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**From Leave to Leverage: Gender Inclusion, Hybrid Work and Reimagining the Maternity Benefit Act, 1961 for Viksit Bharat****CS (Dr.) Divyesh Patel & Dr. Dixita Patel**

Maternity benefits safeguard the health of mothers and infants while representing a forward-thinking approach to enhancing gender-neutral caregiving policies within organizations. Supporting women's equal involvement in the workforce after maternity is not merely a goal for welfare; it is an essential economic requirement for Viksit Bharat@2047 and contributes to employee retention. The article examines the key provisions under the Maternity Benefit Act, 1961, as amended in 2017.

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**Licensing, Registration and Regulation: Labour and Environmental Laws****CS Shivam Sharma**

There is interconnectedness between Licensing registration and compliance of labour laws and environmental laws. The Constitution of India lays down directive principles safeguarding the welfare, safety and security of labour working in organisations. Over the decades, India has created a complex body of labour laws and environmental laws, each embedding licensing and registration requirements as gateways to compliance. This article explores the evolution and reforms in labour and environmental laws, their justifications, challenges, along with case studies, and potential future directions.

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**Licensing, Registration and Regulation under Labour Laws: A Compliance Blueprint for Viksit Bharat****CS Amit Singh**

The newly introduced Labour Codes through labour reforms are expected to enhance job creation and boost worker productivity, which will contribute to ease of doing business in the country. The adherence to labour laws aimed at safeguarding both regular and contractual workers, along with the prohibition of child and adolescent labour, facilitates the establishment of effective compliance mechanisms that support the vision of Viksit Bharat@2047. The author introduces a distinctive K-Knowledge, G-Governance, and F-Formulation framework to illustrate the strategic role of Company Secretaries in ensuring compliance with labour laws.

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**Beneficial Legislation: Factories Act, 1948****CS Vijay Kumar Mishra**

The article discusses the registration process, rules, regulations and licensing requirements of factories as outlined in the Factories Act, 1948, including provisions concerning welfare and working conditions, along with interpretations of related case laws. The author emphasizes that India is consistently making efforts to expand growth in manufacturing sector, which necessitates establishing more factories to attain the status of a global manufacturing hub.

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**The Governance Horizon: Gig Labour Meets Green Capital!****CS Aditi Maheshwari**

The article highlights the rising trends in Gig labour and the worldwide policy landscape, emphasizing Green Finance and the Green Industrial revolution while offering recommendations for Governance directed at Company Secretaries, Boards, and Policymakers. In summary, three potential paths for the intersection of gig labour and green capital are Harmonisation, Fragmentation, and Platform Sovereignty. The future of governance in Gig labour will be influenced by the decisions that Regulators, Boards, and Company Secretaries make over the next five years.

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**Forest (Conservation) Act, 1980 and Wildlife (Protection) Act, 1972: A Governance Perspective****CS Suparn Sekhri**

Forests and wildlife resources assure clean air, water, biodiversity, and climate resilience. Among the earliest and most significant environmental legislations in India are the Forest (Conservation) Act, 1980, and the Wildlife (Protection) Act, 1972. These two enactments have provided a legal backbone to India's environmental governance and remain central even today. At the same time, with the implementation of Environmental, Social

and Governance (ESG) frameworks, companies are no longer evaluated only on financial performance but also on their environmental footprints, their contribution to social well-being and the integrity of their governance structures. This article encapsulates the legislative framework and expanding role of Company Secretaries in environmental governance.

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### **Labour Laws and the Role of Company Secretary**

**CS N R Ravikrishnan**

In India, labour laws are fundamentally grounded in the ideals of social justice, social security, social equity, and the national economy, aimed at safeguarding employee rights and outlining the obligations and responsibilities of employers. The evolution of labour laws and its reforms have consistently played a significant role in the socio-economic development of the nation. A robust legal framework governing labour laws and relations enhances productivity, thereby naturally attracting investments for businesses. In this article, the author explores various regulatory mechanisms related to labour laws, as well as the responsibilities of Company Secretaries in ensuring compliance, providing guidance, and performing adequate reporting.

