

# LABOUR LAW MONTHLY UPDATE

**April 2025**

We are pleased to announce  
that AGAM LEGAL has officially  
rebranded and will now be  
known as ADVIT LAW CHAMBERS.

[ask@advitlaw.com](mailto:ask@advitlaw.com)

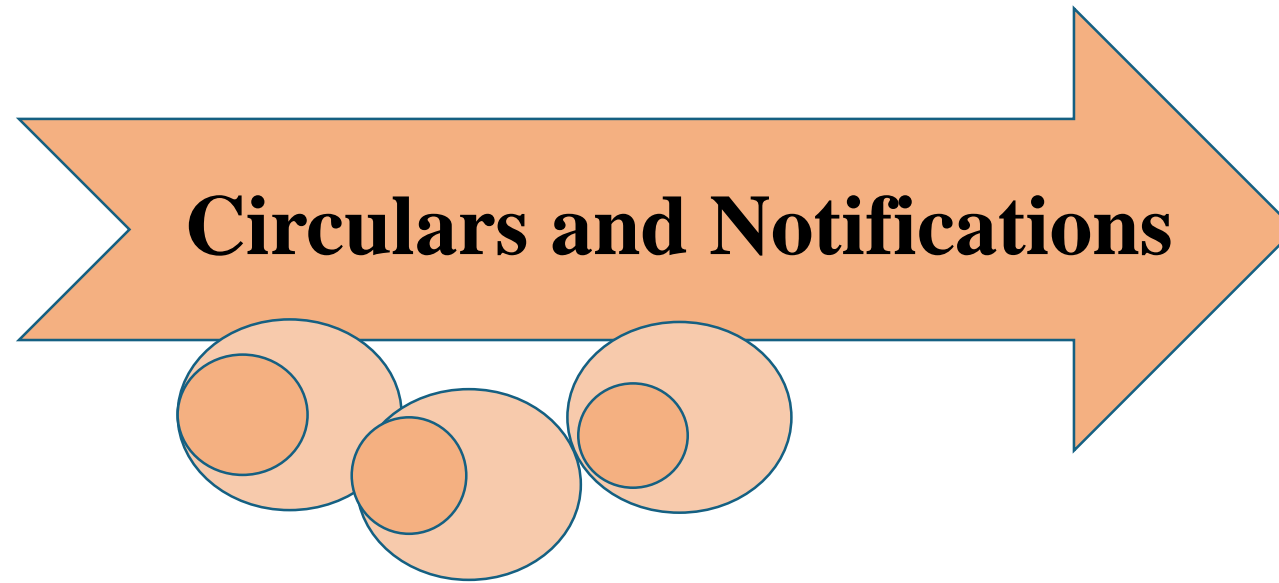
Contact:- 99401 32401

# DISCLAIMER

- This Presentation is meant for informational purpose only and do not purport to be advice or opinion, legal or otherwise, whatsoever.
- This is not intended to advertise services or solicit work through this monthly update.

Let's  
take a  
tour

- CIRCULARS AND NOTIFICATIONS
- QUIZ
- ACROSS THE GLOBE
- DID YOU KNOW
- CASE LAW
- POSH
- COMPLAINCE



# **Equal Opportunity Policy of Factories & Boilers Organisation in Tripura**

**Notification dated: 03.03.2025**

# Notification regarding Equal Opportunity Policy of Factories & Boilers Organisation in Tripura

The Government of Tripura, the labour department, has notified an equal opportunity policy with respect to persons with disabilities working in factories and boilers in Tripura. The notification is in accordance with the Right of Persons with Disabilities Act, 2016.

## Contd..

- The policy outline certain amenities, special leaves to be provided to persons with the disabilities including the manner of selection, promotion and transfer with respect to them.
- It also prescribes the appointment of a grievance redressal officer (GRO) and a liaison officer for grievance redressal, to look after recruitment, facilities and amenities provided to people with disabilities.

# **Notification regarding increase of Labour Welfare Fund contribution in Haryana**

**Notification dated: 07.03.2025**

## Notification regarding increase of LWF contribution in Haryana

- The Government of Haryana has released Notification regarding increase in contribution limit under section 9A of the Punjab Labour Welfare Fund Act, 1965.
- As per the Government notification, employees are required to contribute ₹31 per month, while employers contribute twice that amount.
- From 01/01/25, the contribution limit of employee has been increased to rupees ₹34 per month, with the same annual indexing process continuing.

