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COMPLIANCE CALENDAR FOR SEPTEMBER, 2019

PROFESSIONAL TAX - STATES - REMITTANCES

Due Date	States	Existing Rules	Mode
10th September'19	Andhra Pradesh, Telangana	State-wise regulations	Online
10th September'19	Madhya Pradesh	State-wise regulations	By Challan
15th September'19	Gujarat	Gujarat PT regulations	By Challan
20th September'19	Karnataka	Karnataka PT regulations	By Challan & Online
21st September'19	West Bengal	West Bengal PT regulations	Online
28th September'19	Assam & Odisha	State-wise regulations	Online
28th September'19	Maharashtra	Maharashtra PT regulations	Online
30th September'19	Tamil Nadu	State-wise regulations	By Challan
30th September'19	Puducherry	State-wise regulations	By Challan

PF Central

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

ESIC Central

15th September'19	Remittance of Contribution	ESIC Act, 1948	Online
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TDS

7th September'19	TDS Payment	Income Tax Act, 1961	Online
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Worker Welfare Fund Remittances

5th September'19	Kerala (Worker Welfare Fund Act)	Kerala State Worker Welfare Fund	By Challan
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Kerala CPI Index

Notification No.P3.Pdl.1/2019/DES

Kerala government has revised the variable dearness allowance for Shops and Commercial Establishment and employment in Computer Software Segment. As per the notification, the Consumer Price Index (Cost of Living Index) Numbers applicable to employees in work under the Minimum Wages Act effective from June 2019.

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Minimum Wages Notifications

Maharashtra (VDA)

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

Maharashtra government has revised minimum rates of wages variable dearness allowance effective July 24th, 2019, which will be valid till December 31st, 2019.

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Maharashtra (Basic)

Maharashtra government has revised basic rates of wages for shops and establishment in the state, Valid from July 24th, 2019.

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The Karnataka Maternity Benefit Amendment

Vide notification No.LD 127 LET 2018

Government of Karnataka notifies the rule for setting up the crèche facilities for women employees under the maternity benefit act, 1961. The act has come into an effect on August 8th, 2019.

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The Companies (Amendment) Bill, 2019

The Lok Sabha has passed The Companies (Amendment) Bill, 2019. The bills aimed at tightening the Corporate Social Responsibility (CSR) compliance and safeguard greater responsibility and better enforcement of the corporate governance norms. Please refer the Bill for rest of the general Provisional changes.

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The Code on Wages, 2019

- The new bill has been approved by both the Lok Sabha and the Rajya Sabha after the presidential assent, published in the Official Gazette on August 08th, 2019.
- The Date of Commencement of Act yet to notify by the Government.
- The Code on Wages will substitute the
 - Payment of Wages Act, 1936,
 - Minimum Wages Act, 1948,
 - Payment of Bonus Act, 1965, and
 - Equal Remuneration Act, 1976.

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Code on Occupational Safety, Health and Working Conditions

The Minister of Labour and Employment has introduced the Code on Occupational Safety, Health and Working Conditions Bill, 2019. The code aims to improve the coverage of the safety, health and working conditions requirements manifold and also combine 13 central labour laws into a single code.

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Chhattisgarh Shops & Establishment (Amendment) Rules, 2019

The Chhattisgarh Shops & Establishment amendment revises the Fees for gaining registration certificate and is also doing away with the requirement of renewal of registration.

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Telangana Shops & Establishments Act

Vide notification no G.O.Ms.No. 24

As per the vide notification, Telangana shops permitted to remain open 365 days a year extended to three years.

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The Industrial Employment (Standing Order) Act, 1946

Vide Circular No 20934-70

Government of Haryana has directed all officers of the labour department to strictly comply with guidelines of Industrial Employment (standing order) Act, 1946; where the provisions of the said Act has been made applicable to every establishment of a contractor.

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Renewal of License Period Extended Under Tamil Nadu Factories

Vide notification no SRO A-29/2019

As per the notification, the license validity from ten years has been extended to fifteen years under the Tamil Nadu Factories Rule.

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Exemption for IT, ITES Establishment from Certain Provisions under Telangana Shops and Establishments Act

Vide notification no G.O.Ms.No. 25

As per the notification, Telangana Government exempts all the Information Technology and IT-Enabled Services (ITES) from certain provisions of the Telangana Shops and Establishments Act, 1988, for a period of five years.

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Medical Benefit for Dependent under the Employees State Insurance

Vide notification no G.S.R. 599(E)

As per the notification, the Employee state insurance corporation has increased the medical benefit for dependent parents from five thousand rupees to nine thousand rupees.

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Rajasthan Shops and Commercial Establishment Amendment

An act to combine and amend the law relating to the regulation of conditions of work and employment in shops and commercial establishments.

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Important Judgements

- High Court imposed hefty cost of Rs.50, 000 on woman for false complaint of sexual harassment. Del. HC 947
- Dismissal is justified due to long unauthorized absence. P&H HC 984
- Maternity Benefit Act applies to contractual employees also. Bom. HC 1003
- Termination of contractual employee for short period not illegal. Supreme Court 945
- Instead of Rs.50,000 compensation in lieu of reinstatement High Court enhanced to Rs.4,00,000 considering service of 10 years. Del. HC 955
- No interest can be paid on retrenchment compensation when workman refused to accept the same. P&H HC 970
- Termination of even a temporary employee for misconduct without enquiry is not valid. Supreme Court 945
- Inquiry by ICC is vitiated if report not provided to the perpetrator. All. HC 965
- Any agreement prejudicial to Maternity Benefit Act is not legal. Bom. HC 1003
- Auto Industry can't be declared public utility service under Industrial Disputes Act. Mad. HC 963



EMPLOYEES' PROVIDENT FUNDS & MP ACT

- Workers stitching garments from home are covered under the EPF Act. Supreme Court 1019
- EPF Tribunal is empowered to reduce or waive damages for delayed payment of dues. Del. HC 1034, 1035
- Recovery of dues can be stayed till disposal of appeal by EPFA Tribunal. Cal. HC 1054
- Employees' Pension Scheme, 1995 reflects the formula for calculation of past service. Raj. HC 1051
- EPF Authority has legal obligation to consider the objections raised by the employer. Karn. HC 1056
- Late deposit of EPF contributions is also a criminal offence. P&H HC 1060
- Remittance of EPF dues in installments as an exceptional case due to financial difficulties is proper. Mad. HC 1056
- Higher pension also available to employees working in exempted trusts of establishments. Del. HC 1024
- Work at home staffs also get provident fund. Supreme Court 1019
- When transferee employer is paying EPF contributions, transferor cannot be liable for default. Raj. HC 1048
- Pre-deposit can be reduced to 25% in view of financial difficulty of appellant employer. Mad. HC 1037
- Delay for filing appeal can be condoned up to 60 days on sufficient cause. Cal. HC 1042

Minimum Wages Notifications

State	Class	Zone I (INR)	Zone II (INR)	Zone III (INR)	With Effect From
Kerala	Highly Skilled	12338.00			01-Jun-19
	Skilled	11918.00			01-Jun-19
	Semi Skilled	11708.00			01-Jun-19
	Unskilled	11498.00			01-Jun-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
Himachal Pradesh	Highly Skilled	10635.00			01-Apr-19
	Skilled	8825.00			01-Apr-19
	Semi Skilled	8010.00			01-Apr-19
	Unskilled	7500.00			01-Apr-19

Payroll

Staffing

Compliance

HRMS

Recruitment

Start-up Solutions

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Sources:

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



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