

**Gi group**

# Gi Group India Compliance Newsletter

September'26 Edition



Dear Reader,

We are delighted to present the September'26 edition of our monthly Compliance Newsletter. The newsletter will help you stay updated with the latest regulatory changes, notifications, and amendments.

In this edition of our monthly Compliance Newsletter, we bring you the latest Minimum Wages revisions notifications from Chandigarh, Gujarat and Andhra Pradesh.

Further, we have also appended the notifications and amendments released in the month of September'26. Some of the important announcements made in this newsletter are circular regarding the implementation of ESI Scheme in 31 districts of Gujarat, notification on enhancement of EPF Wage Ceiling from Rs. 15000 to Rs. 25000 and many more.

Read further to know more!

Best Regards,  
Gi Group India

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## About Gi Group India

Gi Group India is one of the world's leading human capital solutions and services provider, offering services in various domains of talent acquisition and management. The group is active in the fields of Temporary and Permanent Staffing, Site Managed Services, Search & Selection, Domestic & International Recruitment, Recruitment Process Optimization (RPO), Executive Search, and HR Consulting & Training. We have direct and indirect presence and strategic partnerships in about 57 countries across Europe, Asia, America, and Africa. Gi Group has developed strong expertise through its specialist divisions and dedicated local and international teams.

Gi Group has been present in India for the last two decades, helping clients implement highly crucial projects by hiring and managing great talent. In India Gi Group actively works with customers across the country through a network of offices in 10 major cities. We help organizations achieve accelerated growth by helping them acquire the right kind of talent and providing them with a continuum of staffing solutions, from short-term to long-term and incidental to strategic, for organizations of all sizes and across multiple locations.

Our list of clients ranges from global Fortune 500 companies to large Indian Companies and New Economy Startups. We service our customers through a combination of technology and an extremely agile and responsive team of recruiters and process specialists, thus enabling our clients to focus on business performance and productivity. Ranked globally and in India as one of the largest staffing firms by Staffing Industry Analysts, Gi Group is also a global corporate member of the World Employment Confederation (formerly CIETT).

In India, Gi Group is one of the founding members of the Indian Staffing Federation (ISF).  
Gi Group is also a long-term strategic member of the National HRD Network.

## Minimum Wage Revision

### The Chandigarh Minimum Wages Notification

The Labour Commissioner, Union Territory, Chandigarh vide Notification No. ST/(CPI)2026-27/1980 dated 07/09/2026 has revised minimum wages effective from 1<sup>st</sup> April 2026. Please refer to the table below for the revised minimum wages and notification appended herewith for more details.

| <b>State: Chandigarh</b>                              |                                  |                                   |                                    |
|-------------------------------------------------------|----------------------------------|-----------------------------------|------------------------------------|
| <b>Category: Shops &amp; Commercial Establishment</b> |                                  |                                   |                                    |
| <b>Effective Date: 01/04/2026</b>                     |                                  |                                   |                                    |
| Class of Employment                                   | Minimum Wages till<br>31/03/2026 | VDA/Increase<br>w.e.f. 01/04/2026 | Minimum Wages<br>w.e.f. 01/04/2026 |
| Unskilled                                             | 14562                            | 175                               | 14737                              |
| Semi-Skilled II                                       | 14712                            | 175                               | 14887                              |
| Semi-Skilled I                                        | 14812                            | 175                               | 14987                              |
| Skilled II                                            | 15012                            | 175                               | 15187                              |
| Skilled I                                             | 15237                            | 175                               | 15412                              |
| Highly Skilled                                        | 15637                            | 175                               | 15812                              |
| Class III (Staff)                                     | 14837                            | 175                               | 15012                              |
| Class II (Staff)                                      | 14987                            | 175                               | 15162                              |
| Class I (Staff)                                       | 15347                            | 175                               | 15522                              |

### The Gujarat Minimum Wages Notification

The Government of Gujarat Vide Serial No Sr.A.6/T.3/2026403 to P24, has released Notification regarding revision of Special Allowance and minimum wages w.e.f. 01<sup>st</sup> October, 2026. Please refer to the table below for the revised minimum wages and notification appended herewith for more details.

| <b>State: Gujarat</b>                                 |         |               |             |               |                 |
|-------------------------------------------------------|---------|---------------|-------------|---------------|-----------------|
| <b>Effective Date: 01/10/2026</b>                     |         |               |             |               |                 |
| <b>Category: Shops &amp; Commercial Establishment</b> |         |               |             |               |                 |
| Class of Employment                                   | Zone    | Basic Per Day | VDA Per Day | Total Per Day | Total Per Month |
| Unskilled                                             | Zone I  | 452           | 72.5        | 524.5         | 13637           |
| Unskilled                                             | Zone II | 441           | 72.5        | 513.5         | 13351           |
| Semi-Skilled                                          | Zone I  | 462           | 72.5        | 534.5         | 13897           |
| Semi-Skilled                                          | Zone II | 452           | 72.5        | 524.5         | 13637           |
| Skilled                                               | Zone I  | 474           | 72.5        | 546.5         | 14209           |
| Skilled                                               | Zone II | 462           | 72.5        | 534.5         | 13897           |

## The Andhra Pradesh Minimum Wages Notification

The Government of Andhra Pradesh Vide No. G/3186486/2026, has released Notification regarding revision of VDA and minimum wages w.e.f. 01<sup>st</sup> October, 2026. Please refer to the table below for the revised minimum wages and notification appended herewith for more details.

| <b>State: Andhra Pradesh</b>                                                                                                                                                                                                                                    |             |              |           |                      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--------------|-----------|----------------------|
| <b>Effective Date: 01/10/2026</b>                                                                                                                                                                                                                               |             |              |           |                      |
| <b>Category: Commercial Establishment</b>                                                                                                                                                                                                                       |             |              |           |                      |
| <b>Category</b>                                                                                                                                                                                                                                                 | <b>Zone</b> | <b>Basic</b> | <b>DA</b> | <b>Minimum Wages</b> |
| Manager/ Field Officer/ Development Officer/ Office In-charge/ Computer Programmer                                                                                                                                                                              | I           | 5557         | 9171.2    | 14728.20             |
| Accountant/ Asst. Manager/ Sales Executive/ Supervisor/ Purchaser/ Store-Keeper/ Agent/ Sales Promotion Employees                                                                                                                                               | I           | 4722         | 9171.2    | 13893.20             |
| Salesman, Stenographer, Receptionist, Auction Bider, Type Writer Instructor, Electrician, Radio Mechanic, Optical Mechanic, Surfacers, Grinder, Photographer, Photo Artist, Typewriter, Mechanic, T.V. Mechanic, Fitter, Turner, Welder and Plumber, Mason etc. | I           | 4520         | 9171.2    | 13691.20             |
| Clerk/ Typist/Clerk-cum-Typist/ Godown In-charge/Lineman/Assistant Salesman/ Asst. Accountant/ Xerox Machine Operator                                                                                                                                           | I           | 4102         | 9171.2    | 13273.20             |
| Weighman/Kolgari/ Computer Operator                                                                                                                                                                                                                             | I           | 3886         | 9171.2    | 13057.20             |
| Peon/Attender/ Watchman/ Water Boy/ Helper/ Messenger                                                                                                                                                                                                           | I           | 3700         | 9171.2    | 12871.20             |

# Notifications/ Circulars/ Amendments



## **Notification on Enhancement of EPF Wage Ceiling from Rs. 15000 to Rs. 25000**

The Ministry of Labour and Employment vide Notification No. S.O. 5109(E), has released Notification regarding revision of wage ceiling from Rs. 15,000/- to Rs.25,000/- for the purpose of Chapter III (Employees' Provident Fund) of Code on Social Security, 2020 w.e.f 17/09/2026. The notification has been released by the Central Government by exercising power under Section 2(89) of the Code on Social Security, 2020.

The said Gazette Notification marks a massive hike in PF & Allied Contributions. Below are some of the key implications of the revised wage ceiling:

1. With the wage ceiling increasing from Rs. 15000 to Rs. 25000 per month, any employee earning "wages" upto Rs. 25000 will now mandatorily be required to become a member of PF. "Wages" here means the new definition of wages under the new labour codes.
2. For employees earning monthly wages of Rs. 25000 or above and whose contributions are restricted to the statutory ceiling, the mandatory contribution will increase from Rs. 1800 to Rs. 3000 per month for each employee as well as employer part + the PF admin as well as PF EDLI charges.
3. For employees earning monthly wages between Rs. 15000 to Rs. 25000, the contribution shall be determined on the statutory % basis actual wages earned.
4. As per Para 21 of the EPF Scheme, 2026; employer shall not be entitled to deduct the employer's contribution from the wages of the employee/PF member.
5. Section 124 of the Code on Social Security, 2020 mentions- No employer in relation to an establishment to which this Code or any scheme framed thereunder applies shall, by reason only of his liability for the payment of any contribution under this Code, or any charges thereunder reduce whether directly or indirectly, the wages of any employee to whom the provisions of this Code or any scheme framed thereunder applies or the total quantum of benefits to which such employee is entitled under the terms of his employment, express or implied.

Please refer to the notification appended herewith for more details.

## **Notification on Enhancement of EPS Wage Ceiling from Rs. 15000 to Rs. 25000**

The Ministry of Labour and Employment vide G.S.R. 847(E), has released Amendment notification under Employees' Pension Scheme, 2026. In sub-paragraph (1) of Paragraph 7 of the Scheme, the following clause shall be inserted which mentions, this Scheme shall apply to every employee who has been a member of the Employees' Provident Funds Scheme, 2026, but not the member of this Scheme and whose wages on the date of notification of the new wage ceiling is less than or equal to wage ceiling notified by the Central Government. The said notification shall come into force on the 17<sup>th</sup> September, 2026. Please refer to the notification appended herewith for more details.

## **Notification regarding Implementation of ESI Scheme in 31 districts of Gujarat**

The Ministry of Labour and Employment Vide S.O. 5310 (E), has issued Notification regarding Implementation of ESI Scheme in 31 districts of Gujarat. The earlier 15 non-implemented districts, 16 partially implemented districts of Gujarat have been categorized under Implemented and thus it shall be mandatory to cover the employees of the mentioned districts under ESIC and necessary contributions needs to be deducted and remitted w.e.f. 01/10/2026. All below districts are now converted from Non-Implemented/Partially implemented to Fully Implemented districts w.e.f. 01/10/2026.

| Partially Implemented Areas of Gujarat<br>(Before 01/10/2026) | Non-Implemented Areas of Gujarat<br>(Before 01/10/2026) |
|---------------------------------------------------------------|---------------------------------------------------------|
| Ahmedabad                                                     | Amreli                                                  |
| Anand                                                         | Aravalli                                                |
| Bharuch                                                       | Banaskantha                                             |
| Bhavnagar                                                     | Botad                                                   |
| Jamnagar                                                      | Chhota Udepur                                           |
| Junagadh                                                      | Dahod                                                   |
| Kheda                                                         | Dang                                                    |
| Mehsana                                                       | Devbhoomi Dwarka                                        |
| Morbi                                                         | Gir Somnath                                             |
| Navsari                                                       | Kutch (Kachchh)                                         |
| Panchmahal                                                    | Mahisagar                                               |
| Porbandar                                                     | Narmada                                                 |
| Rajkot                                                        | Patan                                                   |
| Sabarkantha                                                   | Tapi                                                    |
| Surat                                                         | Vav-Tharad                                              |
| Surendranagar                                                 |                                                         |

### Notification regarding Implementation of ESI Scheme in 26 districts of Madhya Pradesh

The Ministry of Labour and Employment Vide S.O. 5206 (E), has issued Notification regarding Implementation of ESI Scheme in 24 districts of Madhya Pradesh. The earlier 24 partially implemented districts of Madhya Pradesh have been categorized under Implemented and thus it shall be mandatory to cover the employees of the mentioned districts under ESIC and necessary contributions needs to be deducted and remitted w.e.f. 01/10/2026. All below districts are now converted from Non-Implemented/Partially implemented to Fully Implemented districts w.e.f. 01/10/2026.

| Partially Implemented Areas of MP (Before 01/10/2026) |
|-------------------------------------------------------|
| Agar Malwa                                            |
| Alirajpur                                             |
| Anuppur                                               |
| Ashoknagar                                            |
| Balaghat                                              |
| Barwani                                               |
| Betul                                                 |
| Chhatarpur                                            |
| Damoh                                                 |
| Datia                                                 |
| Harda                                                 |
| Jhabua                                                |
| Mandla                                                |
| Narsinghpur                                           |
| Panna                                                 |
| Rajgarh                                               |
| Seoni                                                 |
| Sheopur                                               |
| Shivpuri                                              |
| Sidhi                                                 |
| Tikamgarh                                             |
| Umaria                                                |
| Vidisha                                               |
| Dindori                                               |

Please refer to the notification appended here with for more details.