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### **E-Compliance in Wage Laws: Licensing, Registration and Regulation**

**CS Rishika Saloni**

This article examines the shift in wage-related labour laws in India from a manual process to the establishment of e-compliance systems. The Shram Suvidha Portal, initiated in 2014, introduced a unified Labour Identification Number (LIN) that enabled employers to submit a single, consolidated online return rather than multiple paper-based filings. This transition from manual compliance to digital administration signifies the conclusion of Inspector Raj and the onset of a more transparent, predictable, and business-friendly environment.

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### **The Alchemy of Waste: How India's New E-Waste Rules are forging a Digital Circular Economy for Viksit Bharat@2047**

**CS Rajiv Malik**

In this article, the author highlights the importance of planning for waste management in ancient urban civilisations. This age-old philosophy has been largely forgotten in the modern digital era. In response to the environmental crisis, the Government of India has introduced the E-Waste (Management) Rules, 2022, a significant legislative framework that replaces the earlier 2016 version. The article discusses the e-waste management process, the roles of key stakeholders, and the potential opportunities for Company Secretaries under this new legislation.

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### **Coastal Regulation Zone (CRZ) Compliance Framework: A Strategic Imperative for Corporate India - Navigating Environmental Clearances in the New Regulatory Landscape**

**CS (Dr.) Kunal Mandwale**

With the intent to bring a paradigm shift in the philosophy of environmental governance, the Government of India introduced the Coastal Regulation Zone (CRZ) Notification, 2019, which superseded the 2011 framework. This shift illustrates India's intention to harmonize developmental needs with ecological conservation while adhering to global standards in coastal zone management. For corporate leaders in India, this shift in regulation necessitates improved compliance systems, strong governance structures, and the strategic incorporation of environmental factors into primary business planning activities. The article discusses crucial regulatory changes and their future implications.

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### **Labour Laws in Practice: Licensing, Registration and Regulation: A Company Secretary Perspective**

**CS Jyoti Goyal**

The author in this article postulates three layers in the labour laws compliance landscape in India. First is 'Entry' termed as licensing and registration under the Factories Act, 1948, registration/licensing for principal employers and contractors under the Contract Labour (Regulation and Abolition) Act, 1970, Shops and Establishments registration for offices, professional tax wherever applicable, and state-specific registrations (e.g., labour welfare funds). Second 'Operations' termed as ongoing compliance in Minimum wages, timely wages, overtime and leave; EPF and ESIC contributions; maintenance of registers; issuance of payslips; safety and welfare facilities; POSH committees; periodic returns and digital filings. Third, 'Events' are termed as special compliance, such as introduced or amended shifts, layoffs, retrenchments, closures, change in ownership, accidents, inspections, and responses to show cause notices. A robust internal compliance calendar monitored by Company Secretaries will help avoid slippages for the company across these layers.

## Research Corner

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**Labour Welfare and Working Conditions in India: A Legal and Regulatory Analysis****CS Gopi Chitaliya**

The study is a review of the legal and regulatory frameworks under the Factories Act, 1948, the Contract Labour (Regulation and Abolition) Act, 1970, and the Child Labour (Prohibition and Regulation) Act, 1986; it includes an explanation of the necessary forms and documentation for obtaining licenses. A comparison is drawn between the licensing and registration obligations of a principal employer and those of a contractor. The article provides insights into employment patterns from 2020 to 2024, detailing the frequency of violations and the associated penalties under various labour Acts in 2023, as well as projected sector-wise employment figures for contract labour in 2024. Furthermore, the discussion incorporates relevant case laws and case studies throughout.

