



COMPLIANCE UPDATE

May–June, 2021

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Companies Act, 2013

The Ministry of Corporate Affairs (MCA) has announced several relaxations for various regulatory and statutory compliances. The key notifications and circulars are as follows:

- **Relaxation on levy of additional fee in the filing of certain forms**

Circular: Ministry of Corporate Affairs (MCA) on May 03, 2021, granted additional time up to July 31, 2021, for filing of statutory forms under the Companies Act, 2013 and the Limited Liability Partnership Act, 2008. MCA has also notified that no additional fee will be applicable on the filing of forms till July 31, 2021. However, this relaxation is not applicable in the case of forms related to registration of charges such as Form CHG-1, Form CHG-4 and Form CHG-9.

(To view the Circular, please [click here](#))

- **Relaxation of gap between two board meetings**

Section 173 of the Companies Act, 2013

Circular: MCA on May 03, 2021, clarified that the requirement of holding meetings of the Board of the companies within 120 days stands extended by a period of 60 days for the first two quarters of the Financial Year 2021-22. Therefore, the gap between two consecutive meetings of the Board may be extended up to 180 days during the quarter April-June 2021 and the quarter July-September 2021.

(To view the Circular, please [click here](#))

▪ **Clarification on offsetting the excess CSR spent for FY 2019-20**

Circular: MCA on May 20, 2021, clarified that where a company has contributed any amount to 'PM CARES Fund' on March 31, 2020, which is over and above the minimum amount as prescribed under section 135(5) of the Companies Act, 2013 for FY 2019-20, and such excess amount or part thereof is offset against the requirement to spend under section 135(5) for FY 2020-21, then the same shall not be viewed as a violation subject to the conditions that:

- The amount offset as such shall have factored unspent CSR amount for previous financial years, if any
- Chief Financial Officer shall certify that the contribution to 'PM-CARES Fund' was indeed made on March 31, 2020, in pursuance of the appeal and the same shall also be so certified by the statutory auditor of the company
- Details of such contribution shall be disclosed separately in the Annual Report on CSR as well as in the Board's Report for FY 2020-21.

(To view the Circular, please [click here](#))

Central Board of Direct Taxes (CBDT)

▪ **Threshold limits for Significant Economic Presence**

Notification: CBDT on May 03, 2021, notified the Income-tax (13th Amendment) Rules, 2021 and inserted a new Rule 11UD in the Income Tax Rules, 1962 defining the threshold limits for Significant Economic Presence. As per Rule 11UD, the transaction-based threshold limit will be INR 2 crore and the user-based threshold limit will be 3 lakh users in India.

(To view the Notification, please [click here](#))

▪ **Exemption from PAN for non-resident investors**

Notification: CBDT on May 04, 2021, notified the Income-tax (14th Amendment) Rules, 2021. The amendment exempts a non-resident investor (being eligible foreign investor) having income only from the transfer of a specified capital asset from obtaining a PAN.

(To view the Notification, please [click here](#))

▪ **Rules for Leave Travel Concession Cash Voucher Scheme**

Notification: CBDT on May 05, 2021, notified the Income-tax (15th Amendment), Rules, 2021. The amendment provides that specified employees, who avail any cash allowance from their employer in lieu of any travel concession or assistance for themselves and members of their family, will get an exemption up to INR 3600 or one-third of the specified expenditure, whichever is less, subject to conditions prescribed.

(To view the Notification, please [click here](#))

▪ **Tax exemption on cash payment to hospitals for Covid treatment**

Notification: CBDT on May 07, 2021, relaxed the limit on cash payment made to hospitals for Covid treatment from April 01, 2021, to May 31, 2021 under Section 269 of the Income Tax Act, 1961. Hence, Hospitals, dispensaries, nursing homes, Covid care centers or similar other medical facilities providing Covid treatment to patients can receive cash payments even higher than INR 2 lakh, after obtaining PAN or AADHAAR of the patient and the payer.