**Notification regarding amendments on Tax rates under West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979**

The Government of West Bengal Vide No. 1607-F.T, has released Notification regarding amendments on Tax rates under West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979. Please refer table below for the revised salary slabs and professional tax deductions to be made. The new rates are applicable w.e.f. 01<sup>st</sup> October, 2026.

| Class of Persons                                                                         | Restrictions & Conditions                        | Rate of Tax       |
|------------------------------------------------------------------------------------------|--------------------------------------------------|-------------------|
| Employees earning monthly salary or wages or remuneration or reward or compensation etc. | a) Not exceeding Rs. 20,000                      | NIL               |
|                                                                                          | b) Above Rs. 20,000 but not exceeding Rs.30,000  | Rs. 100 per month |
|                                                                                          | c) Above Rs. 30,000 but not exceeding Rs.50,000  | Rs. 140 per month |
|                                                                                          | d) Above Rs. 50,000 but not exceeding Rs.100,000 | Rs. 170 per month |
|                                                                                          | e) Above Rs. 1,00,000                            | Rs. 208 per month |

Please refer to the notification appended

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The half yearly Cost of Living Index Numbers of Chandigarh Centre (Base 2001 = 100 and 2016 = 100) for industrial workers, issued by Labour Bureau, Chandigarh for the respective month(s) i.e. from October, 2025 to March, 2026 are 2272, 2272, 2262, 2267, 2272 and 2272 and the average (calculated for six months) cost of living index numbers as on March, 2026 is 2270. The previous average cost of living index numbers was 2245 points for the quarter ending September, 2025, hence, there is increase in average cost of living index number is **25 points**. The per point neutralization in minimum rates of wages for monthly rated employees under the Minimum Wages Act is Rs. 7/-, thus minimum rates of wages for each category of employees have been increased by **Rs. 175/- p.m.** on the increase of 36 points. The following are the minimum rates of wages payable for monthly & daily rated employees for the period starting from **01.04.2026 to 30.09.2026**.

| S.No. | Category of Employees | Rates of Minimum Wages (in Rupees)                     |                                                        |                                                        |                                                        |
|-------|-----------------------|--------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------|
|       |                       | Monthly                                                | Daily                                                  | Monthly                                                | Daily                                                  |
|       |                       | Old Rate<br>01.10.2025<br>to<br>31.03.2026<br>(in Rs.) | Old Rate<br>01.10.2025<br>to<br>31.03.2026<br>(in Rs.) | New Rate<br>01.04.2026<br>to<br>30.09.2026<br>(in Rs.) | New Rate<br>01.04.2026<br>to<br>30.09.2026<br>(in Rs.) |
| 1.    | Un-skilled            | 14,562/-                                               | 560.00                                                 | 14,737/-                                               | 567.00                                                 |
| 2.    | Semi-Skilled-II       | 14,712/-                                               | 566.00                                                 | 14,887/-                                               | 573.00                                                 |
| 3.    | Semi-Skilled-I        | 14,812/-                                               | 570.00                                                 | 14,987/-                                               | 576.00                                                 |
| 4.    | Skilled-II            | 15,012/-                                               | 577.00                                                 | 15,187/-                                               | 584.00                                                 |
| 5.    | Skilled-I             | 15,237/-                                               | 586.00                                                 | 15,412/-                                               | 593.00                                                 |
| 6.    | Highly Skilled        | 15,637/-                                               | 601.00                                                 | 15,812/-                                               | 608.00                                                 |
| 7.    | Class III (Staff)     | 14,837/-                                               | 571.00                                                 | 15,012/-                                               | 577.00                                                 |
| 8.    | Class-II (Staff)      | 14,987/-                                               | 576.00                                                 | 15,162/-                                               | 583.00                                                 |
|       | Class I (Staff)       | 15,347/-                                               | 590.00                                                 | 15,522/-                                               | 597.00                                                 |



-02-  
(Hotels, Restaurants, Tea Stall and Halwai)

| Sl. No. | Category of Employees | Without Food and Lodging                                      | With food and Lodging                                         | For food and Lodging                                          |
|---------|-----------------------|---------------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------|
|         |                       | <b>New Rate<br/>01.04.2026<br/>to 30.09.2026<br/>(in Rs.)</b> | <b>New Rate<br/>01.04.2026<br/>to 30.09.2026<br/>(in Rs.)</b> | <b>New Rate<br/>01.04.2026<br/>to 30.09.2026<br/>(in Rs.)</b> |
| 1.      | Un-skilled            | 14,737/-                                                      | 12,895.00                                                     | 1842.00                                                       |
| 2.      | Semi-Skilled-II.      | 14,887/-                                                      | 13,026.00                                                     | 1861.00                                                       |
| 3.      | Semi-Skilled-I.       | 14,987/-                                                      | 13,154.00                                                     | 1873.00                                                       |
| 4.      | Skilled-II            | 15,187/-                                                      | 13,289.00                                                     | 1898.00                                                       |
| 5.      | Skilled-I             | 15,412/-                                                      | 13,485.00                                                     | 1927.00                                                       |
| 6.      | Highly Skilled        | 15,812/-                                                      | 13,835.00                                                     | 1977.00                                                       |
| 7.      | Class III (Staff)     | 15,012/-                                                      | 13,135.00                                                     | 1877.00                                                       |
| 8.      | Class-II (Staff)      | 15,162/-                                                      | 13,267.00                                                     | 1895.00                                                       |
| 9.      | Class I (Staff)       | 15,522/-                                                      | 13,582.00                                                     | 1940.00                                                       |

**Notes:-**

(1) The points for the months from October, 2025 to March, 2026 on the Base Year 2016 = 100 and Base Year 2001=100 have been calculated by the linking factor i.e. 2.79 & 5.26 which comes i.e. 432, 432, 430, 431, 432 and 432 in respect of UT, Chandigarh.

(2) The categories of employees as per notification dated 25.11.2010 are given below:

(3) (1) The change due to rise or fall in the Cost of Living Index Number will be adjusted in the ratio of 07:01 i.e. 07 parts in cash and 1 part for two meals and two Tea.

(2) Where an employer provides living accommodation to an employee then he may charge maximum of Rs. 50 p.m. from the wage of an employee.

(i) **Unskilled:** -means an employee engaged to do manual work by any part of his body like lifting, pushing, pulling, shifting of loads or digging, excavating, removing of earth, water etc. or who assist another employee in a schedule employment or who does any work of cleaning, sweeping, gardening or mali, guarding, washing, packing, wrapping, filling, washing etc. or who works as a waterman, masalchi, gateman, peon, kneedar, watchman, chowkidar, rickshaw puller, rehri wala, beldar, mazdoor, khalasi, poster paster, boardboy, oilman, as a cleaner or as cleaner on a vehicle or polisher on a vehicle etc. or any other person who does similar nature of jobs.

**Semi-Skilled-II:** means an employee who has not passed his intermediate or equivalent examination and have learnt by experience to work on a machine and operate or work on such machine or who has acquired some skill in any technical/professional trades and work on a machine or on the job of that trade or profession or who without having any special training from any Govt. recognized institution or school or board works as a plumber, rein forcer, spinner, stitcher, tailor, embroider, barber, mochi, pump attendant, mixerman, deffedar, mate, tarcol



/ paint sprayer or other sprayer or bazri spreader, quarry operator, jamperman, hammer man, sole cutter, upper-fitter, backer, securer, stiffer, skiver, heel builder, boatman, floor polisher, mistry, whitewasher, carpenter, distemperer, air conditioner operator or its repairer, moulder, compositor, rangaiwala, Roller man, saw man, plainer man cutterman, soaker, hanger man, drillman, leach houseman, lime yardman, drum man, tan yardman, book binder, wireman, buffer, grusher, waiter, , deliveryman, khatai wala, achaar/muraba maker, weighing man, lineman, bill collector, assistant cook, painteryman, stock boy, canvasser, glassfitter, cyclefitter or repairer, furniture polisher, type repairer, kantiwala, lohar, toka man, planer, light vehicle driver or a chauffeur, conductor or who works as a welder, sheet metal worker ,fitter, turner, machine man, grinder man or as machinist grinder radio/TV wireless repairer, blacksmith, motor mechanic, diesel engine operator or other machines operator, diesel mechanic, meter reader etc. or any other person who does any work similar to any of the above.

(iii) Semi-Skilled-I :-means an employee who has passed his intermediate or equivalent examination and have learnt by experience to work on a machine and operate such machine or who worked at least for five years on any of the work/job falling under the semi-skilled-II category or who is a driver of medium/heavy/special vehicle or who is a head mate, massion, glass cutter, bakery mistry, halwai, rafugar, dry cleaner, pressman, steward, head bearer, head waiter, film repairer, guide, cook, tandooriya, coffee-man, photographer, video camera operator, dispenser, analyst, checker, computer operator, Inspector, weaver, shaver, electroplater, glassblower, decorator, scudder, dyer, flesher, finisher, setter, splitter, laboratory assistant chemist, attendant, die maker, refrigerator mechanic, ginisher, luster, candle man, spinning master, printing master, screening master, artist etc. or who does any work similar to any of the above.

(iv) Skilled-II :-means an employee, who has passed a certificate examination in technical or other professional trade from a Govt. recognized institution, board or a university and who does work in that trade or profession and include a grinder man, machinist grinder man, line man, welder, turner, machinist, wireman, electrician, shaper man, painter, blacksmith, goldsmith, sheet metal worker, fitter, radio/TV/wireless mechanic, die maker, air conditioner operator or mechanic, laboratory attendant, chemist, compounder, printing man/printer, craftsman, smith, lithographer, compositor, moulder, rangaiwala, watch repairer or watch assembler, computer mechanic, software developer, motor mechanic or motor binder, refrigeration mechanic, blower man, senior machine operator, computerize machine operator, etc. or who does any similar nature of jobs on having obtained a similar certificate.

(v) Skilled-I :- means an employee who passed his diploma or equivalent examination in any discipline from any Govt. recognized institution, Board or a university and does work in that discipline or who is at least a graduate and does any of the work falling under skilled-II category and includes a medical representative, advertiser, marketing professional or a chef or technical supervisor etc. or who does any similar nature of jobs.

(vi) Highly Skilled :- means an employee who is a graduate in engineering or in any other special or other professional trade from a Govt. recognized institution, board or a university and employed to do work in that discipline or who is employed as a foreman, manager, executive, or an officer, having no power of managerial functions or who does any work similar in nature.



Class -III [Staff] :- means an employee who has passed his matriculation or equivalent examination and employed as a clerk, time keeper, munshi, store assistant, store keeper, accounts assistant, typist, steno-typist, receptionist, personal assistant, cashier, draftsman, telephone operator, computer applicator, counterman, ticket checker, ticket collector, legal assistant, supplier, nurse or nursing assistant, compounder, technologist, radiologist or employed to do similar nature of work in an office or at other place or any other employee who is employed to do similar nature of work.

(viii) Class -II [Staff]: - means an employee who has passed his graduation in any discipline except technical and who does any work specified for class-III [Staff] whether designated with the same or similar nomenclature or by a senior nomenclature but below the nomenclature specified for Class-I [Staff] or who is accountant, stenographer, work incharge, office supervisor, salesman, purchase man, store incharge, architect, artesian etc. or any other person doing similar nature of jobs.

(ix) Class -I [Staff]: - means an employee employed as assistant manager, foreman, executive, engineer, officer, office supervisor, medical officer, doctor, dentist, surgeon, pharmacist, vaid, hakim, homeopath or in any other similar position etc. and who does not have any authority or power to exercise managerial functions or who does any office work or work related to his nomenclature during the maximum time of his duty, the work may include the work specified for Class-II or III [Staff].



  
Labour Commissioner,  
Union Territory, Chandigarh.



**ఆంధ్రప్రదేశ్ రాజపత్రము**  
**THE ANDHRA PRADESH GAZETTE**  
**PUBLISHED BY AUTHORITY**

**PART II EXTRAORDINARY**

**No.400**

**AMARAVATI, MONDAY, SEPTEMBER 28, 2026**

**G.746**

**NOTIFICATIONS BY HEADS OF DEPARTMENTS, Etc.**

--X--

**COMMISSIONER OF LABOUR : A.P. : VIJAYAWADA**

**NO.G/3186486/2026**

**DATED: 28.09.2026**

CODE ON WAGES,2019 - COST OF LIVING INDEX NUMBERS APPLICABLE TO  
THE EMPLOYEES EMPLOYED IN THE SCHEDULED EMPLOYMENTS AS  
ON 01-10-2026 - COST OF LIVING ALLOWANCE PAYABLE.

Ref: 1.G.O.Ms.No 34, Dt:25.09.2026 of LFB&IMS Department.  
2.Procds.No. G/3186486/2026 of the Commissioner of Labour,  
Andhra Pradesh, Vijayawada, Dated: 23.03.2026

<<>>

**NOTIFICATION**

In exercise of the powers conferred under sub-section 2 of Section 7 of the Code on Wages (29 of 2019) and read with Rule 4 of Code on Wages (Andhra Pradesh) Rules,2026 I, the Commissioner of Labour, Andhra Pradesh, Vijayawada, and the Competent Authority under Minimum Wages Act, 1948, hereby declare the Consumer Price Index numbers for State Industrial Workers as well as State Agricultural Workers for half year ending June, 2026, as on 01-10-2026, is as follows in respect of the employments specified under Part-I and Part-II in the Schedule.

The Consumer Price Index numbers so notified in the Extra-ordinary Gazette came into force w.e.f. 01-10-2026.