## Legal World

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- **LMJ 09:09:2025** The business organisation of the Company cannot be said to have been destroyed, merely because the brokers who were acting as mediators in carrying out the business between the members had been discharged and their accounts settled.[SC]
- **LW 65:09:2025** On the other hand, as already noted hereinbefore, it was the CoC and the Resolution Professional who were and still are desirous of returning the possession of the property in question to the appellants, keeping in mind the adverse financial implications of retaining the same.[SC]
- **LW 66:09:2025** Since the application has been filed on 15.01.2024 the same is within time. Limitation, in view of the acknowledgment as found above, having commenced only on 12.08.2020, the question of limitation expiring between 15.03.2022 and 28.02.2022 cannot arise.[SC]
- **LW 67:09:2025** On the basis of the material available on record, there appears to be substance in the allegations levelled by the Informant and the same merits an investigation by the Director General ("DG").[CCI]
- **LW 68:09:2025** The Corporation's omission to consider redeployment violates both statutory and constitutional obligations.[SC]
- **LW 69:09:2025** Looking for another job, even if with a rival company with better perks and facilities is a basic right and does not constitute moral turpitude as it is not contrary to honesty, modesty or good morals.[CAL]
- **LW 70:09:2025** Since at the time of regularization, certificate of fitness is otherwise required to be produced by the petitioner, petitioner submitted Medical Fitness Certificate duly issued by competent authority, but submission of Medical Fitness Certificate, in peculiar facts and circumstances as detailed herein above, could not have given any right to the respondents to curtail the Maternity Leave of the petitioner granted to her.[HP]
- **LW 71:09:2025** The reduction of demand by nearly 75% without any basis not only lacks legal justification but, also sets a dangerous precedent whereby employers may feel emboldened to suppress records and escape liability through evasive tactics.[KANT]
- **LW 72:09:2025** Once on the date of transaction the seller was having a valid registration and the transaction was through a valid billing channel, which has neither been denied nor any adverse material has been brought on record, no adverse inference can be drawn against the petitioner.[ALL]

## From The Government P-123

- Corrigendum to the Details of Pre-bid meeting date, submission of bids, etc. for REQUEST FOR PROPOSAL (RFP) floated on Gem Portal vide Bid Number: GEM/2025/B/6586758 dated 19.08.2025
- The Companies (Incorporation) Second Amendment Rules, 2025
- Corrigendum to the Request for Proposal (RFP) for Third Party Evaluation (TPE) of Corporate Data Management (CDM) Scheme
- Request for Proposal (RFP) for Third Party Evaluation of Corporate Data Management Scheme- a Central Sector Scheme
- The Companies (Indian Accounting Standards) Second Amendment Rules, 2025
- Technical Clarifications to Cybersecurity and Cyber Resilience Framework (CSCRF) for SEBI Regulated Entities (REs)
- Relaxation in timeline to submit net worth certificate by Stock Brokers to offer margin trading facility to their clients
- Extension of timeline for implementation of SEBI Circular 'Margin obligations to be given by way of pledge/Re-pledge in the Depository System' dated June 03, 2025
- Use of liquid mutual funds and overnight mutual funds for compliance with deposit requirement by Investment Advisers and Research Analysts
- Transaction charges paid to Mutual Fund Distributors
- Review of Framework for conversion of Private Listed InvIT into Public InvIT
- Ease of doing business (EODB) - Policy for joint annual inspection by MIIs – information sharing mechanism– action by Lead MII
- Review, Appeal or Waiver of penalty requests emanating out of actions taken by the Member Committee
- Implementation of Section 51A of UAPA, 1967: Updates to UNSC's 1267/1989 ISIL (Da'esh) & Al-Qaida Sanctions List: Amendments to 05 Entries
- Reserve Bank of India (Know Your Customer (KYC)) (2<sup>nd</sup> Amendment) Directions, 2025
- Compliance with Hon'ble Supreme Court Order dated April 30, 2025 in the matter of Pragma Prasun and Ors. vs Union of India (W.P.(C) 289 of 2024) and Amar Jain vs Union of India & Ors. (W.P.(C) 49 of 2025)
- Introduction of Continuous Clearing and Settlement on Realisation in Cheque Truncation System
- Investment in Government Securities by Persons Resident Outside India through Special Rupee Vostro account
- Reserve Bank of India (Non-Fund Based Credit Facilities) Directions, 2025
- Reserve Bank of India (Co-Lending Arrangements) Directions, 2025
- International Trade Settlement in Indian Rupees (INR)