# **EMPLOYEE'S PROVIDENT FUND ORGANISATION**

**Notification dated: 07.03.2025**

## **Ban on engaging the Labour/EPF consultancy work by officials /officers off EPFO directly or indirectly through family members**

Certain officials, either directly or indirectly, through family members, are engaged in labour/ EPF consultancy work. Such activities create a conflict of interest, compromise the integrity of the organisation and erode public trust in the EPFO. To uphold the highest standards of professionalism, transparency and impartiality, EPF has issued the following directives :-

# Contd..

1. No official of the EPFO is permitted to engage family members directly or indirectly in any labour/ EPF consultancy work.
2. Officials are also prohibited from facilitating such consultancy activities through family members, relatives or any other connected individuals.
3. Any involvement in such practices will result in severe disciplinary action against the official involved.

# **Providing of seating, safety equipment and other basic facilities to workers working in Shops and Commercial establishments**

**Notification dated: 10.03.2025**

# **Circular on providing of seating, safety equipment and other basic facilities to workers working in Shops and Commercial establishments**

- The Government of Kerela has released Circular on providing of seating, safety equipment and other basic facilities to workers working Shops and Commercial establishments. Employers are to ensure basic facilities for security personal working in commercial and business establishments as well as open spaces.
- These facilities are necessary to safeguard their well-being and to ensure better working conditions.

# Contd..

- Employers must provide seating arrangements, umbrellas to protect against adverse weather conditions and drinking water for security staff. For employees working in heat and harsh weather conditions, employers should also provide day /night reflective coats, hats, umbrellas, drinking water, safety glasses in accordance with safety standards.

# **Ease of Doing Business Under Various Labour Laws**

**Notification dated: 13.04.2025**

## Ease of Doing Business Under Various Labour Laws

- The Department of Labour, Skill Development & Employment of Meghalaya has made it mandatory to apply **only online** through the **Invest Meghalaya Portal** for the following services — **no physical (offline) applications or hard copies will be accepted for the following services:**
  - Contractor License/Renewal under the Contract Labour Act, 1970
  - Registration of principal employer under the Contract Labour Act, 1970

- Registration for construction establishments under the BOCW Act, 1996
- Registration under the Inter-State Migrant Workmen Act, 1979
- Contractor License/Renewal under the Inter-State Migrant Workmen Act, 1979
- Certificate for Motor Transport Undertakings under the Motor Transport Workers Act, 1961
- Shops & Establishments Registration/Renewal under the Meghalaya Shops & Establishments Act, 2003
- Registration/Renewal of Migrant Workers under the Meghalaya Migrant Workers Act, 2020

# Contd..

## Key features of the online system:

- Employer can apply, pay fees, track your application, download certificates, all verifications are only based out of online.
- Only documents uploaded online are required, no physical copies will be asked for.
- There will be no in-person meetings or document submissions, unless a site visit is required by law.
- Employer will receive updates at every important step via SMS and email.
- Authorities must ask for any clarifications within 7 days and give a response within 15 days.

## Contd..

- For certain services, if no response is given within the stipulated time fixed by the Government, the registration/license will be **automatically approved and generated online** (deemed approval). These certificates will have official seals and will be valid just like regular approvals.
- Specifically, contractor licenses must be issued within **45 days**. If not, they'll be auto-approved and generated, as long as the applicant has completed all required steps.

**QUIZ!**

**Under the OSH Code, 2020, the employee will be entitled to paid annually leave provided he works for not less than?**

- **160 days**
- **200 days**
- **180 days**
- **240 days**



ACROSS THE GLOBE

# Italy introduces Voluntary Resignation by employees following Unjustified Absenteeism

- The Italian Government passed new rules for voluntary resignations following unjustified absences where an employee absents without justification for a period longer than the term provided by the collective bargaining agreements or, in the absence of a contractual provision, or more than 15 days, the employment relationship will be automatically terminated at the employee's will.
- The Employer is required to notify the competent Labor Inspectorate to allow it to carry out the relevant checks.

