



# CORE INTEGRA COMPLIANCE NEWSLETTER



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# STATUTORY NOTIFICATIONS/UPDATES

## EPFO - LAUNCH OF THE REVAMPED ELECTRONIC CHALLAN-CUM-RETURN (ECR) FOR WAGE MONTH SEPTEMBER 2025 ONWARDS.

The Employees' Provident Fund Organization vide Circular No. Compliance/ECR Revamp/2025/12997 dated 26.09.2025 notified regarding the launch of the revamped Electronic Challan-cum-Return (ECR) for wage month September 2025 onwards. The Beta version of Revamped Electronic Challan-cum-Return (ECR) system has been introduced, which shall be applicable for the wage month September 2025 onwards. The revamped ECR module is designed to streamline the return filing process for employers and establishments through the EPFO's employer portal.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## MINISTRY OF LABOUR AND EMPLOYMENT - REVISED VARIABLE DEARNESS ALLOWANCE FOR EMPLOYEES EMPLOYED IN VARIOUS SCHEDULED EMPLOYMENTS W.E.F. 01.10.2025.

The Government of India, Ministry of Labour and Employment vide various Notifications dated 25.09.2025 notified the revised rates of Variable Dearness Allowance for the employees employed in various Scheduled Employments, payable with effect from 01.10.2025

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **ESIC - SPREE MOBILE APP TO CAPTURE THE DATA OF EMPLOYERS DURING THE VISITS IN SPREE PERIOD BY ALL OFFICIALS.**

The Employees' State Insurance vide No. P-11/12/Agenda/06/2016-  
Revenue dated 23.09.2025 notified that the ICT branch has developed a  
Mobile App of SPREE, 2025 for capturing the data of employers during  
the visit of field officials for the SPREE awareness campaign.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## MINISTRY OF LABOUR AND EMPLOYMENT - DRAFT RULES PRESCRIBED UNDER SECTION 23 & 24 OF THE OSH & WC CODE, 2020 FOR MINE WORKERS.

The Government of India, Ministry of Labour and Employment vide Notification dated 22.09.2025 notified the Draft Rules which it proposes to make in exercise of powers conferred by Sections 23 and 24 of the Occupational Safety, Health and Working Conditions Code, 2020 for Mines Workers.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **MINISTRY OF LABOUR AND EMPLOYMENT - DRAFT RULES PRESCRIBED UNDER SECTION 23 & 24 OF THE OSH & WC CODE, 2020 FOR BEEDI AND CIGAR WORKERS.**

The Government of India, Ministry of Labour and Employment vide Notification dated 22.09.2025 notified the Draft Rules which it proposes to make in exercise of powers conferred by Sections 23 and 24 of the Occupational Safety, Health and Working Conditions Code, 2020 for Beedi and Cigar Workers.

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



# STATUTORY NOTIFICATIONS/UPDATES

## MINISTRY OF LABOUR AND EMPLOYMENT - DRAFT RULES PRESCRIBED UNDER SECTION 23 & 24 OF THE OSH & WC CODE, 2020 FOR FACTORY WORKERS.

The Government of India, Ministry of Labour and Employment vide Notification dated 22.09.2025 notified the Draft Rules which it proposes to make in exercise of powers conferred by Sections 23 and 24 of the Occupational Safety, Health and Working Conditions Code, 2020 for Factory Workers.

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# STATUTORY

# NOTIFICATIONS/UPDATES

## MINISTRY OF LABOUR AND EMPLOYMENT - DRAFT RULES PRESCRIBED UNDER SECTION 23 & 24 OF THE OSH & WC CODE, 2020 FOR DOCK WORKERS.

The Government of India, Ministry of Labour and Employment vide Notification G.S.R. 707(E) dated 24.09.2025 notified the Draft Rules which it proposes to make in exercise of powers conferred by Sections 23 and 24 of the Occupational Safety, Health and Working Conditions Code, 2020 for Dock Workers.

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# STATUTORY

## NOTIFICATIONS/UPDATES

### **MINISTRY OF LABOUR AND EMPLOYMENT - DRAFT RULES PRESCRIBED UNDER SECTION 23 & 24 OF THE OSH & WC CODE, 2020 FOR MOTOR TRANSPORT WORKERS.**

The Government of India, Ministry of Labour and Employment vide Notification dated 22.09.2025 notified the Draft Rules which it proposes to make in exercise of powers conferred by Sections 23 and 24 of the Occupational Safety, Health and Working Conditions Code, 2020 for Motor Transport Workers.

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



# STATUTORY

## NOTIFICATIONS/UPDATES

### **MINISTRY OF LABOUR AND EMPLOYMENT - DRAFT RULES PRESCRIBED UNDER SECTION 23 & 24 OF THE OSH & WC CODE, 2020 FOR PLANTATION WORKERS.**

The Government of India, Ministry of Labour and Employment vide Notification dated 22.09.2025 notified the Draft Rules which it proposes to make in exercise of powers conferred by Sections 23 and 24 of the Occupational Safety, Health and Working Conditions Code, 2020 for Plantation Workers.

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



# STATUTORY

## NOTIFICATIONS/UPDATES

### **MIN. L&E - ALL-INDIA CONSUMER PRICE INDEX NUMBERS FOR AGRICULTURAL AND RURAL LABOURERS FOR THE MONTH OF AUGUST 2025.**

The Labour Bureau, Ministry of Labour & Employment vide Press Release dated 19.09.2025 notified the Consumer Price Index Numbers for Agricultural Labourers and Rural Labourers with the base year 2019=100 for the month of August 2025. The indices are based on data collected from a set of 787 sample villages across 34 States/UTs.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **EPFO - PART PAYMENT OF PF FINAL SETTLEMENTS.**

The Employees' Provident Fund Organization vide No. WSU/Claim processing/2025/e-1173371/36 dated 19.09.2025 notified that there have been instances of rejecting the final Provident Fund settlement claims citing various reasons of short/non-remittance of contributions by employers for certain periods or non-transfer of previous PF account/past accumulations etc. In this regard the provisions of para 10.11 of the Manual of Accounting Procedure Part II-A categorically allows processing of such claims for part payment of the available accumulations in account of the member. All offices are hereby advised not to reject such claims but to ensure processing of such claims for part payments as per the above provisions to avoid any financial distress to the members/claimants.

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



# STATUTORY NOTIFICATIONS/UPDATES

## **ESIC - ACTION TO LIQUIDATE THE PENDING RECOVERIES IN ESIC.**

The Employees' State Insurance Corporation vide File No. 11/24/MPR/2022/RRC dated 19.09.2025 notified the action to liquidate the pending recoveries in ESIC. It has been observed that recovery has not been achieved at the pace vis-à-vis targets fixed for the respected regions and till July only 12% of the provisional target has been achieved.

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# STATUTORY NOTIFICATIONS/UPDATES

## MINISTRY OF LABOUR AND EMPLOYMENT - ALL KEY SERVICES AND ACCESS TO PROVIDENT FUND DETAILS TO BE AVAILABLE THROUGH A SINGLE LOGIN.

