Z3/ 3459/2026

Office of the Commissioner of Labour,

Chennai-40, Dated:18.02.2026

STATEMENT SHOWING DETAILS OF DEARNESS ALLOWANCE PAYABLE WITH EFFECT FROM 01/04/2026 BASED ON THE AVERAGE CONSUMER PRICE INDEX OF CHENNAI CITY FOR THE CALENDAR YEAR 2025 IN RESPECT OF VARIOUS SCHEDULED EMPLOYMENTS NOTIFIED UNDER THE MINIMUM WAGES ACT 1948,

AVERAGE POINTS FOR CHENNAI CITY FOR THE CALENDAR YEAR 2025:

BASE YEAR 2001=100 : 344 Points
BASE YEAR 1982=100 : 1703 Points
BASE YEAR 1960=100 : 8600 Points

Sl. No	Name of the scheduled employment	Labour Welfare and Skill Development Department. G O No & Date	G O Effective from (Date)	Base Index	Rate of dearness allowance	Amount of dearness allowance payable
01	EMPLOYMENT IN AERATED WATER MANUFACTORY	(2D) No.75, dated 10/09/2024	02/10/2024	161 / 2010 (2001=100)	₹ 38.45 per point per month	₹ 7,036.00 p/m
02	EMPLOYMENT IN AGARBATHY MANUFACTORY	(2D) No.91, dated 31/10/2022	23/11/2022	161 / 2010 (2001=100)	₹ 35.43 per point per month	₹ 6,484.00 p/m
03	EMPLOYMENT IN APPALAM MANUFACTORY	(2D) No.51, dated 10/06/2022.	06/07/2022	161 / 2010 (2001=100)	₹ 44.65 per point per month	₹ 8,171.00 p/m
04	EMPLOYMENT IN AUTOMOBILE WORKSHOP	(2D) No.98, dated 09/10/2024	06/11/2024	161 / 2010 (2001=100)	₹ 56.29 per point per month	₹ 10,301.00 p/m
05	EMPLOYMENT IN AUTO RICKSHAW & TAXIS	(2D) No.114 dated 13/12/2022	04/01/2023	161 / 2010 (2001=100)	₹ 71.40 per point per month	₹ 13,066.00 p/m
06	EMPLOYMENT IN BAKERIES AND BISCUITS MANUFACTORY	(2D) No.35, dated 03/06/2022	29/06/2022	161/2010 (2001=100)	₹ 1.40 per point per day	₹ 256.20 p/d
07	EMPLOYMENT IN BLEACHING OR DYEING OR BOTH	(2D) No. 90, dated 31/10/2022	23/11/2022	161 / 2010 (2001=100)	₹ 39.65 per point per month	₹ 7,256.00 p/m
08	EMPLOYMENT IN BRICKS AND TILES MANUFACTORY	(2D) No.50, dated 10/ 06/2022	06/07/2022	161 / 2010 (2001=100)	₹ 1.30 per point per day	₹ 237.90 p/d

