



# CORE INTEGRA COMPLIANCE NEWSLETTER



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# STATUTORY

## NOTIFICATIONS/UPDATES

### MINISTRY OF LABOUR AND EMPLOYMENT - COMPLIANCE HANDBOOK FOR EMPLOYERS UNDER THE FOUR LABOUR CODES (CENTRAL GOVERNMENT SPHERE).

The Ministry of Labour and Employment, Government of India on 19.02.2026 issued a compliance handbook for employers under the four Labour Codes (Central Government Sphere).

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## MINISTRY OF LAW AND JUSTICE - THE INDUSTRIAL RELATIONS CODE (AMENDMENT) ACT, 2026.

The Ministry of Law and Justice, Government of India vide Gazette Order dated 16.02.2026 published the Industrial Relations Code (Amendment) Act, 2026. In the Industrial Relations Code, 2020, in section 104, for sub-section (1), the following sub-sections shall be substituted, namely: "(1) The following enactments shall stand repealed on and from the date appointed in the notification issued under sub-section (3) of section 1, namely: - (a) the Trade Unions Act, 1926; (b) the Industrial Employment (Standing Orders) Act, 1946 and (c) the Industrial Disputes Act, 1947."

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# STATUTORY NOTIFICATIONS/UPDATES

## MINISTRY OF LABOUR AND EMPLOYMENT - EPFO REFORMS.

The Ministry of Labour and Employment vide Press Release posted on 12.02.2026 notified the initiatives taken to expand registration and improve regional coverage under the Employees' Provident Fund and Miscellaneous Provisions Act, 1952. These initiatives are: Common registration through Shram Suvidha portal and Auto-registration for new companies incorporated under Companies Act through MCA Portal; Implementation of EPF and MP Act, 1952 in J&K and Ladakh; Self-generation of UAN by Workers; UAN Generation through Face Authentication Technology (FAT). As a result of these interventions, the new establishment registration and number of contributory members have progressed quite significantly.

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# STATUTORY

## NOTIFICATIONS/UPDATES

### **MINISTRY OF LABOUR AND EMPLOYMENT - DRAFT OF OCCUPATIONAL SAFETY, HEALTH AND WORKING CONDITIONS (DOCK WORKERS) CENTRAL REGULATIONS, 2026.**

The Ministry of Labour and Employment vide G.S.R. 119(E) dated 09.02.2026 notified the draft of Occupational Safety, Health and Working Conditions (Dock Workers) Central Regulations, 2026, which the Central Government proposes to make in exercise of powers conferred by Section 136 of the Occupational Safety, Health and Working Conditions Code, 2020 and it is hereby notified as required by sub-section (1) of section 134, for information of all persons likely to be affected thereby and notice is hereby given that the said draft notification will be taken into consideration after the expiry of a period of 45 days from the date on which the copies of the Official Gazette in which this notification is published are made available to the public.

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



# STATUTORY

## NOTIFICATIONS/UPDATES

### MINISTRY OF LABOUR AND EMPLOYMENT - EPFO WELCOMES RATIONALISATION OF INCOME TAX REGIME FOR PROVIDENT FUNDS.

The Ministry of Labour and Employment vide Press Release dated 03.02.2026 stated that at present, there is a divergence in eligibility for exemption under Income-tax provisions and Section 17 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952. Further, the pattern of investment notified under the Income Tax provisions and EPFO also varies. The limits of the employer's contribution have not been aligned in the two enactments. These differences create confusion and give rise to avoidable litigation. The Union Budget (2026-2027) has aligned the income-tax framework governing recognized provident funds with the statutory and administrative provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 and the Employees' Provident Funds Scheme, 1952.

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# STATUTORY

# NOTIFICATIONS/UPDATES

## MINISTRY OF LABOUR AND EMPLOYMENT (PIB) - PROVISIONS FOR WORKERS IN LABOUR CODES.

The Ministry of Labour and Employment on 05.02.2026 issued a Press Release on the provisions for workers in Labour Codes. The Central Government has implemented the four Labour Codes which have come into effect from 21.11.2025. The new Labour Codes strengthen the protection available to workers including organized and unorganized workers. The Press Release enumerates the important provisions under the four Labour Codes relating to wages, formalization of employment and social security.

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# STATUTORY

## NOTIFICATIONS/UPDATES

### MINISTRY OF LABOUR AND EMPLOYMENT - INDUSTRIAL RELATIONS CODE (REMOVAL OF DIFFICULTIES) (AMENDMENT) ORDER, 2026.

The Ministry of Labour and Employment vide S.O. 464(E) dated 02.02.2026 notified that in the Industrial Relations Code (Removal of Difficulties) Order, 2025, after the second paragraph, the following shall be inserted, namely: "It is further clarified that all the existing statutory authorities under the Trade Unions Act, 1926, the Industrial Employment (Standing Orders) Act, 1946 and the Industrial Disputes Act, 1947, shall continue to function until the appointment of such statutory authorities under the Industrial Relations Code, 2020 for ensuring continuity of functions, smooth transition and avoiding any legal or administrative vacuum."

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# STATUTORY NOTIFICATIONS/UPDATES

## **MINISTRY OF LABOUR AND EMPLOYMENT - NOTIFICATION REGARDING THE REPEAL OF CERTAIN LABOUR LEGISLATIONS UNDER THE INDUSTRIAL RELATIONS CODE, 2020.**

The Ministry of Labour and Employment vide S.O. 465(E) dated 02.02.2026 notified that in partial modification of the notification dated 21 November 2025, and in exercise of the powers under section 104 read with sub-section (3) of section 1 of the Industrial Relations Code, 2020, the Central Government hereby specifies that the provisions of the Trade Unions Act, 1926, the Industrial Employment (Standing Orders) Act, 1946 and the Industrial Disputes Act, 1947 stand repealed with effect from the date appointed in the notification dated 21 November 2025 issued under sub-section (3) of section 1 of the said Code.

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# STATUTORY NOTIFICATIONS/UPDATES

## ESIC - LAUNCH OF REVAMPED AAA+ APP - 'ESIC HEALTH CONNECT'.

The Employees' State Insurance Corporation vide e file: I-11013/9/2024-ICT(E-942459) dated 02.02.2026 notified that the ESIC has recently launched a revamped version of the AAA+ mobile app called 'ESIC Health Connect', available on both the Android Play Store and the iPhone App Store. Some of the highlights of the app include a revamped UI and improved user experience. The new app enhances the user experience in Appointment Booking, Aadhaar seeding, e-Health records, Home Sample collection, etc. with an upgraded user interface.

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# STATUTORY NOTIFICATIONS/UPDATES

## MINISTRY OF LABOUR AND EMPLOYMENT - CONSUMER PRICE INDEX FOR INDUSTRIAL WORKERS FOR THE MONTH OF DECEMBER 2025.

The Labour Bureau, Ministry of Labour and Employment, vide No. 5/1/2021-CPI dated 30.01.2026 released the Consumer Price Index Numbers for Industrial Workers on base 2016=100 for the month of December 2025.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### ESIC - IMPLEMENTATION OF UPDATE EDIT IP DETAILS.

The Employees' State Insurance Corporation, Deputy Director (Benefit) vide No. N-12011/3/2024-Bft.II dated 29.01.2026 notified regarding the implementation of Update Edit IP details. ESIC has made provision for implementation of Update Edit IP Details, Uploading Photo of self and family in the registration details of Insured Persons through Insurance Module of ESIC. User Manual for the same is attached with the Notification.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

**MINISTRY OF LABOUR AND EMPLOYMENT - DRAFT**

### **OCCUPATIONAL SAFETY, HEALTH AND WORKING CONDITIONS (COAL MINES) REGULATIONS, 2026.**

The Ministry of Labour and Employment vide Gazette Order G.S.R. 67(E) dated 28.01.2026 notified the Draft Occupational Safety, Health and Working Conditions (Coal Mines) Regulations, 2026, which the Central Government proposes to make in exercise of the powers conferred by section 136 of the Occupational Safety, Health and Working Conditions Code, 2020 and are hereby notified as required by sub-section (1) of Section 134, for information of all persons likely to be affected thereby and notice is hereby given that the said draft notification will be taken into consideration after the expiry of a period of 45 days from the date on which the copies of the Official Gazette in which this notification is published are made available to the public.