**SCHEDULE**  
**PART-I**

| Sl. No | Name of the Schedule Employment<br>(G.O.Ms.No and date.)                                                                                                                                                                                                                  | Publication in<br>A.P. Gazette<br>Extraordinary<br>Part-I |            | C.P.I. Points<br>for Industrial<br>Workers<br>linked in the<br>existing<br>notification<br>(1982=100<br>series) | C.P.I.<br>Numbers<br>as on<br>01-10-2026 |
|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|------------|-----------------------------------------------------------------------------------------------------------------|------------------------------------------|
|        |                                                                                                                                                                                                                                                                           | No.                                                       | Date       |                                                                                                                 |                                          |
| (1)    | (2)                                                                                                                                                                                                                                                                       | (3)                                                       | (4)        | (5)                                                                                                             | (6)                                      |
| 1      | Any Oil Mills<br>(39, LET & F (Lab-II) Dept., 29.6.2011)                                                                                                                                                                                                                  | 332                                                       | 04.07.2011 | 835                                                                                                             | 1958                                     |
| 2      | Automobile Engineering Workshops<br>including servicing and Repairs<br>(39, LET & F (Lab-II) Dept., 31-03-2009)                                                                                                                                                           | 25                                                        | 22-01-2010 | 525                                                                                                             | 1958                                     |
| 3      | Any Manufacturing Process carried out<br>in Any Factory as defined to Section<br>2(m) or Section 85 of the Factories Act<br>other than those notified under Part-I or<br>Part-II of the Schedule of Minimum<br>Wages Act, 1948 (4, LET & F (Lab-II)<br>Dept., 07-01-2012) | 281                                                       | 17.05.2012 | 847                                                                                                             | 1958                                     |
| 4      | Additional catcgories in Handloom<br>Weaving Establishments<br>(56, LET & F (Lab-II) Dept., 22-06-2007).                                                                                                                                                                  | 386                                                       | 04-07-2007 | 488                                                                                                             | 1958                                     |
| 5      | Baking Process including Biscuit<br>Manufactory<br>(87, LET& F (Lab.II) Dept., 28-09-2007)                                                                                                                                                                                | 619                                                       | 26-10-2007 | 525                                                                                                             | 1958                                     |
| 6      | Brick Kiln Industry<br>(84, LET & F (Lab-II) Dept., 22-11-2006)                                                                                                                                                                                                           | 734                                                       | 11-12-2006 | 502                                                                                                             | 1958                                     |
| 7      | Cashew Processing Establishments<br>(49, LET & F (Lab.II) Dept., 24-06-2008)                                                                                                                                                                                              | 375                                                       | 02-07-2008 | 525                                                                                                             | 1958                                     |
| 8      | Cement Concrete Pipes and Cement<br>Ware Manufactory excluding Stone ware<br>Pipes Manufactory<br>(84, LET & F (Lab-II) Dept., 22-09-2007)                                                                                                                                | 584                                                       | 06-10-2007 | 502                                                                                                             | 1958                                     |
| 9      | Chemicals and Pharmaceuticals<br>(117, LET & F (Lab.II) Dept., 7-12-2007)                                                                                                                                                                                                 | 705                                                       | 19-12-2007 | 525                                                                                                             | 1958                                     |
| 10     | Cinema Industry<br>(17, LET & F (Lab.II) Dcpt., 19-02-2009)                                                                                                                                                                                                               | 105                                                       | 19-02-2009 | 537                                                                                                             | 1958                                     |

| (1) | (2)                                                                                                               | (3) | (4)        | (5)  | (6)  |
|-----|-------------------------------------------------------------------------------------------------------------------|-----|------------|------|------|
| 11  | Clubs and Canteens<br>(86, LET & F (Lab-II) Dept., 06-12-2006)                                                    | 759 | 20-12-2006 | 502  | 1958 |
| 12  | Coffee Plantations<br>(109, LET & F (Lab-II) Dept., 1-11-2007)                                                    | 653 | 15-11-2007 | 508  | 1958 |
| 13  | Colour Printing and yarn Dyeing<br>(67, LET & F (Lab.II) Dept., 13-08-2008)                                       | 500 | 28-08-2008 | 525  | 1958 |
| 14  | Construction of Projects including Dams<br>and Multi Purpose Projects<br>(107, LET & F (Lab.II) Dept., 1-11-2007) | 652 | 15-11-2007 | 508  | 1958 |
| 15  | Construction or maintenance of Roads<br>and Building Operations<br>(85, LET & F (Lab.II) Dept., 22-09-2007)       | 568 | 01-10-2007 | 525  | 1958 |
| 16  | Cotton Ginning and Pressing Factories<br>(50, LET & F (Lab-II) Dept., 22-06-2010)                                 | 302 | 24-06-2010 | 572  | 1958 |
| 17  | Cotton Carpet Weaving Establishments<br>(66, LET & F (Lab-II) Dept., 29-07-2009)                                  | 376 | 03-08-2009 | 537  | 1958 |
| 18  | Distilleries and Breweries<br>(86, LET & F (Lab.II) Dept., 28-09-2007)                                            | 584 | 06-10-2007 | 525  | 1958 |
| 19  | Domestic Workers<br>(60, LET & F (Lab-II) Dept., 01-11-2011)                                                      | 44  | 18.01.2012 | 835  | 1958 |
| 20  | Electronic Industry<br>(99, LET & F (Lab.II) Dept., 11-10-2007)                                                   | 625 | 27-10-2007 | 525  | 1958 |
| 21  | Fisheries and Sea Foods<br>(93, LET & F (Lab.II) Dept., 28-09-2007)                                               | 617 | 26-10-2007 | 525  | 1958 |
| 22  | Foot Wear and Leather Industry<br>(27, LFB&IMS (Lab.II) Dept., 17-08-2022)                                        | 860 | 24-08-2022 | 1479 | 1958 |
| 23  | Garment and Allied Manufacturing<br>Industry<br>(62, LET & F (Lab-II) Dept., 19-11-2011)                          | 44  | 18.01.2012 | 835  | 1958 |
| 24  | Glass Industry<br>(91, LET & F (Lab.II) Dept., 28-09-2007)                                                        | 620 | 26-10-2007 | 525  | 1958 |
| 25  | Gold Covering and Gold Coating<br>Industry<br>(108, LET & F (Lab.II) Dept., 1-11-2007)                            | 653 | 15-11-2007 | 525  | 1958 |
| 26  | Handloom (Silk) Weaving Estts.<br>(88, LET & F (Lab.II) Dept., 04-10-2008)                                        | 653 | 18-11-2008 | 488  | 1958 |
| 27  | Handloom Weaving Establishments<br>(34, LET & F (Lab.II) Dept., 16-03-2009)                                       | 204 | 21-04-2009 | 488  | 1958 |
| 28  | Hospitals, Nursing Homes, Clinics And<br>Dispensaries<br>(68, LET & F (Lab-II) Dept., 8.12.2011)                  | 171 | 19.03.2012 | 847  | 1958 |

| (1) | (2)                                                                                                                                                                     | (3) | (4)        | (5) | (6)  |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|------------|-----|------|
| 29  | Hostels of All Colleges and all other Educational Institutions<br>(71, LET & F (Lab-II) Dept., 15-12-2011)                                                              | 282 | 17.05.2012 | 835 | 1958 |
| 30  | Hotels and Restaurants and Eating Houses<br>(105, LET & F (Lab-II) Dept, 01-11-2007)                                                                                    | 652 | 15-11-2007 | 508 | 1958 |
| 31  | Jute and Coir Industry<br>(74, LET&F(Lab-II) Dept., 21.12.2011)                                                                                                         | 359 | 02.07.2012 | 835 | 1958 |
| 32  | Khandasari Factorics<br>(48, LET & F (Lab.II) Dept., 24-06-2008)                                                                                                        | 374 | 02-07-2008 | 525 | 1958 |
| 33  | Lime Stone Kilns<br>(8, LET & F (Lab-II) Dept.,07-02-2006)                                                                                                              | 87  | 16-02-2006 | 487 | 1958 |
| 34  | Marketing Societies Consumer Co-Operative societies&Co-Operative Banks<br>(121, LET & F (Lab.II) Dept., 18.12.2007)                                                     | 728 | 28-12-2007 | 525 | 1958 |
| 35  | Match and Fire Works<br>(68, LET & F (Lab-II) Dcpt., 21-07-2007)                                                                                                        | 466 | 03-08-2007 | 502 | 1958 |
| 36  | Mesta used Twine Mills<br>(79, LET & F (Lab-II) Dept., 18-10-2006).                                                                                                     | 580 | 23-10-2006 | 502 | 1958 |
| 37  | Metal Foundries and General Engineering<br>(88, LET & F (Lab.II) Dept., 28-09-2007)                                                                                     | 621 | 26-10-2007 | 525 | 1958 |
| 38  | Mica Works<br>(35, LET & F (Lab-II) Dcpt., 28-05-2008)                                                                                                                  | 327 | 05-06-2008 | 525 | 1958 |
| 39  | Mini and Tiny Cement Factories<br>(118, LET & F (Lab.II) Dcpt., 7-12-2007)                                                                                              | 705 | 19-12-2007 | 525 | 1958 |
| 40  | Motion Picture Industry Including Production, distribution & Publicity<br>(98, LET & F (Lab-II) Dept., 11-10-2007)                                                      | 625 | 27-10-2007 | 502 | 1958 |
| 41  | Non-Teaching Staff working in Private Educational Institutions including Tutorial Institutions and Computer Coaching Centres<br>(73,LET& (Lab.II) Dept., dt.21.12.2011) | 383 | 09.07.2012 | 847 | 1958 |
| 42  | Paper and paper Boards including Straw Board including handmade paper manufactory<br>(69, LET & F (Lab-II) Dept., 08-12-2011)                                           | 82  | 02.02.2012 | 835 | 1958 |
| 43  | Petrol Bunks<br>(89, LET & F (Lab.II) Dept., 28-09-2007)                                                                                                                | 621 | 26-10-2007 | 525 | 1958 |
| 44  | Powerloom Industry<br>(53, LET & F (Lab.II) Dept., 03-07-2009)                                                                                                          | 375 | 03-08-2009 | 525 | 1958 |
| 45  | Printing Press including Litho and Offset Printing<br>(51, LET & F (Lab.II) Dept., 27 06 2008)                                                                          | 375 | 02-07-2008 | 525 | 1958 |

| (1) | (2)                                                                                                                                                                    | (3) | (4)        | (5) | (6)  |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|------------|-----|------|
| 46  | Private Motor Transport<br>(90, LET & F (Lab-II) Dept., 28.09.2007)                                                                                                    | 618 | 26-10-2007 | 525 | 1958 |
| 47  | Professional such as Chartered, Cost<br>Accounts Auditors including Tax<br>consultants and Clerk working with<br>Advocates<br>(54, LET & F (Lab-II) Dept., 03-07-2009) | 375 | 03-08-2009 | 572 | 1958 |
| 48  | Public Motor Transport<br>(83, LET & F (Lab-II) Dept., 22-11-2006)                                                                                                     | 723 | 04-12-2006 | 502 | 1958 |
| 49  | Rice Mills Flour Mills or Dall Mills<br>including Roller Floor Mills<br>(82, LET & F (Lab-II) Dept., 21-09-2007)                                                       | 690 | 12-12-2007 | 525 | 1958 |
| 50  | Salt Pans<br>(91, LET & F (Lab-II) Dept., 30-12-2006)                                                                                                                  | 67  | 05-02-2007 | 502 | 1958 |
| 51  | Safai Karmacharis<br>(108, LET & F (Lab-II) Dept., 08-12-2009)                                                                                                         | 67  | 09-02-2010 | 590 | 1958 |
| 52  | Security Services<br>(43, LET & F (Lab-II) Dept., 28-05-2010)                                                                                                          | 251 | 02-06-2010 | 590 | 1958 |
| 53  | Seed Processing Units<br>(35, LET & F (Lab II) Dept., 16 03 2009)                                                                                                      | 204 | 21-04-2009 | 487 | 1958 |
| 54  | Shops and Commercial Establishments<br>(116, LET & F (Lab.II) Dept., 07-12-2007)                                                                                       | 705 | 19-12-2007 | 525 | 1958 |
| 55  | Slate Factories<br>(106, LET & F (Lab.II) Dept., 01-11-2007)                                                                                                           | 652 | 15-11-2007 | 525 | 1958 |
| 56  | Soft Drinks and Aerated Water<br>Manufacturing Units<br>(52, LET & F (Lab-II) Dept., 06-07-2006)                                                                       | 410 | 10-07-2006 | 487 | 1958 |
| 57  | Spinning Mills (3, LET & F (Lab-II)<br>Dept., 07-01-2012)                                                                                                              | 387 | 09.07.2012 | 847 | 1958 |
| 58  | Steel Mills and Steel Re-Rolling Mills<br>(122, LET & F (Lab-II) Dept., 18-12-2007)                                                                                    | 728 | 28-12-2007 | 525 | 1958 |
| 59  | Stone Breaking & Stone Crushing<br>Operations<br>(05, LET & F (Lab.II) Dept., 02-02-2008)                                                                              | 71  | 14-02-2008 | 525 | 1958 |
| 60  | Tanneries & Leather Manufactory<br>(38, LET & F (Lab.II) Dept., 31-03-2009)                                                                                            | 25  | 22-01-2010 | 508 | 1958 |
| 61  | Tilcs and Pottcrics<br>(92, LET & F (Lab.II) Dept., 28-09-2007)                                                                                                        | 621 | 26-10-2007 | 525 | 1958 |
| 62  | Tobacco (excluding Beedi Making )<br>Manufactory<br>(123, LET & F (Lab-II) Dept. 18-12-2007)                                                                           | 728 | 28-12-2007 | 525 | 1958 |

| (1) | (2)                                                                                                                      | (3) | (4)        | (5) | (6)  |
|-----|--------------------------------------------------------------------------------------------------------------------------|-----|------------|-----|------|
| 63  | Toddy Tapping Including selling and conveyance Industry<br>(55, LET & F (Lab-II) Dept., 22-06-2007)                      | 435 | 25-07-2007 | 508 | 1958 |
| 64  | Wood Working establishment including furniture excluding Timbering Operation<br>(34, LET & F (Lab.II) Dept., 26-05-2008) | 326 | 05-06-2008 | 525 | 1958 |
| 65  | Woolen Carpet making and Shawl Weaving Establishments<br>(7, LET & F (Lab-II) Dept., 24-01-2007)                         | 94  | 15-02-2007 | 502 | 1958 |

