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COMPLIANCE CALENDAR FOR AUGUST, 2019

PROFESSIONAL TAX - STATES - REMITTANCES

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

PF Central			
15th August'19	Remittance of contribution	EPF & MP Act, 1952	Online
15th August'19	Monthly Returns For Reporting Details Of International Workers (Statement IW-1)	EPF & MP Act, 1952	Online
25th August'19	Monthly Returns-For Exempted Employer Under EDLI Scheme (FORM 7(IF))	EPF & MP Act, 1952	Manual

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

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

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

Compliance Calender With Latest Amendments			
Date	State	Act	Return type
10th August'19	Kerala	S&E	Quarterly return
15th August'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 August'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
	Telengana	EE Act	Quarterly return
Haryana	EE Act	Quarterly return	
30th, 31st August'19	Tamil Nadu	LWF Fund	Quarterly return
	Tamil Nadu	S&E Act	Form O
		MW Act	Form XII
		PoW Act	Form VIII
		MB Act	Form L
		CLRA Act	Form XXIV
		Gratuity Act	Form V
	All States	CLRA	Half yearly return - IE

Code of Wages 2019 (Act No.29 of 2019), dated 8th August 2019 [Issued by Ministry of Law and Justice]

- The President of India has approved the Wage Code on 8.8.19 Through another notification the date of implementation will be declared soon.
- It's a matter of relief to note that the Cent. Govt. discarded the recommendation of Standing Committee to enhance the penalty to Rs 10 lakhs.
- Now it's enhanced from Rs 500 to Rs 50000/-.
- But the new provision empowering the employees and unions to prosecute employers may pose a threat.
- Code brings Domestic and Agriculture workers in its ambit.
- Code prohibits gender discrimination even in recruitment and conditions of employment.
- Schedule Employments' abolished- Code applies practically to all establishments.
- Minimum Wage to be revised every 5 years, besides periodical revision of DA/VDA.
- Central Govt. shall fix floor wage for different geographical areas, and no State Government can fix the minimum wage below the floor wage.
- No deduction from the wages except those authorized under the Code.
- Wages to be paid on expiry of 7th day of the month, irrespective of wage period other than the calendar month.
- Wages to be paid in current coin or currency notes. But compulsorily through cheque or bank transfer in certain establishments to be notified.
- Payment of Bonus through Bank transfer only.
- Inspector becomes Inspector-cum-Facilitator, obligated to give advice to employers & workers relating to compliance.
- Time limit for the preservation of records done away with.
- Scope of the term 'employee' now takes in its ambit the persons engaged in supervisory, managerial & administrative work.
- No Employer shall pay to any Employee wages less than the minimum rates of wages notified under the Code.
- **"Wages"** [Sec. 2(y)]: HRA and Conveyance allowance specifically excluded from the wage definition besides a few more components. But the adding back of allowances exceeding
 - 50% as wages would hurt business badly, as the bonus would be calculated on the increased wages. Thus, there is a need to have a relook in Compensation.
 - Packages (wage structures) in light of the above changes.
- **Criminal Compliant** - This Code empowers employee and trade unions to file criminal complaints directly against the employer which the old laws did not provide. Only the offences for which there is no punishment with imprisonment may be compounded. The compounding money shall be a sum of fifty percent of the maximum fine.

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Punjab Government Permitted Shops & Commercial to Remain Open 365 Days a Year Till May 2020

Vide Notification No.21/08/2017-4Labour/1524553

As per the notification, Punjab Establishments permitted to remain open 365 days a year till May 2020.

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Amendment to Penal Clauses for Returns under Maharashtra

The Maharashtra State Tax on Professions, Traders Callings and Employments Act 1975 Complete Act - Bare Ac. This is an Act to Provide the Levy and Collection of a Tax on Professions, Trades, Callings and Employments for the benefit of the State.

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The Employees State Insurance (Central) Amendment Draft Rules, 2019

The Draft Amendment proposes to increase the wage threshold for exemption for payment of employee's contribution under Rule 52. As per the Principal Rule the average daily wage threshold is ₹137/-. The Draft Amendment proposes to the increase the same to ₹176/-.