The Ministry of Labour and Employment vide Press Release dated 18.09.2025 highlighted key reforms undertaken by the Employees' Provident Fund Organization (EPFO) to ensure provision of efficient, transparent and user-friendly services to its members. These key reforms are – Enabling easy access to PF details with 'Passbook Lite' in member portal; Online access to Annexure K (Transfer Certificate) for PF transfer transparency and the Reduction in number of approvals to fast-track settlements.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **EPFO - SIMPLIFICATION OF TRANSFER CLAIMS - TRANSFER CERTIFICATE IN ANNEXURE K NOW MADE AVAILABLE IN MEMBER PORTAL.**

The Employees Provident Fund Organization vide No. WSU/TransferClaimPt1/E-1163369/2025-26/33 dated 18.09.2025 notified that for transfer claims, the Transfer Certificate in Annexure K shall now be made available in Member Portal. With a view to enhance transparency and ensure greater convenience for PF members, the Transfer Certificate in annexure K has now been made available for download in Member Portal for convenience. The Annexure K can be accessed by the member through the following pathway: Member Portal-Online Services-Track Claim Status-Download Annexure K.

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



# STATUTORY NOTIFICATIONS/UPDATES

## MINISTRY OF SKILL DEVELOPMENT AND ENTREPRENEURSHIP – GAZETTE NOTIFICATION ON APPRENTICESHIP (AMENDMENT) RULES, 2025.

The Ministry of Skill Development and Entrepreneurship vide File No.: MSDE-1/3/2024-AT issued the Gazette Notification on Apprenticeship (Amendment) Rules, 2025. The Rules come in force effective from the date of publication on the Gazette notification i.e. 11.09.2025.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## MINISTRY OF SKILL DEVELOPMENT AND ENTREPRENEURSHIP – NOTIFICATION UNDER THE APPRENTICES ACT, 1961.

The Government of India, Ministry of Skill Development and Entrepreneurship vide Gazette Notification S.O. 4072(E) dated 08.09.2025 notified that in exercise of the powers conferred by clause (a) of sub-section (4) of section 1 of the Apprentices Act, 1961 and in supersession of the notification of the Ministry of Labour, Directorate General of Employment and Training; published in the Gazette of India, Extraordinary Part II, section 3, sub-section (i) vide number G.S.R. 479(E) dated the 30th June, 1999, except as respects things done or omitted to be done before such supersession, the Central Government hereby specifies the group of industries listed in column (5) of the Table in the Notification, to which the provisions of the said Act shall apply.

[View Notification](#)

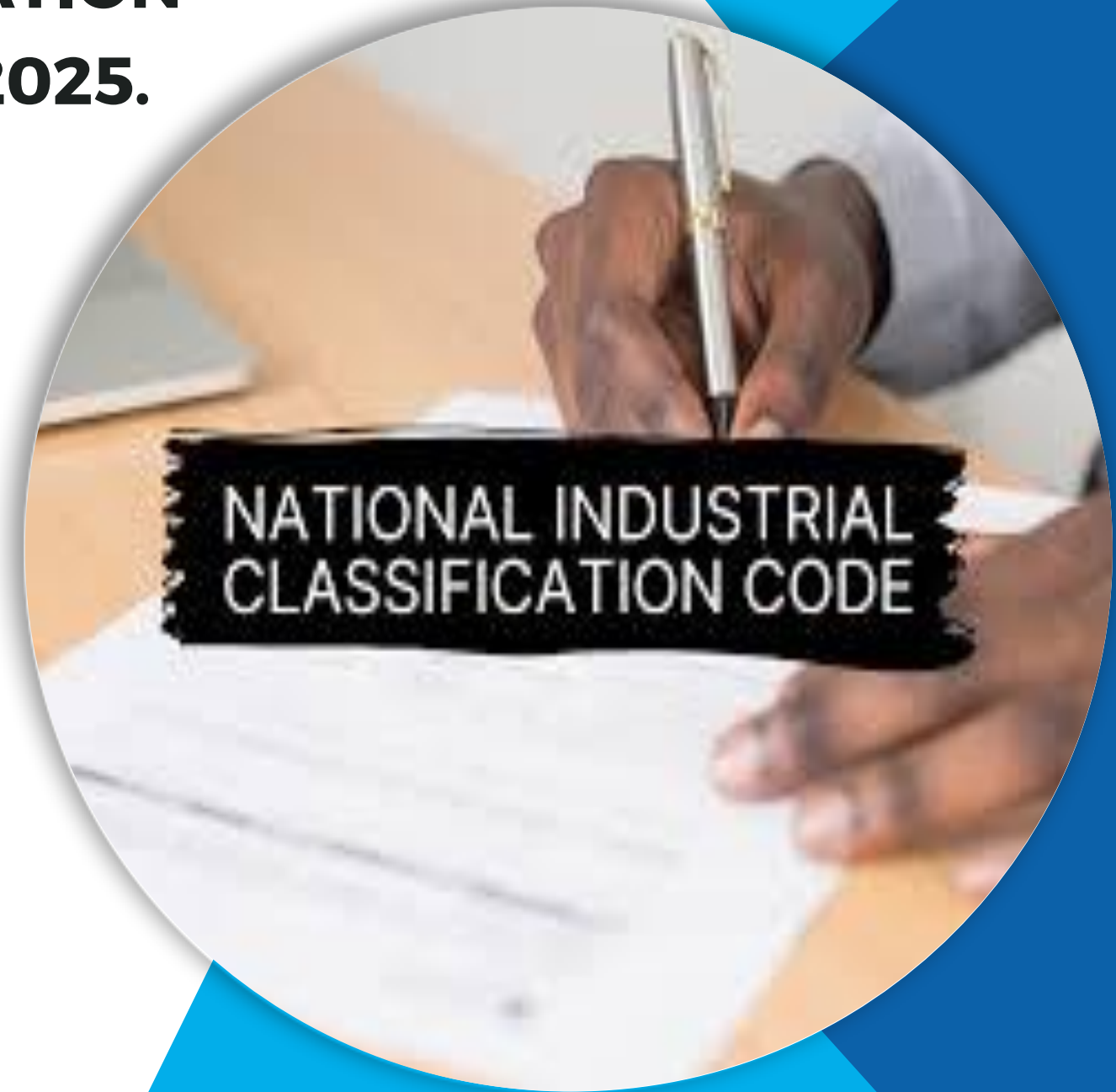


# STATUTORY NOTIFICATIONS/UPDATES

## MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION – DRAFT OF NATIONAL INDUSTRIAL CLASSIFICATION (NIC) 2025.

The Ministry of Statistics and Programme vide press release dated 10.09.2025 notified that the draft NIC-2025 (National Industrial Classification) has been formulated under the aegis of an Expert Committee comprising of eminent academicians, economists, industry associations and experts from various domains. The National Industrial Classification (NIC) serves as a foundational tool utilized across multiple domains, including statistical surveys, censuses, economic research, registration processes, and for policy formulation by central and state government agencies. The MoSPI invites comments and suggestions from all stakeholders, including government agencies, industry representatives, academic institutions and the general public, to ensure that the revised NIC-2025 remains relevant, unambiguous and user-friendly. Draft NIC-2025 can be accessed on MoSPI website.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### MINISTRY OF LABOUR AND EMPLOYMENT - SCOPE OF SOCIAL SECURITY TO EXPAND WITH SPREE - 2025 AND AMNESTY SCHEME.

The Director (In-charge), ESIC Sub-Regional Office, Gurugram on 09.09.2025 address a press conference at the PWD Rest House in Gurugram, stating that the SPREE 2025 and Amnesty Scheme 2025 aim to bring more workers under the ambit of social security while providing industries with relief from the burden of litigation. The SPREE-2025 (Scheme for Promoting Registration of Employers and Employees) will remain operational till 31st December 2025, wherein, industries and employees who are not yet associated with ESIC can register through the ESI Portal, Shram Suvidha Portal and Company Affairs Portal without the demand of old dues. He further the announced the introduction of the AMNESTY Scheme 2025, which will be in effect from 1st October 2025 to 30th September 2026. This one-time dispute resolution initiative has been designed to settle issues related to damages, interest, and coverage under the ESI Act.