09	EMPLOYMENT IN CARPENTRY & BLACKSMITHY	(2D) No. 24, dated 07/ 06/ 2021	07/07/ 2021	161 / 2010 (2001=100)	₹ 58.65 per point per month	₹ 10,733.00 p/m
10	EMPLOYMENT IN CHEMICAL FERTILIZER INDUSTRY	(2D) No.43 dated 10/06/2022	06/07/2022	161 / 2010 (2001=100)	₹ 43.40 per point per month	₹ 7,942.00 p/m
11	EMPLOYMENT IN CHEMICAL INDUSTRY	(2D) No.87 dated 21/11/2019	11/12/2019	161 / 2010 (2001=100)	₹ 50.00 per point per month	₹ 9,150.00 p/m
12	EMPLOYMENT IN CINEMA INDUSTRY	(2D) No.97, dated 07/11/2022	30/11/2022	161 / 2010 (2001=100)	₹ 61.65 per point per month	₹ 11,282.00 p/m
13	EMPLOYMENT IN COACHING ACADEMICS	(2D) No.87 dated 01/10/2024	30/10/2024	161 / 2010 (2001=100)	₹ 40.50 per point per month	₹ 7,412.00 p/m
14	EMPLOYMENT IN COCONUT PEELING	(2D) No. 45 dated 10/ 06/2022	06/07/2022	161 / 2010 (2001=100)	₹ 1.45 per point per day	₹ 265.35 p/d
15	EMPLOYMENT IN COFFEE CURING WORKS	(2D) No.41, dated 10/06/2022	06/07/2022	161 / 2010 (2001=100)	₹ 1.30 per point per day	₹ 237.90 p/d
16	EMPLOYMENT IN COIR MANUFACTORY	(2D) No .35, dated 23/07/2021	18/08/2021	161 / 2010 (2001=100)	₹ 36.85 per point per month	₹ 6,744.00 p/m
17	EMPLOYMENT IN CONSTRUCTION, MAINTENANCE OF ROADS OR IN BUILDING OPERATIONS	(2D) No.94 dated 07/11/2022	07/12/2022	161 / 2010 (2001=100)	₹ 2.69 per point per day	₹ 492.30 p/d
18	EMPLOYMENT IN CONSTRUCTION OF PANDALS,	(2D) No.31 dated 30/05/2022	22/06/2022	161 / 2010 (2001=100)	₹ 1.25 per point per day	₹ 228.75 p/d
19	EMPLOYMENT IN COOKING FOOD	(2D) No.78 dated 19.09.2024	09/10/2024	161 / 2010 (2001=100)	₹ 60.95 per point per month	₹ 11,154.00 p/m
20	EMPLOYMENT IN COTTON GINNING, PRESSING AND EMPLOYMENT IN COTTON WASTE	(2D) No. 39, dated 10/ 06/ 2022	06/07/2022	161 / 2010 (2001=100)	₹ 44.65 per point per month	₹ 8,171.00 p/m
21	EMPLOYMENT IN DISTILLERY INDUSTRY	(2D) No.42 dated 10/06/2022	06/07/2022	161 / 2010 (2001=100)	₹ 60.35 per point per month	₹ 11,044.00 p/m
22	EMPLOYMENT IN DISTRIBUTION OF LIQUID PETROLEUM GAS CYLINDERS	(2D) No. 88 dated 01/10/2024	30/10/2024	161 / 2010 (2001=100)	₹ 39.60 per point per month	₹ 7,247.00 p/m
23	EMPLOYMENT IN DOMESTIC WORK	(2D) No.99 dated 08/11/2022	07/12/2022	248 / 2015 (2001=100)	₹ 32.25 per point per month	₹ 3,096.00 p/m
24	EMPLOYMENT IN ELECTRONIC INDUSTRY	(2D) No. 44, dated 10/ 06/2022	06/07/2022	161 / 2010 (2001=100)	₹ 43.50 per point per month	₹ 7,961.00 p/m
25	EMPLOYMENT IN FOLDING TEXTILES	(2D) No.33 dated 22/07/2021	18/08/2021	161 / 2010 (2001=100)	₹ 37.70 per point per month	₹ 6,899.00 p/m