**PART-II**

| Sl. No | Name of the Schedule Employment<br>(G.O.Ms.No and date.)                                           | Publication in<br>A.P.Gazette<br>Extraordinary<br>Part-I |            | C.P.I.<br>Points for<br>Agricultural<br>Workers<br>linked in<br>the existing<br>notification<br>(1986=100<br>series) | C.P.I.<br>Numbers<br>as on<br>01-10-2026 |
|--------|----------------------------------------------------------------------------------------------------|----------------------------------------------------------|------------|----------------------------------------------------------------------------------------------------------------------|------------------------------------------|
|        |                                                                                                    | No.                                                      | Date       |                                                                                                                      |                                          |
| (1)    | (2)                                                                                                | (3)                                                      | (4)        | (5)                                                                                                                  | (6)                                      |
| 1      | Betal Vines<br>(32, LET & F (Lab.II) Dept., 18-06-2011)                                            | 368                                                      | 20.07.2011 | 589                                                                                                                  | 1566                                     |
| 2      | Dairy Farming including Cattle Feeding and Conveyance<br>(34, LET & F (Lab.II) Dept., 18.6.2011)   | 499-A                                                    | 03.09.2011 | 589                                                                                                                  | 1566                                     |
| 3      | Poultry Farming including Feeding Units and Conveyance<br>(33, LET & F (Lab.II) Dept., 18.06.2011) | 368                                                      | 20.07.2011 | 589                                                                                                                  | 1566                                     |
| 4      | Horticulture<br>(72, LET & F (Lab.II) Dept., 18-7-2012)                                            | 629                                                      | 23.11.2012 | 589                                                                                                                  | 1566                                     |
| 5.     | Agriculture<br>(73, LET & F (Lab.II) Dept., 18-7-2012)                                             | 280                                                      | 18.04.2013 | 619                                                                                                                  | 1566                                     |

**NOTE:**

- (i) The Cost of Living Allowance from 01-10-2026 to 31-03-2027 is admissible for the points over and above link points (i.e. Column.No.6-5) in respect of employments shown from Sl.No.1 to 65 in Part-I and Sl.No.1 to 5 in Part-II.

**GANDHAM CHANDRUDU,**  
*Commissioner of Labour.*

కార్మిక శాఖ కమీషనర్ , ఆంధ్ర ప్రదేశ్: విజయవాడ వారి ఉత్తరాలు మరియు  
వేతనాల కోడ్, 2019 క్రింద సమర్థ అధికారి వారి ఉత్తరాలు  
ప్రస్తుతం : శ్రీ గంధం చంద్రుడు , ఐ.ఎ.ఎస్.,

నెం.జి /3186486/2026

తేది : 28.09.2026

విషయం: వేతనాల కోడ్, 2019 - 01-10-2026 తేది నాటికి అనుసూచిత ఉపాధులలో పనిచేసే ఉద్యోగులకు వర్తించే జీవన వ్యయ సూచి సంఖ్యలు - చెల్లించదగు జీవన వ్యయ భత్యం - ఉత్తరాలు - జారీ చేయడమైంది.

నిర్దేశం : 1. జి.ఓ.ఎం.ఎస్.నం.34, కార్మిక, ఫాక్టరీస్, బోయిలర్స్ మరియు ఇన్స్టాలర్స్ మెడికల్ సర్వీసెస్ శాఖ , తేది. 25.09.2026.  
2.జి/3186486/2026 విజయవాడలోని ఆంధ్ర ప్రదేశ్ కార్మిక శాఖ కమీషనర్ ప్రొసీడింగుల తేది : 23 -03-2026.

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#### ప్రకటన

వేతనాల కోడ్, 2019 లోని సెక్షన్ 7(2) మరియు వేతన కోడ్ ఆంధ్రప్రదేశ్ రూల్స్ 2026 లో నియమం (4) క్రింద లభ్యమైన అధికారాలను పురస్కరించుకొని విజయవాడలోని ఆంధ్ర ప్రదేశ్ కార్మిక శాఖ కమీషనర్ మరియు వేతనాల కోడ్, 2019 క్రింద సమర్థ అధికారి అయిన నేను అనుసూచిలోని 1వ భాగం మరియు 2వ భాగం లో నిర్దిష్టపరచిన ఉపాధుల విషయంలో దిగువ పేర్కొన్న విధంగా 01-10-2026 తేదినాటికి జూన్, 2026 నెలతో ముగిసే అర్థ సంవత్సరం కోసం రాష్ట్ర పారిశ్రామిక కార్మికులు అలాగే రాష్ట్ర వ్యవసాయ కార్మికులకు సంబంధించి వినియోగదారు ధర సూచి సంఖ్యలను ఇందుమూలంగా ప్రకటిస్తున్నాను.

ఆ విధంగా అసాధారణ గేజిట్ లో ప్రకటించబడిన వినియోగదారు ధర సూచి సంఖ్యలు 01-10-2026 తేదినండి అమలులోకి వచ్చాయి.

## 1వ భాగం

| వరుస సంఖ్య | అనుసూచిత ఉపాధి పేరు<br>(జి.ఓ.ఎంఎస్.నెం., తేది.)                                                                                                                                                                                                                                                              | ఆంధ్రప్రదేశ్ గెజిటు<br>అసాధారణ సంచిక<br>2వ భాగంలో ప్రచురణ |            | ప్రస్తుత ప్రకటనలో<br>అనుసంధానించిన<br>పారిశ్రామిక<br>కార్మికుల సి.పి.ఐ<br>పాయింట్లు<br>(1982=100<br>సీరీసు) | 01-10-2026<br>తేదీనాటికి<br>సి.పి.ఐ<br>సంఖ్యలు |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|------------|-------------------------------------------------------------------------------------------------------------|------------------------------------------------|
|            |                                                                                                                                                                                                                                                                                                              | సంఖ్య                                                     | తేది       |                                                                                                             |                                                |
| (1)        | (2)                                                                                                                                                                                                                                                                                                          | (3)                                                       | (4)        | (5)                                                                                                         | (6)                                            |
| 1.         | ఏపీఎన్ ఆయిలు మిల్లులు (29-6-2011<br>తేదీగల ఎల్ఐటి అండ్ ఎఫ్ (కార్మిక.II)<br>శాఖ, నెం.39)                                                                                                                                                                                                                      | 332                                                       | 4-7-2011   | 835                                                                                                         | 1958                                           |
| 2          | సర్వీసింగు, మరమ్మత్తులతోపాటూ<br>ఆటోమొబైలు ఇంజనీరింగు వర్క్ షాపులు<br>(31-3-2009 తేదీగల ఎల్ఐటి అండ్ ఎఫ్<br>(కార్మిక.II) శాఖ, నెం.39)                                                                                                                                                                          | 25                                                        | 22-01-2010 | 525                                                                                                         | 1958                                           |
| 3          | 1948, కనీస వేతనాల చట్టపు<br>అనుసూచిలోని 1వ భాగం, IIవ భాగం క్రింద<br>ప్రకటించినవి కాకుండా మిగిలినటువంటి<br>ప్యాక్టరీల చట్టంలోని 2 (ఎం) విభాగం<br>లేదా 85వ విభాగంలో నిర్వచించిన విధంగా<br>ఏదేని ప్యాక్టరీలో నిర్వహించే ఏదేని తయారీ<br>ప్రక్రియ (07-01-2012 తేదీగల ఎల్ఐటి<br>అండ్ ఎఫ్ (కార్మిక.II) శాఖ, నెం. 4) | 281                                                       | 17.05.2012 | 847                                                                                                         | 1958                                           |
| 4          | చేనేత పరిశ్రమల సంస్థలలోని అదనపు<br>కేటగిరీలు (22-6-2007 తేదీగల ఎల్ఐటి<br>అండ్ ఎఫ్ (కార్మిక.II) శాఖ, నెం.56)                                                                                                                                                                                                  | 386                                                       | 4-7-2007   | 488                                                                                                         | 1958                                           |
| 5          | బిస్కట్ల తయారీతోసహా బేకింగు ప్రక్రియ<br>(28-9-2007 తేదీగల ఎల్ఐటి అండ్ ఎఫ్<br>(కార్మిక.II) శాఖ, నెం.87)                                                                                                                                                                                                       | 619                                                       | 26-10-2007 | 525                                                                                                         | 1958                                           |

| (1) | (2)                                                                                                                                             | (3) | (4)        | (5) | (6)  |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------|-----|------------|-----|------|
| 6   | ఇటుక బట్టి పరిశ్రమ (22-11-2006<br>తేదీగల ఎల్ఐటి అండ్ ఎఫ్ (కార్మిక.II)<br>శాఖ, నెం.84)                                                           | 734 | 11-12-2006 | 502 | 1958 |
| 7   | జీడిపప్పుల ప్రాసెసింగు సంస్థలు<br>(24-6-2008 తేదీగల ఎల్ఐటి అండ్ ఎఫ్<br>(కార్మిక.II) శాఖ, నెం.49)                                                | 375 | 2-7-2008   | 525 | 1958 |
| 8   | స్టోన్ వేర్ పైపుల తయారీ మినహా సిమెంటు<br>కాంక్రీటు పైపులు, సిమెంటు వేర్ తయారీ<br>(22-9-2007 తేదీగల ఎల్ఐటి అండ్ ఎఫ్<br>(కార్మిక.II) శాఖ, నెం.84) | 584 | 6-10-2007  | 502 | 1958 |
| 9   | రసాయనాలు, మందులు (7-12-2007<br>తేదీగల ఎల్ఐటి అండ్ ఎఫ్ (కార్మిక.II)<br>శాఖ, నెం.117)                                                             | 705 | 19-12-2007 | 525 | 1958 |
| 10  | చలనచిత్ర పరిశ్రమ (19-2-2009 తేదీగల<br>ఎల్ఐటి అండ్ ఎఫ్ (కార్మిక.II) శాఖ,<br>నెం.17)                                                              | 105 | 19-2-2009  | 537 | 1958 |
| 11  | క్లబ్ లు, క్యాంటీన్ లు (06-12-2006<br>తేదీగల ఎల్ఐటి అండ్ ఎఫ్ (కార్మిక.II)<br>శాఖ, నెం.86)                                                       | 759 | 20-12-2006 | 502 | 1958 |
| 12  | కాఫీ మొక్కలను నాటడం (1-11-2007<br>తేదీగల ఎల్ఐటి అండ్ ఎఫ్ (కార్మిక.II)<br>శాఖ, నెం.109)                                                          | 653 | 15-11-2007 | 508 | 1958 |
| 13  | కలర్ ప్రింటింగ్, నూలు వడకడం<br>(13-8-2008 తేదీగల ఎల్ఐటి అండ్ ఎఫ్<br>(కార్మిక.II) శాఖ, నెం.67)                                                   | 500 | 28-08-2008 | 525 | 1958 |
| 14  | డ్యామ్ లు, బహుళ ప్రయోజక ప్రాజెక్టులతో<br>కలుపుకొని ప్రాజెక్టుల నిర్మాణం (1-11-<br>2007 తేదీగల ఎల్ఐటి అండ్ ఎఫ్<br>(కార్మిక.II) శాఖ, నెం.107)     | 652 | 15-11-2007 | 508 | 1958 |
| 15  | రోడ్లు, భవనాల పనుల నిర్మాణం, నిర్వహణ<br>(22-9-2007 తేదీగల ఎల్ఐటి అండ్ ఎఫ్<br>(కార్మిక.II) శాఖ, నెం.85)                                          | 568 | 01-10-2007 | 525 | 1958 |