# Contd...

- The guidelines issued by the National Labour Inspectorate are as follows:
  - Employer is required to notify the competent territorial inspectorate via certified email, filling out a specific form provided by the Inspectorate.
  - The Inspectorate has 30 days to carry out its checks, even by means of interviews with the concerned employee.
  - Employees are required to substantiate their reasons with proof to for their absence and the reasons as to why they could not notify the employer of their absenteeism.
  - If the absence is justified, the employment relationship must be restored. Otherwise, the employment relationship is deemed to be terminated.

# Singapore announces paid Paternity Leave



- The Singapore government has announced that from 1 April 2025, additional 2 weeks of Government Paid Paternity Leave (GPPL). It is currently provided on a voluntary basis, will now be mandated from April 1, 2025.
- Eligible working fathers with Singapore citizen children born on or after 1 April 2025 will be entitled to 4 weeks of GPPL.

# Contd..

- The Singapore Government has announced that from 1 April 2025, the current shared parental leave scheme will cease and be replaced with a new scheme. The new scheme comprises 10 weeks of paid parental leave, shared between both parents. It will be implemented in two phases: (a) from 1 April 2025: 6 weeks of shared parental leave; (b) from 1 April 2026: 10 weeks of shared parental leave. The 10 weeks of leave is provided in addition of Government Paid Maternity Leave and Government Paid Paternity Leave entitlements.





- PM SVANidhi Scheme to provide affordable loans to street vendors Under the scheme, street vendors can avail collateral-free working capital loans of up to Rs 80,000/-, with incentives such as a 7 per cent interest subsidy for regular repayments and a yearly cashback of up to Rs 1,200/- for digital transactions. It supports vendors not just in cities but also in rural and peri-urban areas, driving inclusive economic development.
- The Scheme was in existence till December 2024. In the recent budget, it was announced that the scheme will be revamped with enhanced loans from banks UPI-linked credit cards with Rs 30,000/- limit and capacity building support.



**Minakshi Chaudhary v. Rajasthan State Road Transport  
Corporation & Anr.  
2024 LLR 1211**

# Minakshi Chaudhary v. Rajasthan State Road Transport Corporation & Anr. 2024 LLR 1211

- The petitioner was appointed on the post of Conductor and during the course of her employment, she became pregnant and delivered a child and after the birth of her child, she submitted an application seeking Maternity Leave of 180 days. That in spite of requesting for 180 days of Maternity Leave, the respondents have sanctioned only 90 days of Maternity Leave to the petitioner.
- The respondent-Rajasthan State Road Transport Corporation (for short, 'RSRTC') incorporated the provision for 90 days of Maternity Leave for its women employees under Regulation 74 of the RSRTC Employees Service Regulations, 1965.

# Contd..

- *The Moot Question before the Court was “whether a woman employee, like the petitioner, working at RSRTC is entitled to get 180 days of maternity leave or not?”*
- As per the settled law, maternity relief is a fundamental right under Article 21 of the Constitution of India. Maternity leave cannot be compared or equated with any other leave as it is the inherent right of every woman employee which cannot simply be denied on technical grounds. Refusal by the authorities to sanction 180 days maternity leave to the Petitioner is contrary to law and therefore, cannot be sustained since it amounts to violation of Right to Life under Article 21 of the Constitution of India.

# Contd..

- Hon'ble High Court allowed the Writ petition. Employer-respondent is directed to grant 180 days of Maternity Leave to petitioner after adjusting 90 days of Maternity Leave, with all consequential benefits or pay 90 days salary to petitioner, as compensation
- The Court has also recommended the corporation to make suitable amendment to the Regulation pertaining to grant of maternity leave.



**The New India Assurance Co. Ltd vs Sivanantha Perumal (died) and  
Ors.  
2024 LLR 1221 MADRAS HIGH COURT**

# **The New India Assurance Co. Ltd vs Sivanantha Perumal (died) and Ors.**

- In this case it is held that the Contractor is liable to pay accident compensation of an employee of the sub-contractor.
- The Tuticorin Port Trust has called for a tender for construction of Ammonia Storage Tank and the contract was awarded to the second respondent in the appeal. For the purpose of pile foundation work, the second respondent had given a sub-contract to the third respondent in the appeal. On 15-03-2018, when 8 employees belonging to the sub-contractor were undertaking the work of pile foundation, the victim namely Mariappan got electrocuted and passed away.