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# STATUTORY

## NOTIFICATIONS/UPDATES

### **KERALA - CONSUMER PRICE INDEX NUMBERS FOR AGRICULTURAL LABOURERS AND INDUSTRIAL WORKERS FOR THE MONTH OF JANUARY 2026.**

The Department of Economics and Statistics, Government of Kerala vide Notification no. DES/1129/2025-P3(1) dated 21.02.2026 issued the Consumer Price Index Numbers for Agricultural Labourers and Industrial Workers for the month of January 2026 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

### **MADHYA PRADESH - NOTIFICATION REGARDING REVISED MINIMUM WAGE RATES AND ARREARS PAYMENT FROM 01.04.2024 UNDER THE MINIMUM WAGES ACT, 1948.**

The Government of Madhya Pradesh, Labour Commissioner's Office, vide No. 227/Off Ia/Nov/Enforcement/2024/4157-356 dated 18.02.2026 clarified that the rates of minimum wages payable to workers/employees employed in employments notified under the Minimum Wages Act, 1948 were revised with effect from April 1, 2024 by the Labour Department vide Notification dated 04.03.2024 and against the said Notification petitions were filed in the High Court of Madhya Pradesh. A Division Bench, Indore, stayed the effectiveness of the revised minimum wage rates as per the Notification dated 04.03.2024. Thereafter, as per the orders passed by the Hon'ble High Court, Division Bench, Indore, on the said petitions dated 10.02.2025 and 20.03.2025, the minimum wage rates revised by the labour department Notification dated 04.03.2024, including VDA payable from time to time, have again become effective. If any arrears arise in respect of the wages payable for the said period, it is requested that the amount be paid. [View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **ASSAM - REVISED VDA PAYABLE TO WORKERS ENGAGED IN LOADING & UNLOADING OF UREA BAGS W.E.F. 01.07.2025.**

The Government of Assam, Labour Welfare Department vide No. E-273060/536 dated 13.02.2026 notified the VDA payable to the workers engaged in loading & unloading of urea bags in the State of Assam w.e.f. 01.07.2025. However, if any wage enhancement has been made by the employer during this period, the gross wage payable shall be adjusted accordingly. Once the wage enhanced by the employer exceeds the Government notified wage w.e.f. 01.12.2025, the VDA shall be nullified.

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# STATUTORY NOTIFICATIONS/UPDATES

## **ASSAM - REVISED MINIMUM RATES OF WAGES W.E.F. 01.06.2025.**

The Government of Assam, Labour Welfare Department vide No. E-238621/700 dated 12.02.2026 notified the revised VDA payable to the employees /workers specified in the Schedule to the Notification, with effect from 01.06.2025.

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# STATUTORY NOTIFICATIONS/UPDATES

## **MAHARASHTRA - REVISED MINIMUM WAGE PAYABLE TO SECURITY GUARDS UNDER THE PUNE DISTRICT SECURITY GUARD BOARD W.E.F. 01.01.2026 TO 30.06.2026.**

The Pune District Security Guard Board, vide Notification No. PU. G.SE. R.M.PU dated 06.02.2026 notified the revised minimum rates of wages payable to the Security Guards with effect from 01.01.2026. The revised dearness allowance to be paid to the security guards from 01.01.2026 to 30.06.2026 is Rs. 3,900/- per month.

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# STATUTORY NOTIFICATIONS/UPDATES

## MAHARASHTRA - REVISED DA/SPECIAL ALLOWANCE AND MINIMUM WAGES FOR SECURITY GUARD BOARD, SATARA DISTRICT W.E.F. 01.01.2026 TO 30.06.2026.

The Satara District Security Guard Board, vide Notification dated 05.02.2026 notified the revised minimum rates of wages payable to the Security Guards with effect from 01.01.2026. The revised dearness allowance to be paid to the security guards from 01.01.2026 to 30.06.2026 is Rs. 3,900/- per month.

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# STATUTORY NOTIFICATIONS/UPDATES

## MAHARASHTRA - REVISED RATES OF VDA W.E.F. 01.01.2026 TO 30.06.2026.

The Government of Maharashtra vide Notification dated 04.02.2026 issued the revised Basic minimum wage + Amount of Special Allowance, i.e., the total minimum wage for the workers employed in the list of scheduled employments in the notification, payable with effect from 01.01.2026 to 30.06.2026.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## TAMIL NADU - REVISED MINIMUM RATES OF WAGES PAYABLE TO CATEGORIES OF TOBACCO (INCLUDING BEEDI ROLLING) WORKERS.

The Government of Tamil Nadu, Department of Labour, Welfare and Skill Development vide notification dated 28.01.2026 notified the minimum rates of wages payable to the categories of tobacco (including beedi rolling) workers specified in column 2 of the Schedule to the Notification, employed in any tobacco manufacturing (including beedi manufacturing) industry in the State of Tamil Nadu.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **MADHYA PRADESH - PUBLIC AS WELL AS GENERAL HOLIDAY ON 04 MARCH 2026 UNDER NI ACT ON THE OCCASION OF HOLI FESTIVAL.**

The Government of Madhya Pradesh, General Administration vide No. F 03-01/2025/1/4 dated 01.03.2026 notified that the State Government has also decided to declare a public holiday and a general holiday on 04 March 2026 under Section 25 of the Negotiable Instruments Act, 1881. Accordingly, the notification number F 03-01/2025/1/4 dated December 29, 2025, of the General Administration Department, Government of Madhya Pradesh, shall be deemed to be amended to this extent.

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



# STATUTORY NOTIFICATIONS/UPDATES

## **UTTAR PRADESH - PUBLIC HOLIDAY ON 03 MARCH 2026 UNDER NI ACT ON THE OCCASION OF HOLI FESTIVAL.**

The Government of Uttar Pradesh, General Administration vide I/1253832/2026 dated 27.02.2026 notified that in continuation of the list of gazetted holidays for the year 2026, in Para-2(II) of the list of holidays declared vide Government of Uttar Pradesh, Notification dated 17.11.2025, it has been decided to declare a public holiday on 03 March 2026, also under the Negotiable Instruments Act, 1881 on the auspicious occasion of Holi Festival. Further vide I/1253927/2026 dated 27.02.2026, it is notified that, in lieu of the public holiday declared on 03 March 2026 under the Negotiable Instruments Act, 1881, February 28, 2026 (Saturday) will remain open as normal working in all government offices/institutions/banks/treasuries, etc.

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# STATUTORY NOTIFICATIONS/UPDATES

## **KERALA - KERALA SHOPS AND COMMERCIAL ESTABLISHMENTS WORKERS' WELFARE FUND (AMENDMENT) SCHEME, 2026.**

The Government of Kerala, Department of Labour and Skills (J) vide S.R.O. No. 251/2026 dated 25.02.2026, in exercise of the powers conferred by sub-section (1) of section 5 of the Kerala Shops and Commercial Establishments Workers' Welfare Fund Act, 2006, the Government further amends the Kerala Shops and Commercial Establishments Workers' Welfare Fund Scheme, 2007, as published in the Official Gazette, namely: the Kerala Shops and Commercial Establishments Workers' Welfare Fund (Amendment) Scheme, 2026.

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



# STATUTORY NOTIFICATIONS/UPDATES

## **GOA - CREATING SAFE WORKPLACE FOR WOMEN THROUGH SHE-BOX PORTAL.**

The Government of Goa, Department of Information and Publicity, vide Order dated 20.02.2026 clarified that the SHE Box Portal is a unique initiative brought by the Ministry of Women and Child Development for effective implementation of the provisions under POSH Act, 2013 and provides a publicly available centralized repository of information related to internal Committees and Local Committees within the Country, whether in Government or private sector. Every workplace has to ensure the implementation of POSH Act, 2013, failure shall attract penalty which may extend to Rs. 50,000/- as prescribed under Section 26 of the POSH Act, 2013.

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



# STATUTORY NOTIFICATIONS/UPDATES

## UTTARAKHAND - PERMISSION TO KEEP SHOPS AND ESTABLISHMENTS OPEN 24X7.

The Government of Uttarakhand, Labour Department vide Notification dated 17.02.2026, clarified that in reference to the Uttarakhand Shops and Establishments Act, 2017 which is applicable in the state, there is no restriction of any kind regarding the opening and closing time of shops/establishments in the Act, i.e., if the shop/establishment owner wishes, keeping in view the requirements of work business, he can keep the shop/establishment open 24X7. But the working hours and holidays of the employees working in the shops/establishments will remain as per the provisions of the said Act.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **RAJASTHAN - THE RAJASTHAN SHOPS AND COMMERCIAL ESTABLISHMENTS (AMENDMENT) BILL, 2026.**

The Government of Rajasthan, Rajasthan Legislative Assembly, vide Bill dated 16.02.2026 introduced that Rajasthan Shops and Commercial Establishments (Amendment) Bill, 2026, to further amend the Rajasthan Shops and Commercial Establishments Act, 1958. Bill proposes for Amendment in Section 2, in the definition of "apprentice"; amendment in Section 7, for the existing expression 'nine hours', the expression "ten hours" shall be substituted; and additionally proposes for amendment in sections 9, 21, and 22 of the Principal Act.

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



# STATUTORY

## NOTIFICATIONS/UPDATES

### **KARNATAKA - COLLECTION OF GIG WORKERS WELFARE FEE UNDER SECTION 20 OF THE KARNATAKA PLATFORM BASED GIG WORKERS (SOCIAL SECURITY AND WELFARE) ACT, 2025.**

The Government of Karnataka vide Notification dated 16.02.2026 discussed regarding the proceedings of the Government regarding the collection of gig workers welfare fee under section 20 of the Karnataka Platform Based Gig Workers (Social Security Welfare) Act, 2025 read with Rule 17 of the Karnataka Platform Based Gig Workers (Social Security and Welfare) Rules, 2025. The levy and collection of welfare fee under the said Act and Rules is mandatory from all the platforms mentioned in Schedule-I. The welfare fee is levied on the final payouts made to the gig workers in each of the gig work that they undertake through digital intermediary.

