



NEWSLETTER

September 2025

INDEX

| Sr. No. | Section | Page No. |
|---------|---|----------|
| 1. | The Employees' Provident Funds and Miscellaneous Provisions Act, 1952 | 2-4 |
| 2. | The Factories Act, 1948 | 5 |
| 3. | The Minimum Wages Act, 1948 | 6 |
| 4. | The Shop and Establishment Act | 7 |
| 5. | Prevention of Sexual Harassment at Workplace (POSH) Act, 2013 | 8 |

NEWSLETTER

Section 1: Provident Fund

NEWS

• EPFO Circular on Permissibility of Part Payment of Final PF Claims

(News related to: Employees Provident Fund and Miscellaneous Provisions Act, 1952)

- Many employees have been reported to face rejection of final PF settlement claims based on certain technical grounds such as delay in transfer of PF accumulations from previous to current account balance, or failure to deposit full contribution amounts for the respective periods.



- A provision under the Manual of Accounting Procedure (Part-IIA) already existed which permits part settlement of claim in case full payment is not possible due to a valid issue, such as administrative or employer-related irregularities. This was however found to be not followed in practice in many instances.
- The directive was issued by the EPFO to mend this discrepancy by clarifying and emphasizing that part payment of final PF settlement claim is allowed and cannot be rejected for past missing or short contributions by employers or non-transfer of PF accumulations.



● **EPFO Launches a Revamped Electronic Challan-cum-Return (ECR) System**

- The revamped system seeks to simplify the return filing process for employers through the EPFO portal.
- Some of the key improvements include segregation of return and payment submission process, introduction of system-based validations, calculation of damages and interest, and month-wise chronological payment of ECR.



- It allows for filing of three categories of returns: regular, supplementary and revised returns. Supplementary returns are for returns of employees registered after filing of the regular returns, and revised returns are for corrections of errors in previously approved returns. Downwards revisions of ECR is allowed only before initiation of the payment process.
- The circular says that this system shall be followed for the wage month September 2025 onwards.



● **Faster, Transparent, and Convenient: EPFO Rolls Out Key PF Service Reforms**

- EPFO has rolled out new measures to simplify Provident Fund services via a single login. Members can now access a 'Passbook Lite' for a concise view of their account and directly download Annexure K, the transfer certificate. Approvals for claims, transfers, advances, and refunds have been delegated to Assistant Provident Fund Commissioners and below, reducing processing time.



- By shifting approval powers from Regional Provident Fund Commissioners to Assistant Commissioners and below, EPFO strengthens timely processing of claims, transfers, advances, and refunds, helping organizations stay compliant with PF settlement timelines and reducing the risk of grievances.

Section 2: Factories Act

NEWS

• Rajasthan Allows Women Night Shifts: Key Amendment Overview

In September 2025, Rajasthan introduced a major amendment to its factories law, permitting women to work night shifts under specified safeguards.

| Aspect | Before Amendment | After Amendment |
|--------------------------------------|--|---|
| Night shift. | Women were prohibited from working between 7 pm and 6 am in factories. | Women may now be employed before 6 am or after 7 pm, with their written consent, and subject to appropriate safety and security measures. |
| Daily working hours | Maximum 9 hours per day (central norms). | State government may extend workday up to 10 hours inclusive of rest interval. |
| Continuous work without break | Up to 5 hours maximum before a break. | Up to 6 hours of continuous work before rest interval allowed. |
| Safeguards / consent | Night work avoided entirely, so no formal mechanism. | Written consent becomes mandatory; employers must arrange safety, security, transportation etc. for women employed during night shifts. |

Section 3: Minimum Wages

Notifications



• Gujarat Government Revises Special Allowance under Minimum Wages Act, 1948.

(To be covered under - The Minimum Wages Act, 1948- Notification is related to an increase in daily rates of special allowances under Minimum Wages Act, 1948)

The Government of Gujarat has revised the daily rates of special allowance linked to the cost of living, applicable under the Minimum Wages Act, 1948.

1. **Effective Period:** 1st October 2025 – 31st March 2026

2. **Revised Rates:**

- 46 Scheduled Occupations, Ship Breaking, Sweeping & Cleaning Work (Business): ₹30.48.50 per day
- Six Scheduled Occupations: (Brick Manufacturing, Jari Industry, Ready-Made Garments, Salt Industry,

Tobacco & Bidi Making, and Agricultural Occupation): ₹30.134.00 per day

This revision will be payable in addition to the basic wage rate fixed for the respective occupations.

Employers are advised to update wage structures in line with this notification to remain compliant.



Section 4: Shops & Establishment

Notifications

- **Goa takes a major step towards modern labour governance**

(To be covered under: The Goa Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2025 – Notification is related to Employment Law).



The Goa Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2025 has been notified introducing digital registration, employee welfare provisions, and updated compliance norms for all establishments across the state.

Key Highlights:

- Applies to shops, commercial establishments, hotels, restaurants, theatres, and similar businesses across Goa.
- Mandatory online registration within 60 days for establishments employing 20 or more workers.
- Compliance Requirement: Labour Identification Number is to be obtained.
- Employers must ensure health, safety, welfare facilities (drinking water, first aid, toilets, crèche, canteen).



This landmark legislation modernizes Goa's framework for regulating employment conditions, aligning it with present-day workplace realities.

Section 5: Prevention of Sexual Harassment at Work (POSH)

Judgements



• Supreme Court Judgment on Limitation Period for Complaints Under POSH: Vaneeta Patnaik v Nirmal Kanti Chakrabarti & Ors

(Judgement Related to: The Prevention of Sexual Harassment Act, 2013.)

- The Supreme Court interpreted the six-month limitation period strictly and dismissed the appeal. The Court also rejected the claims of administrative actions against her as being a part of the alleged sexual harassment. Those actions were observed to be legitimate and outside the influence of the VC
- The Court directed the Judgment to be included in the respondent's (the VC) resume, to serve as a reminder for the allegations against him. The Court remarked: "It is advisable to forgive the wrongdoer, but not to forget the wrongdoing."
- This judgment is significant because it clarifies that the limitation period under POSH is rigid, and complaints exceeding it can be outrightly rejected without investigation.
- The appeal was filed by a faculty member of the National University of Juridical Sciences, West Bengal, after her complaint of sexual harassment against the VC
- was rejected by the Local Complaints Committee (LCC). It was rejected on the basis of the date of the complaint and the date of the last incident of sexual harassment being more than six months.