[View Notification](#)



**Social Security**

# STATUTORY NOTIFICATIONS/UPDATES

## MINISTRY OF LABOUR AND EMPLOYMENT - CAUTION TO CITIZENS AGAINST FAKE PMVBRY PORTALS.

The Ministry of Labour and Employment vide Press Release dated 03.09.2025 cautions the citizens against fake PMVBRY portals. It has been observed by the Ministry that certain websites are falsely claiming to be undertakings of the Government of India and allegedly inviting applications for recruitment at pan India locations under the name of the Ministry. For authentic information and services under the scheme, employers can visit Pradhan Mantri Viksit Bharat Rozgar Yojana portal and complete one-time registration process.

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# STATUTORY

## NOTIFICATIONS/UPDATES

### UTTAR PRADESH - REVISED RATES OF MINIMUM WAGES

#### PAYABLE W.E.F. 01.10.2025 TO 31.03.2026.

The Government of Uttar Pradesh, Labour Department vide No. 386 Enforcement-(MW)/15 dated 26.09.2025 notified the revised variable dearness allowance payable to 74 Schedules Employments under the Minimum Wages Act, 1948 for the period from 01.10.2025 to 31.03.2026.

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# STATUTORY

## NOTIFICATIONS/UPDATES

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

The Department of Economics and Statistics, Government of Kerala vide Notification no. DES/1251/2024-P3(1) dated 26.09.2025 issued the Consumer Price Index Numbers for Agricultural Labourers and Industrial Workers for the month of July 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](#)

A circular graphic with a white background and a blue border. It contains several icons: a lightbulb, gears, a clock, a group of people, a bar chart, and a document. Below the icons, the text "CPI" is written in large green letters, and "CONSUMER PRICE INDEX" is written in blue letters below it.

**CPI**  
**CONSUMER PRICE INDEX**

# STATUTORY NOTIFICATIONS/UPDATES

## GUJARAT - SPECIAL ALLOWANCE FOR VARIOUS SCHEDULED EMPLOYMENTS FOR PERIOD FROM 01.10.2025 TO 31.03.2026.

The Government of Gujarat, Labour Department vide Notification dated 30.09.2025 notified the revised variable dearness allowance payable with effect from 01.10.2025 to 31.03.2026. The revised VDA for 46 scheduled Industries is Rs. 48.5 and for other Six Scheduled Industries is Rs. 134.00.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **BIHAR - REVISED MINIMUM RATES OF WAGES W.E.F. 01.10.2025.**

The Government of Bihar, Labour Department vide S.O. 167 dated 24.09.2025, in exercise of the powers conferred by section 3 of the Minimum Wages Act, 1948 read with section 5 of the said Act, hereby declared the revised variable dearness allowance and minimum wages for various categories of employees employed in 89 Scheduled Employments mentioned in Schedule-1(B) annexed hereto, payable with effect from 01.10.2025.

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



# STATUTORY

## NOTIFICATIONS/UPDATES

### **BIHAR - MINIMUM RATES OF WAGES FOR SUPERVISOR/CLERICAL CATEGORY OF WORKERS W.E.F. 01.10.2025.**

The Government of Bihar, Labour Department vide S.O. 163 dated 24.09.2025, notified that in exercise of the powers conferred by clause (b) of sub-section (1) of section 3 of the Minimum Wages Act, 1948 read with sub-section (2) of section 5 of the said Act and under clause (b) of sub-section (1) of section-5 of the said Act, the Governor of Bihar is pleased to make the Minimum wages of Supervisor/Clerical category of Workers shall be fixed equal to that of skilled labourer. It shall come into force from 01.10.2025.

[View Notification](#)





# STATUTORY NOTIFICATIONS/UPDATES

## **HARYANA - CONSUMER PRICE INDEX FOR INDUSTRIAL WORKERS FOR THE MONTHS OF JUNE 2025 AND JULY 2025.**

The Government of Haryana, Economic and Statistical Affairs Department vide POB No. 1400 and 1401 dated 23.09.2025 notified the consumer price index for industrial workers for the months of June 2025 and July 2025, respectively, for six selected centres namely: Ambala, Bahadurgarh, Hisar, Rewari, Panipat and Sonipat. These indices aim at measuring the change over the Base Year 2016 in the Consumer (Retail) Prices of Goods and Services that entered in domestic expenditure of working class as per Family Income-Expenditure Survey conducted in 2016.

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# STATUTORY NOTIFICATIONS/UPDATES

## CHANDIGARH - REVISED RATES OF MINIMUM WAGES W.E.F. 01.04.2025 TO 30.09.2025.

The Labour Commissioner, Union Territory, Chandigarh vide No. ST/(CPI)/2025-26/3376 dated 03.09.2025 notified the revised minimum rates of wages payable for monthly and daily rated employees for the period starting from 01.04.2025 to 30.09.2025.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **MAHARASHTRA - MAHARASHTRA SHOPS AND ESTABLISHMENTS (REGULATION OF EMPLOYMENT AND CONDITIONS OF SERVICE) ORDINANCE, 2025.**

The Government of Maharashtra, Industries, Energy, Labour and Mining Department, vide Notification dated 01.10.2025 issued the Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) (Amendment) Ordinance, 2025. Ordinance proposes for the amendment in Sections 1, 6, 7, 12, 14 and 15 of the Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017.

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



# STATUTORY NOTIFICATIONS/UPDATES

## TELANGANA - EXEMPTION UNDER THE TELANGANA SHOPS AND ESTABLISHMENTS ACT, 1988.

The Government of Telangana, Labour Employment Training and Factories Department vide G.O. Rt. No. 383 dated 23.09.2025 notified that in exercise of the powers conferred by sub-section (4) of section 73 of the Telangana Shops and Establishments Act, 1988, the Government hereby exempt all Shops and Establishments employing up to ten (10) employees from the applicability of the provisions of the said Act, except the provisions as specified in the notification with effect from the date of publication of the notification in the Telangana Gazette.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **HARYANA - EXEMPTIONS UNDER THE FACTORIES ACT, 1948.**

The Government of Haryana, Labour Department vide No. 11/66/2025-4Lab dated 29.09.2025 notified that in order to promote the Ease of Doing Business and Business Reform Action Plan (BRAP) in the State, the exemptions for interval of rest under Section 55 and working hours for adult under Section 65 of the Factories Act, 1948 shall be delivered to respective intended applicants, who has the valid license under the Act, through e-services in online Auto-mode only on the basis of self-certification at the departmental website of the Labour Department, Haryana in the manner and procedure available therein.

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



# STATUTORY NOTIFICATIONS/UPDATES

## **KERALA - KERALA FACTORIES (AMENDMENT) RULES, 2025**

The Government of Kerala, Labour and Skills Department vide Gazette Order G.O.(P)No.81/2025/LBR dated 27.09.2025, in exercise of the powers conferred by section 112 of the Factories Act, 1948, hereby make the rules further to amend the Kerala Factories Rules, 1957, namely: the Kerala Factories (Amendment) Rules, 2025. In the Kerala Factories Rules, 1957, the rules, 108, 109, 110 and 111 shall be substituted.