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



# STATUTORY

## NOTIFICATIONS/UPDATES

### ANDHRA PRADESH - EXEMPTIONS UNDER THE PROVISIONS OF THE ANDHRA PRADESH SHOPS AND ESTABLISHMENTS ACT, 1988 TO THE IT/ITES.

The Government of Andhra Pradesh, Labour Factories, Boilers and Insurance Medical Services Department vide Notification dated 14.02.2026 provided certain exemptions under the provisions of the Andhra Pradesh Shops and Establishments Act, 1988 to the Information Technology Enabled Services (ITES) and Information Technology (IT) Establishments for regulation and streamlining of inspection system in the Labour Department to ensure simplification, transparency, and accountability in inspections, and to facilitate ease of legal compliance by the establishments. In exercise of the powers conferred by sub-section (4) of section 73 of the Andhra Pradesh Shops and Establishments Act, 1988, Government hereby exempts from the provisions of Sections 15, 16, 21, 23, 31 and sub-sections (1), (2), (3) and (4) of Section 47 of the Act, all the ITES and IT establishments in the State as stated in Notification dated 25.03.2025, for a further period of five years w.e.f. date of publication, subject to the addition of conditions mentioned in the attached notification. [View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **ANDHRA PRADESH - DECLARATION OF OPTIONAL HOLIDAY ON 16.02.2026 (MONDAY) I.E., FOLLOWING DAY OF MAHA SHIVARATRI.**

The Government of Andhra Pradesh, General Administration Department vide G.O.Rt.No.421 dated 14.02.2026 notified that in partial modification of the orders issued in G.O.Rt.No.2276, General Administration (Political.B) Department, dated 04.12.2025, Government hereby declare Optional Holiday on 16.02.2026 (Monday) i.e., following day of Maha Shivaratri.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **WEST BENGAL - NOTIFICATION ON REDUCTION OF DOCUMENTS REQUIRED FOR OBTAINING APPROVALS OF OR LICENCES OF FACTORIES UNDER EODB.**

The Government of West Bengal, Labour Department vide No. LABR-I/743526/(LW/MW)/2026 dated 13.02.2026 notified that the State Government in pursuance of the Ease of Doing Business (EoDB) reforms, has issued notifications from time to time to rationalise compliance burden on business entities to improve ease of doing business in the state, and now therefore, the Governor, is pleased to revise the documents required to be submitted while applying for availing services for Approval of Plan and Registration and Licencing of Factories.

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**FACTORY LICENSE**

# STATUTORY NOTIFICATIONS/UPDATES

## **KERALA - ORDER FOR REORGANIZING THE WORKING HOURS OF WORKERS WORKING IN SUMMER IN CONTEXT OF THE MINIMUM WAGES RULES, 1953.**

The Government of Kerala, Labour Department, vide Order No. LC0/667/2026-En (2) dated 13.02.2026 notified that with the onset of summer in Kerala and the day temperature rising exponentially, workers working in the sun in various places of the state are suffering from sunstroke. Therefore, keeping mind the public interest, it is hereby ordered that the working hours of the workers working in the sun within the State as per the provisions of Rule 24 and 25 of the Kerala Minimum Wages Rules, 1958, be rearranged and fixed as notified from 13th February to 20th May 2026.

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



# STATUTORY NOTIFICATIONS/UPDATES

## **JHARKHAND - PUBLIC HOLIDAY UNDER NI ACT FOR MUNICIPAL (GENERAL) ELECTION, 2026.**

The Government of Jharkhand, Department of Personnel, Administrative Reforms and Rajbhasha vide No. -10/S.A.V.03-01/2026 K. 886 dated 13.02.2026, declared a public holiday on date of polling of Municipal (General) Elections, i.e., 23 February 2026, under section 25 of the Negotiable Instruments Act, 1881 for all Government Offices and Public Establishments located in the respective Municipal Areas/Jurisdiction.

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



# STATUTORY NOTIFICATIONS/UPDATES

## TRIPURA - THE TRIPURA EASE OF DOING BUSINESS ORDINANCE, 2026.

The Government of Tripura, Law and PA Department vide No. F.8(4)-Law/Leg-I/2026/ dated 13.02.2026 published the Tripura Ease of Doing Business Ordinance, 2026, an ordinance to amend certain enactments to further enhance trust-based governance for ease of living and doing business.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **ANDHRA PRADESH - DRAFT OF INDUSTRIAL RELATIONS (ANDHRA PRADESH) RULES, 2026.**

The Government of Andhra Pradesh, Labour Factories, Boilers and Insurance Medical Services (LAB II) Department vide G.O.Rt.No. 41 dated 13.02.2026, in exercise of the powers conferred by sub-section (1) of section 99 of the Industrial Relations Code, 2020 and in supersession of the previous Draft Rules notified by the State Government under the Industrial Relations Code, 2020, published the draft of the Industrial Relations (Andhra Pradesh) Rules, 2026 and notice is hereby given that the said notification will be taken into consideration after the expiry of a period of thirty (30) days from the date on which the Official Gazette in which this notification is published are made available to the public.

[View Notification](#)

A circular graphic with a dark background showing an industrial scene with smokestacks and buildings. Overlaid on this is the text "THE INDUSTRIAL RELATIONS CODE 2020" in large, bold, white capital letters.

**THE INDUSTRIAL  
RELATIONS CODE  
2020**

# STATUTORY

## NOTIFICATIONS/UPDATES

### **ANDHRA PRADESH - DRAFT OF CODE ON WAGES (ANDHRA PRADESH) RULES, 2026.**

The Government of Andhra Pradesh, Labour Factories, Boilers and Insurance Medical Services (LAB II) Department vide G.O.Rt.No. 39 dated 13.02.2026, in exercise of the powers conferred by section 67 of the Code on Wages, 2019 and in supersession of the previous Draft Rules notified by the State Government under the Code on Wages, 2019, published the draft of the Code on Wages (Andhra Pradesh) Rules, 2026 and notice is hereby given that the said notification will be taken into consideration after the expiry of a period of forty-five (45) days from the date on which the Official Gazette in which this notification is published are made available to the public.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **KERALA - KERALA JEWELLERY WORKERS' WELFARE FUND RULES, 2010.**

The Government of Kerala, Labour and Skills (E) Department vide No. LBRD-E2/62/2020-LBRD dated 13.02.2026, in exercise of the powers conferred by sub-section(1) of section 39 of the Kerala Jewellery Workers' Welfare Fund Act, 2009, the Government of Kerala hereby notifies in the Official State Gazette, the English version of the rules, namely: the Kerala Jewellery Workers' Welfare Fund Rules, 2010.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **MAHARASHTRA - NOTIFICATION U/S 1(5) OF ESI ACT IN RESPECT OF "ESTABLISHMENTS" IN MAHARASHTRA REGION FOR COVERAGE OF MEDICAL AND EDUCATIONAL INSTITUTES.**

The Employees' State Insurance Corporation, Regional Office, Mumbai vide No. 31/NSI/Educational-Medical Institute/2023/Coord./21 dated 12.02.2026 notified that reference to Government of Maharashtra Notification No. PHD-12016/3/2025-PHD published in the Maharashtra Government Gazette, Extra Ordinary No. 69, Part IV-A, dated 31.01.2026, the Law and Judiciary Department has pointed out that the ESI Act, 1948 has been repealed by the Central Government and the Code on Social Security, 2020 has been brought into force with effect from 21.11.2025. In view of this, the State Government has initiated action to cancel the aforesaid notification dated 30.01.2026 issued under Section 1(5) of the ESI Act, 1948.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **MAHARASHTRA - DRAFT NOTIFICATION OF AMENDMENT OF SCHEDULE TO THE MAHARASHTRA MATHADI, HAMAL AND OTHER MANUAL WORKERS (REGULATION OF EMPLOYMENT & WELFARE) ACT, 1969.**

The Government of Maharashtra, Industries, Energy, Labour and Mining Department vide No. UWA-2025/C.R.209/LAB-5 dated 11.02.2026, notified that in exercise of the powers conferred by section 26 of the Maharashtra Mathadi, Hamal and Other Manual Workers (Regulation of Employment and Welfare) Act, 1969, the Government hereby published the draft of amendments to the Schedule appended to the said Act.