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Applicability Of Industrial Employment (Standing Order) Act, 1946 On Shops And Commercial Establishment And Contractors Engaged By An Establishment In Haryana

Applicability of Industrial Employment (standing orders) Act, 1946 on various establishments covered under the Haryana shops & commercial Establishments Act and the Contractor engaged by any establishment including Building and other Construction sites.

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Bihar Professional Tax Rules Amendment, 2011

Vide notification No S.O 323

As per the Bihar Professional Tax Act, 2011, individuals involved in a business or occupations are levied Profession Tax of Rs.2500 (as the maximum) and Rs.1000 per annum (as the minimum).

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Haryana Maternity Benefit Amendment Draft Rules, 2019

As per the act, women employees in Haryana may soon be able to take care of their children (under 6years) while at work. The act notifies that, creche facility is mandatory for every establishment that has 50 or more employees.

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Kerala CPI Index 2019

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

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Online Registration for Principal Employer under the Contract Labour (Regulation and Abolition) Act, 1970 in Madhya Pradesh

Vide notification no 598/1233/17/B-16

The Contract Labour (Regulation and Abolition) Act, 1970 act presented an online procedure for principal employer registration. The principal employer employing twenty or more contract workers on any day in a year shall register online under this Act.

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The Maharashtra Minimum Wages Notification

Vide Notification No.MWA-1015/418/CR-140/LAB-7

Government of Maharashtra has announced revised state rates of wage effective from 24th July 2019 for shops and establishment in the state. This notification revises the current basic rates and a new dearness allowance.

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The West Bengal Minimum Wages Notification 1st July 2019

Minimum Rates of Wages in Scheduled Employments in West Bengal as on July-2019.

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The Goa Minimum Wages Notification 1st April 2019

The Minimum wages in Goa (VDA) has been revised with effect from 01st April 2019

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The Puducherry Minimum Wages Notification 1st January 2019(1)

Minimum Wages released for the Union Territory of Puducherry effective 1st January 2019.

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Important Judgements

- Sit-in protests inside the factory premises, beyond working hours, are a criminal offence. Mad. HC 869
- No relief is to be given by Labour Court to a worker when misappropriation is proved in a proper enquiry. Mad. HC 862
- An insured employee can claim accident compensation only under ESI Act. Bom. HC 828
- A person can be tried for an offence under the Factories Act and also Indian Penal Code. Chhat. HC 848
- An appeal under Gratuity Act has to be filed within 60 days, and condonation of delay can't be beyond 60 days. Mad. HC 868
- Police help is to be provided to the employer if the employee's fails to leave the factory premises. Mad. HC 869



EMPLOYEES' PROVIDENT FUNDS & MP ACT

- Company is an employer, not its directors for default of PF dues. Ker. HC 905
- Criminal offence against a Company is to be decided by Trial Court. Cal. HC 906
- Indian Penal code does not contain any vicarious liability on Managing Director or the directors when accused is Company. Cal. HC 906
- Word 'month' is not used in the Employees' Pension Scheme. Bom. HC 931
- Employer can take action against its banker for the delay to deposit PF dues. Mad. HC 912
- Employees are entitled to an enhanced pension of their contributions with reference to actual salary. Mad. HC 936
- For challenging order passed by the EPF Authority under section 7-A the aggrieved party can file an appeal. P&H HC 913

Minimum Wages Notifications

State	Class	Zone I (INR)	Zone II (INR)	Zone III (INR)	With Effect From
Kerala	Highly Skilled	12130.00			01-May-19
	Skilled	11710.00			01-May-19
	Semi Skilled	11500.00			01-May-19
	Unskilled	11290.00			01-May-19
Maharashtra	Skilled	12022.00	11426.00	10830.00	24-Jul-19
	Semi Skilled	11246.00	10650.00	10054.00	24-Jul-19
	Unskilled	10411.00	9815.00	9218.00	24-Jul-19
West Bengal	Highly Skilled	10884.00	9551.00		01-Jul-19
	Skilled	9895.00	8681.00		01-Jul-19
	Semi Skilled	8996.00	7891.00		01-Jul-19
	Unskilled	8177.00	7176.00		01-Jul-19
Puducherry	Highly Skilled	8071.00			01-Jan-19
	Skilled	7753.00			01-Jan-19
	Semi Skilled	7595.00			01-Jan-19
	Unskilled	6879.00			01-Jan-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

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Sources:

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



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