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COMPLIANCE CALENDAR FOR APRIL, 2020

PROFESSIONAL TAX - STATES - REMITTANCES

Due Date	States	Existing Rules	Mode
10th April 2020	Andhra Pradesh, Telangana	State-wise regulations	Online
10th April 2020	Madhya Pradesh	State-wise regulations	By Challan
15th April 2020	Gujarat	Gujarat PT regulations	By Challan
20th April 2020	Karnataka	Karnataka PT regulations	By Challan & Online
30th April 2020	Karnataka	Karnataka PT regulations	Annual Payment Of Enrolment Tax & Returns
21st April 2020	West Bengal	West Best PT regulations	Online
28th April 2020	Assam & Odisha	State-wise regulations	Online
30th April 2020	Maharashtra	Maharashtra PT regulations	Online

PF Central

15th April 2020	Remittance of contribution	EPF & MP Act, 1952	Online
15th April 2020	Monthly Returns For Reporting Details Of International Workers (Statement IW-1)	EPF & MP Act, 1952	Online
25th April 2020	Monthly Returns-For Exempted Employer Under EDLI Scheme (FORM 7(IF))	EPF & MP Act, 1952	Manual

ESI Central

15th April 2020 (Extended up to 15th May 2020 as per ESIC notification)	Remittance of Contribution	ESIC Act, 1948	Online
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TDS

30th April 2020	TDS Payment	Income Tax Act, 1961	Online
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Worker Welfare Fund Remittances

5th April 2020	Kerala (Worker Welfare Fund Act)	Kerala State Worker Welfare Fund	By Challan
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Annual Returns

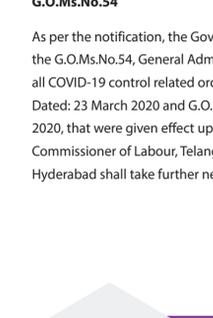
30th April 2020	Combined Annual returns	Telangana Shops & Allied acts	Online
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Extension Of Lockdown Period In Karnataka Upto 14th April 2020

As per the notification, the Government of Karnataka hereby notifies the restriction mentioned in the order dated 23rd March 2020 in the territorial jurisdiction of the entire state of Karnataka from midnight 12-00 A.M of 31st March 2020 to midnight 12.00 A.M, of 14th April 2020.

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Extension Of Lockdown Period In Telangana Upto 14th April 2020

G.O.Ms.No.54

As per the notification, the Government of Telangana, orders issued by the Government in the G.O.Ms.No.54, General Administration (COVID) Department, Dated: 28th March 2020, all COVID-19 control related orders issued vide G.O.Rt.No.160, L.E.T. & F (Lab.II) Department, Dated: 23 March 2020 and G.O.Rt.No.161, L.E.T. & F (Lab.II) Department, Dated: 28th March 2020, that were given effect upto 31st March 2020 are extended upto 14th April 2020. The Commissioner of Labour, Telangana, Hyderabad and the Director of Factories, Telangana, Hyderabad shall take further necessary action accordingly.

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Advisory From Central Labour Commissioner On COVID-19

As per the notification, the Government of India, Ministry of Labour & Employment, has issued an advisory to all the Regional heads that all employees/workers may be deemed to be on duty in case place of employment is made non-operational due to outbreak of COVID-19, Government has also advised to all private and public enterprises not to terminate their employees including the casual and contract workers from the jobs and also not to reduce or deduct their wages for the period if employees take quarantine Leave. Government has also been advised to all state governments/Union Territories to ensure adequate arrangements of temporary shelter and provision of food etc. for the poor and needy including migrant workers stranded due to lock down measures in their respective areas.

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Clarification on payment of stipend to apprentices during COVID-19 lockdown

As per the notification, the Government of India, Ministry of Skill Development, and Entrepreneurship has mandated all establishments to pay full stipend as applicable to the apprentices engaged in their respective establishments under both designated and optional trade during this COVID-19 lock down time period. Further, reimbursement of stipend to establishments under National Apprenticeship Promotion Scheme (NAPS) shall be paid by the Government for the lock down period as per the NAPS guidelines.

