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COMPLIANCE CALENDAR FOR JULY, 2019

PROFESSIONAL TAX - STATES - REMITTANCES

Due Date	States	Existing Rules	Mode
10th July'19	Andhra Pradesh, Telangana	State-wise regulations	Online
10th July'19	Madhya Pradesh	State-wise regulations	By Challan
15th July'19	Gujarat	Gujarat PT regulations	By Challan
20th July'19	Karnataka	Karnataka PT regulations	By Challan & Online
21st July'19	West Bengal	West Bengal PT regulations	Online
28th July'19	Assam & Odisha	State-wise regulations	Online
28th July'19	Maharashtra	Maharashtra PT regulations	Online

PF Central			
15th July'19	Remittance of Contribution	EPF & MP Act, 1952	Online

ESIC Central			
15th July'19	Remittance of Contribution	ESIC Act, 1948	Online

TDS			
7th June'19	TDS Payment	Income Tax Act, 1961	Online

Worker Welfare Fund Remittances			
5th June'19	Kerala (Worker Welfare Fund Act)	Kerala State Worker Welfare Fund	By Challan

Compliance Calender With Latest Amendments

Date	State	Act	Return type
10th July'19	Kerala	S&E	Quarterly return
15th July'19	MP	LWF	Half yearly remittance /return
	Delhi	LWF	Half yearly remittance /return
	Tamil Nadu	Subsistence Allowance	Form 2
	WB	LWF	Half yearly Remittance/Return
	Maharashtra	LWF	Half yearly remittance /return
	Gujarat	LWF	Half yearly remittance /return
	Kerala	LWF	Half yearly remittance /return
31st July'19	Tamil Nadu	EE Act	Quarterly return
	Karnataka	EE Act	Quarterly return
	Andhra Pradesh	EE Act	Quarterly return
	Karnataka	EE Act	Quarterly return
	Maharashtra	EE Act	Quarterly return
	Delhi	EE Act	Quarterly return
	UP	EE Act	Quarterly return
	Punjab	EE Act	Quarterly return
	Chandigarh	EE Act	Quarterly return
	WB	EE Act	Quarterly return
	MP	EE Act	Quarterly return
	Gujarat	EE Act	Quarterly return
	Kerala	EE Act	Quarterly return
	Telangana	EE Act	Quarterly return
Haryana	EE Act	Quarterly return	
30th & 31st July'19	Tamil Nadu	LWF Fund	Quarterly return
		S&E Act	Form O
		MW Act	Form XII
		PoW Act	Form VIII
		MB Act	Form L
		CLRA Act	Form XXIV
	All States	Gratuity Act	Form V
All States	CLRA	Half yearly return - IE	



PF Helpdesk - EPF Services & Grievance Helpline

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ESI Helpdesk - ESI Services and Grievance Helpline

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E-Nomination Provision at Unified Portal Member Interface

EPFO launched the online filing e-nomination facility through the member interface at the unified EPFO portal. This facility would allow the nominees of the Pension Holder on his/her demise to make online claims using the mobile linked to Aadhar.

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TN Government Allow Shops to Remain Open 24*7

As per TN government Labour department notification, Shops and commercial establishments in Tamil Nadu will be allowed to stay open 24*7 on all days of the year for a period of three years. As per the order, an employee will not be entitled to work for more than 8 hours/day and 48 hours in any week.

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EPFO Circular on Verification of the Authenticity of the Records Submitted by Employers

As per the EPFO circular on June 04, 2019, EPFO directed all the field offices to take necessary actions to verify the authenticity of all the documents submitted by the employer to check the forged or fabricated documents for revision of pension on higher wages.

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Minimum Wages Notification of Chandigarh

Chandigarh minimum rates of wages payable for monthly & daily rated employees for the period 1.04.2019 to 30.09.2019.

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Minimum Wages Notification of Tripura

Vide notification No.F.87 (30)-LAB/ENF/MW/SHOPS/2002(A)/2984-3002

As per the notification, Minimum Wages released for the State of Tripura effective from 1st April 2019

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Minimum Wages Notification of Punjab

Vide notification No.S.O.22/C.A/II/1948/S.S3

As per the notification, Minimum Wages for unskilled workers and other categories released for the State of Punjab.

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Minimum Wages Notification of Goa

The minimum wages in Goa have been revised based on the rates of variable dearness allowance

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Minimum Wages Notification of Andaman and Nicobar

As per the notification, here is the DA revision under Punjab minimum wages act.

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The Kerala CPI Index

Consumer Price Index (CPI) numbers for Agricultural Labourers and Industrial Workers for April 2019

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Andhra Pradesh Shops and Establishments Act

Vide notification G.O.Ms.No.15

Government of Andhra Pradesh has passed a resolution i.e., Exemption of all Shops and Establishments from renewal of registration under the Andhra Pradesh Shops & Establishments Act, 1988

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Amendment to Maharashtra Professional Tax Rule

Vide notification no PFT-2019/C.R.8/Taxation-3

An Act to provide for the levy and collection of a Tax on Professions, Trades, Callings, and Employments for the benefit of the state.

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ESI Contribution Rate Cut to 4% from 6.5%

Vide notification no G.S.R. 423 (E)

Existing rates of employer and employee contribution of 6.5 % have been reduced to 4 %. The rate of contribution for employers will be reduced from 4.75% to 3.25%, and employees' will be reduced from 1.75 % to 0.75 %.