26	EMPLOYMENT IN FOOD PROCESSING INDUSTRY	(2D) No.73, dated 10/09/2024	02/10/2024	161 / 2010 (2001=100)	₹ 44.65 per point per month	₹ 8,171.00 p/m
27	EMPLOYMENT IN FORESTRY	(2D) No.92 dated 31/10/2022	25/11/2022	161 / 2010 (2001=100)	₹ 1.92 per point per day	₹ 351.35 p/d
28	EMPLOYMENT IN GENERAL ENGINEERING AND FABRICATION INDUSTRY	(2D) No. 67, dated 13/11/2017	03/ 01/2018	161 / 2010 (2001=100)	₹ 42.35 per point per month	₹ 7,750.00 p/m
29	EMPLOYMENT IN GOLD AND SILVER ARTICLES MANUFACTORY	(2D) No.100 dated 08/11/2022	21/12/2022	161 / 2010 (2001=100)	₹ 2.36 per point per day	₹ 431.90 p/d
30	EMPLOYMENT IN GRANITE INDUSTRY	(2D) No.103, dated 09/11/2022	07/12/2022	161 / 2010 (2001=100)	₹ 62.40 per point per month	₹ 11,419.00 p/m
31	EMPLOYMENT IN GUNNY INDUSTRY	(2D) No. 22, dated 07/06/2021	07/07/2021	161 / 2010 (2001=100)	₹ 2.07 per point per day	₹ 378.80 p/d
32	EMPLOYMENT IN HAND EMBROIDERY AND JARI	(2D) No.99 dated 09/10/2024	06/11/2024	161 / 2010 (2001=100)	₹ 2.27 per point per day	₹ 415.40 p/d
33	EMPLOYMENT IN HANDLOOM SILK WEAVING INDUSTRY	(2D) No. 106, dated 16/12/2024	29/01/2025	161 / 2010 (2001=100)	₹ 1.44 paise per point per day	₹ 263.50 p/d
34	EMPLOYMENT IN HOME TEXTILES (i.e.) BEDROOM, BATHROOM, LIVING ROOM, DECORATIVE, KITCHEN TEXTILES	(2D) No. 46, dated 23/11/2021	08/12/2021	255 / 2016 (2001=100)	₹ 22.25 per point per month	₹ 1,980.00 p/m
35	EMPLOYMENT IN HOSIERY MANUFACTORY AND KNITWEAR MANUFACTORY	*(2D) No 02 Dated 18/02/2025	12/03/2025	196 /2012 2001=100	₹ 23.19 per point per month	₹ 3432.00 p/m
36	EMPLOYMENT IN HOSPITALS AND NURSING HOMES	(2D)No. 21, dated 26/05/2025	11/06/2025	218 / 2013 (2001=100)	₹ 44 per point per month	₹ 5,544.00 p/m
37	EMPLOYMENT IN HOTELS AND RESTAURANTS	(2D) No. 35, dated 08/07/2014	13/08/2014	161 / 2010 (2001=100)	₹ 46.26 per point per month	₹ 8,466.00 p/m
38	EMPLOYMENT IN KNITTING INDUSTRY	(2D) No. 06 dated 27/01/2016	17/02/2016	475 /2000 1982=100	₹ 3.80 per point per month	₹ 4,666.00 p/m
39	EMPLOYMENT IN LAUNDRIES AND WASHING CLOTHES (INCLUDING WOOLLEN)	(2D) No.105 dated 09/11/2022	07/12/2022	161 / 2010 (2001=100)	₹ 2.55 per point per day	₹ 466.65 p/d
40	EMPLOYMENT IN LOADING & UNLOADING OPERATONS IN MARKETS, SHANDIES (Fairs and Market Places and other like places)	(2D) No.85, dated 01/10/2024	30/10/2024	161 / 2010 (2001=100)	₹ 1.50 per point per day	₹ 274.50 p/d

41	EMPLOYMENT IN LOCAL AUTHORITY	** (2D) No.62 dated 11/10/2017	22/11/2017	161 / 2010 (2001=100)	₹ 37.25 per point per month	₹ 6,817.00 p/m
		(2D) No.36 dated 10/06/2023	05/07/2023	161 / 2010 (2001=100)	₹ 31 per point per month	₹ 5,673.00 p/m
42	EMPLOYMENT IN MAT WEAVING AND BASKET MAKING	(2D) No.80 dated 19/09/2024	23/10/2024	161 / 2010 (2001=100)	₹1.46 per point per day	₹ 267.20 p/d
43	EMPLOYMENT IN (a) FIRE WORKS MANUFACTORY	(2D) No. 46, dated 10/07/2023	26/07/2023	161/2010 (2001=100)	₹ 33.90 per point per month	₹ 6,204.00 p/m
	(b) MATCH MANUFACTORY	(2D) No. 45, dated 10/07/2023	26/07/2023	161/ 2010 (2001=100)	₹ 30.67 per point per month	₹ 5,613.00 p/m
44	EMPLOYMENT IN MEDICAL AND SALES REPRESENTATIVE	(2D) No.11 dated 15/02/2016	09/03/2016	161 / 2010 (2001=100)	₹ 43.55 per point per month	₹ 7,970.00 p/m
45	EMPLOYMENT IN MEDICINE MANUFACTURING INDUSTRY	(2D) No.38 dated 05/10/2016	23/11/2016	161/2010 (2001=100)	₹ 43.85 per point per month	₹ 8,025.00 p/m
46	EMPLOYMENT IN MOTION PICTURE INDUSTRY (Including Production, Distribution and Publicity)	(2D) No.79 dated 19/09/2024	23/10/2024	161 / 2010 (2001=100)	₹ 52.40 per point per month	₹ 9,589.00 p/m
47	EMPLOYMENT IN MUSHROOM GROWING AND ALLIED WORKS	(2D) No.49, dated 10/06/2022	06/07/2022	161 / 2010 (2001=100)	₹ 40.80 per point per month	₹ 7,466.00 p/m
48	EMPLOYMENT IN NEERA TAPPING	(2D) No.74, dated 10/09/2024	02/10/2024	161 / 2010 (2001=100)	₹ 3.04 per point per day	₹ 556.30 p/d
49	EMPLOYMENT IN ANY OIL MILL	(2D) No.76, dated 10/09/2024	02/10/2024	161 / 2010 (2001=100)	₹ 44.40 per point per month	₹ 8,125.00 p/m
50	EMPLOYMENT IN PAPER AND INCIDENTAL PROCESSES CONNECTED WITH:-					
	(a) HAND MADE PAPER INDUSTRY	(2D) No. 44, dated 07/11/2025	26/11/2025	161 / 2010 (2001=100)	₹ 43.00 per point per month	₹ 7,869.00 p/m
	(b) MACHINE MADE PAPER INDUSTRY	(2D) No. 77, dated 19/09/2024	23/10/2024	161 / 2010 (2001=100)	₹ 44.95 per point per month	₹ 8,226.00 p/m
51	EMPLOYMENT IN POLYTHENE MANUFACTORY AND PROCESSING FOAM ITEMS AND PLASTIC MANUFACTORY	(2D) No.40 dated 10/06/2022	06/07/2022	161 / 2010 (2001=100)	₹ 45.00 per point per month	₹ 8,235.00 p/m
52	EMPLOYMENT IN POTTERY WORKS	(2D) No. 34, dated 22/07/2021	18/08/2021	161 / 2010 (2001=100)	₹ 40.00 per point per month	₹ 7,320.00 p/m