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



# STATUTORY NOTIFICATIONS/UPDATES

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

The Government of Himachal Pradesh, Labour Department vide No. L.L.R.D(6)-30/2025-Leg dated 11.02.2026 notified the Himachal Pradesh Shops and Commercial Establishments (Amendment) Act, 2025, an Act further to amend the Himachal Pradesh Shops and Commercial Establishments Act, 1969. As per the said Amendment, in section 7, in proviso (a) of sub-section (2), for the word “fifty”, the words, “one hundred forty four” shall be substituted and in section 13 of the principal Act, in sub-section (1), after the words “every establishment”, the words :employing ten or more employees” shall be inserted.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### DELHI - COMPLIANCE AND STRICT IMPLEMENTATION OF THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE

#### (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013.

The Government of National Capital Territory of Delhi, Office of the Joint Labour Commissioner, Labour Department, District North-West, vide No. JLC/NWD/Lab./2026/348 dated 13.02.2026 notified regarding the compliances of the directions of the Hon'ble Supreme Court of India in the matter titled Aureliano Fernandes v. State of Goa & Ors., for strict implementation of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. Section 6 of the said Act provided that in every District, the District Magistrate/District Officer shall constitute a committee to be known as the Local Complaint Committee (LCC) to receive complaints Sexual Harassment from establishments where the ICC has not been constituted due to having less than 10 workers or complaint is against the employer himself. Section 19 of the said Act provides the duties of the employer which are to also be strictly complied by the employer.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **KERALA - LOCAL HOLIDAY ON 03 MARCH 2026 ORDERED UNDER NI ACT ON ACCOUNT OF ATTUKAL PONGALA FESTIVAL WITHIN THIRUVANANTHAPURAM CITY LIMITS.**

The Government of Kerala, Public Administration Department vide MO 669/2026/GAD dated 10.02.2026 notified that on account of the Attukal Pongala Festival, all establishments operating under the Negotiable Instruments Act, 1881 within the Thiruvananthapuram city limits will be granted a holiday on March 03, 2026 (Tuesday).

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



# STATUTORY

## NOTIFICATIONS/UPDATES

### TELANGANA - PAID HOLIDAY ON 11 FEB ON ACCOUNT OF ELECTIONS TO MUNICIPALITIES AND MUNICIPAL CORPORATIONS.

The Government of Telangana, Labour Employment Training and Factories (LAB-I) Department vide G.O.Rt. No. 14 dated 09.02.2026 notified that under Telangana Factories and Establishments (National, Festival and Other Holidays) Act, 1974 and the Telangana Shops and Establishments Act, 1988, Government of Telangana hereby declare paid holiday to all the employees / workers working in the Factories, Shops & Establishments and Industrial Undertakings / Establishments located in the areas of Municipalities and Municipal Corporations notified by the Telangana State Election Commission vide Notification No.150/TGSEC-ULBs/2026, dt: 27.1.2026 (attached herewith) so as to enable the electorate to exercise their vote on the day of polling i.e., 11.02.2026 (Wednesday) for the 2nd ordinary Elections to Municipalities and Municipal Corporations, 2026, as the case may be, if there is no holiday. [View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## BIHAR - BIHAR STATE MIGRANT LABOUR ACCIDENT GRANT SCHEME (AMENDMENT) RULES, 2026.

The Government of Bihar, Labour Department vide S.O. 75 dated 09.02.2026 notified that since the Government is convinced that it is necessary to increase the amount of grant given to migrant labourers working in unorganized sector in other States or abroad in the event of death due to accident and to provide financial assistance for transporting the dead bodies of deceased migrant labourers to their permanent residence. Therefore, in exercise of the powers conferred by Article 39(a) of the Constitution of India, the State Government hereby makes the rules to amend the Bihar State Migrant Labour Accident Grant Scheme Rules, 2008, namely: the Bihar State Migrant Labour Accident Grant Scheme (Amendment) Rules, 2026.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **BIHAR - EXTENSION OF DATES FOR RECEIVING OBJECTIONS ON DRAFT RULES PUBLISHED UNDER THE NEW LABOUR CODES.**

The Government of Bihar, Labour Department vide File No. -1/COSS 10-01/2020, serial no. 15 dated 05.02.2026 notified that using the powers conferred by various labour codes, the State Government has formulated draft rules and as per the provisions of these codes, the draft rules, have been published in the Bihar Gazette for objections and suggestions from the general public. In view the requests made by various organizations, the period of 45 earlier fixed for objections and suggestions on the draft rules is extended till February 15, 2026.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## HARYANA - THE HARYANA SHOPS AND COMMERCIAL ESTABLISHMENTS (AMENDMENT) ACT, 2025.

The Government of Haryana, Law and Legislative Department vide No. Leg.14/2026 dated 05.02.2026 notified The Haryana Shops and Commercial Establishments (Amendment) Act, 2025 received the assent of the Governor of Haryana on 28 January 2026 and is hereby published for general information. The Haryana Shops and Commercial Establishments (Amendment) Ordinance, 2025, is hereby repealed.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## **KERALA - THE KERALA MIGRANT WORKERS WELFARE (AMENDMENT) SCHEME, 2025.**

The Government of Kerala, Labour and Skills Department vide S.R.O. No. 166/2026 dated 06.02.2026 notified that the Kerala Migrant Workers Welfare Scheme, 2010 as amended by Notification No. 23/2021/Labor and published in the Kerala Gazette Extraordinary No. 751 dated 16 February 2021, is hereby amended in exercise of the powers vested in paragraph 26 of the said Scheme, namely: The Kerala Migrant Workers Welfare (Amendment) Scheme, 2025.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### TRIPURA - DRAFT OF TRIPURA OCCUPATIONAL SAFETY, HEALTH AND WORKING CONDITIONS RULES, 2026.

The Government of Tripura, Labour Department, vide NO. F.97(50)-LAB/ENF/OSHWC/2025/ dated 20.01.2026, in exercise of powers conferred by sections 133 and 135 of the Occupational Safety, Health and Working Conditions Code, 2020, hereby published the draft of the Tripura Occupational Safety, Health and Working Conditions Rules,, 2026 for the information of all the persons likely to be affected thereby and gave notice that the said draft will be taken into consideration after the expiry of forty five days from the date of its publication in the Official Gazette.

[View Notification](#)

**Occupational Safety, Health  
and Working Conditions  
Code 2020**



# STATUTORY NOTIFICATIONS/UPDATES

## TRIPURA - DRAFT OF TRIPURA INDUSTRIAL RELATIONS RULES, 2026.

The Government of Tripura, Labour Department, vide No. F69(80)-LAB/ENF/IRC/2025/ dated 20.01.2026, notified the draft rules, which the State Government proposes to make in exercise of the powers conferred by section 99 of the Industrial Relations Code, 2020 and proposed supersession of various other Acts, namely: the Tripura Industrial Relations Rules, 2026. The said draft rules will be taken into consideration after the expiry of a period of 45 days from the date on which the copies of the official Gazette in which this notification is published are made available to the public.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## TRIPURA - DRAFT OF TRIPURA WAGES RULES, 2026.

The Government of Tripura, Labour Department, vide No. F.22(80)-LAB/ENF/CoW/2025 dated 20.01.2026, in exercise of powers conferred by section 67 of the Code on Wages, 2019, hereby published the draft of the Tripura Wages Rules, 2026 for the information of all the persons likely to be affected thereby and gave notice that the said draft will be taken into consideration after the expiry of forty five days from the date of its publication in the Official Gazette.

[View Notification](#)



# STATUTORY NOTIFICATIONS/UPDATES

## TRIPURA - DRAFT OF TRIPURA SOCIAL SECURITY RULES, 2026.

The Government of Tripura, Labour Department, vide NO. F.21(80)-LAB/ENF/SSC/2025 dated 20.01.2026, in exercise of powers conferred by sections 154 and 156 of the Code on Social Security, 2020 hereby published the draft of the Tripura Social Security Rules, 2026 for the information of all the persons likely to be affected thereby and gave notice that the said draft will be taken into consideration after the expiry of forty five days from the date of its publication in the Official Gazette.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **KERALA - KERALA SHOPS AND COMMERCIAL ESTABLISHMENTS (AMENDMENT) RULES, 2025.**

The Government of Kerala, Labour and Skills Department vide G.O(P)No.12/2026/LBR dated 04.02.2026 notified that in exercise of the powers conferred by sub-section (1) of section 34 of the Kerala Shops and Commercial Establishments Act, 1960, the Government of Kerala, hereby make the following rules further to amend the Kerala Shops and Commercial Establishments Rules, 1961, namely: The Kerala Shops and Commercial Establishments (Amendment) Rules, 2025. In the Kerala Shops and Commercial Establishments Rules, 1961, sub-rule (1) of Rule 2G, for the existing table of fee for obtaining or renewal of registration certificate shall be substituted by the Table as notified.

