

Memorandum

Sub: Introduction of Combined Annual Return under Tamil Nadu Shops and Establishments Rules, 1948 - Certain instruction issued - Reg.

Ref: G.O. Ms. No. 93, Labour Welfare and Skill Development (K2), 29th August 2025 and Tamil Nadu Gazette notification No.38, dated:24.09.2025

It is informed that for ease of doing business and to avoid filing of separate annual returns under various Labour Laws by the employer, combined annual return has been introduced under the following labour Laws:

- a) Tamil Nadu Catering Establishments Rules, 1959
- b) Tamil Nadu Motor Transport Workers Rules, 1965
- c) Tamil Nadu Plantation Labour Rules, 1955
- d) Tamil Nadu Beedi & Cigar workers (Conditions of Employment) Rules, 1968

This combined annual return incorporates the details to be furnished by the employer under the following allied Labour Laws:

- The Tamil Nadu Payment of Wages Rules, 1937,
- The Minimum Wages (Tamil Nadu) Rules, 1953,
- The Tamil Nadu Maternity Benefit Rules, 1967,
- The Tamil Nadu Payment of Bonus Rules, 1975,
- The Tamil Nadu Contract Labour (Regulation and Abolition) Rules, 1975,
- The Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) (Tamil Nadu) Rules, 1983,
- The Tamil Nadu Industrial Establishments (Conferment of Permanent Status to Workmen) Rules, 1981
- The Tamil Nadu Payment of Subsistence Allowance Rules, 1981.

Therefore, the employer who submits combined annual return under any of the four Rules, namely the Tamil Nadu Catering Establishments Rules, 1959, Tamil Nadu Motor Transport Workers Rules, 1965, Tamil

Nadu Maternity Benefit Rules, 1967, Tamil Nadu Payment of Bonus Rules, 1975, Tamil Nadu Contract Labour (Regulation and Abolition) Rules, 1975, and Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) (Tamil Nadu) Rules, 1983 at this point of time since these Rules will become null and void when the Central Government repeal the Labour Acts subsumed under the four labour codes.

In this context, all the Deputy Commissioners of Labour, Assistant Commissioners of Labour and Assistant Inspectors of Labour are instructed that the employers of shops and commercial establishments shall not be insisted for the submission of half yearly / yearly annual returns under the Tamil Nadu Payment of Wages Rules, 1937, Minimum Wages (Tamil Nadu) Rules, 1953, Tamil Nadu Maternity Benefit Rules, 1967, Tamil Nadu Payment of Bonus Rules, 1975, Tamil Nadu Contract Labour (Regulation and Abolition) Rules, 1975, Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) (Tamil Nadu) Rules, 1983, Tamil Nadu Industrial Establishments (Conferment of Permanent Status to Workmen) Rules, 1981 and Tamil Nadu Payment of Subsistence Allowance Rules, 1981 provided the employer has submitted the combined annual return in Form ZC under the Tamil Nadu Shops and Establishments Rules, 1948.

The Assistant Commissioners of Labour are instructed to communicate the copy of this memorandum to the Assistant Inspectors of Labour under their jurisdiction.

Sd/-xxx

Commissioner of Labour

To:

All Deputy Commissioners of Labour and Assistant Commissioners of Labour.

Copy to:

All Additional Commissioners of Labour and Joint Commissioners of Labour.

// forwarded by order //

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For Commissioner of Labour

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