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



# STATUTORY

## NOTIFICATIONS/UPDATES

### **CHHATTISGARH - AMENDMENT OF RULE 7 UNDER THE CHHATTISGARH SHOPS AND ESTABLISHMENTS (REGULATION OF EMPLOYMENT AND CONDITIONS OF SERVICE) RULES, 2021.**

The Government of Chhattisgarh, Labour Department vide No. ESTB/4762/2025-LABOUR dated 25.09.2025 notified that in exercise of the powers conferred by Section 28 of the Chhattisgarh Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017, the State Government hereby amends Rule 7 (Employment and Conditions of Women Workers in night shift) under the Chhattisgarh Shops and Establishments (Regulation of Employment and Conditions of Service) Rules, 2021. Any shop or establishment or class of employers on which the Act applies can employ women workers from 9:00 pm to 6:00 am subject to conditions mentioned in the amended Rule.

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



# STATUTORY

## NOTIFICATIONS/UPDATES

### TELANGANA - PRELIMINARY NOTIFICATION ON AMENDMENTS TO VARIOUS SCHEDULES UNDER RULE 95 OF THE TELANGANA FACTORIES RULES, 1950.

The Government of Telangana, Labour Employment Training and Factories (LAB-II) Department vide G.O.Rt.No.384 dated 23.09.2025, in exercise of the powers conferred by section 112 of the Factories Act, 1948, hereby amend the Schedule Nos. II, III, IV, VI, VII, VIII, XI, XII, XIII, XIV, XV, XIX, XXI, XXII, XXIV, XXV, XXVI, XXVII, XXXI and XXXII under Rule 95 of the Telangana Factories Rules, 1950, by revoking existing prohibition on women from working in dangerous operations, to reduce the compliance burden under Ease of Doing Business.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## GOA - GOA FACTORIES (EIGHTEENTH AMENDMENT) RULES, 2025.

The Government of Goa, Inspectorate of Factories & Boilers vide Gazette Notification VI/FAC-6(L-1)Part-1/IFB-25-26/1663 dated 25.09.2025, in exercise of the powers conferred by section 112 of the Factories Act, 1948 and all other powers enabling it in this behalf, hereby the rules further to amend the Goa Factories Rules, 1985, namely; the Goa Factories (Eighteenth) Amendment Rules, 2025.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### MAHARASHTRA - NOTIFICATION UNDER THE MAHARASHTRA LABOUR WELFARE FUND ACT, 1953.

The Government of Maharashtra, Industries, Energy, Labour and Mining Department vide No. MKK-1125/C.R.180/Labour-10 dated 24.09.2025 notified that in exercise of powers conferred by sub-section (2) of section 18 of the Maharashtra Labour Welfare Fund Act, 1953, the State Government hereby appoints the Deputy Secretary (Labou-10) to exercise the powers perform the functions of the Maharashtra Labour Welfare Board until the said Board is re-constituted.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **KARNATAKA - DRAFT OF KARNATAKA CINE AND CULTURAL ACTIVISTS (WELFARE) RULES, 2025.**

The Karnataka Government Secretariat, vide No: LD 386 LET 2023 dated 24.09.2025 notified the draft of the Karnataka Cine and Cultural Activists Social Security and Welfare Rules, 2025 which the Government of Karnataka proposes to make in exercise of the powers conferred by section 21 of the Karnataka Cine and Cultural Activists (Welfare) Act, 2024, is hereby published for the information of all the persons likely to be affected thereby and the said draft will be taken into consideration after the expiry of thirty days from the date of its publication in the Official Gazette.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## LAKSHADWEEP - DRAFT INDUSTRIAL RELATIONS (LAKSHADWEEP) RULES, 2025.

The Union Territory of Lakshadweep Administration, Department of Labour Employment & Training vide F.No.08/02/2024-LE&T dated 19.09.2025 notified the Draft Industrial Relations (Lakshadweep) Rules, 2025 in the public domain inviting comments/suggestions from members of public within 45 days.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## LAKSHADWEEP - DRAFT OCCUPATIONAL SAFETY, HEALTH AND WORKING CONDITIONS (LAKSHADWEEP) RULES, 2025.

The Union Territory of Lakshadweep Administration, Department of Labour Employment & Training vide F.No.08/04/2024-LE&T dated 18.09.2025 notified the Draft Occupational Safety, Health and Working Conditions (Lakshadweep) Rules, 2025 in the public domain inviting comments/suggestions from members of public within 45 days.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## LAKSHADWEEP - DRAFT SOCIAL SECURITY (LAKSHADWEEP) RULES, 2025.

The Union Territory of Lakshadweep Administration, Department of Labour Employment & Training vide F.No.08/03/2024-LE&T dated 11.09.2025 notified the Draft Social Security (Lakshadweep) Rules, 2025 in the public domain inviting comments/suggestions from members of public within 45 days.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## GUJARAT - IMPLEMENTATION OF POSH ACT, 2013 IN PRIVATE INSTITUTIONS.

The Government of Gujarat, Labour Department vide Sh.A.1/Compilation/2025/930 to 967 dated 15.09.2025 issued a notification regarding the implementation of POSH Act 2013 in private institutions. Every organization (public or private) having 10 or more employees is required to register on the She-Box Portal. Further, every such organization is required to constitute an Internal Committee (IC) under the provisions of law and upload the details of the committee on the portal. In this regard, it is directed to the District Officer appointed under section 5 of POSH Act has to assist in the survey, wherein the details of shops and commercial establishments employing 10 or more workers registered under local self-government institutions, Municipalities and Municipal Corporations and factories, have to be obtained and the Assistant Labour Commissioner of each district has to take the said action and the Deputy Labour Commissioner has to compile a detailed report of the divisional districts by 30.09.2025.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## KERALA - THE KERALA COIR WORKERS' WELFARE FUND (AMENDMENT) BILL, 2025.

The Government of Kerala, Secretariat of the Kerala Legislature vide No. KLS/7660/2025-Legin1 dated 13.09.2025 notified the Kerala Coir Workers' Welfare Fund (Amendment) Bill, 2025, a Bill further to amend the Kerala Coir Workers' Welfare Fund Act, 1987.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

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

The Government of Karnataka, Parliamentary Affairs and Legislation Secretariat vide Gazette Notification dated 12.09.2025 published in the Karnataka Gazette Extra-ordinary, the Karnataka Platform Based Gig Workers (Social Security and Welfare) Act, 2025. It is an Act to protect the rights of platform based Gig workers, to place obligations on aggregator or platform 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 Board and create a welfare fund for platform based Gig workers, to register platform based Gig workers and aggregator or platform in the State.

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



# STATUTORY NOTIFICATIONS/UPDATES

## KARNATAKA - DRAFT OF KARNATAKA SHOPS AND COMMERCIAL ESTABLISHMENTS (AMENDMENT) RULES, 2025.

The Government of Karnataka vide No. LD 158 LET 2025 dated 11.09.2025 notified the draft of the rules further to amend the Karnataka Shops and Commercial Establishments Rules, 1963, namely: The Karnataka Shops and Commercial Establishments (Amendment) Rules, 2025. In the Karnataka Shops and Commercial Establishments Rules, 1963, after Rule 24, the following proviso shall be inserted: "Provided that compliance under Rule 24 is not required where every employer in his establishments employed less than ten employees."

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## CHANDIGARH - DRAFT OF CHILD AND ADOLESCENT LABOUR (PROHIBITION AND REGULATION) CHANDIGARH RULES, 2025.