| (1) | (2)                                                                                                         | (3) | (4)        | (5)  | (6)  |
|-----|-------------------------------------------------------------------------------------------------------------|-----|------------|------|------|
| 16  | కాటన్ జిన్నింగ్, ప్రెస్సింగ్, ఫ్యాక్టరీలు<br>(22-6-2010 తేదీగల ఎల్ఐటి అండ్ ఎఫ్<br>(కార్మిక.II) శాఖ, నెం.50) | 302 | 24-06-2010 | 572  | 1958 |
| 17  | కాటన్ కార్పెట్ నేత సంస్థలు (29-7-09<br>తేదీగల ఎల్ఐటి అండ్ ఎఫ్ (కార్మిక.II)<br>శాఖ, నెం.66)                  | 376 | 03-08-2009 | 537  | 1958 |
| 18  | డిస్ట్రీలరీలు, బైవరీలు (28-9-2007 తేదీగల<br>ఎల్ఐటి అండ్ ఎఫ్ (కార్మిక.II) శాఖ,<br>నెం.86)                    | 584 | 06-10-2007 | 525  | 1958 |
| 19  | పని మనుషులు (01-11-2011 తేదీగల<br>ఎల్ఐటి అండ్ ఎఫ్ (కార్మిక.II) శాఖ,<br>నెం.60)                              | 44  | 18-01-2012 | 835  | 1958 |
| 20  | ఎలక్ట్రానిక్ పరిశ్రమ (11-10-2007 తేదీగల<br>ఎల్ఐటి అండ్ ఎఫ్ (కార్మిక.II) శాఖ,<br>నెం.99)                     | 625 | 27-10-2007 | 525  | 1958 |
| 21  | మత్స్య పరిశ్రమ, సముద్రపు ఆహారం (28-<br>9-2007 తేదీగల ఎల్ఐటి అండ్ ఎఫ్<br>(కార్మిక.II) శాఖ, నెం.93)           | 617 | 26-10-2007 | 525  | 1958 |
| 22  | పాదరక్షలు మరియు తోలు పరిశ్రమ<br>(17-08-2022 తేదీగల ఎల్ ఎఫ్ బి అండ్<br>ఐఎంఎస్ (కార్మిక.II) శాఖ, నెం.27)      | 860 | 24.08.2022 | 1479 | 1958 |
| 23  | గార్మెంటు దాని అనుబంధ తయారీ పరిశ్రమ<br>(19-11-2011 తేదీగల ఎల్ఐటి అండ్ ఎఫ్<br>(కార్మిక.II) శాఖ, నెం.62)      | 44  | 18-01-2012 | 835  | 1958 |
| 24  | గాజు పరిశ్రమ (28-9-2007 తేదీగల<br>ఎల్ఐటి అండ్ ఎఫ్ (కార్మిక.II) శాఖ,<br>నెం.91)                              | 620 | 26-10-2007 | 525  | 1958 |
| 25  | గోల్డ్ కవరింగ్, గోల్డ్ కోటింగ్ పరిశ్రమ<br>(1-11-2007 తేదీగల ఎల్ఐటి అండ్ ఎఫ్<br>(కార్మిక.II) శాఖ, నెం.108)   | 653 | 15-11-2007 | 525  | 1958 |
| 26  | జౌళి, (సిల్క్) చేనేత సంస్థలు<br>(04-10-2008 తేదీగల ఎల్ఐటి అండ్ ఎఫ్<br>(కార్మిక.II) శాఖ, నెం.88)             | 653 | 18-11-2008 | 488  | 1958 |

| (1) | (2)                                                                                                                                    | (3) | (4)        | (5) | (6)  |
|-----|----------------------------------------------------------------------------------------------------------------------------------------|-----|------------|-----|------|
| 27  | చేనేత, జాళి సంస్థలు (16-03-2009<br>తేదీగల ఎల్ ఇటి అండ్ ఎఫ్ (కార్మిక. II)<br>శాఖ, నెం.34)                                               | 204 | 21-04-2009 | 488 | 1958 |
| 28  | ఆసుపత్రులు, నర్సింగ్ హోంలు,<br>క్లినిక్ లు, డిస్పెన్సరీలు (8-12-2011<br>తేదీగల ఎల్ ఇటి అండ్ ఎఫ్ (కార్మిక. II)<br>శాఖ, నెం.68)          | 171 | 19-03-2012 | 847 | 1958 |
| 29  | అన్ని కళాశాలల హోస్టళ్లు, అన్ని ఇతర<br>విద్యా సంస్థలు (15-12-2011 తేదీగల<br>ఎల్ ఇటి అండ్ ఎఫ్ (కార్మిక. II) శాఖ,<br>నెం.71)              | 282 | 17-05-2012 | 835 | 1958 |
| 30  | హోటళ్లు, రెస్టారెంట్లు, భోజన శాలలు (01-<br>11-2007 తేదీగల ఎల్ ఇటి అండ్ ఎఫ్<br>(కార్మిక. II) శాఖ, నెం.105)                              | 652 | 15-11-2007 | 508 | 1958 |
| 31  | జనపనార, కొబ్బరి పీచు పరిశ్రమ (21-<br>12-2011 తేదీగల ఎల్ ఇటి అండ్ ఎఫ్<br>(కార్మిక. II) శాఖ, నెం.74)                                     | 359 | 02-07-2012 | 835 | 1958 |
| 32  | ఖండసారి ఫ్యాక్టరీలు<br>(24-06-2008 తేదీగల ఎల్ ఇటి అండ్ ఎఫ్<br>(కార్మిక. II) శాఖ, నెం.48)                                               | 374 | 02-07-2008 | 525 | 1958 |
| 33  | సున్నపురాయి పట్టీలు<br>(07-02-2006 తేదీగల ఎల్ ఇటి అండ్ ఎఫ్<br>(కార్మిక. II) శాఖ, నెం.8)                                                | 87  | 16-02-2006 | 487 | 1958 |
| 34  | మార్కెటింగ్ సొసైటీల వినియోగదారు<br>సహకార సంఘాలు, సహకార బ్యాంకులు<br>(18-12-2007 తేదీగల ఎల్ ఇటి అండ్ ఎఫ్<br>(కార్మిక. II) శాఖ, నెం.121) | 728 | 28-12-2007 | 525 | 1958 |
| 35  | అగ్గిపెట్టెలు, ముందుగుండు సామగ్రి పనులు<br>(21-07-2007 తేదీగల ఎల్ ఇటి అండ్ ఎఫ్<br>(కార్మిక. II) శాఖ, నెం.68)                           | 466 | 03-08-2007 | 502 | 1958 |
| 36  | ట్రైనింగ్ మిల్స్ లో ఉపయోగిస్తున్న మెస్తా<br>(18-10-2006 తేదీగల ఎల్ ఇటి అండ్ ఎఫ్<br>(కార్మిక. II) శాఖ, నెం.79)                          | 580 | 23-10-2006 | 502 | 1958 |

| (1) | (2)                                                                                                                                                                                              | (3) | (4)        | (5) | (6)  |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|------------|-----|------|
| 37  | మెటల్ ఫౌండరీస్, జనరల్ ఇంజనీరింగ్<br>(28-09-2007 తేదీగల ఎల్ఐటి అండ్ ఎఫ్<br>(కార్మిక.II) శాఖ, నెం.88)                                                                                              | 621 | 26-10-2007 | 525 | 1958 |
| 38  | మైకా పనులు<br>(28-05-2008 తేదీగల ఎల్ఐటి అండ్ ఎఫ్<br>(కార్మిక.II) శాఖ, నెం.35)                                                                                                                    | 327 | 05-06-2008 | 525 | 1958 |
| 39  | మిని, టీని సిమెంట్ ఫ్యాక్టరీలు<br>(07-12-2007 తేదీగల ఎల్ఐటి అండ్ ఎఫ్<br>(కార్మిక.II) శాఖ, నెం.118)                                                                                               | 705 | 19-12-2007 | 525 | 1958 |
| 40  | నిర్మాణం, పంపిణీ అండ్ ప్రచారంతోపాటు<br>మోషన్ సిని పరిశ్రమ (11-10-2007<br>తేదీగల ఎల్ఐటి అండ్ ఎఫ్ (కార్మిక.II)<br>శాఖ, నెం.98)                                                                     | 625 | 27-10-2007 | 502 | 1958 |
| 41  | ట్యుబ్‌రియల్ ఇన్ స్ట్రక్చర్స్, కంప్యూటర్<br>కోచింగ్ సెంటర్స్ తోపాటు ప్రైవేటు విద్యా<br>సంస్థలలో పనిచేయుచున్న బోధనాతర<br>సిబ్బంది (21-12-2011 తేదీగల ఎల్ఐటి<br>అండ్ ఎఫ్ (కార్మిక.II) శాఖ, నెం.73) | 383 | 09-07-2012 | 847 | 1958 |
| 42  | చేతితో తయారు చేసే పేపరుతోపాటు, స్ట్రా<br>బోర్డుతోపాటు పేపరు మరియు పేపరు<br>బోర్డులు (08-12-2011 తేదీగల ఎల్ఐటి<br>అండ్ ఎఫ్ (కార్మిక.II) శాఖ, నెం.69)                                              | 82  | 02-02-2012 | 835 | 1958 |
| 43  | పెట్రోలు బంకులు (28-09-2007 తేదీగల<br>ఎల్ఐటి అండ్ ఎఫ్ (కార్మిక.II) శాఖ, నెం.89)                                                                                                                  | 621 | 26-10-2007 | 525 | 1958 |
| 44  | మరమగ్గం పరిశ్రమ<br>(03-07-2009 తేదీగల ఎల్ఐటి అండ్ ఎఫ్<br>(కార్మిక.II) శాఖ, నెం.53)                                                                                                               | 375 | 03-08-2009 | 525 | 1958 |
| 45  | లీతో, ఆఫ్ సెట్ తోపాటు ప్రింటింగ్ ప్రెస్<br>(27-06-2008 తేదీగల ఎల్ఐటి అండ్ ఎఫ్<br>(కార్మిక.II) శాఖ, నెం.51)                                                                                       | 375 | 02-07-2008 | 525 | 1958 |
| 46  | ప్రైవేటు మోటారు ట్రాన్స్‌పోర్టు<br>(28-09-2007 తేదీగల ఎల్ఐటి అండ్ ఎఫ్<br>(కార్మిక.II) శాఖ, నెం.90)                                                                                               | 618 | 26-10-2007 | 525 | 1958 |

| (1) | (2)                                                                                                                                                                                   | (3) | (4)        | (5) | (6)  |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|------------|-----|------|
| 47  | టాక్స్ కన్సల్ టెంట్స్ తోపాటు చార్జెడ్, కాస్ట్ అకౌంట్స్ ఆడిటర్ల వంటి వృత్తి నిపుణులు, అడ్వకేట్ల వద్ద పనిచేస్తున్న క్లర్క్ (03-07-2009 తేదీగల ఎల్ఇటి అండ్ ఎఫ్ (కార్మిక.II) శాఖ, నెం.54) | 375 | 03-08-2009 | 572 | 1958 |
| 48  | పబ్లిక్ మోటార్ ట్రాన్స్ పోర్ట్ (22-11-2006 తేదీగల ఎల్ఇటి అండ్ ఎఫ్ (కార్మిక.II) శాఖ, నెం.83)                                                                                           | 723 | 04-12-2006 | 502 | 1958 |
| 49  | రోలర్ ఫ్లోర్ మిల్స్ తోపాటు రైస్ మిల్లులు, ఫ్లోర్ మిల్లులు లేదా డాల్ మిల్లులు (21-09-2007 తేదీగల ఎల్ఇటి అండ్ ఎఫ్ (కార్మిక.II) శాఖ, నెం.82)                                             | 690 | 12-12-2007 | 525 | 1958 |
| 50  | సాల్ట్ పాన్స్ (30-12-2006 తేదీగల ఎల్ఇటి అండ్ ఎఫ్ (కార్మిక.II) శాఖ, నెం.91)                                                                                                            | 67  | 05-02-2007 | 502 | 1958 |
| 51  | సపాయి కర్మచారీలు (08-12-2009 తేదీగల ఎల్ఇటి అండ్ ఎఫ్ (కార్మిక.II) శాఖ, నెం.108)                                                                                                        | 67  | 09-02-2010 | 590 | 1958 |
| 52  | సెక్యూరిటీ సేవలు (28-05-2010 తేదీగల ఎల్ఇటి అండ్ ఎఫ్ (కార్మిక.II) శాఖ, నెం.43)                                                                                                         | 251 | 02-06-2010 | 590 | 1958 |
| 53  | విత్తన ప్రొసెసింగ్ యూనిట్లు (16-03-2009 తేదీగల ఎల్ఇటి అండ్ ఎఫ్ (కార్మిక.II) శాఖ, నెం.35)                                                                                              | 204 | 21-04-2009 | 487 | 1958 |
| 54  | పాపులు, వాణిజ్య సంస్థలు (07-12-2007 తేదీగల ఎల్ఇటి అండ్ ఎఫ్ (కార్మిక.II) శాఖ, నెం.116)                                                                                                 | 705 | 19-12-2007 | 525 | 1958 |
| 55  | పలక ఫ్యాక్టరీలు (01-11-2007 తేదీగల ఎల్ఇటి అండ్ ఎఫ్ (కార్మిక.II) శాఖ, నెం.106)                                                                                                         | 652 | 15-11-2007 | 525 | 1958 |
| 56  | సాప్ట్ డ్రింక్స్, సోడా నీరు తయారీ యూనిట్లు (06-07-2006 తేదీగల ఎల్ఇటి అండ్ ఎఫ్ (కార్మిక.II) శాఖ, నెం.52)                                                                               | 410 | 10-07-2006 | 487 | 1958 |