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



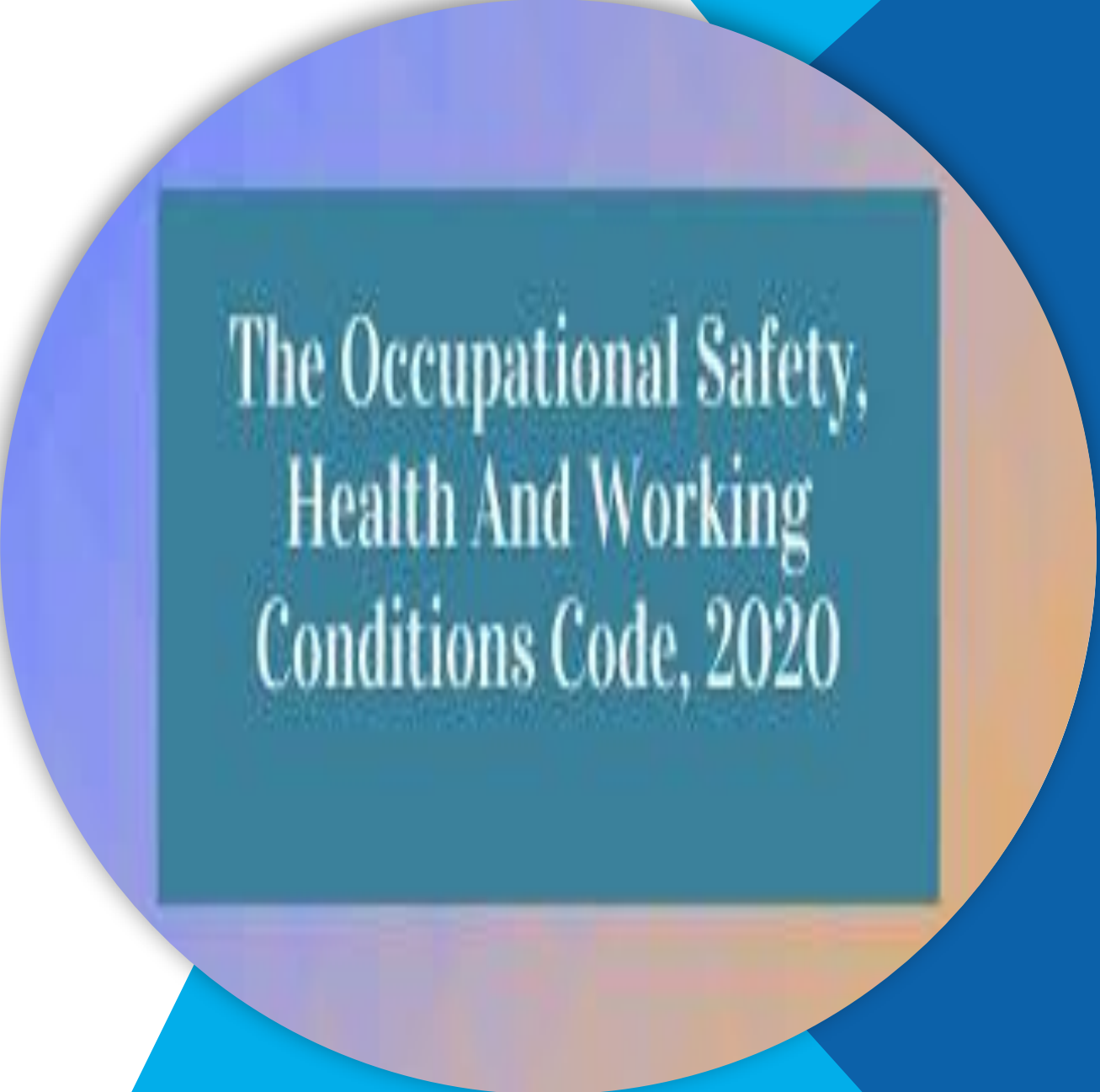
# STATUTORY

## NOTIFICATIONS/UPDATES

### **RAJASTHAN - DRAFT OF RAJASTHAN OCCUPATIONAL SAFETY, HEALTH AND WORKING CONDITIONS RULES, 2026.**

The Government of Rajasthan, Labour Department vide Gazette Order S.O.162 dated 03.02.2026 notified that the State Government decided to publish revised draft rules for information of all persons likely to be affected thereby. Therefore, the draft of the Rajasthan Occupational Safety, Health and Working Conditions Rules, 2026, which the State Government proposes to make in exercise of the powers conferred by sections 133 and 135 of the Occupational Safety, Health and Working Conditions Code, 2020 are hereby published.

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

A large circular graphic with a blue-to-purple gradient background. Inside the circle is a dark teal rectangular box containing the text "The Occupational Safety, Health And Working Conditions Code, 2020" in a light blue, serif font.

The Occupational Safety,  
Health And Working  
Conditions Code, 2020

# STATUTORY

## NOTIFICATIONS/UPDATES

### **KERALA - REVISED MINIMUM RATES OF WAGES PAYABLE TO CLASSES OF EMPLOYEES EMPLOYED IN THE MANUFACTURE OF GOLD AND SILVER ORNAMENTS SECTOR.**

The Government of Kerala, Labour and Skills Department vide G.O.(P) No.9/2026/LBR dated 02.02.2026, hereby revise the minimum rates of wages payable to the classes of employees employed in the manufacture of Gold and Silver Ornaments sector in the State, as specified in the Schedule and fix the date of publication of the notification in the Official Gazette as the date on which the revised rates shall come into force.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **MADHYA PRADESH - REGARDING AWARENESS AND PREVENTIVE HEALTH MEASURES TO PREVENT NATURAL AND ACCIDENTAL DEATHS BELOW THE AGE OF 60 YEARS.**

The Government of Madhya Pradesh, Labour Department vide No. 80/2026 dated 02.02.2026 notified that the Government is running the Chief Minister Jankalya Sambal Yojana for the workers of the unorganized sector, in which the unorganized workers in the age group of 18 to 60 years are registered. In the past year 2024-25, benefits were distributed under the Sambal Yojna in approximately 57,000 cases of normal deaths and 5,800 cases of accidental deaths in the state. In this regard, certain actions listed in the notification may be considered for initiation in the district form the point of view of the health of the workers and economic security of their families at large.

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



# STATUTORY NOTIFICATIONS/UPDATES

## TRIPURA - THE TRIPURA SHOPS AND ESTABLISHMENTS (EIGHTH AMENDMENT) ORDINANCE, 2026.

The Governor of Tripura has notified the promulgation of the Tripura Shops and Establishments (Eighth Amendment) Ordinance, 2026, an Ordinance to amend the Tripura Shops and Establishments Act, 1970. The Ordinance proposes for the amendment of Sections 6, 7, and 21 of the Act. Any Shop/Establishment, including a commercial establishment may remain opened, for the purpose business, throughout the entire period for 24 hours of a day, employing adequate employees to ensure shifting duties.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### MAHARASHTRA - EXTENSION OF PROVISIONS OF ESI ACT, 1948 TO EDUCATIONAL INSTITUTIONS AND MEDICAL INSTITUTIONS.

The Government of Maharashtra, Public Health Department vide No. PHD-12016/3/2025-PHD(R.K.V.2) dated 30.01.2026 notified that in exercise of the powers conferred by sub-section (5) of section 1 of the Employees' State Insurance Act, 1948, in its application to the State of Maharashtra, the Government of Maharashtra, in consultation with the Employees' State Insurance Corporation, hereby appoints the 28th August, 2025, to be date on which the provisions of the said Act shall extend to the classes of establishments as follows: Education Institution (including public, private, aided or partially aided, run by individuals, trustees, societies or other organization) and Medical Institutions (including Corporate, Joint Sector, Trust, Charitable and Private Ownership Hospitals, Nursing Homes, Diagnostic Centres, Pathological Lab).

[View Notification](#)