The Union Territory of Chandigarh, Labour Department vide Public Notice dated 08.09.2025 notified the draft of Child and Adolescent Labour (Prohibition and Regulation) Chandigarh Rules, 2025 under the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986. In view of the same, all the stakeholders/general public are requested to give their suggestions/objections in writing or through mail, within a period of 30 days from the date of its publication.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **MEGHALAYA - HOLIDAY ON 18 SEPTEMBER 2025 ON ACCOUNT OF UNITARIAN ANNIVERSARY DAY UNDER NI ACT.**

The Government of Meghalaya, General Administration Department vide No. GAA. 94/86/Pt/304 dated 08.09.2025 notified that the Governor of Meghalaya is pleased declare the 18th of September 2025 as holiday for all Banks and Financial Institutions under Section 25 of the Negotiable Instruments Act, 1881 on account of "UNITARIAN ANNIVERSARY DAY" in the East Khasi Hills District.

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



# STATUTORY NOTIFICATIONS/UPDATES

## CHHATTISGARH - AMENDMENT IN THE CONTRACT LABOUR (REGULATION AND ABOLITION) CHHATTISGARH RULES, 1973.

The Government of Chhattisgarh, Labour Department vide No. RULE-503/12/2025-LABOUR dated 11.09.2025, in exercise of the powers conferred by section 35 of the Contract Labour (Regulation and Abolition) Act, 1970, hereby made amendment in the Contract Labour (Regulation and Abolition) Chhattisgarh Rules, 1973, namely: after sub-rule (2) of rule 25, "Rule (3) Employment and conditions of the women contract workers in night shift" shall be inserted.

[View Notification](#)

An illustration within a circular frame showing three construction workers in blue overalls and yellow hard hats. One worker is standing on top of a large white checklist with red checkmarks, while two others stand below, also with checkmarks. The text "What is Contract Labour Regulation and Abolition (CLRA)?" is written in blue over the illustration.

What is Contract  
Labour Regulation and  
Abolition (CLRA)?

# STATUTORY NOTIFICATIONS/UPDATES

## MADHYA PRADESH - THE MADHYA PRADESH SHOPS AND ESTABLISHMENTS (AMENDMENT) ACT, 2025.

The Government of Madhya Pradesh, Law and Legislative Affairs Department vide Gazette Order No. 8760-165-21 A (Pra) dated 11.09.2025 notified the Madhya Pradesh Shops and Establishments (Amendment) Act, 2025. As per the Amendment in sections 11, 16 and 21, for the words “six hours in any week” the words “one hundred forty-four hours in any quarter” shall be substituted.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **WEST BENGAL - ORDER APPEALING TO ALL THE EMPLOYERS TO COMPLETE THE PAYMENT OF BONUS BEFORE THE COMMENCEMENT OF DURGA PUJA 2025.**

The Government of West Bengal, Labour Department vide Order No. Labr./976/(LC-IR)/22013/56/2019 dated 21.08.2025 appealed to all employers and employees of the state covered under the Payment of Bonus Act, 1965 to stick to the guidelines mentioned in the Order while setting the legitimate dues of workers in respect of payment of bonus, in view of ensuing Durga Puja, for the year 2025 in terms of the said Act, in the interest of maintenance of industrial peace and harmony.

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



# STATUTORY NOTIFICATIONS/UPDATES

## MAHARASHTRA - POSTPONEMENT OF HOLIDAY TO 8TH SEPTEMBER 2025 IN MUMBAI CITY AND MUMBAI SUBURBAN DISTRICTS.

The Government of Maharashtra, General Administration Department vide No. PHD-1125/C.R.174/Japuk.(29) dated 03.09.2025, in exercise of the powers of the Central Government under section 25 of the Negotiable Instruments Act, 1881, declares Monday, 8th September 2025 as a public holiday instead of Friday, 5th September 2025 in Mumbai City and Mumbai Suburban districts and also declares that for districts other than Mumbai City and Mumbai Suburban districts, the date of public holiday on Friday, 5th September 2025 should be maintained as it is.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **KERALA - NOTIFICATION TO ADD EMPLOYMENT IN PAINT MANUFACTURING INDUSTRIES TO PART-I OF THE SCHEDULE TO MINIMUM WAGES ACT, 1948.**

The Government of Kerala, Labour and Skills (E) Department vide No. LBRD-E1/10/2024-LBRD dated 03.09.2025, in exercise of the powers conferred by section 27 of the Minimum Wages Act, 1948, hereby declare their intention to add the employment in 'Paint Manufacturing Industries' to Part-I of the Schedule to the said Act.

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



# STATUTORY NOTIFICATIONS/UPDATES

## **KERALA - NOTIFICATION TO ADD EMPLOYMENT IN WAREHOUSES, GODOWNS AND CONTAINER FREIGHT STATIONS TO PART-I OF THE SCHEDULE TO MINIMUM WAGES ACT, 1948.**

The Government of Kerala, Labour and Skills (E) Department vide No. LBRD-E1/15/2024-LBRD dated 03.09.2025, in exercise of the powers conferred by section 27 of the Minimum Wages Act, 1948, hereby declare their intention to add the employment in 'Warehouses, Godowns and Container Freight Stations' to Part-I of the Schedule to the said Act.

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



# IMPORTANT JUDGEMENTS



# IMPORTANT JUDGEMENTS

## THE ELIGIBILITY OF A NOMINEE TO INHERIT THE SUM OF GRATUITY OF A DEAD.

Vikram Bhalchandra Ghongade v. The Headmistress Girls High School and Junior College, Anji (Mothi), Tah. and Distt. Wardha & Ors. SLP (C) No. 19436/2024, 2025 LLR 945.

Facts of the case: In this case the son of a late father who was a teacher in an aided school and died in service, is the petitioner seeking the sum of gratuity as a legal heir. The claims were rejected by the original authority and the appellate authority under the Act and also the High Court. The petitioner argued that the school has settled the General Provident Fund dues in his name and clearly states him as nominee and the question of legal heirship certificate never arose. Birla Institute of Technology v. State of Jharkhand, (2019) 4 SCC 513 was stated to back the arguments stating that teachers are eligible for gratuity under the Act. The opposing party argued that the employees of the aided school are paid allowances while in service and pensionary benefits including Death-cum-Retirement Gratuity (DCRG) paid under the Maharashtra Civil Services (Pension Rules), 1982. The HC directed to submit the legal heir Certificate.



# IMPORTANT JUDGEMENTS

## Issue of the case:

Whether the nature of service of the deceased, suffice to be paid Death-cum-Retirement Gratuity under the Payment of Gratuity Act, 1972 or Rules 1986? Whether the nomination is enough to inherit the sum of gratuity of the deceased employee?

## Judgement of the case:

It has been stated in the judgement that the sole act of nomination by the employer, as the nominee of the deceased absolves the employer from finding other legal heirs for appropriating any shares for any fund of the employer. So, the nominee didn't had to submit legal heir certificate or death certificate of the employer to encash the sum of money under the case for DCRG. Moreover, in cases like this the nominee can approach the employer directly with an affidavit in order to claim such funds and in this case, the petitioner was directed to pay simple interest of 7% per year along with the actual sum of money, starting from the month of the date of death of the employee, till the date of payment after the order of the court.

[View Judgement](#)

# IMPORTANT JUDGEMENTS

## **CIVIL COURT DOES NOT HAVE JURISDICTION TO DECIDE APPLICABILITY OF EPF ACT UPON AN ESTABLISHMENT:**

**The Commissioner Provident Fund Organisation & Ors.  
v. M/s. NEPC Airlines & Ors., 2025 LLR 1048 (MADRAS HIGH COURT)**

In the instant case the High Court of Madras held that when a special Tribunal had been established to exercise the said issues and disputes, the jurisdiction of the Civil Court stands barred. Civil Court does not have the jurisdiction to decide the applicability of the EPF Act upon an establishment. Civil Court cannot grant refund of the contribution deposited with the EPFO. Civil Court cannot issue a permanent injunction restraining the EPFO from recovering dues from the employer.

