

# Report on Learning Spaces Workshop

## A Capacity-Building Initiative for NGOs on Regulatory & Legal Compliances

Decoding Labour Codes & Income Tax Act, 2025 (Webinar)

April 2026



# Learning Spaces: Decoding the New Labour Codes

## **Format: Webinar**

The session was led by Naman Khatwani, Lead – Legal & Policy at Pacta, and brought together non-profit professionals to understand the evolving labour law framework in India.


## **Participants explored:**

- The structure and scope of the four labour codes and their applicability
- Key definitions, including distinctions between employees, workers, and consultants
- Core compliance requirements, including registration, documentation, and reporting obligations

## **Key discussions covered:**

- Wage structure and remuneration requirements
- Gratuity eligibility, particularly for fixed-term employees
- Compliance considerations for contract workers, multi-state operations, and foreign employees
- Updates to leave policies, working conditions, and statutory benefits under the new framework

The session also highlighted practical steps organisations should take to align with the new codes, including reviewing employment agreements, updating HR policies and systems, and strengthening compliance mechanisms.





# Learning Spaces: Unpacking the Income Tax Act, 2025

## **Format: Webinar**

The session was led by Arun Palasseri, Director – Finance and Accounts at Wadhvani Foundation, and covered the regulatory framework governing the non-profit organisations under the revised Income Tax framework.


## **Participants explored:**

- The legal framework governing tax exemptions for non-profit organisations
- Key provisions relating to income classification, including regular, specified, and taxable income
- Requirements for maintaining books of accounts, documentation, and governance practices

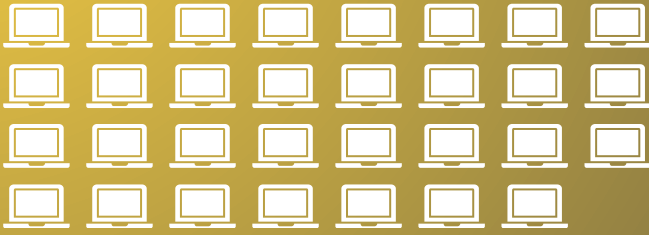
## **Key discussions covered:**

- Registration timelines and compliance requirements under the Act
- Restrictions on commercial activities and their impact on tax exemptions
- Audit and reporting obligations, including the introduction of new forms such as Form 112
- Compliance risks, including related-party transactions and specified violations

The session also shared practical guidance on strengthening documentation practices, ensuring regulatory compliance, and preparing for upcoming changes in reporting and audit requirements.



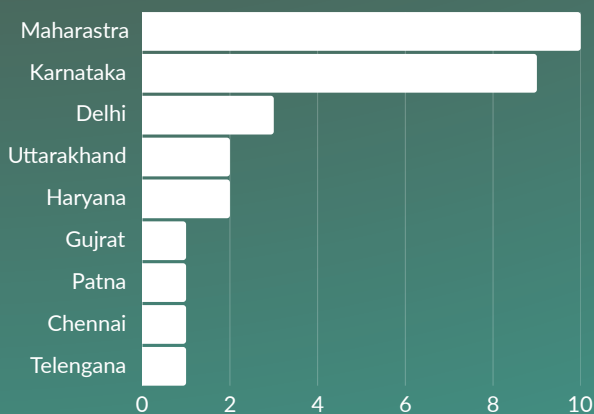
# Participants Demographic



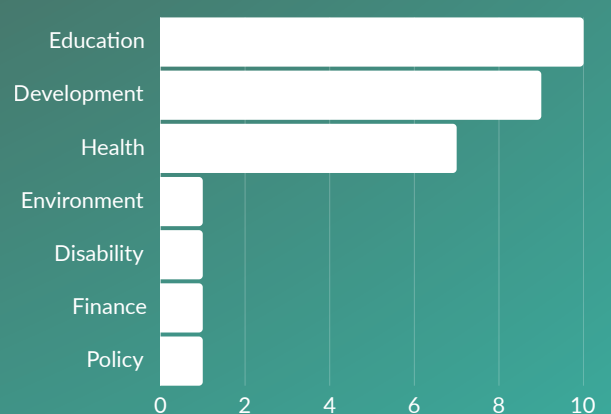
Facilitated by Naman Khatwani (Lead - Legal & Policy, Pacta) and Arun Palasseri (Director - Finance and Accounts, Wadhvani Foundation), the **online workshop** brought together **46 participants** from **28** different organisations.



Distribution based on State of Operation



Distribution based on Field of Work



# Participant Organisations



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**As India's only social sector law firm, we believe that legal services for non-profits need a nuanced approach, one that is aligned with the ethics of public service**

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