



IIA NEWS

Transforming MSMEs towards Industry 4.0

Smart Cost & Profitability Management Strategies for MSMEs



IIA's Virtual MSME
Help Centre Meeting
Zoom ID: 8601855541
Passcode: MYIIA
Time : 2:00PM-3:00PM (Mon-Sat)

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1800 309 5455



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Commitment for a Bigger Cause, Beyond Oneself

आईआईए सदस्यों का यही संकल्प- उद्योग बढ़ाएँगे, विकसित भारत बनाएँगे।

"Coming together is the beginning; Keeping together is progress; Working together is success."

Uttar Pradesh Notifies Revised Minimum Wages from 1 April 2026

(Notification Order No. 374/36-2-2026-2041256 Lucknow; Dated: 17-04-2026)

The Uttar Pradesh Government, through its Labour Department notification dated **17 April 2026**, has announced **revised minimum wage rates effective from 1 April 2026** as an interim relief measure to maintain industrial peace and employment continuity, especially following labour unrest in **Noida and Greater Noida**. The revision was prompted by workers' demands for higher wages due to rising living costs, rent increases, and inflation, while employers highlighted business pressures from global tariff hikes and supply-chain disruptions. A **High-Level Committee** was constituted to review the matter and recommended a **three-category district classification** based on geography, industrial development, urban infrastructure, and cost of living. **Category I** includes Gautam Buddha Nagar and Ghaziabad; **Category II** includes districts with Nagar Nigam; and **Category III** covers all other districts (Minimum Wage Table mentions the shared QR). Revised wages have been prescribed separately for **unskilled, semi-skilled, and skilled workers**, comprising **basic wage plus variable dearness allowance**, replacing the earlier order (except brick kilns on piece-rate basis). ■

Scan QR to read the entire notification.



Expert Speak

Income Tax Act, 2025 & Artificial Intelligence

-By Ms. Vanshika Mittal, Advocate at Supreme Court of India
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From April 1, 2026, a new Income Tax Act is in force, replacing the old Act of 1961. Artificial Intelligence or AI is the key tool being used to achieve the stated goal of simplification. For a salaried employee in a big city, it is indeed simpler. But for Micro, Small and Medium Enterprises (MSME) and individual taxpayers, there are real questions that deserve honest answers.

The AI Architecture: What Has Actually Changed and For Whom

The new Act has not introduced any new tax. Its main achievement is cleaner language that computers and AI systems can easily read and apply. Additionally, the CBDT launched 'Kar Saathi', an AI chatbot to answer any tax queries. The old Faceless Assessment system, where tax notices are handled online without meeting any officer, continues under Section 273 of the new Act. A computer system called CASS (Computer-Assisted Scrutiny Selection) now picks which returns get examined for possible tax evasion.

The CBDT reports that AI-driven nudges pushed 1.11 crore taxpayers to file updated returns, generating revenue of over ₹8,800 crore. Returns now come pre-filled with data from your bank, SEBI account, and GST portal. Refunds are faster. These are real improvements. These gains are for taxpayers with neat digital trail i.e., salaried professionals, large companies and exporters. But for the traders who deal partly in cash, buy from small-unregistered suppliers, and maintain accounts in Hindi, the AI system may flag more problem than it solves. ■