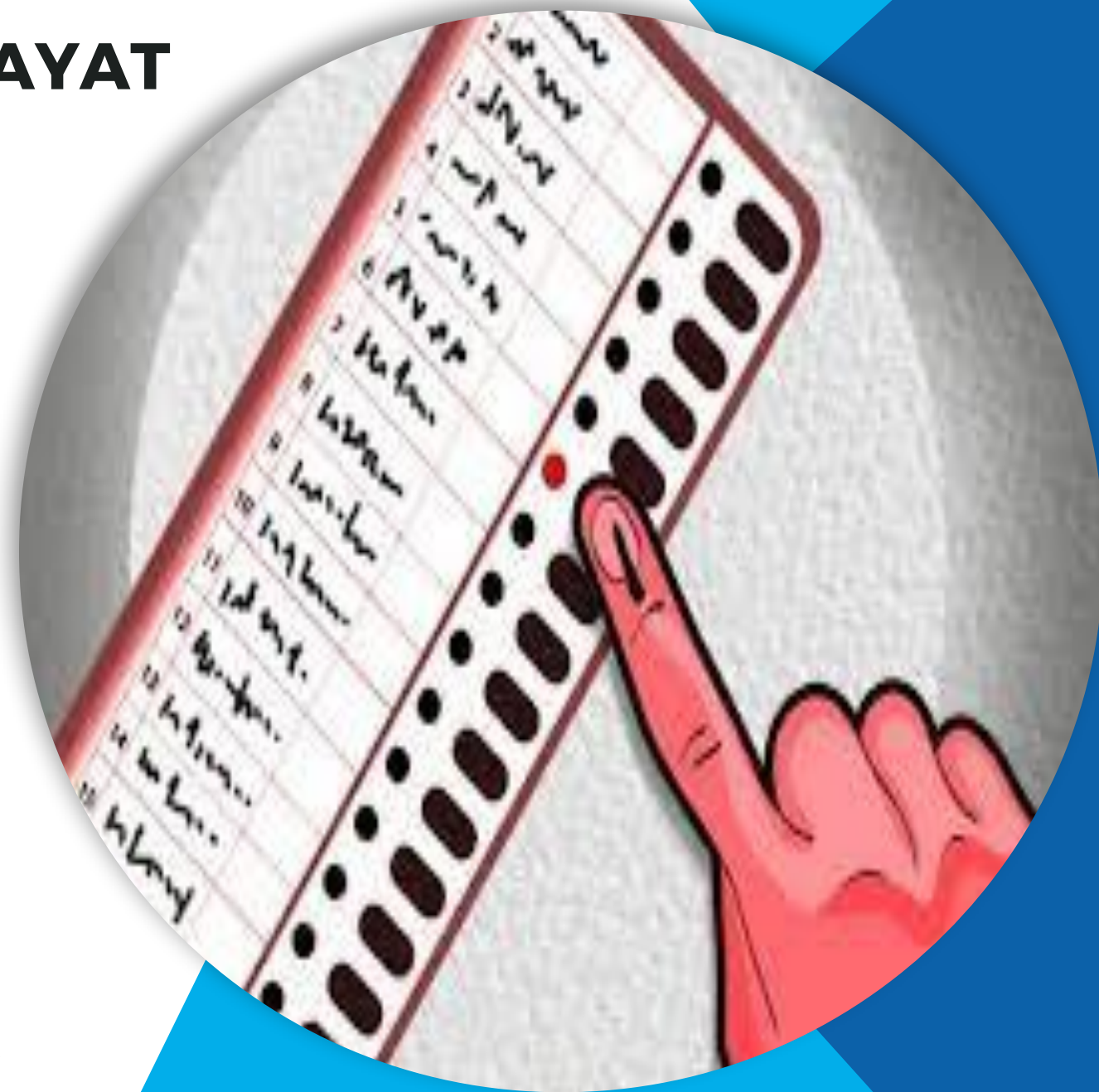
# STATUTORY

## NOTIFICATIONS/UPDATES

### MAHARASHTRA - PAID HOLIDAY ON 07 FEB 2026 ON ACCOUNT OF ELECTIONS FOR 12 ZILLA PARISHADS AND 125 PANCHAYAT SAMITIS.

The Department of Industries, Energy, Labour and Mines vide Government Circular No. Miscellaneous 2025/P.Kr.200/Labour-9 dated 30.01.2026 notified that due to the general elections to be held for 12 Zilla Parishads and 125 Panchayat Samitis in the State on 07.02.2026, the workers/officers/employees who are voters in the polling area where the election is being held, even if they are working outside the polling area for work, should be given full paid leave on election day to exercise their right to vote. Further, in exceptional circumstances, if it is not possible to give a full day off to the employees and workers, etc. in dangerous or public service or in connection with establishments where absence would cause significant damage, it will be necessary for the owners of the establishments concerned to ensure that they are given a special concession of two or three hours instead of leave to exercise their right to vote.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### MAHARASHTRA (MUMBAI CITY) - ORDER ON POSH

### COMPLIANCE AND REGISTRATION ON THE SHE-BOX PORTAL.

The Maharashtra Government, District Women and Child Development Office, Mumbai City vide Order dated 29.01.2026 notified regarding the instructions received from the Commissioner, Women and Child Development Commissionerate, Pune, to establish 100% “Under Grievance Redressal Committee” in all government/semi-government, private offices and establishments. In regard, Heads of all government/semi-government and private establishments should constitute “Under Grievance Redressal Committee” in all offices and submit report regarding the same. Heads of all offices in the district should register themselves on SHE-BOX portal. If the establishment fails to comply with the various provisions and responsibilities under the POSH Act, and Rules, a penalty of 50,000 can be imposed on the establishment as per section 26 of the said Act.

[View Notification](#)



# STATUTORY

## NOTIFICATIONS/UPDATES

### **UTTAR PRADESH - THE UTTAR PRADESH DOOKAN AUR VANIJYA ADHISHTHAN (SANSHODHAN) VIDHEYAK, 2025.**

The Government of Uttar Pradesh, Labour Department vide No. 289/XC-S-1-25-36S-2025 dated 30.12.2025 proposed a Bill, the Uttar Pradesh Dookan Aur Vanijya Adhishthan (Sanshodhan) Vidheyak, 2025, to further amend the Uttar Pradesh Dookan Aur Vanijya Adhishthan Adhinyam, 1962. The Bill proposes for Amendment in Sections 1, 2, 3, 4-B, 6, 22, 28-A, 33 and 35. Further, the Uttar Pradesh Dookan Aur Vanijya Adhishthan (Sanshodhan) Ordinance, 2025, is hereby repealed.

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



# STATUTORY

## NOTIFICATIONS/UPDATES

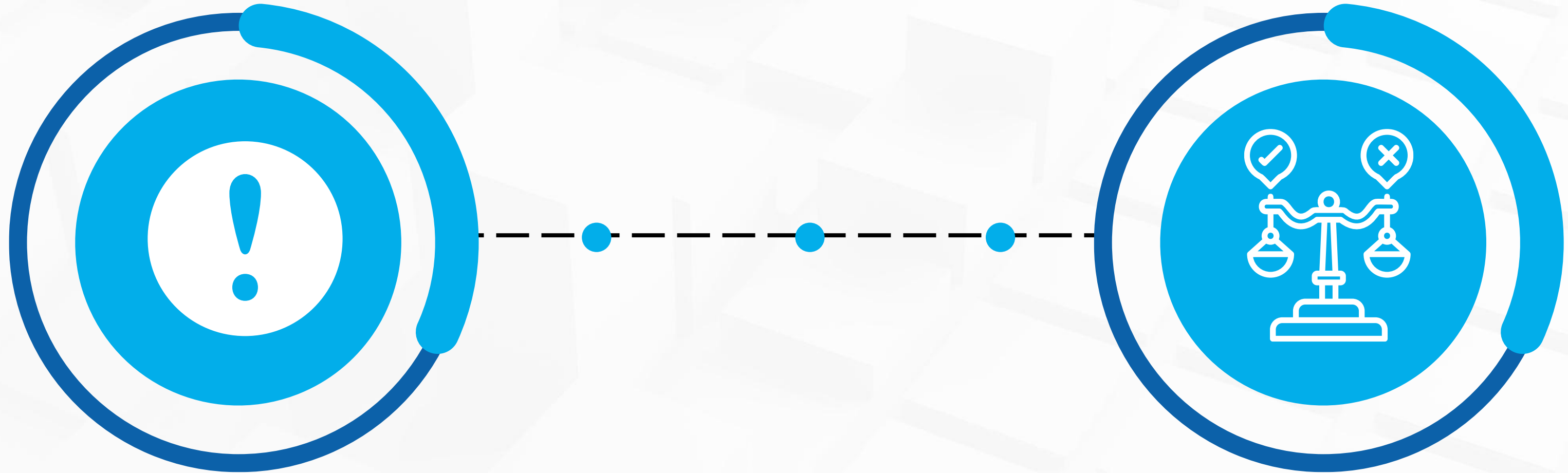
### UTTAR PRADESH - THE UTTAR PRADESH MUNICIPAL CORPORATION (AMENDMENT) BILL, 2025.

The Governor of Uttar Pradesh vide No. 274/XC-S-1-25-26S-2025 dated 30.12.2025 proposed a Bill, the Uttar Pradesh Municipal Corporation (Amendment) Bill, 2025, to amend the Uttar Pradesh Municipal Corporation Act, 1959. The Bill proposes for Amendment of Section 305 of the U.P. Act of 1959. In sub-section (1) of Section 305 of the Uttar Pradesh Municipal Corporation Act, 1959, for the words "two years from the date of each such permission renewal" the words "fifteen years from the date of such permission or renewal, as may be prescribed by rules" shall be substituted.

