDGEMENTS

Moreover, the appeal and the writ of prosecution (W.P.) 13 of 2015 has been dismissed and all other connected pending applications in the appeal and the writ petition if any, is disposed along with it.

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

# IMPORTANT JUDGEMENTS

## HC CAN STAY THE GARNISHEE PROCEEDINGS WHEN APPEAL IS PENDING BUT THE TRIBUNAL IS NOT FUNCTIONAL:

M/s. Prima Beverages Private Ltd. v. Regional Provident Fund Commissioner-II (C&R) and Others, 2025 LLR 556 (KERALA HIGH COURT)

In the instant case the High Court of Kerala held that when the Presiding Officer of the EPF Appellate Tribunal is not functioning, challenging order of EPF Authority by filing writ petition is the appropriate remedy. High Court can stay the garnishee proceedings against the establishment when the appeal is pending but the Tribunal is not functional.

### Issue of the case:

Whether the High Court can stay the garnishee proceedings when the appeal is pending but the Tribunal is not functional?



# IMPORTANT JUDGEMENTS

## **Facts of the case:**

The petitioner has filed Ext.P2 appeal before the Central Government Industrial Tribunal cum Labour Court, Ernakulam ('Tribunal' for short) challenging Ext.P1 order passed by the 1st respondent under section 7A of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (for short 'the Act'). It is submitted by the learned counsel for the petitioner that, since there is no Presiding Officer for the Tribunal, the Tribunal is not functional at present and Ext.P2 appeal is not so far considered. In the meantime, garnishee proceedings were initiated by respondents 3 and 4 respectively as per Exts.P3 and P4. Challenging Exts.P1, P3 and P4 the petitioner has filed this writ petition.

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

The Honorable Court on 09-10-2024, has stayed the further proceedings pursuant to Exts.P3 and P4, for a period of ten days which was subsequently extended for a period of three months as per order dated 18-10-2024. Since there is no Presiding Officer for the Tribunal and the Tribunal is not presently functional, the interim order passed by this Court on 09-10-2024 will continue till the Tribunal becomes functional and Ext.P2 appeal is heard and disposed of.

The writ petition is disposed of with the above direction.

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

# IMPORTANT JUDGEMENTS

## **EMPLOYER CANNOT BE DIRECTED TO PAY WAGES BEYOND WORKMAN'S AGE OF RETIREMENT:**

**UP Powers Corporation Ltd. & Ors. V. Satya Ram & Ors., 2025 LLR 473  
(SUPREME COURT OF INDIA)**

In the instant case the Supreme Court of India held that the Labour Authorities cannot order the employer to pay wages to workmen beyond their age of retirement.

Issue of the case: Whether Labour Authorities are competent to order the employer to pay wages to workmen beyond their age of retirement?



# IMPORTANT JUDGEMENTS

## Facts of the case:

Challenge in this appeal is to the judgment and order dated 20-02-2023 passed by the High Court of Judicature at Allahabad, Lucknow Bench, in Writ C. No. 14303 of 2021. Thereby, the High Court confirmed the direction issued by the Deputy Labour Commissioner, Devi Patan Division, Gonda, to the appellant to pay each of the two workers, viz., the Reason: respondents herein, a sum of 3,26,651/-, aggregating to 6,53,302/-. The two respondents entered the services of the appellant, viz., the Uttar Pradesh Power Corporation Ltd., on 01-01-1971 and 26-02-1973 respectively. Their engagement was on daily wage basis. Their services are stated to have been terminated on 19-09-1979 and 01-02-1979 respectively.

Aggrieved by such termination from service, they raised an industrial dispute, along with others, in ID No. 159 of 1990 before the Labour Court, Faizabad, Uttar Pradesh. By Award dated 07-12-1995, the Labour Court held that, insofar as the two respondents were concerned, their disengagement from service was illegal and directed that they should be deemed to have continued in service and they would, accordingly, be entitled to salary and other benefits.

# IMPORTANT JUDGEMENTS

The respondents then moved an application under section 6H (1) of the Uttar Pradesh Industrial Disputes Act, 1947, because they were not taken back into service but were paid 7,05,662/- each on 03-05-2016. The Deputy Labour Commissioner directed the appellant to pay each of them 6,53,302/- for the period 01.01.2015 to 31.05.2018. Assailing the said order, the appellant approached the High Court, but the High Court did not agree with the appellant that the respondents were not entitled to be paid salary for the period in question and dismissed the writ petition.

## **Judgment of the Supreme Court of India:**

First and foremost, the Apex Court noted that the two respondents were engaged in service by the appellant in 1971 and 1973. There is no material on record to indicate what their ages were at that time. However, we shall presume that they would have been majors, i.e., at least 18 years old, when they were engaged in the service of the appellant, a State instrumentality. If that be so, they would attain the age of 60 years in 2013 and 2015 respectively. In any event, they would have rendered about 40 years' service by 2013. The Supreme Court observed that this aspect of the matter was completely ignored by the High Court, which seems to have blindly acted upon the claim of the respondents that they were 55 years old in 2018 and were entitled to continue in service till 2023.