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Exemption for Shops and Establishment towards Grant and Renewal of Registration Certificate in Telangana

Vide notification no G.O.Ms.No.17

Government of Telangana issued notification towards "Implementation of Ease of Doing Business Scheme" under the Telangana Shops & Establishment Act, 1988.

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Elimination of Renewal of Registration under Karnataka Shops and Commercial Establishments Act

Vide order no LD 241 LET 2018

Government of Karnataka has eliminated the existing system of renewal of registration under Shops and Commercial Establishment Act, 1961.

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Amendments to Tamil Nadu Contract Labour (Regulation and Abolition) Rule

Tamil Nadu Labour Department proposes revisions to various fees under the Tamil Nadu Contract Labour (Regulation and Abolition) Rules, 1975

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Important Judgements

- Striking workers will not prevent ingress and egress of willing workers and material and to remain 200 meters away from the factory. Mad. HC 716
- Workman entitled to reinstatement with back wages when his resignation was obtained forcefully. Del. HC 711
- Employees of the contractor will not be treated as employees of the Bank. Cal. HC 718
- Compensation not payable when the accident took place outside the factory during lunch hours. Mad. HC 724
- Death due to heart attack to be treated as an accident for compensation when there was no ailment. Chhat. HC 745
- Police have to protect the employer from ensuring ingress and regress of man and material by strikers. Mad. HC 716
- Bank employees will be entitled to minimum wages fixed by State and not Central government. Cal. HC 718
- Contractor employees to be counted for coverage of an establishment under ESI Act. Chhat. HC 719
- The employer is bound to act upon the recommendations of the Internal Complaint Committee under POSH Act. Mad. HC 769
- Canteen facility not mandatory when there are less than 250 workers in a factory. Mad. HC 724
- Workman to prove to have worked for 240 days in 12 months. Supreme Court 743
- Status of a 'protected workman' can be denied when he is facing enquiry or a criminal trial. Karn. HC 767
- An enquiry under POSH Act has to be as per mechanism evolved by the Supreme Court. Mad. HC 769



EMPLOYEES' PROVIDENT FUNDS & MP ACT

- The employee can avail higher pension even after receiving the EPF on depositing back with interest. Mad. HC 799
- Delay in releasing the EPF dues would attract interest and penal interest. MP HC 785
- Failure to pay EPF contribution of employees of contractor untenable if such objections not taken initially by the principal employer. Del. HC 812
- Writ petition tenable against an order of EPF authorities when Tribunal is not functioning. Karn. HC 810
- Employees entitled to enhanced pension on the actual salary received by EPFO. Mad. HC 799
- Writ against an order under section 7A untenable when the employer failed to file an appeal before Tribunal. Mad. HC 805
- EPF Authority has to settle the accounts of the member of the EPF Scheme at earliest possible. MP HC 785
- Once the default takes place on the part of the employer, EPF Authority can initiate proceedings. Del. HC 812

Minimum Wages Notifications

State	Class	Minimum Wages				With Effect From
		Zone I (INR)	Zone II (INR)	Zone III (INR)	Zone IV (INR)	
Chandigarh	Highly Skilled	11122.00				01-Apr-19
	Skilled -I	10722.00				01-Apr-19
	Skilled -II	10497.00				01-Apr-19
	Semi Skilled -I	10297.00				01-Apr-19
	Semi Skilled -II	10197.00				01-Apr-19
	Unskilled	10047.00				01-Apr-19
	Staff (Class I)	10832.00				01-Apr-19
	Staff (Class II)	10472.00				01-Apr-19
Jharkhand	Highly Skilled	10362.28				01-Apr-19
	Skilled	8970.33				01-Apr-19
	Semi Skilled	6805.08				01-Apr-19
	Unskilled	6495.76				01-Apr-19
	Clerical Jobs	0.00				01-Apr-19
Kerala	Highly Skilled	12078.00				01-Apr-19
	Skilled	11658.00				01-Apr-19
	Semi Skilled	11448.00				01-Apr-19
	Unskilled	11238.00				01-Apr-19
Punjab	Highly Skilled	11160.95				01-Mar-19
	Skilled	10128.95				01-Mar-19
	Semi Skilled	9231.95				01-Mar-19
	Unskilled	8451.95				01-Mar-19
	Staff - Category A	13621.95				01-Mar-19
	Staff - Category B	11951.95				01-Mar-19
	Staff - Category C	10451.95				01-Mar-19
Andaman & Nicobar Islands	Highly Skilled	17186.00				01-Jul-19
	Skilled	15678.00				01-Jul-19
	Semi Skilled	13468.00				01-Jul-19
	Un-skilled	11986.00				01-Jul-19
	Clerical	0.00				01-Jul-19
Tripura	Highly Skilled	NIL				01-Apr-19
	Skilled	7227.00				01-Apr-19
	Semi Skilled	6463.00				01-Apr-19
	Un-skilled	5890.00				01-Apr-19
Goa	Skilled	11778.00	11622.00			01-Apr-19
	Semi Skilled	10348.00	10218.00			01-Apr-19
	Unskilled	8840.00	8762.00			01-Apr-19

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Sources: Government Notifications, Press Releases, Labour Department Announcements through Circulars.

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