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Home Minister Order to Mitigate the Economic Hardship of the Migrant Workers

As per the notification, the Government of India, Ministry of Home Affairs for effective implementation of the lock down measures and to mitigate the economic hardship of the Migrant workers, in exercise of the powers, conferred under Section 10(2)(I) of the Disaster Management Act 2005, has directed the State/Union Territory Governments to ensure adequate arrangements of temporary shelters and provision of food etc. for the poor and needy people, including migrant labourers, stranded due to lock down measures in their respective areas. All employers in the industry or in the shops and commercial establishments shall make payment of wages of their workers, at their work places on the due date, without any deduction, for the period their establishments are under closure during the lock down. Please refer to the notification for detailed information.

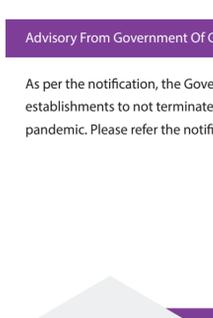
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Advisory To Industries Regarding Payment Of Salaries To The Employees In The State Of Haryana

As per the notification, the Government Of Haryana vide circular has directed all the industrial and commercial establishment to transfer salaries to their employee Bank Accounts through Direct Benefit Transfer (DBT) using online means. In exceptional cases, movement passes should be issued to the Human Resource/ Accounts Manager of the respective industries in a staggered manner for limited period (Time duration and Place to be specified) to ensure hassle free distribution of salaries.

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Announcement Of Restriction In The State Of Tamil Nadu To Stop The Spread Of COVID-19

G.O.(Ms),No.152

As per the notification, the Government of Tamil Nadu has already issued the Tamil Nadu COVID-19 Regulations, 2020 for the prevention and containment and prevention of the spread of COVID -19. It is imperative to put in place strict measures of isolation and social distancing, to contain the spread of COVID-19 in all districts of Tamil Nadu. Now, under section 2 of the Epidemic Disease Act, 1897, and regulations made thereof, it is hereby ordered that the restrictions shall be imposed in the territorial jurisdiction of the State of Tamil Nadu from 18.00 hrs of 24.3.2020 to 06.00 hrs of 1.4.2020.

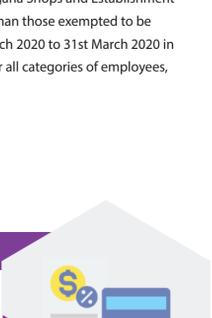
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Advisory From Government Of Gujarat To Not Terminate Employees Or Reduce Wages

As per the notification, the Government of Gujarat has advised the private establishments to not terminate employees or reduce wages in view of COVID-19 pandemic. Please refer the notification for more details.

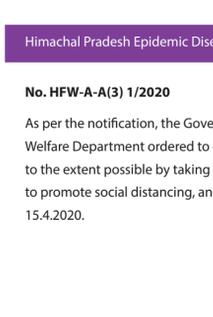
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Telangana Government Order For Paid Holiday For Employees During Lock down Period

As per the notification, the Government of Telangana in the exercise of powers conferred under Section 13 and Section 31(2) of the Telangana Shops and Establishment Act, 1988 had ordered all shops and establishment other than those exempted to be closed during notified lockdown period i.e, from 22nd March 2020 to 31st March 2020 in the public interest and shall be declared as paid holiday for all categories of employees, effective from 23rd March 2020.

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Covid19-Regulation-Epidemic-Act-ILBCO

As per the notification, the Epidemic Diseases Act, 1897 (Act No. 3 of 1897) is to provide for the better prevention of the spread of Dangerous Epidemic Diseases.

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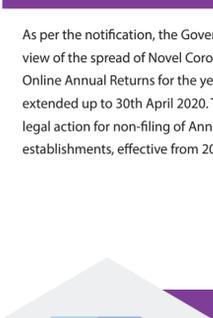


UP-Covid-Paid-Leave-Letter

Notification No. 09 /2020/446/xxxxi-03-2020-30(sa)/2020

As per the notification, the Government of Uttar Pradesh has issued regulations to employers of shops/ commercial establishments/ factories to provide holiday with wages in view of lockdown due to epidemic COVID-19.