53	EMPLOYMENT IN POWER LOOM INDUSTRY	(2D) No.113 dated 13/12/2022	04/01/2023	161 / 2010 (2001=100)	₹ 2.05 per point per day	₹ 375.15 p/d
54	EMPLOYMENT IN PRINTING PRESSES	(2D) No.48 dated 10/06/2022	06/07/2022	161 / 2010 (2001=100)	₹ 34.75 per point per month	₹ 6,359.00 p/m
55	EMPLOYMENT IN PUBLIC MOTOR TRANSPORT	(2D) No.01 dated 02/01/2023	25/01/2023	161 / 2010 (2001=100)	₹ 65.65 per point per month	₹12,014.00 p/m
56	EMPLOYMENT IN RICE MILLS, FLOUR MILLS AND DHALL MILLS	(2D) No. 46, dated 10/06/2022	06/07/2022	161 / 2010 (2001=100)	₹ 1.60 per point per day	₹ 292.80 p/d
57	EMPLOYMENT IN SAGO INDUSTRY	(2D) No.101 dated 09/11/2022	14/12/2022	161 / 2010 (2001=100)	₹ 49.20 per point per month	₹ 9,004.00 p/m
58	EMPLOYMENT IN SALT PANS	(2D) No.41 dated 30/09/2025	22/10/2025	161 / 2010 (2001=100)	₹ 1.73 per point per day	₹ 316.60 p/d
59	EMPLOYMENT IN SEA FOOD PROCESSING INDUSTRY	(2D) No.93 dated 01/11/2022	23/11/2022	161 / 2010 (2001=100)	₹ 38.19 per point per month	₹ 6,989.00 p/m
60	EMPLOYMENT IN SECURITY GUARDS	(2D) No. 81, dated 19/09/2024	23/10/2024	161 / 2010 (2001=100)	₹ 56.00 per point per month	₹10,248.00 p/m
61	EMPLOYMENT IN SERICULTURE	(2D) No.95 dated 07/11/2022	14/12/2022	161 / 2010 (2001=100)	₹.1.88 per point per day	₹ 344.05 p/d
62	EMPLOYMENT IN SHOPS AND COMMERCIAL ESTABLISHMENTS	(2D) No.65, dated 20/08/2024	11/09/2024	161/2010 (2001=100)	₹ 40.18 per point per month	₹ 7,353.00 p/m
63	EMPLOYMENT IN SILK TWISTING INDUSTRY	(2D) No.96 dated 07/11/2022	14/12/2022	161 / 2010 (2001=100)	₹ 1.86 per point per day	₹ 340.40 p/d
64	EMPLOYMENT IN SOAP MANUFACTORY	(2D) No.104 dated 09/11/2022	07/12/2022	161 / 2010 (2001=100)	₹ 65.65 per point per month	₹12,014.00 p/m
65	EMPLOYMENT IN SYNTHETIC GEM CUTTING INDUSTRY	(2D) No.101 dated 18/10/2024	06/11/2024	161 / 2010 (2001=100)	₹ 1.30 per point per day	₹ 237.90 p/d
66	EMPLOYMENT IN TAILORING INDUSRTY	(2D) No. 29, dated 31/05/2024	31/05/2024	218 / 2013 (2001=100)	₹ 33.94 per point per month	₹ 4,276.00 p/m
67	APPRENTICES IN THE EMPLOYMENT IN TEXTILE MILLS	(2D) No.43 dated 19/04/2018	16/05/2018	161 / 2010 (2001=100)	₹ 1.60 per point per day	₹ 292.80 p/d
68	EMPLOYMENT IN TIMBER INDUSTRY	(2D) No.100 dated 10/10/2024	06/11/2024	161 / 2010 (2001=100)	₹ 2.43 per point per day	₹ 444.70 p/d
69	EMPLOYMENT IN TIN CONTAINER MANUFACTORY	(2D) No. 86 Dated 01/10/2024	30/10/2024	161 / 2010 (2001=100)	₹ 46.39 per point per month	₹ 8,489.00 p/m