### **Issue of the case:**

Whether the Civil Court has jurisdiction to decide the applicability of EPF Act upon an establishment or not?



# IMPORTANT JUDGEMENTS

## **Facts of the case:**

Jurisdiction of Civil Court to examine applicability of the provisions of the EPF Act. Respondents filed suit seeking Judgment and Decree restraining the defendants therein from recovering the due of Rupees 90 lakhs as employer and employee contribution. An issue was framed as to whether the Civil Court has jurisdiction to examine the issues raised in the plaint. The Civil Court held that the Court was vested with jurisdiction. The First Appellate Court dismissed the Appeal Suit and confirmed the Judgment and Decree of the trial Court.

## **Decision of the High Court of Madras:**

The honorable Court held that the issues raised in the plaint can only be examined by the Industrial Tribunal constituted by the Central Government under section 7(A)(1) of the Industrial Disputes Act, 1947. When a special Tribunal had been established to exercise the said issues and disputes, the jurisdiction of the Civil Court stands barred. The relief sought in the plaint is for permanent injunction restraining the defendants from making any recovery of the dues from the second and third plaintiffs . A Civil Court can never enter into a discussion of those issues.

# IMPORTANT JUDGEMENTS

Civil Court had no jurisdiction to examine the issues raised and more specifically when the Industrial Tribunal constituted under the provisions of the Industrial Disputes Act alone had been notified as the competent Tribunal to examine the applicability of the provisions of the Act. Second appeal is allowed.

[View Judgement](#)

# IMPORTANT JUDGEMENTS

## **NATURE OF CALCULATION OF BONUS FOR A SUSPENDED EMPLOYEE.**

The Management, Madura Coats Private Limited v. R. Paulvannan,  
WP (MD) No. 26555/2024, 2025 LLR 989 (MADRAS HIGH COURT).

### **Facts of the case:**

In this case, a private company filed a writ petition challenging an order passed by the Labour Court of Tirunelveli in the year 2021. The respondent in this case was under suspension by an order dated 08-03-19 and it was revoked in 31-05-19. During that an order was passed stating that 30 days of suspension would be treated as a substantive punishment. And the company agreed to pay 15 days wages for the substantive punishment period. There was another suspension on 11-06-19 and it was revoked on 31-01-20 and as per the revocation order, 30 days period of suspension was treated as substantive punishment.



# IMPORTANT JUDGEMENTS

The counsel for the worker stated that, the worker was not paid wages for the period of suspension but only a mere amount for subsistence was paid and in order to calculate the bonus the amount of salary is necessary for which in this case it cannot be contended as so. For the second suspension only 15 days pay was contended for disbursement of the bonus and the rest of the time of suspension was not taken into consideration. The counsel for the worker stated that, the suspension was more than 30 days for which the balance period, wages should have been paid and the bonus should have been calculated. And it is the fault of the management to not pay the bonus accordingly with the period under suspension and only taking 15 day pay for calculation of the bonus.

## **Issue of the case:**

When the company was disbursing the bonus, the management in the case of the worker, has excluded the period during which the workman was placed under the suspension. The management only considered the period of 15 days for which the salary was paid to the suspended worker. The worker in the case contended the matter in the Court for which the Court directed the management to pay a sum of Rs.16,225/- with 9% interest from the due date and this order was challenged in this writ petition, whether the worker could be a contender of the sum of bonus or not?

# IMPORTANT JUDGEMENTS

Judgement of the case:

The Court here stated that the Labour Court's decision to pay the workman a sum of Rs. 16,225/- (Rupees Sixteen Thousand Two Hundred and Twenty-Five only) as Bonus is viable and there is no merit in the writ petition and be dismissed.

[View Judgement](#)

# IMPORTANT JUDGEMENTS

## **NO DAMAGES/INTEREST TO BE LEVIED ON PAYMENT OF PF FOR THE PERIOD FOR WHICH BACK WAGES HAVE BEEN GRANTED:**

**Employees Provident Fund Organisation V. Ujjain Sahakari Dugdh Sangh Maryadit, 2025 LLR 1013 (MADHYA PRADESH HIGH COURT)**

In the instant case the High Court of Madhya Pradesh held that after reinstatement into the service, the period is liable to be treated on duty for salary and allowances. When the arrears of back wages are paid retrospectively and there is no actual performance of work, the contribution towards the provident fund cannot be made under this scheme. No damages or interest can be levied on payment of provident fund for the period for which back wages have been granted after reinstatement.



# IMPORTANT JUDGEMENTS

## Issue of the case:

Whether damages/interest to be levied on payment of PF for the period for which back wages have been granted or not?

## Facts of the case:

Respondent constituted a Scrutiny Committee to scrutinize the service record of the employee for over 20 years. As per the recommendation of the Committee, number of employees were compulsorily retired treating to be a dead wood. They challenged their retirement by way of writ petition before the High Court. Division bench of the High Court directing reinstatement with 20% back wages. The judgment was challenged before the Supreme Court which dismissed the SLP and directed reinstatement with 50% back wages. The respondent paid them back wages and deposited the contribution in the month of February 2011. In 2014, the petitioner initiated the enquiry under section 14B of the EPF Act in respect of deposit of contribution of Shri A.K. Jaiswal. APFC assessed Rs. 1,52,645/- under section 14B and Rs. 1,03,382/- under section 7Q of the Act from July 2002 to May 2009 and directed respondent to deposit the same. An appeal was preferred before the CGIT which set aside the order.

# IMPORTANT JUDGEMENTS

Decision of the High Court of Madhya Pradesh:

The honorable Court held that the Hon'ble Apex Court has not directed for payment of provident fund. While after reinstatement into the service, the period is liable to be treated on duty for salary and allowances but when the arrears of back wages are paid retrospectively and there is no actual performance of work, the contribution towards the provident fund cannot be made under this scheme. The penalty and damages are not liable to be imposed on Dugdh Sangh because admittedly the employees were compulsorily retired from service and after the order of Hon'ble Supreme Court they were taken back in the year 2009 and after giving joining, the back wages were paid and contribution was deposited suo motu, there is no question of deliberate non-deposit of provident fund and hence no case for interference is made out. Writ petition is dismissed.