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Himachal Pradesh Epidemic Disease (COVID-19) (Amendment) Regulations, 2020

No. HFW-A-A(3) 1/2020

As per the notification, the Government of Himachal Pradesh Health and Family Welfare Department ordered to contain the spread of Novel Coronavirus (COVID-19) to the extent possible by taking preventive, precautionary, pre-emptive measures and to promote social distancing, and this order shall remain in force w.e.f. 23.3.2020 till 15.4.2020.

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Paid Leave For Employees Infected By Corona Virus In Karnataka

Vide Notification No 170

As per the notification, the Government of Karnataka, towards prevention of spreading of Corona virus in Karnataka, has instructed Labour department to take necessary action. Since there is a need for leaves for infected employees, if any, the concerned employees who are covered under ESI should obtain declaration from ESI Hospital and submit to the employer to avail twenty eight days of leave with wages. Those employees who are not covered under ESI shall avail leave for twenty-eight days of paid sick leave along with other leaves as per Section 15(3) of Karnataka Shops And Establishment Act 1961. Please read the notification for detailed information, effective from 5th March 2020.

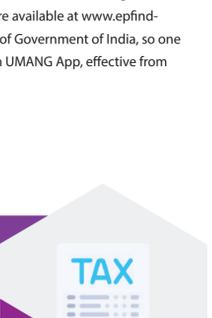
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Extension Of Last Date For Filing Of Unified Annual Return Under Eight Labour Laws

As per the notification, the Government of India, Ministry of Labour and Employment, in view of the spread of Novel Corona Virus (COVID-19), the last date of filing of Unified Online Annual Returns for the year 2019 under eight acts, and ten central Rules is extended up to 30th April 2020. The jurisdictional authority is advised not to take any legal action for non-filing of Annual Returns for the year 2019 against such establishments, effective from 20th March 2020.

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Press Release On Advice To EPFO Members To Avail Online Services Of EPFO On Account Of COVID-19

As per the notification, Employees' Provident Fund Organization (EPFO) vide press release advises its members, pensioners, and employers to avail various online services offered by EPFO, from the comfort of their homes, and to avoid visiting EPFO offices. Most of the services of EPFO are available online. An employee can generate his/her own Universal Account Number (UAN), activate his/her UAN, and seed it with Aadhaar, PAN, Bank Account, and mobile number (KYC seeding). An employee can also make nominations, view balance in the passbook, update his/her date of exit, transfer his/her account from unexempted to the exempted establishment, and vice-versa. Employees have been further empowered to raise claims online for Provident Fund advances or final withdrawal, pension, or Insurance benefits (EDLI) and receive payment of PF/Final/Insurance benefits directly in his/her bank account.

Similarly, a pensioner can download his/her Pension Payment Order (PPO) or preserve it in Digi locker; know his PPO number with the help of his/her bank account number or UAN and view passbook. Pensioners can also update Jeevan Praman (Digital Life Certificate) online at any time of the year. Employees can register their establishments under EPF & MP Act, 1952 and obtain establishment ID; make payment of EPF and allied dues through RTGS/NEFT and submit Electronic Challan cum Return (ECR). Employers have also been facilitated to avail e-inspections of their establishments. In the case of employees, employers and pensioners have any of these services they can get them resolved online through the EPFigs portal. The details of these services and facilities are available at www.epfindia.gov.in. These facilities are also available on UMANG App. of Government of India, so one can access these online services from his/her mobile too on UMANG App, effective from 20th March 2020.

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Process Of Registration For EPFO And ESIC Through MCA Portal Under Ease Of Doing Business

As per the notification, the Ministry of Labour & Employment vide press release notified that the reform had been completed by making the registration of new Public, Private Limited Companies and One Person Company for ESIC and EPFO mandatory on Ministry of Corporate Affairs Portal through the Spice+ and AGILE-PRO reforms w.e.f., 15th February 2020. Registration for ESIC and EPFO for new companies as above has been stopped on Shram Suvidha Portal from 15th February 2020. A message to this effect is displayed on the Shram Suvidha Portal and the website of the Ministry of Labour and Employment www.labour.gov.in, effective from 15th February 2020.

