

## News Headlines for the Week

### [Advance Tax e-campaign for F.Y. 2023-24](#)

Income Tax Department has started sending Emails and SMS'es on the information it has received on specific financial transactions undertaken by persons/entities during Financial Year(F.Y.) 2023-24.

On the basis of analysis of the taxes paid so far during the current financial year, the Department has identified such persons/entities where payment of taxes for F.Y. 2023 24(A.Y. 2024-25) is not commensurate with the financial transactions made by the persons/entities concerned, during the said period.

### [Heart-Beat Emails](#)

In a recent Podcast interview, Meta CTO Andrew Bosworth said he loves "heartbeat" emails.

He said, that these updates provide context if anything goes wrong and make it easier to help. The Meta CTO encourages employees to ask for help and communicate openly during projects.

He also elaborated on the importance of communication and said that nobody wants employees to be more "awesome" than their managers. He suggested that instead of going to your boss with a problem, send a short email with 5-10 sentences. He added how he "loves a 5-10 sentence email explaining where progress has been made."

In this email, he advised sharing with the manager about the progress you've made and if you've encountered any challenges. He then said that everything is going well, your manager doesn't need to respond. But if there's a chance to improve, it gives your boss a chance to guide you early on.

### [Know the other side : Ex-Microsoft VP of HR](#)

In every game, part of the challenge is knowing the other side. Whether it's poker, football, or the hiring game, understanding tells- unspoken signals- from the opponent can help you hone your strategy to win.

If the application process is bad, the job will probably be worse. Beware of these red flags when interviewing. Most Common Tells (which exposes company problems), he listed are:

- (1) Chaos
- (2) Bureaucracy
- (3) Secrecy
- (4) Conceit

## News Updates for Employers

1. DA (which is part of MW) for different Scheduled Employments in **Tamil Nadu and Karnataka**, is set to enhance effective 1<sup>st</sup> April 2024.
  - New DA was notified.
  - Please visit our website ([hrvidyalaya.in](http://hrvidyalaya.in)) for a copy of the notification
  - Ensure the revised DA is effective from 1<sup>st</sup> April 2024 for your employees and Contract Labour engaged by you.
2. **Profession Tax in Tamil Nadu** is due by February 15, for the Half-Yearly, October to March. And most of the Employers do deduct and pay only in the month of March.
  - If you have not paid the PT for the half-yearly, make the payment by or before March 31, 2024 to avoid Interest.
  - Interest payable is 1% for each defaulting month, after due date.
  - For Tamilnadu the PT compliances is:
    - i. Half yearly I – April to September – Due date of payment to respective Local Administration is September 15<sup>th</sup>.
    - ii. No Interest will be levied for the payments until end of September (upto 30<sup>th</sup>).
    - iii. PT is to be deducted from August Salary.
    - iv. Many employers deduct monthly also.
    - v. Half yearly II – October to (next year) March – Due date of payment of respective Local Administration is February 15<sup>th</sup>.
    - vi. PT is to be deducted from January salary.
    - vii. If any employee is joining in February or March month, it can be separately paid, until March 31<sup>st</sup>.
    - viii. Many employers deduct monthly also.
3. **Profession Tax in Maharashtra** - Yearly Payment of Enrolment Tax is due by 31<sup>st</sup> March 2024 with return filing.

### POSH Act

**Employer cannot impose any punishment other than the one recommended by the IC**

*“...the recommendation of the internal committee would only be treated as a preliminary court. We have no doubt about the ratio but the fact remains if at all, the disciplinary authority had to actually take an action of misconduct were required to follow the principle of natural justice by holding an independent enquiry ie., over and above what the internal committee had recommended.”*

*Since the procedure is not followed, the findings of the Single Bench in quashing the findings in our view is perfectly legal, justified and do not call for any interference.*

KERALA STATE ELECTRICITY BOARD LIMITED vs. VINUKUMAR S., Hon'ble HIGH COURT OF KERALA AT ERNAKULAM – 3<sup>rd</sup> October 2023

### **Important Case Citations from various Hon'ble Courts**

### Gratuity Act

**Employer Employee cannot be deprived of gratuity until the criminal proceedings culminate into conviction for "offence"**

*“...Under sub-Section (6)(b)(ii) of the Act, forfeiture of gratuity is permissible only if the termination of an employee is for any misconduct which constitutes an offence involving moral turpitude, and convicted accordingly by a court of competent jurisdiction.*

*the scope and purview of the phrase 'offence' and its meaning within the context of section 4(6)(b)(ii) of the Act, is that “it is not for the Bank to decide whether an offence has been committed. It is for the court.”*

Sanjay Kaura Vs Air India Limited., Hon'ble HIGH COURT OF DELHI – 15<sup>th</sup> December 2023