[View Notification](#)



# IMPORTANT JUDGEMENTS



# IMPORTANT JUDGEMENTS

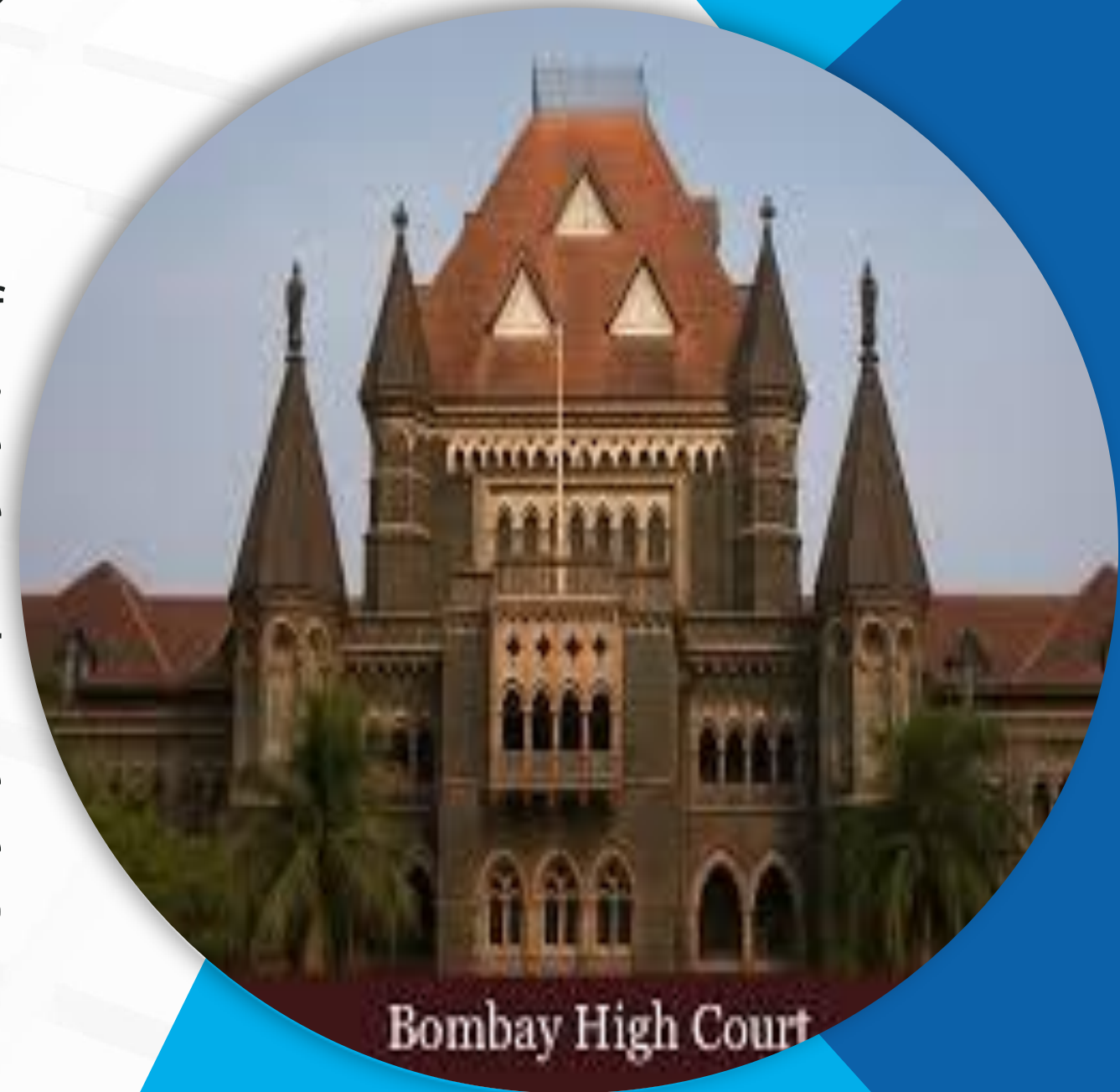
## THE SAVINGS CLAUSE UNDER THE CODE ON WAGES, 2019

### PROTECTS ACTIONS TAKEN UNDER THE OLD LAW:

Tech Mahindra Limited v. Union of India and Anr., 2026 LLR 128  
(BOMBAY HIGH COURT)

In the instant case the High Court of Bombay held by virtue of section 69 of the Code on Wages, 2019, the Payment of Bonus Act, 1965 (along with amendments), stands repealed. Section 69 of the Code on Wages, 2019 would protect the action which would be taken under the provisions of the Payment of Bonus Act, 1965, which contemplates an action for retrospective recovery only for the year 2014-16. The labour authorities ought not to take any coercive action for any recovery of bonus for retrospective period as per the provisions of the Payment of Bonus (Amendment) Act, 2015 in the absence of any claim being made which goes back a period about 10 years.

**Issue of the case:** Whether the Principal Employer is Issue of the case: Whether the savings clause under the Code on Wages, 2019 protects actions taken under the old law or not? responsible for producing the attendance records of the workers of the contractor?



# IMPORTANT JUDGEMENTS

## Facts of the case:

The petition has challenged the validity of section 3 of the Payment of Bonus (Amendment) Act, 2015 insofar as the provision uses the word “or the minimum wage for the scheduled employment, as fixed by the appropriate Government, whichever is higher” as inserted in section 12 of the Payment of Bonus Act, 1965. The challenge is also in regard to the retrospective effect as given to the said provision for a period prior to 01-04-2014.

**Decision of the High Court of Bombay:** The High Court has granted stay on the retrospective application of the Amendment Act. The Code on Wages, 2019 has been brought into effect. By virtue of section 69 of the Code, the Payment of Bonus Act, 1965 (along with amendments), stands repealed. Section 69 of the Code on Wages would protect the action which would be taken under the provisions of the Payment of Bonus Act, 1965, which contemplates an action for retrospective recovery only for the year 2014-16. The respondents ought not to take any coercive action for any recovery for retrospective period in the absence of any claim being made which goes back a period about 10 years. Writ petition is disposed

# IMPORTANT JUDGEMENTS

## **UNDER THE CODE ON SOCIAL SECURITY, 2020 A NEW WELFARE CESS SCHEME MAY BE FRAMED:**

Salem Mandala Manuneddhi Amaipuchara Mattrum Kattumana Thozhirschangam v. The Government of Tamil Nadu and Ors., 2026 LLR 130 (MADRAS HIGH COURT)

In the instant case the High Court of Madras held The Building and Other Construction Workers' Welfare Cess Act, 1996 is substituted under the Code on Social Security, 2020. Under the Code on Social Security, 2020 a new welfare cess scheme may be framed, or the existing scheme itself may be continued. Cess is imposed on persons carrying on building and construction activities and out of the fund, welfare scheme is framed for the benefit of construction workers whereby compensation and death benefits are granted. It is for the welfare board which is administering the fund to verify each and every claim that is made properly before releasing the fund.



# IMPORTANT JUDGEMENTS

## Issue of the case:

Whether a new welfare cess scheme under the Code on Social Security, 2020 can be framed or not?

## Facts of the case:

Under the BOCW Cess Act, cess is imposed on persons carrying on building and construction activities and out of the fund, welfare scheme is framed for the benefit of construction workers whereby compensation and death benefits are granted. An allegation was made against the trade union that it made false claims of death resulting in the welfare board granting moneys. Individual orders were passed suspending the operations of the trade union. Hence, the writ petition.

# IMPORTANT JUDGEMENTS

## Decision of the High Court of Madras:

The honourable High Court held that the Cess Act is substituted under the Code on Social Security, 2020. A new scheme may be framed, or the existing scheme itself may be continued. It is for the welfare board which is administering the fund to verify each and every claim that is made properly before releasing the fund. The impugned order of suspension of the activity of the union shall be treated as inoperative. The authorities may take any action in accordance with law. Writ petition is disposed of.

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

# IMPORTANT JUDGEMENTS

## EVENTS OF PAYMENT OF EX-GRATIA AMOUNT TO EX-STAFFER.

M/S Wipro Enterprises Private Limited Vs Mr. Ratnesh Pandey, Appeal no. 674 of 2025, O.S.No.9492/2019 (High Court of Karnataka)

### Facts of the case:

In this case the plaintiff was initially appointed as a Territory Manager in the defendant-company. During his service in the company for nearly 12 years the plaintiff was promoted multiple times based on his performance, but he decided to change the course of his career and submitted his resignation on 06.08.2017. The defendant company accepted the resignation on 18.09.2017 and decided to offer an ex-gratia lump sum amount of Rs.6,32,000/- for his prolonged contribution to the company. And based on that fact, the ex-gratia amount was supposed to be encashed within 18 months from the date of cessation based on an agreement that the plaintiff will never join the competitive companies of the defendant company for example, Philips India Limited or Bajaj Electricals Ltd.



# IMPORTANT JUDGEMENTS

the differences occurred when there was lapse in payment of the ex-gratia amount despite timely correspondence through emails. the defendant company acknowledges the agreement made between the parties, but the agreement was never honoured by the defendant company. hence the plaintiff filed the case seeking recovery of the ex-gratia amount along with the interest at a rate of 18% per annum. the plaintiff disputed the claim by stating that the plaintiff has failed to honour the crucial agreed upon terms to not join the competition in the industry.

## Issues of the case:

1. Hence, it was contended that whether offer made by the defendant stood revoked for the want of acceptance in terms of Section 6(2) of the Companies Act, 2013?
2. Whether the plaintiff is disentitled from claiming the ex-gratia lump sum amount on the ground of non- communication of acceptance of the offer while accepted clauses of the agreement?
3. Whether the plaintiff, by conduct and performance of the conditions stipulated in the letter dated 18.09.2017, can be held to have accepted the offer within the meaning of Sections 7(2) and 8 of the Act?
4. Whether the Trial Court was justified in holding that the plaintiff is entitled to recover the ex-gratia amount of Rs.6,32,000/- from the defendant-company?

# IMPORTANT JUDGEMENTS

## Judgement of the case:

The appeal was dismissed while quantifying the claim of Rs.50,000/-, payable by the defendant-company to the plaintiff within a period of four weeks from the date of receipt of a copy of this judgment.