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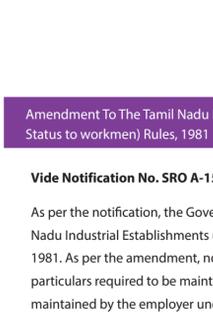


One-time Relaxation For Employers On Filing Of ESI Contribution For The Contribution Period April 2019 To September 2019

Vide Circular No.P-11/12/Misc/SST Misuse/2019-Rev. II

As per the notification, ESIC and under one-time relaxation to employers have extended the time of filing contribution up to 15th of May 2020 for the contribution period April 2019 to September 2019 within forty-two days after the end of contribution period. Therefore one-time relaxation is limited to the contribution period ending September 2019 only, and such relaxation is not extended to another older or new contribution period, effective from 18th March 2020.

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Extension Of Payment Of ESI Contribution For The Month Of February and March

Vide Notification No p-11/14/Misc/1/2019-Rev

As per the notification, ESIC has extended the ESI contribution for February 2020 and March 2020 to 15th April 2020 and 15th May 2020, respectively, on account of a pandemic in the form of the coronavirus. Therefore time limit for payment of contribution has been extended to forty-five days instead of fifteen days for February and March 2020 only, effective from 16th March 2020.

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Amendment To The Tamil Nadu Labour Welfare Fund Rules, 1973

Vide Notification No. SRO A-14/2020

As per the notification, the Government of Tamil Nadu has amended Rule 29(1)(a) and (b) of the Tamil Nadu Labour Welfare Fund Rules, 1973. As per the amendment, no separate register in Form B and Form C need to be maintained if the particulars required therein are contained in any other records maintained by the employer under any other labour law, the draft amendment will be taken into consideration on or after the date of expiry of three months from the date of publication of this notification in the Tamil Nadu Government Gazette dated 25th Feb 2020.

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Amendment To The Tamil Nadu Industrial Establishments (Conferment of Permanent Status to workmen) Rules, 1981

Vide Notification No. SRO A-15/2020

As per the notification, the Government of Tamil Nadu has amended Rule 6(1) of the Tamil Nadu Industrial Establishments (Conferment of Permanent Status To Workmen) Rules, 1981. As per the amendment, no separate register in Form 1 needs to be maintained if the particulars required to be maintained therein are contained in any other records maintained by the employer under any other labour law, the draft amendment will be taken into consideration on or after the date of expiry of three months from the date of publication of this notification in the Tamil Nadu Government Gazette dated 25th Feb 2020.

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Amendment To The Tamil Nadu Payment Of Subsistence Allowance Rules, 1981

Vide Notification No. SRO A-16/2020

As per the notification, the Government of Tamil Nadu has amended Rule 3(iii) of the Tamil Nadu Payment of Subsistence Allowance Rules, 1981. As per the amendment, no separate register in Form I need be maintained if the particulars required to be maintained therein are contained in any other records maintained by the employer under any other labour law, the draft amendment will be taken into consideration on or after the date of expiry of three months from the date of publication of this notification in the Tamil Nadu Government Gazette dated 25th Feb 2020.

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The Period Of License Extended To Ten Years Or More Under Karnataka Factories Rules, 1969

Vide Notification No:LD 40 KABANI 2018 (p-3)

As per the notification, the Government of Karnataka has amended Rule 5(2) of Karnataka Factories Rules, 1969. As per the notification, the licence may be granted or renewed for a period of ten years or more but not exceeding fifteen years on payment of respective fees specified under rule, effective from 9th March 2020.