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

# IMPORTANT JUDGEMENTS

## SUPREME COURT

- ❑ Employer is not required to record reasons in detail if report of inquiry officer is accepted. [View Judgement](#)
- ❑ Enquiry cannot be challenged when there were no violations of the principles of natural justice. [View Judgement](#)
- ❑ Maintenance of separate accounts and financial statements not enough to avoid clubbing of units. [View Judgement](#)
- ❑ The test of functional integrality is not the only test for clubbing of units. [View Judgement](#)

## BOMBAY HIGH COURT

- ❑ Employer cannot avoid payment of minimum bonus @8.33% of the wages earned by the employee. [View Judgement](#)
- ❑ For raising an industrial dispute, making a demand is a pre-condition. [View Judgement](#)
- ❑ Employer can disagree with the report of the enquiry officer and initiate a new enquiry. [View Judgement](#)



# IMPORTANT JUDGEMENTS

## CALCUATTA HIGH COURT

- ❑ Gratuity cannot be forfeited merely because the employee was looking for a job with the rival company [View Judgement](#)
- ❑ Establishment to declare lay off in situations involving operational challenges instead of issuing suspension notice. [View Judgement](#)
- ❑ EPF authority cannot impose liability w.r.t. excluded employees. [View Judgement](#)
- ❑ Review u/s 7B of the EPF Act can't be rejected without examining legal position and rel-evant documents. [View Judgement](#)

## CHHATTISGARH HIGH COURT

- ❑ 240 days of continuous service not required when workman was injured during employment. [View Judgement](#)
- ❑ Employer can't deny relationship with establishment when his signatures were present on the EPF returns. [View Judgement](#)
- ❑ Plea of no opportunity before recovery is not legal when proceedings u/s 7Q/14B were unat-tended. [View Judgement](#)

# IMPORTANT JUDGEMENTS

## DELHI HIGH COURT

- ❑ The IC report will constitute an inquiry report and the employer can take the final decision.  
[View Judgement](#)

## GUJARAT HIGH COURT

- ❑ A Senior Engineer, drawing monthly salary of Rs.30,000, is not a "workman".  
[View Judgement](#)
- ❑ A simple discharge of a non-workman under the terms of the appointment letter is not 'retrenchment'. [View Judgement](#)

## KARNATAKA HIGH COURT

- ❑ Bonus, ex-gratia payments and material costs are not "wages" under the ESI Act.  
[View Judgement](#)
- ❑ In the absence of mens rea, liability under the EPF Act is proper instead of initiating criminal proceedings. [View Judgement](#)

# IMPORTANT JUDGEMENTS

## KERALA PRADESH HIGH COURT

- ❑ Matter will not be remanded back to the EPF authority when the imposition of penalty was itself illegal. [View Judgement](#)
- ❑ No retrospective liability when certain allowances were merged into basic pay pursuant to a settlement. [View Judgement](#)

## MADRAS HIGH COURT

- ❑ It is mandatory for employers to frame a policy for recruiting apprentices. [View Judgement](#)
- ❑ Recovery order issued to bank authorities without issuing notice to the establishment by ESIC is illegal. [View Judgement](#)
- ❑ EPF Authorities cannot recover any amount beyond the pre-deposit amount as directed by the Tribunal. [View Judgement](#)
- ❑ Liability u/s 7Q would depend upon the outcome of the appeal filed against the order u/s 14B when both the orders were passed together. [View Judgement](#)
- ❑ Principal employer is not liable for PF dues of the workers of the contractors who have PF code numbers. [View Judgement](#)
- ❑ No order u/s 7A or 7Q can be passed by the EPFO when the resolution plan under IBC was approved. [View Judgement](#)

# IMPORTANT JUDGEMENTS

- ❑ Mobile and medical allowances, not paid across the board, are not 'basic wages' under the EPF Act. [View Judgement](#)
- ❑ The appellate Tribunal can reduce, modify or set aside the order of the EPF Authority. [View Judgement](#)

## MADHYA PRADESH HIGH COURT

- ❑ Mass resignations on the same day with similar language are invalid. [View Judgement](#)
- ❑ Manhandling and beating senior officials is a grave misconduct justifying dismissal. [View Judgement](#)
- ❑ Resignation would be involuntary when employer created an atmosphere of terror. [View Judgement](#)

## PUNJAB AND HARYANA HIGH COURT

- ❑ Facing language problems is not a ground for setting aside of transfer order. [View Judgement](#)
- ❑ No liability in case of transfer of establishment when it was by operation of law and not voluntary. [View Judgement](#)
- ❑ Tribunal cannot prohibit PF authority from levying interest after order imposing damages was upheld. [View Judgement](#)

# IMPORTANT JUDGEMENTS

## UTTAKHAND HIGH COURT

- ❑ When order of damages and interest is passed together, the interest part cannot be read in isolation. [View Judgement](#)



# CORE INTEGRA COMPLIANCE CALENDAR



OCTOBER  
2025



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# STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Remittance	Monthly Contribution Challan	Sep'25	15- Oct	Code wise	Online
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	International Workers Return	Sep'25	15- Oct	Code wise	Online
Employee State Insurance Act, 1948	All States	Remittance	Monthly Contribution Challan	Sep'25	15- Oct	Code wise	Online
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	Monthly Return - EDLI Exempted Employer	Sep'25	25-Oct	Code wise	Offline
Employment Exchange (Compulsory Notification of Vacancies) Act, 1959	All States	Return	Quarterly Return	Jul'25 to Sep'25	30-Oct	Branch employing 25 or more	Haryana, Puducherry, Gujarat & Maharashtra, Telangana - Online

# STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Kerala Shops and Commercial Establishments Workers Welfare Fund Act, 2006	Kerala	Remittance	Monthly Contribution	Sep'25	05-Oct	Branch	Offline
Andhra Pradesh Tax On Professions, Trades, Callings And Employments Act, 1987	Andhra Pradesh	Remittance	Monthly Remittance & Filing of Return	Sep'25	10-Oct	Branch	Online
Telangana Tax On Professions, Trades, Callings And Employments Act, 1987	Telangana	Remittance & Returns	Monthly Remittance & Filing of Return	Sep'25	10-Oct	Branch	Online
Madhya Pradesh Vritti Kar Adhinyam, 1995 (PT)	Madhya Pradesh	Remittance	Monthly Remittance	Sep'25	10-Oct	Branch	Online
Andhra Pradesh Labour Welfare Fund Act, 1987	Andhra Pradesh	Remittance	Quarterly	Jul'25 to Sep'25	15- Oct	Branch	Unpaid Accumulation - After 3 years from become payable - Offline
Bombay Labour Welfare Fund Act, 1953 (Delhi)	Delhi	Remittance	Quarterly	Jul'25 to Sep'25	15- Oct	Branch	Unpaid Accumulation - After 3 years from become payable - Offline

# STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Chhattisgarh Shram Kalyan Nidhi Adhinyam, 1982 (LWF)	Chhattisgarh	Remittance	Quarterly	Jul'25 to Sep'25	15- Oct	Branch	Unpaid Accumulation - After 3 years from become payable - Offline
Factories Act, 1948	West Bengal	Return	Quarterly Return	Jul'25 to Sep'25	15- Oct	Branch	Offline
Goa Labour Welfare Fund Act, 1986	Goa	Remittance	Quarterly	Jul'25 to Sep'25	15- Oct	Branch	Unpaid Accumulation - After 3 years from become payable - Offline
Gujarat Panchayats, Municipal Corporations And State Tax on Professions, Traders, Callings and Employments Act, 1976	Gujarat	Return	Monthly Returns	Sep'25	15- Oct	Branch	Offline
Gujarat Labour Welfare Fund Act, 1953	Gujarat	Remittance	Quarterly	Jul'25 to Sep'25	15- Oct	Branch	Unpaid Accumulation - After 1 years from become payable - Offline
Karnataka Labour Welfare Fund Act, 1965	Karnataka	Remittance	Quarterly	Jul'25 to Sep'25	15- Oct	Branch	Unpaid Accumulation - After 3 years from become payable - Offline