# Contd..

- The Management had informed the Deputy Director of Industrial Security and in turn, it was placed before the Deputy Commissioner of Labour for payment of compensation.
- The insurance company contended that the accident is said to have taken place at 4.00 p.m immediately after the policy was taken. Therefore, the accident is doubtful. It was further contended that the victim was not the employee of their insured and therefore, they are not liable to indemnify their insured company.

# Contd..

- The Deputy Commissioner of Labour after considering the evidence on either side, arrived at a finding that even though a policy was taken by the contractor namely M/s. Threekay Construction Limited, the same would cover the employees of the sub-contractors also. The Commissioner proceeded to fix the compensation of Rs. 8,11,640/-. Challenging the said award, the present appeal has been filed by the insurance company.
- Hon'ble High Court took the view that Merely because the insured had sub-contracted the work to sub-contractor, insurer cannot contend that they are not liable to indemnify the principal employer. Exclusion clause in insurance policy is clearly in violation of section 12 of the Employees Compensation Act, 1923 which mandates that the principal employer is liable to pay compensation.

# Contd..

- Once a policy is taken insurer cannot contend that the coverage is limited to the employees of the contractor alone and does not cover the employees of the sub-contractor. The clause which excludes the employees of sub-contractor cannot be understood or interpreted in such a manner that goes against the main purpose of the contract, namely, to provide compensation to the injured/deceased employees irrespective of the fact whether they are directly employed by the contractor or through the sub-contractor.



# LAW ON OVERTIME

RECAP

- **The Factories Act, 1948**
- **The Minimum Wages Act, 1948**
- **The Contract Labour (Regulation & Abolition) Act, 1970**
- **The Working Journalists (Conditions Of Service) And Miscellaneous Provisions Rules, 1957**
- **The Mines Act, 1952**
- **The Building And Other Construction Workers (regulation Of Employment And Conditions Of Service) Act, 1996**
- **The Plantations Labour Act, 1951**
- **Shops and Establishment Act of the respective states.**



**WHAT DOES THE COMPONENTS  
OF OVERTIME WAGES??**

**HEAVY VEHICLES FACTORY EMPLOYEE'S  
UNION  
VS  
UNION OF INDIA AND OTHERS.,  
MADRAS HIGH COURT.,**

**DATED:30.11.2011**

# **Heavy Vehicles Factory Employees Union Vs Union of India and others, Madras High Court; Dated:30.11.2011**

- The petitioners herein preferred an original application before the Central Administrative Tribunal(CAT), that they have been paid overtime allowances for duty beyond forty-eight hours of work in a week without including all the allowances extended to them. The main contention of the Petitioners is that allowances include house rent allowance, transport allowance, city compensatory allowance and small family allowance as per the provisions of the Factories Act, 1948.

## Contd...

- The CAT dismissed the application by holding that based on Sub Section 2 of Section 59 defining the term "**ordinary rate of wages**", the applicants cannot contend that the allowances include HRA, TA and other allowances as there is no reason to hold that the term 'allowance' includes all allowances, viz., HRA, TA etc., which has not been the intention of the legislature while incorporating the said provision.
- Aggrieved by the order of the CAT, the petitioners preferred the Writ Petition before the Hon'ble High Court of Madras.

## Contd...

- The main contention of the petitioners is that the Sub Section 2 of Section 59 excludes only two elements, viz., bonus and wages for overtime work and includes all other allowances for the purpose of calculating overtime wages whereas the CAT, without appreciating the aforesaid provision, dismissed the original applications, which is incorrect and unsustainable.
- The petitioners also relied on Union of India vs Suresh C.Baskey, [(1996) 1 Supreme Court Cases 701], wherein the Hon'ble Supreme Court held that "*The overtime allowance must be computed based on the “ordinary rate of wages”*”.

## Contd...

- Sub-section (2) of Section 59 of the Act defines “ordinary rate of wages” to mean the basic wages plus such allowances as the worker is for the time being entitled to but does not include bonus and wages for overtime work.
- In other words, the ordinary rate of wages is the basic wages plus the allowances to which a worker is entitled for the time being. If a worker is not entitled to a particular allowance, the same cannot be included in the “ordinary rate of wages”.