# IMPORTANT JUDGEMENTS

Accepting their claim would mean that they were aged about 8 years and 10 years respectively when they entered the service of the appellant, which is quite unbelievable. Therefore, the Deputy Labour Commissioner, erred in directing payment of salary to the respondents for the period 01-01-2015 to 31-05- 2018. This erroneous order ought not to have been confirmed by the High Court, ignoring the aforesaid factual aspects. The appeal was accordingly allowed and the impugned judgment and order passed by the High Court of Judicature at Allahabad, Lucknow Bench and that of the Deputy Labour Commissioner, were set aside.

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

# IMPORTANT JUDGEMENTS

## SUPREME COURT OF INDIA

- ❑ Clauses limiting jurisdiction to one section of Courts in employment contracts are valid. [View Judgement](#)
- ❑ Agent of the owner/occupier of the factory is also liable for violation of the provisions of the ESI Act. [View Judgement](#)
- ❑ Insurer is not liable to reimburse penalty for delay in payment of accident compensation. [View Judgement](#)
- ❑ Employee cannot avoid contract at a subsequent stage merely because a term isn't beneficial for him. [View Judgement](#)

## ALLAHABAD HIGH COURT

- ❑ Employee cannot be terminated for embezzlement when the amount was misplaced due to negligence. [View Judgement](#)

## ANDRA PRADESH HIGH COURT

- ❑ Management can stop paying customary allowance if salary paid was more than minimum wages. [View Judgement](#)
- ❑ Minimum wages are not amenable to split up into basic and DA for the purposes of payment. [View Judgement](#)



# IMPORTANT JUDGEMENTS

## BOMBAY HIGH COURT

- ❑ CGIT can pass ex-parte ad interim orders restraining the EPFO from recovering dues. [View Judgement](#)
- ❑ EPF Authority has to consider all case laws relied upon by the management before passing order. [View Judgement](#)
- ❑ HC cannot regulate procedure followed by the CGIT while hearing appeals. [View Judgement](#)
- ❑ Order of EPF authority, rejecting claim of exemption under the wrong provision, is illegal. [View Judgement](#)

## CALCUTTA HIGH COURT

- ❑ Period spent as a probationer to be included in the length of service for the purpose of payment of gratuity. [View Judgement](#)
- ❑ Workman cannot engage lawyer in enquiry even if management representative has a law degree. [View Judgement](#)
- ❑ Pension can be claimed before the authority under the Payment of Wages Act. [View Judgement](#)
- ❑ A person is not 'apprentice' under Apprentices Act in the absence of a written contract of apprenticeship. [View Judgement](#)

# IMPORTANT JUDGEMENTS

- ❑ Ex-parte order u/s 7A can be set aside within 3 months if employer shows sufficient cause. [View Judgement](#)
- ❑ Amount cannot be recovered when higher contribution was already made. [View Judgement](#)
- ❑ Contribution made beyond permissible limit will be deemed to have been accepted when no questions were asked by the establishment. [View Judgement](#)

## CHHATTISGARH HIGH COURT

- ❑ Cess cannot be collected from the employer qua the supply contract / material supplied. [View Judgement](#)
- ❑ No employer-employee relationship when EPFO did not call the employees for identification. [View Judgement](#)
- ❑ Principal employer not to pay PF dues of loading/unlo-ading labourers engaged through contractors. [View Judgement](#)

## DELHI HIGH COURT

- ❑ Even an employee who is temporarily engaged is covered under the Employees Compensation Act. [View Judgement](#)

# IMPORTANT JUDGEMENTS

## GUJARAT HIGH COURT

- ❑ Establishment can seek exemption by granting more beneficial schemes such as GPF. [View Judgement](#)

## HIMACHAL PRADESH HIGH COURT

- ❑ Dismissal, merely on the basis of a preliminary enquiry, is invalid. [View Judgement](#)

## KARNATAKA HIGH COURT

- ❑ Entities cannot be clubbed together in the absence of them being branches or common management. [View Judgement](#)
- ❑ Objection against virtual hearing cannot be taken later when it was not taken before the authority. [View Judgement](#)

## KERALA HIGH COURT

- ❑ Woman is entitled to maternity benefits even if she was on sanctioned leave during 3 months before delivery. [View Judgement](#)
- ❑ Ongoing proceedings under EPF Act can't be interdicted merely because there was transfer of ownership. [View Judgement](#)
- ❑ ESI paid by principal employer to the employees of the contractor before the contractor obtained its code number would not make the contract sham. [View Judgement](#)

# IMPORTANT JUDGEMENTS

## MADHYA PRADESH HIGH COURT

- ❑ ESI paid by principal employer to the employees of the contractor before the contractor obtained its code number would not make the contract sham. [View Judgement](#)
- ❑ No reinstatement of terminated employee when the contract was of personal service. [View Judgement](#)
- ❑ Offer letter itself does not prove employment when it was not counter signed by employee. [View Judgement](#)