[View Judgement](#)

# IMPORTANT JUDGEMENTS

## SUPREME COURT OF INDIA

- ❑ A temple is not an 'industry'.

[View Judgement](#)

## BOMBAY HIGH COURT

- ❑ Mere reference to EPF provisions in an order would not automatically make it legal. [View Judgement](#)
- ❑ Recovery cannot be initiated without first giving a notice and opportunity to meet the demand. [View Judgement](#)
- ❑ Defreezing of bank account is proper when Tribunal is not available and appeal has been filed. [View Judgement](#)
- ❑ Some payments through vouchers by principal employer won't establish employer-employee relationship. [View Judgement](#)
- ❑ Video recording per se would not fall within the definition 'sexual harassment' under the PoSH Act. [View Judgement](#)



# IMPORTANT JUDGEMENTS

## CALCUTTA HIGH COURT

- ❑ EPF authorities cannot reject joint option for higher pension by quoting internal trust rules. [View Judgement](#)
- ❑ Composite order passed on the same day is appealable. [View Judgement](#)

## DELHI HIGH COURT

- ❑ Authorities under the ID Act will continue functioning till the appointment of the authorities under the IR Code. [View Judgement](#)
- ❑ In case of any tussle between the authorities and parties owing to the absence of Rules under the Codes, the party can seek redressal before the appropriate forum. [View Judgement](#)

## JHARKHAND HIGH COURT

- ❑ Provisions relating to international workers under the EPF Scheme are not unconstitutional. [View Judgement](#)

# IMPORTANT JUDGEMENTS

## KARNATAKA HIGH COURT

- ❑ EPFO must indicate the exact number of employees in the establishment during the assessment period. [View Judgement](#)
- ❑ The assessment order of the EPFO should be supported with sufficient data. [View Judgement](#)
- ❑ A consultant working in a software company is not a workman/worker. [View Judgement](#)
- ❑ Termination of an employee for prolonged non-performance would be proper. [View Judgement](#)

## MADRAS HIGH COURT

- ❑ Both the Tribunal and the Board of Trustees have the power to reduce damages. [View Judgement](#)
- ❑ Reduction of damages to 30% would be proper when the establishment had sought voluntary coverage. [View Judgement](#)
- ❑ Pension can be paid to dependent father/mother when no claim is received from widow. [View Judgement](#)
- ❑ Under the IR Code, managements are duty-bound to recognise Trade Unions for negotiation purposes. [View Judgement](#)

# IMPORTANT JUDGEMENTS

- ❑ No transfer of a matter under the IR Code from one Tribunal to the other without opportunity of hearing. [View Judgement](#)
- ❑ If a union has 51% or more strength, it must be recognized as the sole negotiating union. [View Judgement](#)
- ❑ Damages can be waived of under the Code on Social Security, 2020 only if resolution plan is sanctioned under the Insolvency and Bankruptcy Code, 2016. [View Judgement](#)

## PUNJAB AND HARAYANA HIGH COURT

- ❑ When EPFO had held emoluments not to be 'wages', Tribunal cannot hold them to be 'wages'. [View Judgement](#)
- ❑ Exemption from EDLI scheme can't be withdrawn without examining establishment's insurance policy. [View Judgement](#)
- ❑ The Tribunal cannot condone a delay of 337 days in filing of the appeal. [View Judgement](#)
- ❑ A payment can be regarded as 'dearness allowance' only on account of rise in cost of living. [View Judgement](#)

# IMPORTANT JUDGEMENTS

## TELANGANA HIGH COURT

- ❑ EPF authorities cannot challenge orders as no statutory power has been conferred upon them. [View Judgement](#)
- ❑ EPF authorities cannot claim loss of revenue as a result of reduction of pre-deposit amount. [View Judgement](#)



# CORE INTEGRA COMPLIANCE CALENDAR



MARCH  
2026



# STATUTORY DUE DATES



Name of Act	State	Remittance/Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Employee State Insurance Act, 1948	All States	Remittance	Monthly	Feb'26	15-Mar-26	Code wise	Online
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Remittance	Monthly	Feb'26	15-Mar-26	Code wise	Online
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	Monthly	Feb'26	15-Mar-26	Code wise	International Workers Return - Online
Employee Provident Fund And Miscellaneous Provisions Act, 1952	All States	Return	Monthly	Feb'26	25-Mar-26	Code wise	Monthly Return - EDLI Exempted Employer - Offline

# STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Factories Act, 1948	Gujarat	Self Certificate Cum Consolidated annual return	Annual	Jan'25 to Dec'25	01-Mar-26	Branch	Employing 50 or more Factory & CLRA applicable - Offline
Kerala Shops and Commercial Establishments Workers Welfare Fund Act,2006	Kerala	Remittance	Monthly	Feb'26	05-Mar-26	Branch	Offline
Andhra Pradesh Tax On Professions, Trades, Callings And Employments Act, 1987	Andhra Pradesh	Remittance	Monthly	Feb'26	10-Mar-26	Branch	Online
Madhya Pradesh Vritti Kar Adhiniyam, 1995 (PT)	Madhya Pradesh	Remittance	Monthly	Feb'26	10-Mar-26	Branch	Online
Telangana Tax On Professions, Trades, Callings And Employments Act, 1987	Telangana	Remittance	Monthly	Feb'26	10-Mar-26	Branch	Online

# STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Gujarat Panchayats, Municipal Corporations And State Tax on Professions, Traders, Callings and Employments Act, 1976	Gujarat	Return	Monthly	Feb'26	15-Mar-26	Branch	Offline
Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Sikkim	Remittance & Returns	Monthly	Feb'26	15-Mar-26	Branch	Online
Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Karnataka	Remittance	Monthly	Feb'26	20-Mar-26	Combined	Online
West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979	West Bengal	Remittance & Return	Monthly	Feb'26	21-Mar-26	Branch	Online
Manipur Professions, Trades, Callings And Employments Taxation Act, 1981	Manipur	Remittance & Return	Monthly	Feb'26	30-Mar-26	Branch	Online

# STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995	Mizoram	Remittance & Return	Monthly	Feb'26	30-Mar-26	Branch	Online
Nagaland Professionals, Trades, Calling and Employment Taxation (4th Amendment) Act, 2012	Nagaland	Remittance & Return	Monthly	Feb'26	30-Mar-26	Branch	Online
Punjab State Development Tax 2018	Punjab	Remittance & Return	Monthly	Feb'26	30-Mar-26	Branch	Online
Assam Professions, Trades, Callings And Employments Taxation Act, 1947	Assam	Remittance & Returns	Monthly	Feb'26	31-Mar-26	Branch	Online
Maharashtra State Tax on Professions, Trade, Callings And Employments Act, 1975	Maharashtra	Return	Annual	Apr'25 to Mar'26	31-Mar-26	Combined	Online

# 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	Monthly	Feb'26	31-Mar-26	Combined	Online
Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947	Meghalaya	Remittance and Return	Monthly	Feb'26	31-Mar-26	Branch	Online
Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000	Odisha	Remittance	Monthly	Feb'26	31-Mar-26	Branch	Online
Tamil Nadu Municipal Laws (Second Amendment) Act, 1998 & Tamil Nadu Professional Tax Rules, 1999	Tamil Nadu	Remittance and Return	Half Yearly	Oct'25 to Mar'26	31-Mar-26	Branch	For Chennai - Offline
Tripura Professions Trades Callings And Employments Taxation Act, 1997	Tripura	Remittance and Return	Monthly	Feb'26	31-Mar-26	Branch	Online

# STATUTORY DUE DATES



Name of Act	State	Remittance / Return	Frequency	Period	Due Date (On or Before)	Applicability	Remarks
Combined Annual Returns - Various Acts	Odisha	Return	Annual	Jan'25 to Dec'25	31-Mar-26	Combined	<p>Online - Notification - (i) Form-21, Rule - 101(I) Orissa Factories Rules, 1950</p> <p>(ii) Form XX, Rule - 81 (I) Form XXI, Rule-81(2) Orissa Contract Labour (R&amp;A) Rule-1975</p> <p>(iii) Form-III, Rule-21 (4-A) Orissa Minimum Wages Rules - 1954</p> <p>(iv) Form-IV, Rule-18, Orissa Payment of Wages Rules-1936</p> <p>(v) Form 'D', Rule-5, Payment of Bonus Rules, 1975 (Central)</p> <p>(vi) Form 13, Rule-28, Orissa Shops and Commercial Rules - 1958</p> <p>(vii) Form XIII, Rule-39, Orissa Motor Transport Workers Rules, 1966</p> <p>(viii) Form L, Rule-16, Orissa Maternity Benefit Rules, 1966</p> <p>(ix) Form 'V', Rule-8, O.I.E (N&amp;A) II Rules, 1972</p> <p>(x) Form XXV, Rule 240, Orissa Building and Other Construction Workers (RECS), Rules-2002</p> <p>(xi) Form XXIV, Rule 56(2) of Orissa Inter-State Migration Workers (RECS) Rules, 1980</p>

# AWARDS AND CERTIFICATIONS



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# AWARDS



# CERTIFICATION



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