## Contd...

- The Hon'ble High Court held that in the absence of any rule to exclude the allowances from the definition of the basic wages, when the Section excludes only two items, viz., bonus and wages for overtime work, the action of the Employer in excluding the said allowances without any authority, and also the order passed by the Tribunal in rejecting the claim made by the petitioners are considered to be illegal and unsustainable in law and held that the order passed by the Tribunal is liable to be set aside.

**WHETHER A CLAIM FOR OVERTIME IS  
MAINTAINABLE UNDER SECTION 33-C(2) OF  
THE INDUSTRIAL DISPUTES ACT???**

**D.KRISHNAN AND ANR.,  
Vs.  
SPECIAL OFFICER VELLORE, CO-  
OPERATIVE SUGAR MILL AND ANR.,  
SUPREME COURT OF INDIA.,  
DATED :16.05.2008.**

**D.Krishnan and Another Vs Special Officer Vellore, Co-  
opertative Sugar Mill and Another.,  
Supreme Court of India; Dated :16.05.2008.**

- The brief facts of the case is that the Appellants were appointed in the Respondent mill vide orders dated 4-4-1977 and 19-2-1979 respectively. Both were promoted to various posts in the course of their service and Appellant 2 was put in charge of the employees' canteen as the Manager in the year 1991 whereas Appellant 1 was given the same charge in February 1996. The appellants claimed that as they had put in overtime work for a specific number of hours each day, they were entitled to overtime wages. They repeatedly made representations to the Labour Welfare Officer and to the employers claiming payment.

# Contd...

- The Respondent Mill requested the Appellants to wait as a similar claim related to overtime wages was pending consideration of the Labour Court. The Labour Court awarded in favour of the worker and thus, the appellants herein as well made a claim under Section 33C(2) of the Industrial Disputes Act, 1947.
- The Respondent contended that the appellants were Managers and not workmen as the salary that they were drawing was more than the limit prescribed under Section 2(s) of the Act, that the Appellants were never asked to work overtime by the Management.

# Contd...

- The Labour Court, though observed that an application under Section 33C (2) is akin an execution proceedings, the Factories Act provided for payment of overtime wages and hence, the appellants are entitled to the same. Assailing the order of the Labour Court, writ petition was filed before the Single bench of the Madras High Court by the Mill. The Learned Judge however passed an order in favour of the appellants relying on the reasoning of the Labour Court. Aggrieved over the same, the Management preferred a writ appeal before the Division Bench of the Hon'ble High Court.

# Contd...

- The Division Bench observed that mere documentary evidence alone would not suffice to substantiate a claim, and that the onus is on the person who asserts that he is entitled to receive a benefit. In the case in hand, as the appellants relied only on the documents and did not enter into the box, the Division Bench negated the orders of the Single Bench as well as the Labour Court and allowed the appeal.
- Aggrieved by the order of the Division bench of the Hon'ble High Court the present appeal has been filed.

- It has been pleaded on behalf of the appellants that there was a difference between the terminology of Section 33-C(1) and Section 33-C(2) inasmuch as Section 33-C(1) dealt with money due to a workman from an employer under a settlement or award, etc. whereas Section 33-C(2) was much wider in its application and visualised an entitlement with respect to money even if a pre-existing right was created by a statute and as in the present case, Section 59 of the Factories Act provided for payment of overtime wages, a simple enquiry under Section 33-C(2) was fully justified. The specific case of the Respondent Mill, which has not been contested by the appellants even during the arguments before the Apex Court was that the appellants were never asked to work overtime and that no overtime slips had ever been issued to the appellants to do work of overtime as required under the TN Factories Rules, 1950.

# Contd...

- The Hon'ble Supreme Court while allowing the appeal observed that, the claim under Section 33C(2) was not maintainable, firstly on account of the appellants being in the Managers cadre based on the categorical statements made before the Labour Court, that there is absence of oral evidence by the appellants, that a mere reliance on the documents filed by them is insufficient for determining the factual basis of the issues involved, in proceedings under Section 33-C(2) of the Act, and that though the Factories Act provided for payment of overtime wages, the same, having been disputed by the Mill, right from the trial stage, the appellants are not entitled to overtime wages.