70	EMPLOYMENT IN TOBACCO MANUFACTORY:-					
	(a) (BEEDI ROLLING) MANUFACTORY IN THE EMPLOYMENT IN ANY TOBACCO (INCLUDING BEEDI MAKING MANUFACTORY)	(2D) No.43, dated 07/11/2025	26/11/2025	3384/2008 (1960=100)	₹ 3 paise per point per 1000 beedies	₹ 156.48 1000 beedies
	(b) TOBACCO MANUFACTORY (INCLUDING BEEDI MAKING OTHER THAN BEEDI ROLLING)	(2D) No.60, dated 08/07/2022	03/08/2022	161 / 2010 (2001=100)	₹ 42.90 per point per month	₹ 7,851.00 p/m
	(c) SCENTED AND CHEWING TOBACCO *	(2D) No. 09, dated 21/02/2013	20/03/2013	475 / 2000 (1982 = 100)	₹ 16 paise per point per day	₹ 196.50 p/d
		* **Ban of Manufacture, Storage, Transport, Distribution or Sale of Chewable Food products, Gutkha, Panmasala, Containing Tobacco and Nicotine ingredients in the state of Tamil Nadu for a period of one year from 23.05.2025 under Food Safety and Drug Administration order has been published in the Tamil Nadu Government Gazette Extra ordinary No. 230, dated.23.05.2025**				
	(d) SNUFF INDUSTRY	(2D) No. 97, dated 09/10/2024	06/11/2024	161 / 2010 (2001=100)	₹ 1.40 per point per day	₹ 256.20 p/d
71	EMPLOYMENT IN VESSEL (UTENSILS) MANUFACTORY	(2D) No. 47, dated 10/06/2022	06/07/2022	161 / 2010 (2001=100)	₹ 1.30 per point per day	₹ 237.90 p/d
72	EMPLOYMENT IN WOOLLEN CARPET AND SHAWL WEAVING INDUSTRY	(D) No. 344, dated 10/04/1992	20/05/1992	808 / 1988 (1960=100)	₹ 2 paise per point per day	₹ 155.84 p/d

Note: D.A. shall be revised as and when the Government notifies the revision of minimum wages.
*Tanneries & Leather AICP = 176

(i)	Employment in any Plantation, that is to say, any estate which is maintained for the purpose of growing cinchona, rubber, tea, coffee or cardamom.	-	The Dearness Allowance shall be calculated every three months.
(ii).	Employment in Cashew nut industry	-	The Dearness Allowance shall be calculated every six months
(iii).	Employment in Leather goods manufactory	-	The Dearness Allowance shall be calculated every month
(iv).	Employment in Footwear Making Industry	-	The Dearness Allowance shall be calculated every month

18/2/2026
for COMMISSIONER OF LABOUR

18/02/26

Points for calculating dearness allowance for different base periods (For guidance only)

Calendar year	2025						
Base year in respect of a particular scheduled industry	2001=100				1982=100	1960=100	
Average point for calendar year 2025	344				1703	8600	
Base year for VDA regarding different scheduled industries	161/2010	218/2013	248/2015	255/2016	475/2000	3384/2008	808/1988
Increase in points for calculating VDA for different Scheduled Industries	183	126	96	89	1228	5216	7792