| (1) | (2)                                                                                                                       | (3) | (4)        | (5) | (6)  |
|-----|---------------------------------------------------------------------------------------------------------------------------|-----|------------|-----|------|
| 57  | స్పిన్నింగ్ మిల్లులు<br>(07-01-2012 తేదీగల ఎల్ఐటి అండ్ ఎఫ్<br>(కార్మిక.II) శాఖ, నెం.3)                                    | 387 | 09-07-2012 | 847 | 1958 |
| 58  | స్టీల్ మిల్లులు, స్టీల్ రీ రోలింగ్ మిల్లులు<br>(18-12-2007 తేదీగల ఎల్ఐటి అండ్ ఎఫ్<br>(కార్మిక.II) శాఖ, నెం.122)           | 728 | 28-12-2007 | 525 | 1958 |
| 59  | స్టోన్ ట్రేకింగ్ అండ్ స్టోన్ క్షింగ్ ఆపరేషన్స్<br>(02-02-2008 తేదీగల ఎల్ఐటి అండ్ ఎఫ్<br>(కార్మిక.II) శాఖ, నెం.05)         | 71  | 14-02-2008 | 525 | 1958 |
| 60  | తేల్ల గోదాములు అండ్ తేలు కర్మాగారము<br>(31-03-2009 తేదీగల ఎల్ఐటి అండ్ ఎఫ్<br>(కార్మిక.II) శాఖ, నెం.38)                    | 25  | 22-01-2010 | 508 | 1958 |
| 61  | టైల్స్, కుమ్మరి పరిశ్రమలు<br>(28-09-2007 తేదీగల ఎల్ఐటి అండ్ ఎఫ్<br>(కార్మిక.II) శాఖ, నెం.92)                              | 621 | 26-10-2007 | 525 | 1958 |
| 62  | పొగాకు (బీడీ తయారీ కాకుండా)<br>కర్మాగారం (18-12-2007 తేదీగల ఎల్ఐటి<br>అండ్ ఎఫ్ (కార్మిక.II) శాఖ, నెం.123)                 | 728 | 28-12-2007 | 525 | 1958 |
| 63  | అమ్మకం, రవాణా పరిశ్రమతోపాటు కల్లుగీత<br>(22-06-2007 తేదీగల ఎల్ఐటి అండ్ ఎఫ్<br>(కార్మిక.II) శాఖ, నెం.55)                   | 435 | 25-07-2007 | 508 | 1958 |
| 64  | కలప నిర్వహణ కాకుండా ఫర్నిచర్ తోపాటు<br>కలప పని పరిపాలన<br>(26-05-2008 తేదీగల ఎల్ఐటి అండ్ ఎఫ్<br>(కార్మిక.II) శాఖ, నెం.34) | 326 | 05-06-2008 | 525 | 1958 |
| 65  | ఉలెస్ కార్పెట్ తయారీ, సాల్నా నేత<br>(24-01-2007 తేదీగల ఎల్ఐటి అండ్ ఎఫ్<br>(కార్మిక.II) శాఖ, నెం.07)                       | 94  | 15-02-2007 | 502 | 1958 |

## 2వ భాగం

| వరుస సంఖ్య | అనుసూచిత ఉపాధి పేరు<br>(జి.ఓ.ఎం.ఎస్.నెం., తేది.)                                                               | ఆంధ్రప్రదేశ్ గెజిటు<br>అసాధారణ సంచిక<br>2వ భాగంలో ప్రచురణ |            | ప్రస్తుత ప్రకటనలో<br>అనుసంధానించిన<br>వ్యవసాయ కార్మికుల<br>సి.పి.ఐ పాయింట్లు<br>(1986 = 100<br>సెరీసు) | 01-10-2026<br>తేదీనాటికి<br>సి.పి.ఐ<br>సంఖ్యలు |
|------------|----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|------------|--------------------------------------------------------------------------------------------------------|------------------------------------------------|
|            |                                                                                                                | సంఖ్య                                                     | తేది       |                                                                                                        |                                                |
| (1)        | (2)                                                                                                            | (3)                                                       | (4)        | (5)                                                                                                    | (6)                                            |
| 1          | తమల తీగలు<br>(18-06-2011 తేదీగల ఎల్ ఇటి అండ్<br>ఎఫ్ (కార్మిక.ఐ) శాఖ, నెం.32)                                   | 368                                                       | 20-07-2011 | 589                                                                                                    | 1566                                           |
| 2          | పశువుల దాణాతోపాటు పాడి<br>పరిశ్రమాభివృద్ధి (18-06-2011<br>తేదీగల ఎల్ ఇటి అండ్ ఎఫ్ (కార్మిక.ఐ)<br>శాఖ, నెం.34)  | 499 -ఎ                                                    | 03-09-2011 | 589                                                                                                    | 1566                                           |
| 3          | దాణా యూనిట్లు, రవాణాతోపాటు కోళ్ల<br>పరిశ్రమ (18-06-2011 తేదీగల<br>ఎల్ ఇటి అండ్ ఎఫ్ (కార్మిక.ఐ) శాఖ,<br>నెం.33) | 368                                                       | 20-07-2011 | 589                                                                                                    | 1566                                           |
| 4          | ఉద్యానవనాలు (18-07-2012 తేదీగల<br>ఎల్ ఇటి అండ్ ఎఫ్ (కార్మిక.ఐ) శాఖ,<br>నెం.72)                                 | 629                                                       | 23-11-2012 | 589                                                                                                    | 1566                                           |
| 5          | వ్యవసాయం (18-07-2012 తేదీగల<br>ఎల్ ఇటి అండ్ ఎఫ్ (కార్మిక.ఐ) శాఖ,<br>నెం.73)                                    | 280                                                       | 18-04-2013 | 619                                                                                                    | 1566                                           |

## గమనిక :-

- మొదటి భాగంలోని వరుస సంఖ్య 1 నుండి 65, రెండవ భాగంలోని 1 నుండి 5 వరకు చూపిన ఉపాధులకు సంబంధించి లింక్ పాయింట్లు ( అంటే 6,5 గడులు) పైబడి పాయింట్లలో పేరుగుదల కోసం 01-10-2026 నుండి 31-03-2027 వరకు జీవన వ్యయభత్యాన్ని అనుమతించనగును.

తేది: 28.09.2026

గంధం చంద్రుడు,  
కార్మిక శాఖ కమీషనరు.

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શ્રમ આયુક્તની કચેરી, ગુજરાત રાજ્ય

બ્લોક નં-03, E1, E2, F2 વીંગ,

પહેલો માળ, કર્મચોગી ભવન,

સેક્ટર ૧૦- એ, ગાંધીનગર

Web: www.col.gujarat.gov.in

ક્રમાંક:શ્ર.આ.૬/ટે.૩/૨૦૨૬/ ૫૦૩ બી ૫૨૪

તા: ૦૫/૧૦/૨૦૨૬

પ્રતિ,

(૧) અધિક શ્રમ આયુક્તશ્રી, ગુજરાત રાજ્ય, ગાંધીનગર.

(૨) નાયબ શ્રમ આયુક્તશ્રી, ગાંધીનગર, અમદાવાદ, વડોદરા, સુરત, રાજકોટ

(તાબાની કચેરીઓને પરિપત્રિત કરવા સારું)

(૩) કચેરીની સર્વે શાખાઓ, ૧,૨,૩,૪,૫,૬,૭,૮,૯,૧૦,૧૧,૧૨,ખાસ સેલ, બી.ઓ.સી.ડબલ્યુ અને આઈ.ટી.સેલ.

(૪) શાખાની સિલેક્ટ ફાઈલ/ પરિપત્ર ફાઈલ

શ્રમ આયુક્ત,

ગુજરાત રાજ્ય, ગાંધીનગર

લઘુત્તમ વેતન અધિનિયમ, ૧૯૪૮ હેઠળના ખાસ ભથ્થાની જાહેરાત.

લઘુત્તમ વેતન અધિનિયમ, ૧૯૪૮ હેઠળ સરકારશ્રીએ જે તે વ્યવસાય માટે નિયત કરેલ મૂળ પગારના દર ઉપરાંત જીવન નિર્વાહ આંક ઉપર આધારિત આપવાના ખાસ ભથ્થાના દૈનિક દર હવે તા.૦૧-૧૦-૨૦૨૬ થી તા.૩૧-૦૩-૨૦૨૭ સુધીના સમય માટે નીચે મુજબ રહેશે.

| ક્રમ | અનુસૂચિત વ્યવસાય/વ્યવસાય                                                                                                                  | ખાસ ભથ્થાના દૈનિક દર (રૂા. પૈસા ) |
|------|-------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| ૧    | ૪૬ અનુસૂચિત વ્યવસાય, શીપ બ્રેકીંગ તથા સ્વીપીંગ અને કલીનીંગ કામની વ્યવસાય (વ્યવસાય)                                                        | રૂા.૭૨.૫૦/-                       |
| ૨    | ૭ અનુસૂચિત વ્યવસાય (૧.ઈંટ ઉત્પાદન, ૨.જરી ઉદ્યોગ, ૩.રેડી મેડ ગારમેન્ટ, ૪.મીઠા ઉદ્યોગ, ૫.તમાકુ અને બીડી બનાવવાનો ઉદ્યોગ તથા ૬.કૃષિ વ્યવસાય) | રૂા.૧૫૮.૫૦/-                      |

આમ, અનુ નં ૧ અને ૨ ની સામે દર્શાવેલ વ્યવસાયોમાં ઉપરોક્ત સમયગાળા દરમિયાનની ખાસ ભથ્થાના દૈનિક દર જાહેર કરવામાં આવે છે.

નાયબ શ્રમ આયુક્ત

અને લઘુત્તમ વેતન અધિનિયમ, ૧૯૪૮

અન્વયેના સહાય અધિકારી, ગાંધીનગર





# भारत का राजपत्र The Gazette of India

सी.जी.-डी.एल.-अ.-17092026-276299  
CG-DL-E-17092026-276299

असाधारण  
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)  
PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित  
PUBLISHED BY AUTHORITY

सं. 4918]

नई दिल्ली, बृहस्पतिवार, सितम्बर 17, 2026/भाद्र 26, 1948

No. 4918]

NEW DELHI, THURSDAY, SEPTEMBER 17, 2026/BHADRA 26, 1948

श्रम और रोजगार मंत्रालय

अधिसूचना

नई दिल्ली, 17 सितम्बर, 2026

**का.आ. 5109(अ).—**केंद्रीय सरकार, सामाजिक सुरक्षा संहिता, 2020 (2020 का 36) की धारा 2 के खंड (89) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए और श्रम और रोजगार मंत्रालय, भारत सरकार की अधिसूचना संख्यांक का.आ. 2702(अ) तारीख 29 मई, 2026 को, उन बातों के सिवाय अधिकांत करते हुए जिन्हें ऐसे अधिक्रमण से पूर्व किया गया है या करने का लोप किया गया है, इस अधिसूचना के राजपत्र में प्रकाशन की तारीख से, उक्त संहिता के अध्याय 3 के प्रयोजनों के लिए पच्चीस हजार रुपए (25,000 रु.) प्रति मास को मजदूरी सीमा के रूप में अधिसूचित करती है।

[फा. सं. आर-12025/01/2026-एसएस-II]

तेजस्वी एस. नायक, संयुक्त सचिव

**MINISTRY OF LABOUR AND EMPLOYMENT****NOTIFICATION**

New Delhi, the 17th September, 2026

**S.O. 5109(E).**— In exercise of the powers conferred by clause (89) of section 2 of the Code on Social Security, 2020 (36 of 2020) and in supersession of the notification of the Government of India in the Ministry of Labour and Employment, number S.O. 2702(E) dated 29<sup>th</sup> May 2026, except as respects things done or omitted to be done before such supersession, the Central Government hereby notifies rupees twenty-five thousand (₹25,000) per month as the wage ceiling for the purposes of Chapter III of the said Code, with effect from the date of publication of this notification in the Official Gazette.

[F. No. R-12025/01/2026-SS-II]

TEJASWI S. NAIK, Jt. Secy.



# भारत का राजपत्र The Gazette of India

सी.जी.-डी.एल.-अ.-29092026-276595  
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असाधारण  
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)  
PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित  
PUBLISHED BY AUTHORITY

सं. 777]

नई दिल्ली, शुक्रवार, सितम्बर 25, 2026/आश्विन 3, 1948

No. 777]

NEW DELHI, FRIDAY, SEPTEMBER 25, 2026/ASVINA 3, 1948

श्रम और रोजगार मंत्रालय

अधिसूचना

नई दिल्ली, 25 सितम्बर, 2026

सा.का.नि. 847(अ).— केंद्रीय सरकार, सामाजिक सुरक्षा संहिता, 2020 (2020 का 36) की धारा 15 की उपधारा (1) के खंड (ख) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, कर्मचारी पेंशन स्कीम, 2026 में निम्नलिखित संशोधन करती है, अर्थात्:-

पैरा 7 के उप-पैरा (1) में, निम्नलिखित खंड अंतःस्थापित किया जाएगा, अर्थात्:-

“(iii) जो कर्मचारी भविष्य निधि स्कीम, 2026 का सदस्य रहा है, परंतु इस स्कीम का सदस्य नहीं रहा है और मजदूरी की नई अधिकतम सीमा की अधिसूचना की तारीख पर जिसकी मजदूरी, केंद्रीय सरकार द्वारा अधिसूचित मजदूरी की अधिकतम सीमा से कम या उसके बराबर है।”

2. यह अधिसूचना 17 सितंबर, 2026 से प्रवृत्त होगी।

[फा. सं. आर-15025/03/2026-एसएस-II]

तेजस्वी एस. नायक, संयुक्त सचिव

टिप्पण: मूल स्कीम, भारत के राजपत्र, असाधारण, भाग 2, खंड 3, उपखंड (i) में सा.का.नि.संख्या 527(अ) तारीख 29 जून, 2026 को प्रकाशित की गई थी।

## MINISTRY OF LABOUR AND EMPLOYMENT

## NOTIFICATION

New Delhi, the 25th September, 2026

**G.S.R. 847(E).**— In exercise of the powers conferred by clause (b) of sub-section (1) of section 15 of the Code on Social Security, 2020 (36 of 2020), the Central Government hereby makes the following amendments in the Employees' Pension Scheme, 2026, namely:-

In sub-paragraph (1) of Paragraph 7, the following clause shall be inserted, namely:-

“(iii) who has been a member of the Employees' Provident Funds Scheme, 2026, but not the member of this Scheme and whose wages on the date of notification of the new wage ceiling is less than or equal to wage ceiling notified by the Central Government.”