**Mr. AB, WORKING IN A BANK CLAIMED OVERTIME PAYMENT FOR WORKING ON DECLARED HOLIDAYS. IS Mr. AB ENTITLED TO CLAIM OVERTIME WAGES??**

# **The Jodhpur Central Coop. Bank Ltd. vs Naim Singh And Anr., Rajasthan High Court; Dated: 19.09.1989**

- Naim Singh, an employee of the Petitioner Bank claimed overtime wages for working on 4 holidays declared under the Negotiable Instruments Act, 1881 by raising a dispute under the Payment of Wages Act, 1936. The Authority, relying on the government notifications declaring the specified dates as holidays allowed the application of the employee stating that he is entitled to receive overtime wages on the days specified except for one day as the application was time barred.
- Aggrieved over the same, the Petitioner Bank preferred a writ petition before the High Court of Rajasthan.

# Contd...

- It was argued on behalf of the Petitioner Bank that certain days were declared as public holidays under the Negotiable Instruments Act, 1881 only for the purpose of extending the expiry of limitation and to stall the commercial transactions in Banks to complete the audits from time to time such as quarter, half yearly and year end closing, and thus, the employees are not eligible to claim overtime for having worked on such days.
- The High Court, on a perusal of the government notification held that the days declared as holidays were only for the purpose of stoppage of commercial transactions in the Bank to check annual closing, and as such, it was not a holiday for the employees. When there was no holiday for the employees, the employee cannot claim overtime for working on those days and accordingly, allowed the writ petition.

**WHETHER EMPLOYEES ASKED TO WORK  
IN THE NIGHT SHIFTS ARE ENTITLED TO  
OVERTIME WAGES???**

**PFIZER (P) LTD. BOMBAY VS THE  
WORKMEN.,  
SUPREME COURT OF INDIA  
DATED: 30.11.1962**

# **Pfizer (P) Ltd. Bombay vs the Workmen., Supreme Court of India; Dated: 30.11.1962**

- Dispute under Section 10 was referred to the Industrial Tribunal to adjudicate the following issues;
  - Increase in number of shifts/ Re-fixation of hours of work.
  - Reduction in number of paid holidays as under the Negotiable Instruments Act, 1881.
- As regards the reduction in number of paid holidays, the Tribunal was pleased to give a reasoning in favour of the Management as the numbers were more than what was actually declared in terms of the Act, 1881.

# Contd...

- With respect to the fixation of hours of work, the contention of the Management was that the Management was not able to utilize its resources to the core in order to increase its production and hence, was inclined to increase the third shift, involving the workers to be engaged in the night.
- The Management also submitted before the Court that upon introduction of the third shift, the concerned employees would be paid in addition to their usual wages.
- The Tribunal, however, was not convinced with the evidence adduced before it necessitating the Management to change the shifts and thus, rejected the contention of the Management.

# Contd...

- Aggrieved over the same, both parties went on appeal before the Supreme Court.
- The Apex Court, analysing the need of the hour, and the advanced requirements, observed against the ruling of the Tribunal and in turn approved the introduction of third shift as required. While doing so, the Apex Court was particular about the welfare measures undertaken during such practice in order to create a balance between the capital and the labour. Accordingly, the appeal filed by the Management was allowed.



LexPOSH



LexPOSH

**Jahid Ali vs Union of India**  
**WP(C) 11182/2015**

**Delhi High Court; Dated:**  
**27.09.2017**

# **Jahid Ali vs Union of India; WP(C) 11182 of 2015**

## **Delhi High Court; Dated: 27.09.2017**

- The use of social networks such as WhatsApp, Messenger, Viber, Facebook, etc., is not excluded from the scope of the ‘workplace’. Sending messages in any form textual, graphic, video or audio is by no means less susceptible to consideration in assessing a colleague’s harassment.
- The definition of ‘workplace’ under Sec 2(o) of the POSH Act, 2013 is wider, the aggrieved women may consider herself well protected under the Posh act even in cases where the physical boundaries of the workplace are unclear

## Contd...

- The petitioner aged about 29 years was appointed as constable in SSB at 14th SSB Jayanagar on 09.07. 2012 there after he was detailed for 6th basic medics Course held at MTC SSB, Shimla w.e.f 30.06.2014 to 01.01.2015.
- On 18.08.2014, the petitioner send a message to Dr. X that said that, "I most like you. but I have little experience and don't know how to express the feelings. you really fairy @ 12."