## MADRAS HIGH COURT

- ❑ Employee's date of birth, for EPF purpose, cannot be changed after leaving service. [View Judgement](#)
- ❑ Establishment not covered under EPF Act will have to pay dues for employees of defaulting contractors. [View Judgement](#)

## PUNJAB AND HARYANA HIGH COURT

- ❑ The EPF Authority cannot ask any employer to fix the salary in a particular manner. [View Judgement](#)
- ❑ Employee list prepared by EPFO not admissible if identity of supervisor who signed it isn't ascertainable. [View Judgement](#)



# CORE INTEGRA COMPLIANCE CALENDAR

JUNE  
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 Contribution Challan	May'25	15- Jun	Code wise	
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Remittance	Monthly Contribution Challan	May'25	15- Jun	Code wise	
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	International Workers Return	May'25	15- Jun	Code wise	
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	Monthly Return - EDLI Exempted Employer	May'25	25-Jun	Code wise	

# 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	May'25	05-Jun	Branch	Offline
Andhra Pradesh Tax On Professions, Trades, Callings And Employments Act, 1987	Andhra Pradesh	Remittance	Monthly Remittance & Filing of Return	May'25	10-Jun	Branch	
Telangana Tax On Professions, Trades, Callings And Employments Act, 1987	Telangana	Remittance & Returns	Monthly Remittance & Filing of Return	May'25	10-Jun	Branch	
Madhya Pradesh Vritti Kar Adhinyam, 1995 (PT)	Madhya Pradesh	Remittance	Monthly Remittance	May'25	10-Jun	Branch	
Gujarat Panchayats, Municipal Corporations And State Tax on Professions, Traders, Callings and Employments Act, 1976	Gujarat	Return	Monthly Returns	May'25	15-Jun	Branch	

# STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Karnataka	Remittance & Returns	Monthly	May'25	20-Jun	Combined	
West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979	West Bengal	Remittance	Monthly	May'25	21-Jun	Branch	
Various Acts (CLRA, S&E, Factories, MW, POB, ISMW, BOCW, POG)	Andhra Pradesh	Return	Combined Annual Returns	Apr'24 to Mar'25	30 - Jun	Branch	(CLRA, S&E, Factories, MW, POB, ISMW, BOCW, POG)
Various Acts	Bihar	Return	Combined Annual Returns	Jan'24 to Dec'24	30-Jun	Branch	,
Various Acts	Jharkhand	Return	Annual Returns	Jan'24 to Dec'24	30-Jun	Branch	

# STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Maharashtra State Tax on Professions, Trade, Callings And Employments Act, 1975	Maharashtra	Remittance & Returns	Monthly Remittance & Filing of Return	May'25	30-Jun	Combined	
Assam Professions, Trades, Callings And Employments Taxation Act, 1947	Assam	Remittance & Returns	Monthly Remittance & Filing of Return	May'25	30-Jun	Branch	
Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000	Odisha	Remittance	Monthly Remittance & Filing of Return	May'25	30-Jun	Branch	
Andhra Pradesh Tax On Professions, Trades, Callings And Employments Act, 1987	Andhra Pradesh	Remittance	Enrolment Fees - Employer	Apr'25 to Mar'26	30-Jun	Branch	
Telangana Tax On Professions, Trades, Callings And Employments Act, 1987	Telangana	Remittance	Enrolment Fees	Apr'25 to Mar'26	30-Jun	Branch	

# STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000	Odisha	Remittance	Enrolment Fees	Apr'25 to Mar'26	30-Jun	Branch	
Madhya Pradesh Vritti Kar Adhinyam, 1995 (PT)	Madhya Pradesh	Remittance	Enrolment Fees	Apr'25 to Mar'26	30-Jun	Branch	
Tripura Professions Trades Callings And Employments Taxation Act, 1997	Tripura	Remittance and Return	Monthly	May'25	30-Jun	Branch	
Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947	Meghalaya	Remittance and Return	Monthly	May'25	30-Jun	Branch	
Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995	Mizoram	Remittance and Return	Enrolment Tax and Annual Returns	Apr'25 to Mar'26	30-Jun	Branch	

# STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Sikkim	Remittance & Returns	Monthly	May'25	30-Jun	Branch	
Manipur Professions, Trades, Callings And Employments Taxation Act, 1981	Manipur	Remittance and Return	Monthly	May'25	30-Jun	Branch	
Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995	Mizoram	Remittance and Return	Monthly	May'25	30-Jun	Branch	
Nagaland Professionals, Trades, Calling and Employment Taxation (4th Amendment) Act ,2012	Nagaland	Remittance and Return	Monthly	May'25	30-Jun	Branch	
Punjab State Development Tax 2018	Punjab	Remittance and Return	Monthly	May'25	30-Jun	Branch	
Maharashtra State Tax on Professions, Trade, Callings And Employments Act, 1975	Maharashtra	Remittance & Returns	Employer Enrolment Tax	Apr'25 to Mar'26	30-Jun	Combined	

# AWARDS AND CERTIFICATIONS



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# AWARDS



# CERTIFICATION



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