2. This notification shall come into force on the 17<sup>th</sup> September, 2026.

[F. No. R-15025/03/2026-SS-II]

TEJASWI S. NAIK, Jt. Secy.

**Note:** The principal Scheme was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 527(E), dated the 29<sup>th</sup> June, 2026.



# भारत का राजपत्र The Gazette of India

सी.जी.-डी.एल.-अ.-26092026-276530  
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असाधारण  
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)  
PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित  
PUBLISHED BY AUTHORITY

सं. 5103]

नई दिल्ली, शुक्रवार, सितम्बर 25, 2026/आश्विन 3, 1948

No. 5103]

NEW DELHI, FRIDAY, SEPTEMBER 25, 2026/ASVINA 3, 1948

श्रम और रोजगार मंत्रालय

अधिसूचना

नई दिल्ली, 25 सितम्बर, 2026

का.आ. 5310(अ).— केंद्रीय सरकार, सामाजिक सुरक्षा संहिता, 2020 (2020 का 36) की पहली अनुसूची के तीसरे परंतुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, और भारत के राजपत्र, भाग-2, खंड 3, उप-खंड (ii) में प्रकाशित भारत सरकार के श्रम और रोजगार मंत्रालय की अधिसूचना संख्या का.आ. 5206 (अ) तारीख 22 सितंबर, 2026, को उन बातों के सिवाय अधिकांत करते हुए जिन्हें ऐसे अधिक्रमण से पूर्व किया गया है या करने से लोप किया गया है, तारीख 1 अक्टूबर, 2026 को उस तारीख के रूप में नियत करती है, जिससे और जब से गुजरात राज्य में 15 गैर-कार्यान्वित जिलों, अर्थात् अमरेली, अरावली, बनासकांठा, बोटद, छोटा उदेपुर, दाहोद, डांग, देवभूमि द्वारका, गिर सोमनाथ, कच्छ, महीसागर, नर्मदा, पाटन, तापी, वाव-थराद के संपूर्ण क्षेत्रों में और 16 आंशिक रूप से कार्यान्वित जिलों, अर्थात् अहमदाबाद, आणंद, भरूच, भावनगर, जामनगर, जूनागढ़, खेडा, मेहसाणा, मोरबी, नवसारी, पंचमहल, पोरबंदर, राजकोट, साबरकांठा, सूरत, सुरेंद्रनगर के संपूर्ण क्षेत्रों में स्थित ऐसे स्थापनों के नियोक्ताओं और कर्मचारियों से अंशदान धारा 29 के अधीन देय होगा और कर्मचारी राज्य बीमा निगम से संबंधित अध्याय 4 के अधीन कोई भी हितलाभ निगम द्वारा ऐसे स्थापनों के कर्मचारियों को प्रदान किए जाएंगे।

[फा. सं. एस-38013/21/2023-एसएस-1]

आशुतोष ए.टी. पेडणेकर, संयुक्त सचिव

**MINISTRY OF LABOUR AND EMPLOYMENT****NOTIFICATION**

New Delhi, the 25th September, 2026

**S.O. 5310(E).**— In exercise of the powers conferred by the third proviso to First Schedule of the Code on Social Security, 2020 (36 of 2020), and in supersession of notification of the Government of India, Ministry of Labour and Employment *vide* number S.O. 5206 (E), dated the 22<sup>nd</sup> September, 2026, published in the Gazette of India, Part-II, Section 3, Sub-section (ii), except as respect things done or omitted to be done before such supersession, the Central Government hereby appoints the 1st day of October, 2026, as the date on and from which the contribution from the employers and employees of establishments in the entire areas of 15 non-implemented districts, namely Amreli, Aravalli, Banaskantha, Botad, Chhota Udepur, Dahod, Dang, Devbhoomi Dwarka, Gir Somnath, Kutch (Kachchh), Mahisagar, Narmada, Patan, Tapi, Vav–Tharad and in the entire areas of 16 partially implemented districts, namely Ahmedabad, Anand, Bharuch, Bhavnagar, Jamnagar, Junagadh, Kheda, Mehsana, Morbi, Navsari, Panchmahal, Porbandar, Rajkot, Sabarkantha, Surat and Surendranagar, in the State of Gujarat shall be payable under section 29 and any benefits under Chapter IV relating to the Employees State Insurance Corporation are provided by the Corporation to the employees of such establishments.

[F.No. S-38013/21/2023-SS-I]

ASHUTOSH A.T. PEDNEKAR, Jt. Secy.



# भारत का राजपत्र The Gazette of India

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असाधारण  
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)  
PART II—Section 3—Sub-section (ii)

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नई दिल्ली, मंगलवार, सितम्बर 22, 2026/भाद्र 31, 1948

No. 5000]

NEW DELHI, TUESDAY, SEPTEMBER 22, 2026/BHADRA 31, 1948

श्रम और रोजगार मंत्रालय

अधिसूचना

नई दिल्ली, 22 सितम्बर, 2026

का.आ. 5206(अ).—केंद्रीय सरकार सामाजिक सुरक्षा संहिता, 2020 (2020 का 36) की प्रथम अनुसूची के तीसरे परंतुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, 1 अक्टूबर, 2026 को उस तारीख के रूप में नियत करती है, जिससे और जब से गुजरात राज्य में 15 गैर-कार्यान्वित जिलों, अर्थात् अमरेली, अरावली, बनासकांठा, बोटाद, छोटा उदेपुर, दाहोद, डांग, देवभूमि द्वारका, गिर सोमनाथ, कच्छ, महीसागर, नर्मदा, पाटन, तापी, वाव-थराद के संपूर्ण क्षेत्रों में और 16 आंशिक रूप से कार्यान्वित जिलों, अर्थात् अहमदाबाद, आणंद, भरूच, भावनगर, जामनगर, जूनागढ़, खेडा, मेहसाणा, मोरबी, नवसारी, पंचमहल, पोरबंदर, राजकोट, साबरकांठा, सूरत, सुरेंद्रनगर के संपूर्ण क्षेत्रों में स्थित ऐसे स्थापनों के नियोक्ताओं और कर्मचारियों से अंशदान धारा 29 के अधीन देय होगा और कर्मचारी राज्य बीमा निगम से संबंधित अध्याय 4 के अधीन कोई भी लाभ निगम द्वारा ऐसे स्थापनों के कर्मचारियों को प्रदान किए जाएंगे।

[फा. सं. एस-38013/21/2023-एसएस-1]

आशुतोष ए.टी. पेडणेकर, संयुक्त सचिव

**MINISTRY OF LABOUR AND EMPLOYMENT****NOTIFICATION**

New Delhi, the 22nd September, 2026

**S.O. 5206(E).**—In exercise of the powers conferred by the third proviso to First Schedule of the Code on Social Security, 2020 (36 of 2020), the Central Government hereby appoints the 1st day of October, 2026, as the date on and from which the contribution from the employers and employees of establishments in the entire areas of one non-implemented district namely, Niwari and in the entire areas of 24 partially implemented districts namely Agar Malwa, Alirajpur, Anuppur, Ashoknagar, Balaghat, Barwani, Betul, Chhatarpur, Damoh, Datia, Harda, Jhabua, Mandla, Narsinghpur, Panna, Rajgarh, Seoni, Sheopur, Shivpuri, Sidhi, Tikamgarh, Umaria, Vidisha and Dindori, in the State of Madhya Pradesh shall be payable under section 29 and any benefits under Chapter IV relating to the Employees State Insurance Corporation are provided by the Corporation to the employees of such establishments.

[F. No. S-38013/21/2023-SS-I]

ASHUTOSH A.T. PEDNEKAR, Jt. Secy.

**The**  
  
**Kolkata Gazette**  
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WEDNESDAY, SEPTEMBER 16, 2026

[SAKA 1948

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

**GOVERNMENT OF WEST BENGAL**  
**FINANCE DEPARTMENT**  
**REVENUE**

No. 1607-F.T.

Dated, Howrah, the 16th September, 2026

**NOTIFICATION**

Whereas the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 (West Ben. Act VI of 1979), (hereinafter to be referred as the said Act), has been amended and published in the *Kolkata Gazette, Extraordinary*, Part-I vide Notification No.756-L, dated 07.08.2026;

And whereas the present Schedule under sub-section (2) of Section 3 of the said Act is not necessary;

And whereas it has been considered necessary to introduce a new SCHEDULE under sub-section (2A) of section 3 of the said Act;

And whereas Notification No.1407-F.T. dated the 18th day of August, 2026 was published in the *Kolkata Gazette, Extraordinary* for information of the persons likely to be affected thereby and inviting objections or suggestions from such persons with regard to proposed amendment of Schedule;

And whereas no objection or suggestion has been received in this respect within prescribed time period;

Now, in exercise of the power under sub-section (3) of section 3 of the said Act the Governor is hereby pleased to make the following amendment of the Schedule:-

*Amendment*

In the said Act, for the existing Schedule, the following Schedule shall be *substituted*:-

**“SCHEDULE**

[See sub-section (2A) of section 3]

| SL. No. | CLASS OF PERSONS | RESTRICTIONS AND CONDITIONS | Rate of Tax |
|---------|------------------|-----------------------------|-------------|
|---------|------------------|-----------------------------|-------------|

**PART - A**

| (1) | (2)                                                                                                                                                                                  | (3)                                                                                                                                                                                                                                                                                               | (4)                                                                                     |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| 1   | Employees earning monthly salary or wages or remuneration or reward or compensation etc.                                                                                             | a) Not exceeding Rs. 20,000<br>b) Above Rs. 20,000 but not exceeding Rs.30,000<br>c) Above Rs. 30,000 but not exceeding Rs.50,000<br>d) Above Rs. 50,000 but not exceeding Rs.100,000<br>d) Above Rs. 1,00,000                                                                                    | NIL<br>Rs. 100 per month<br>Rs. 140 per month<br>Rs. 170 per month<br>Rs. 208 per month |
| 2   | Persons being individuals, engaged in any profession or calling (other than those mentioned in <b>PART-B</b> or <b>PART C</b> of this SCHEDULE)                                      | Where the annual gross income in the preceding year or part thereof of such person is -<br>a) Not more than Rs. 2,50,000<br>b) Above Rs. 2,50,000 but not exceeding Rs. 5,00,000<br>c) Above Rs. 5,00,000 but not exceeding Rs. 10,00,000<br>d) Above Rs. 10,00,000                               | <br>NIL<br>Rs. 1000 per annum<br>Rs. 2000 per annum<br>Rs. 2500 per annum               |
| 3   | Persons, engaged in any profession or calling or trade involving supply of goods or services or both (other than those mentioned in <b>PART-B</b> or <b>PART C</b> of this SCHEDULE) | Where the annual gross turnover or annual gross receipt in the preceding year or part thereof of such person is -<br>a) Not more than Rs. 10,00,000<br>b) Above Rs. 10,00,000 but not exceeding Rs. 20,00,000<br>c) Above Rs. 20,00,000 but not exceeding Rs. 40,00,000<br>d) Above Rs. 40,00,000 | <br>NIL<br>Rs. 1000 per annum<br>Rs. 1500 per annum<br>Rs. 2500 per annum               |

**PART - B**

| SL. NO. | CLASS OF PERSONS                                                                                                                                                                              | RESTRICTIONS AND CONDITIONS                                                                                                        | TAX RATE |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|----------|
| (1)     | (2)                                                                                                                                                                                           | (3)                                                                                                                                | (4)      |
| 1       | Physically handicapped persons who are not liable to pay income tax subject to furnishing of medical certificate from SDMO/DMO in the Districts and from a doctor of Govt hospital in Kolkata | As specified in notification no. 941-F.T. dated 7-3-1981                                                                           | Nil      |
| 2       | Members of the Indian Defence forces covered under the Army Act, Navy Act and Air Force Act                                                                                                   | As specified in notification no. 368-F.T. dated 28-3-2013                                                                          | Nil      |
| 3       | Persons on active duty of the Border Security Force of India                                                                                                                                  | Persons coming under 'active duty' as defined in Clause (a) in sub-section (1) in Section 2 of the Border Security Force Act, 1968 | Nil      |

**PART - C**

[Persons engaged in any profession, trade, or calling mentioned below in West Bengal are liable to pay Rs. 2500 per annum, irrespective of their “annual gross income” or gross “annual gross turnover” or “annual gross receipt” as the case may be.]