## Contd...

- This surprises to Dr. X and she immediately try to enquire who had texted her. A series of messages were exchanged between the petitioner and Dr.X at the end of which the petitioner disclosed his name to Dr.X. Eventually Dr . X filed the complaint dated 21.08.2014 to the commandment.
- On the basis of the complaint, and enquiry was initiated against the petitioner. The petitioner in his statement of evidence accepted that he had sent the messages willingly, but those intentions were not to harass her.

# Contd...

The petitioner raised two concerns :

- In terms of the rule 46 of SSB rules, 2009, the commanding officer was under an obligation to consider the previous character of the accused before awarding the punishment of dismissal to the petitioner.
- Also, the petitioner states that since he immediately accepted the fact of his sending the SMS in questions a lenient view should have been taken and the punishment of dismissal from service is totally disproportionate to the misdemeanor in question.

## Contd...

- However, the court rejected the contentions of the petitioner and upheld the orders of his dismissal. The court further observed that the SMS sent by the petitioner certainly had sexual over tones and violated the decency, respect and dignity Dr. X deserved. The court observed sexual harassment at the work place is considered a violation of women's right to equality and liberty. The sexual harassment of women at workplace (prevention, prohibition and the redressal) act, 2013 has been promulgated to provide protection against the sexual harassment of women at workplace.

**QUIZ!**

**Under the OSH Code, 2020, the employee will be entitled to paid annually leave provided he works for not less than?**

- **160 days**
- **200 days**
- **180 days**
- **240 days**

**One of the significant changes introduced by the OSH Code is the provision of leave benefits to employees. The Code addresses this aspect in a manner that benefits employees, particularly regarding their entitlement to leave.**



**REPORTING PERIOD - APRIL-2024**

Act	State	Due Date	Activity
<b>Employees Provident Fund &amp; Miscellaneous Provisions Act</b>	Pan India	15-Apr	PF Remittance
<b>Employees Provident Fund &amp; Miscellaneous Provisions Act</b>	Pan India	15-Apr	IW Returns
<b>Employees Provident Fund &amp; Miscellaneous Provisions Act</b>	Pan India	25-Apr	Monthly Returns-For Exempted Employer Under EDLI Scheme (FORM 7(IF))
<b>Employees State Insurance Corporation Act</b>	Pan India	15-Apr	ESIC Remittance
<b>Professional Tax Act</b>	Andhra Pradesh	10-Apr	Professional Tax Remittance cum Return
	Telangana	10-Apr	Professional Tax Remittance cum Return
	Madhya Pradesh	10-Apr	Professional Tax Remittance
	Gujarat	15-Apr	Professional Tax Remittance
	Jharkhand	15-Apr	Professional Tax Remittance cum Return (15th of each Quarter (Apr, Jul, Oct, Jan))
	Karnataka	20-Apr	Professional Tax Remittance cum Return
	West Bengal	21-Apr	Professional Tax Remittance
	Maharashtra	30-Apr	Professional Tax Remittance cum Return
	Odisha	30-Apr	Professional Tax Remittance cum Return
	Assam	30-Apr	Professional Tax Remittance cum Return
	Nagaland	30-Apr	Professional Tax Remittance
	Meghalaya	30-Apr	Professional Tax Remittance
	Mizoram	30-Apr	Professional Tax Remittance
	Sikkim	30-Apr	Professional Tax Remittance
	Manipur	30-Apr	Professional Tax Remittance
	Tripura	30-Apr	Professional Tax Remittance
<b>Kerala Shops &amp; Commercialized Establishments Workers Welfare Fund Act</b>	Kerala	05-Apr	WWF Remittance
<b>Kerala Shops &amp; Commercialized Establishments Workers Welfare Fund Act</b>	Kerala	15-Apr	WWF Return

**Let's connect again  
At  
5PM on 05th May, 2025**

*Thank  
you*

**E-mail: [community@truscomp.com](mailto:community@truscomp.com)  
Contact: 87540 48634**

**E-mail: [ask@advitlaw.com](mailto:ask@advitlaw.com)  
Contact: 99401 32401**