# STATUTORY DUE DATES



Name of Act	State	Remittance/Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Jharkhand State Employment of Local Candidates in Private Sector Act, 2021	Jharkhand	Return	Quarterly Return	Jul'25 to Sep'25	15- Oct	Branch	Online
Madhya Pradesh Vritti Kar Adhinyam, 1995 (PT)	Madhya Pradesh	Return	Quarterly Return	Jul'25 to Sep'25	15- Oct	Branch	Online
Maharashtra Labour Welfare Fund Act, 1953	Maharashtra	Remittance	Quarterly	Jul'25 to Sep'25	15- Oct	Branch	Unpaid Accumulation - After 3 years from become payable - Offline
Odisha Labour Welfare Fund Act, 1996	Odisha	Remittance	Quarterly	Jul'25 to Sep'25	15- Oct	Branch	Unpaid Accumulation - After 5 years from become payable - Offline
Punjab Labour Welfare Fund Act, 1965	Chandigarh	Remittance	Half Yearly Remittance & Return	Apr'25 to Sep'25	15- Oct	Branch	Online
Punjab Labour Welfare Fund Act, 1965	Punjab	Remittance	Half Yearly Remittance & Return	Apr'25 to Sep'25	15- Oct	Branch	Online

# STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Tamil Nadu Labour Welfare Fund Act, 1972	Tamil Nadu	Remittance	Quarterly	Jul'25 to Sep'25	15- Oct	Branch	Unpaid Accumulation - After 3 years from become payable - Offline
Telangana Labour Welfare Fund Act, 1987	Telangana	Remittance	Quarterly	Jul'25 to Sep'25	15- Oct	Branch	Unpaid Accumulation - After 3 years from become payable - Offline
West Bengal Labour Welfare Fund Act, 1974	West Bengal	Remittance	Quarterly	Jul'25 to Sep'25	15- Oct	Branch	Unpaid Accumulation - After 3 years from become payable - Offline
The Madhya Pradesh Shram Kalyan Nidhi Adhinyam, 1982 (LWF)	Madhya Pradesh	Remittance	Quarterly	Jul'25 to Sep'25	15- Oct	Branch	Unpaid Accumulation - After 3 years from become payable - Offline
The Jharkhand Tax On Profession, Trades, Callings And Employments Act, 2011	Jharkhand	Remittance	Quarterly	Jul'25 to Sep'25	15- Oct	Branch	Employee & Employer Tax online (Employer to deduct monthly and remit quarterly)
Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Sikkim	Remittance & Returns	Monthly	Sep'25	15-Oct	Branch	Online

# 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 Remittance & Filing of Return	Sep'25	20-Oct	Combined	Online
West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979	West Bengal	Remittance	Monthly Remittance & Filing of Return	Sep'25	21-Oct	Branch	Online
Contract Labour (Regulation and Abolition) Act, 1970	Goa	Return by Contractor	Quarterly Return	Jul'25 to Sep'25	30-Oct	License	Offline
Bihar Shops and Establishments Act, 1953	Bihar	Return	Quarterly Return	Jul'25 to Sep'25	30-Oct	Branch	10 or More Employees - Offline
Bihar Shops and Establishments Act, 1953	Jharkhand	Return	Quarterly Return	Jul'25 to Sep'25	30-Oct	Branch	10 or More Employees - Offline
Employment Exchange (Compulsory Notification of Vacancies) Act, 1959	Maharashtra	Return	Quarterly Return	Jul'25 to Sep'25	30-Oct	Branch employing 25 or more	Online

# STATUTORY DUE DATES



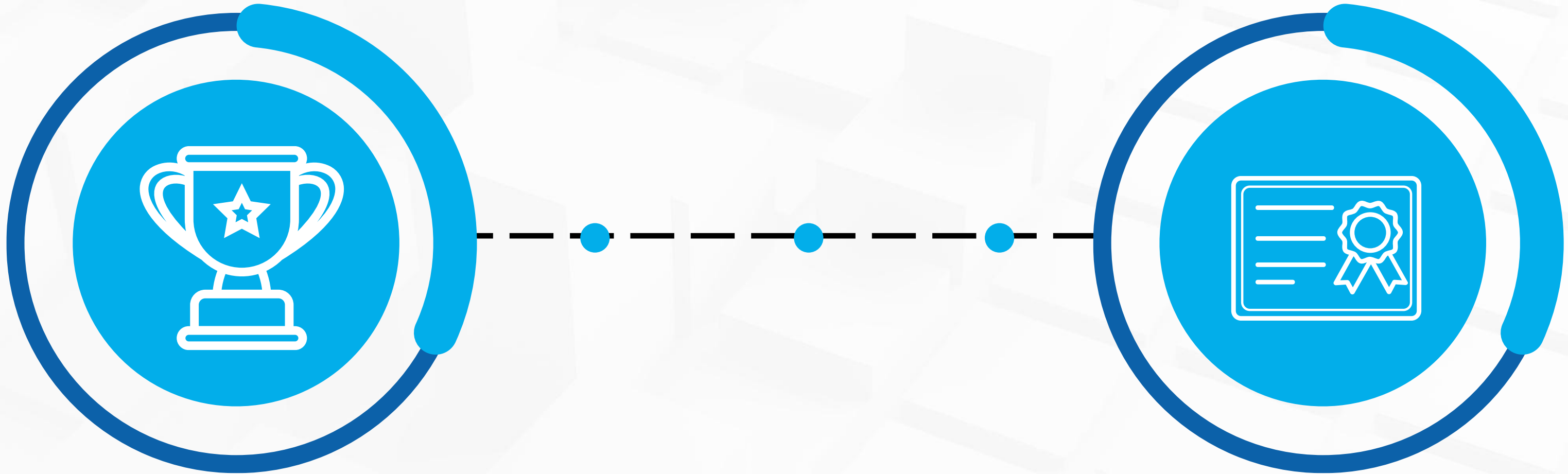
Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Employment Exchange (Compulsory Notification of Vacancies) Act, 1959	Gujarat	Return	Quarterly Return	Jul'25 to Sep'25	30-Oct	Branch employing 25 or more	Online
Manipur Professions, Trades, Callings And Employments Taxation Act, 1981	Manipur	Remittance and Return	Monthly	Sep'25	30-Oct	Branch	Online
Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995	Mizoram	Remittance and Return	Monthly	Sep'25	30-Oct	Branch	Online
Nagaland Professionals, Trades, Calling and Employment Taxation (4th Amendment) Act, 2012	Nagaland	Remittance and Return	Monthly	Sep'25	30-Oct	Branch	Online
Punjab State Development Tax 2018	Punjab	Remittance and Return	Monthly	Sep'25	30-Oct	Branch	Online
Maharashtra State Tax on Professions, Trade, Callings And Employments Act, 1975	Maharashtra	Remittance & Returns	Monthly Remittance & Filing of Return	Sep'25	31-Oct	Combined	Online

# STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Assam Professions, Trades, Callings And Employments Taxation Act, 1947	Assam	Remittance & Returns	Monthly Remittance & Filing of Return	Sep'25	31-Oct	Branch	Online
Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947	Meghalaya	Remittance and Return	Monthly	Sep'25	31-Oct	Branch	Online
Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000	Odisha	Remittance	Monthly Remittance & Filing of Return	Sep'25	31-Oct	Branch	Online
The Jharkhand Tax On Profession, Trades, Callings And Employments Act, 2011	Jharkhand	Return	Annual Returns	Apr'24 to Mar'25	31-Oct	Branch	Online
Tripura Professions Trades Callings And Employments Taxation Act, 1997	Tripura	Remittance and Return	Monthly	Sep'25	31-Oct	Branch	Online
Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Sikkim	Return	Quarterly Return	Jul'25 to Sep'25	31-Oct	Branch	Online

# AWARDS AND CERTIFICATIONS



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# AWARDS



# CERTIFICATION



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# THANK YOU.

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