| SI | CLASS OF PERSONS                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | Estate agents or promoters or brokers or commission agents or del credere agents or mercantile agents;                                                                                                                                                                                                                                                                                                                                                                 |
| 2  | Stevedores, clearing agents, customs agents, licensed shipping brokers or licensed boat suppliers;                                                                                                                                                                                                                                                                                                                                                                     |
| 3  | Occupier, owners, lessees or licensees of jute mills and rice mills;                                                                                                                                                                                                                                                                                                                                                                                                   |
| 4  | Occupier, owners, lessees or licensees of all shops, commercial establishments or units inside a shopping mall or multiplex;                                                                                                                                                                                                                                                                                                                                           |
| 5  | Owners or lessees of petrol/diesel/gas filling stations and service stations and agents or distributors thereof including retail dealers of Liquefied Petroleum Gas (LPG) or Compressed Natural gas (CNG);                                                                                                                                                                                                                                                             |
| 6  | Owners or occupiers of distilleries, breweries and bottling plants;                                                                                                                                                                                                                                                                                                                                                                                                    |
| 7  | Holders of licences for retail sale of liquor under the West Bengal Excise Act, 1909, whether for consumption on the premises, off the premises, or both.                                                                                                                                                                                                                                                                                                              |
| 8  | Owners, licencees or lessees of premises let out for social functions or any other purposes                                                                                                                                                                                                                                                                                                                                                                            |
| 9  | Owners, licencees or lessees of air-conditioned beauty parlours or spa or hair dressing saloons;                                                                                                                                                                                                                                                                                                                                                                       |
| 10 | Owners, licencees or lessees of air-conditioned restaurants, cafeteria, eatery or any food business, in whatever name called; Air-conditioned hotels, resort, boarding houses, short-term rental (STR), vacation rental, serviced apartments or home stay in whatever name called                                                                                                                                                                                      |
| 11 | Owners, licencees or lessees of air-conditioned Gym, slimming centres, or wellness centres of all types and descriptions using weights and/or machines or equipments;                                                                                                                                                                                                                                                                                                  |
| 12 | Individuals or institutions conducting chit funds and lotteries and authorised stockists of lottery tickets;                                                                                                                                                                                                                                                                                                                                                           |
| 13 | Licensed money lenders under the Bengal Money Lender Act, 1940 (Ben. Act X of 1940);                                                                                                                                                                                                                                                                                                                                                                                   |
| 14 | Owners, lessees or licensees of factories liable to get registered under the Factories Act, 1948;                                                                                                                                                                                                                                                                                                                                                                      |
| 15 | Banking companies as defined in the Banking Regulation Act, 1949 (10 of 1949);                                                                                                                                                                                                                                                                                                                                                                                         |
| 16 | Companies registered under the Companies Act, 1956 (1 of 1956) or the Companies Act, 2013 (18 of 2013)                                                                                                                                                                                                                                                                                                                                                                 |
| 17 | Persons holding permits granted or issued under the Motor Vehicles Act, 1988 (59 of 1988), for transport vehicles, which are adapted to be used for hire or reward, where the number of wheels of the said vehicle is more than four;                                                                                                                                                                                                                                  |
| 18 | Directors (other than those nominated by Government) of Companies Registered under the Companies Act 1956 (1 of 1956) or the Companies act, 2013 and Banking companies as defined in the Banking Regulation Act, 1949 (10 of 1949);                                                                                                                                                                                                                                    |
| 19 | Persons providing services in relation to the security of any property or person, by providing security personnel or otherwise and including the provision of services in relation to investigation, detection or verification of any fact or activity; Persons providing services in relation to physical or digital security, including manned guarding, cyber-security auditing, remote electronic surveillance, and private investigation or verification services |
| 20 | Owners or occupiers or licencees or lessees of Hospitals, Nursing Homes, Pathological Laboratories, Diagnostic Centres (including Imaging & Radiology), and specialized Day-care centres & IVF centres;                                                                                                                                                                                                                                                                |
| 21 | Bookmakers and trainers licensed by Royal Calcutta Turf Club or any other Turf Club in the State;                                                                                                                                                                                                                                                                                                                                                                      |

| SI | CLASS OF PERSONS                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 22 | Persons engaged independently in cloud computing and development operations like cloud architecture, Site Reliability Engineer (SRE), Cloud Security Engineer; professionals in data science and advance analytics, Block chain development, Cyber security analysis, software architecture, User Interface or User experience (UI/UX) Designers & Product Managers and similar digital, online, consultancy, creative, technical or platform-based professions or callings. |
| 23 | Online Educators & EdTech Founders, Tele-medicine Platform Operators; Digital Marketing Agency Owners;                                                                                                                                                                                                                                                                                                                                                                       |
| 24 | Production Houses or producers who develop content in any form for streaming cinema, advertisements, OTT platforms, Television serial                                                                                                                                                                                                                                                                                                                                        |
| 25 | Management consultants, Financial consultants, Strategy consultants, IT & digital consultants, Marketing & Sales consultants, HR consultants.                                                                                                                                                                                                                                                                                                                                |

**Explanatory Notes—**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1) Notwithstanding anything contained in this Schedule, where a person is covered by more than one entry in this Schedule, the higher or the highest, as the case may be, rate of tax under such entries shall be applicable.                                                                                                                                                                                                                                                                                                                                                                           |
| (2) For the purposes of this Schedule, “annual gross income”, in relation to a person, shall mean the aggregate of the amounts including fee, remuneration, reimbursement, commission or any other sum, by whatever name called, relating to his profession or calling in West Bengal, receivable by him, during the immediately preceding year.                                                                                                                                                                                                                                                         |
| (3) For the purposes of this Schedule, “annual gross turnover” or “annual gross receipt”, as the case may be, in relation to a person, shall mean the aggregate of the amounts including valuable consideration, fee, remuneration, reimbursement, commission or any other sum, by whatever name called, relating to his profession or trade in West Bengal, receivable by him, and that of all the branches or offices in West Bengal in respect of a firm, company, corporation or other corporate body, any society, club or association, during the immediately preceding year.                      |
| (4) The rate of tax payable by each branch or office of a firm, company, corporation or other corporate body, any society, club or association shall be the same as that payable by that firm, company, corporation or other corporate body, society, club or association, as the case may be, in accordance with any entry of this Schedule.                                                                                                                                                                                                                                                            |
| (5) If any person, who is not liable to make any payment of tax under this Act in any particular year or part thereof, as his annual gross income or annual gross turnover or annual gross receipt, as the case may be, in the previous year or part thereof did not exceed the minimum threshold limit as shown in column (3), but intends to get himself enrolled under this Act, or intends to continue his enrolment under this Act, as the case may be, he shall be liable to pay for that year or part thereof Rs. 2500/- if he is covered by Part C of the schedule or Rs. 1000/- in other cases. |

- N.B.:** (1) Sl. No. 1 of Part A, whole of Part B of the Schedule will come into force with effect from 01.10.2026.
- (2) Sl. No. 2 & Sl No. 3 of Part A and whole of Part C of the Schedule will be effective from the F.Y. starting on and from 01.04.2027.”.

By order of the Governor,

SANJAY BANSAL, IAS  
Secretary to the Government of West Bengal.

**The**



**Kolkata Gazette**

सत्यमेव जयते

*Extraordinary*  
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BHADRA 17]

FRIDAY, SEPTEMBER 8, 2006

[SAKA 1928

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

**GOVERNMENT OF WEST BENGAL****FINANCE DEPARTMENT****Revenue****NOTIFICATION**

No. 1561-F.T.—the 8th September, 2006.—In exercise of the power of conferred by sub-section (1) of section 25 of the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 (West Ben. Act VI of 1979), the Governor is pleased hereby to make the following amendments in the West Bengal State Tax on Professions, Trades, Callings and Employments Rules, 1979, as subsequently amended (hereinafter referred to as the said rules):—

**Amendments**

In the said rules,—

(1) in CHAPTER III,—

(a) after rule 12A, *insert* the following rule:—

“12B. A registered employer as referred to in sub-section (1a) of section 15, shall submit to the prescribed authority a certificate in the following format, duly filled in and signed by the practising Chartered Accountant or Cost Accountant or Company Secretary who has verified the books of accounts and other records of such registered employer relating to the year for which the said certificate is required to be issued, within seven months from the closing of such year:—

**CERTIFICATE OF COMPLIANCE**

[Issued as per provision of section 15(1a) of the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979]

Certified that I have verified the books of accounts and other records for the year including challans and returns filled by ..... a  
registered employer holding Registration Certificate No. .... under the West Bengal

State Tax on Professions, Trades, Callings and Employments Act, 1979 and having his place of \*profession/trade/calling/employment at .....  
and after verification of the books of accounts and other records relating to the year ..... made available to me, I do hereby report—

- (a) that the tax payable and the interest if any, payable thereon for delayed payment of such tax under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 and rules made thereunder, for the year ..... have been duly calculated by the aforesaid employer and shown in the returns submitted by him to the Profession Tax Officer ..... \*Range/Unit;
- (b) that the said tax and interest, if any, have been paid by the aforesaid employer in the appropriate manner to the Government Treasury.

Particulars of tax and interest paid, if any, and returns filed by the aforesaid employer are furnished below:—

| Quarter ended | Amount of tax paid (Rs.) | Amount of interest paid (Rs.) | Return filed on | Remarks (if any) |
|---------------|--------------------------|-------------------------------|-----------------|------------------|
| June          |                          |                               |                 |                  |
| September     |                          |                               |                 |                  |
| December      |                          |                               |                 |                  |
| March         |                          |                               |                 |                  |

*General remarks*

1. Comments regarding non-availability of books of accounts;
2. Comments regarding default in payment of tax or non-submission of returns;
3. Any other comments as found fit and appropriate:

Seal

Place: .....

Date: .....

(Signature of the practising Chartered Accountant/  
Cost Accountant/Company Secretary)

(Registration No.) .....

*Note: \*Strike out whichever is not applicable.”;*

(b) in rule 14B,—

- (i) in sub-rule (2), after the words, “the list of registered employers so selected”, insert the words “and also the list of registered employers not selected”;
- (ii) after sub-rule (2), insert the following sub-rule:—  
“(2A) The prescribed authority upon receipt of the list referred to in sub-rule (2), shall display such lists at a conspicuous place in his office.”;
- (iii) in sub-rule (3), for the words, figures, letter and brackets “referred to in sub-section (3) of section 7A,” substitute the words, figures, letter and brackets “referred to in the first proviso to sub-section (3) of section 7A”;
- (iv) in sub-rule (4)
  - (A) for the words, figures, letter and brackets “referred to in sub-section (4a) of section 7”, substitute the words, figures, letter and brackets “referred to in the first proviso to sub-section (3) of section 7A”; and
  - (B) for the words, figures, letter and brackets “proviso to sub-section (3) of section 7A”, substitute the words, figures, letter and brackets “first proviso to sub-section (3) of section 7A”;

- (c) in rule 15, in sub-rule (1), for the words, figures and letters "to the prescribed authority. A person other than a person specified in column 2 against entries in serial number 1 of the Schedule to the Act shall, in addition to the receipted challan, also forward to the prescribed authority an appendage in Form IX duly filled in.", substitute the words "to the prescribed authority";

(2) in CHAPTER VI, in rule 18, for sub-rule (2), *substitute* the following sub-rules:—

“(2) Where the prescribed authority from whose office the certificate has been issued—

- (a) comes to know of any shifting of place of work of a holder of certificate of registration or certificate of enrolment; or
- (b) receives the notice referred to in sub-rule (1), within thirty days or thereafter.

such prescribed authority shall, upon being satisfied that there is such shifting in the place of work to another area, transfer all the records of such holder of certificate of registration or certificate of enrolment ordinarily within ten days of his knowledge about such shifting or receipt of such notice, as the case may be, to the prescribed authority exercising jurisdiction over the area to which the place of work is shifted.

(3) On receipt of the records as referred to in sub-rule (2) of such holder of certificate of registration or certificate of enrolment the prescribed authority in whose jurisdiction the place of work has been shifted, shall, upon being satisfied that there is such shift in the place of work to an area under his jurisdiction, amend the certificate of registration or certificate of enrolment of such holder of certificate in accordance with the provisions of sub-rule (1) of rule 5 or sub-rule (2) of rule 6, as the case may be, ordinarily within ten days of receipt of such records and thereupon such prescribed authority shall exercise all the powers and discharge all the functions pertaining to the determination and recovery of tax and all matters ancillary thereto in respect of such holder of certificate and the prescribed authority from whose office the certificate was issued shall cease to exercise such power and discharge such functions in respect of such holder of certificate.”:

(3) in Form II.—

- (a) in serial No. 3, for the word "Address", *substitute* the words "Address from which the profession/trade/calling/employment is being carried";
- (b) after serial No. 3, *insert* the following serial No. and entry relating thereto:—

"3A. Permanent address of the applicant

[illegible]

- (c) after serial No. 15, for the words "I declare that", *substitute* the words "I declare that I do not hold any enrolment number presently and that";

- (4) in Form IIA, for the words, letters and figures "before the 30th September of every year", *substitute* the words, letters and figures "before the 31st July of every year";

2. This notification shall be deemed to have come into force with effect from the 1st day of August, 2006.

*Asstt. Secy. to the Govt. of West Bengal.*