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Extension Of Maternity Benefit Act, 1961 To Educational Institutions In The State Of Kerala

Vide Notification No. GO(P).No.35/2020/LBR

As per the notification, the Government of Kerala has extended all the provisions of the Maternity Benefit Act, 1961 to the private educational institutions, including unaided schools inclusive of teachers in the State of Kerala, effective from 6th March 2020.

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Extension Of Non Refundable Advance To Members Under EPF Scheme

As per the notification, the Government of India has amended the Employees Provident Fund Scheme, 1952. Where any establishment or factory located in an area declared as affected by outbreak of any epidemic or pandemic, a non refundable advance to members under the scheme from the provident fund account not exceeding the basic wages and dearness allowances of that member for three months or upto seventy five percent of the amount standing to his credit in the Fund, effective from 27th March 2020.

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The Tamil Nadu Minimum Wages Notification (April 2020)

Vide Notification Z 3/9123/2020

As per the notification, the Government of Tamil Nadu has revised the dearness allowance payable to the class of employees in the employment in shops and commercial establishments in the state of Tamil Nadu, effective from 1st April 2020.

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The Kerala Minimum Wages Notification (Jan 2020)

Notification No.P3.Pdl.1/2020/DES

As per the notification, the Government of Kerala, Labour, and Skills (E) Department have revised the variable dearness allowance for employment in Shops and Commercial Establishment and employment in Computer Software Sector. The Consumer Price Index (Cost of Living Index) Numbers applicable to employees in employment under the Minimum Wages Act (Central Act XI of 1948) for the month of January 2020 are as ascertained by the Director-General of Economics & Statistics under clause (C) of Section 2 of the Act, effective from 1st January 2020.

[Download Basic IT Sector](#)

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The Bihar Minimum Wage Notification (April 2020)

Notification No-5/ M.W.- 403 /07 L&R-1049

As per the notification, the Government of Bihar has released Minimum Wages for the state of Bihar effective from 1st April 2020.

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The Madhya Pradesh Minimum Wage Notification (April 2020)

Notification No-6/11/Five/2015/14469

As per the notification, the Government of Madhya Pradesh has released minimum wages for the State of Madhya Pradesh effective from 1st April 2020.

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The Karnataka Minimum wage notification (April 2020)

No.DES/SIP/PWX/07/2020

As per the notification, the Government of Karnataka, Labour Department has revised the Minimum Wages and dearness allowance under Shops and Commercial Establishment and other sectors effective from 1st April 2020 to 31st March 2021.

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Minimum Wages Notifications

Minimum Wages 2019-2020

State	Class	Minimum Wages				Effective Date
		Zone I (INR)	Zone II (INR)	Zone III (INR)	Zone IV (INR)	
Karnataka	Highly Skilled	16718.20	15983.75	15284.28	14618.11	01-Apr-20
	Skilled	15316.07	14648.39	14012.51	13406.90	01-Apr-20
	Semi Skilled	14041.41	13434.43	12856.35	12305.80	01-Apr-20
	Unskilled	12882.63	12330.83	11805.30	11304.80	01-Apr-20
Kerala	Skilled	12624.00				01-Jan-20
	Semi-Skilled	12204.00				01-Jan-20
	Unskilled	11994.00				01-Jan-20
	Clerk-1	11784.00				01-Jan-20
Tamil Nadu	Highly Skilled	9945.00	9895.00	9843.00	9803.00	01-Apr-20
	Skilled	9533.00	9481.00	9431.00	9381.00	01-Apr-20
	Semi Skilled	9492.00	9431.00	9372.00	9323.00	01-Apr-20
	Unskilled	9442.00	9381.00	9323.00	9270.00	01-Apr-20
Madhya Pradesh	Highly Skilled	11810.00				01-Apr-20
	Skilled	10510.00				01-Apr-20
	Semi Skilled	9132.00				01-Apr-20
	Unskilled	8275.00				01-Apr-20
Bihar	Highly Skilled	11544.00				01-Apr-20
	Skilled	9464.00				01-Apr-20
	Semi-Skilled	7774.00				01-Apr-20
	Un-skilled	7462.00				01-Apr-20
	Semi-Skilled	8227.00				01-Apr-20

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