(To view the Notification, please [click here](#))

▪ **New rule for computation of fair value of capital assets in slump sale**

Notification: CBDT on May 07, 2021, notified the Income-tax (16th Amendment) Rules, 2021. The amendment inserts a new Rule 11UAE providing for two formulae for calculation of the fair market value of the capital asset. As per the amendment, Fair Market Value-1 (**FMV1**) will be the fair market value of the capital assets transferred by way of slump sale determined and Fair Market Value-2 (**FMV2**) will be the fair market value of the consideration received or accruing as a result of a transfer by way of slump sale.

(To view the Notification, please [click here](#))

Central Board of Indirect Taxes and Customs (CBIT&C)

▪ Reduction of interest for the delay in deposit of tax

Notification: CBIT&C on May 01, 2021, has decided to reduce the interest rates for delays in the deposit of tax for March and April 2021 by:

- Regular taxpayers
- A person opting for quarterly return filing and monthly payment of tax
- Composite taxpayers

(To view the Notification, please [click here](#))

▪ Waiver of late fee for delayed filing of GSTR-3B

Notification: CBIT&C on May 01, 2021, has notified waiver of late fees for delayed filing of GSTR-3B for March and April 2021. In case regular taxpayer having turnover of more than INR 5 crore, the late fees is waived for 15 days and in case of other regular taxpayers, the late fees waived for 30 days.

(To view the Notification, please [click here](#))

▪ Extension of the due date of furnishing GSTR 4

Notification: CBIT&C on May 01, 2021, extended the due date for furnishing GSTR-4 to May 31, 2021, from April 30, 2021, for the FY 2020- 21.

(To view the Notification, please [click here](#))

▪ Extension of furnishing of details of job worker

Notification: CBIT&C on May 01, 2021, extended the due date for furnishing Form GST ITC-04 to May 31, 2021, in respect of goods dispatched to a job worker or received from a job worker, during the period from January 01, 2021, to March 31, 2021.

(To view the Notification, please [click here](#))

▪ Extension of the due date of furnishing GSTR-1

Notification: CBIT&C on May 01, 2021, extended the due date for furnishing Form GSTR-1 to May 26, 2021, for April 2021.

(To view the Notification, please [click here](#))

▪ Central Goods and Services Tax (Third Amendment) Rules, 2021

Notification: CBIT&C on May 01, 2021, notified the Central Goods and Services Tax (3rd Amendment) Rules, 2021 providing for:

- Cumulative adjustment of input tax credit for the tax period of April and May 2021
- Furnishing of the details by registered persons for April 2021, using IFF from May 01, 2021, to May 28, 2021

(To view the Notification, please [click here](#))

▪ Central Goods and Services Tax (Fourth Amendment) Rules, 2021

Notification: CBIT&C on May 18, 2021, notified the Central Goods and Services Tax (4th Amendment) Rules, 2021. The amendment introduced several changes under the Central Goods and Services Tax Rules, 2017 to provide amendments in refunds, registration, and E-Way Bill provisions.

(To view the Notification, please [click here](#))

Reserve Bank of India (RBI)

▪ Amendment to the Master Direction on KYC

Notification: RBI on May 10, 2021, has further amended the Master Direction - Know Your Customer Direction, 2016 to leverage the Video-based Customer Identification Process and to simplify and rationalize the process of periodic updating of KYC.

(To view the Notification, please [click here](#))

▪ Periodic updation of KYC by Registered Entities

Section 38 of Master Direction on Know Your Customer Direction, 2016

Notification: Master Direction on Know Your Customer Direction, 2016 provides for the periodic updation of KYC of existing customers by the Registered Entities (REs). However, due to the ongoing pandemic, RBI on May 05, 2021, has advised the REs that in respect of the customer accounts where periodic updation of KYC is due and pending as of date, no restrictions on operations of such accounts shall be imposed till December 31, 2021.

(To view the Notification, please [click here](#))

- **Relaxation in timeline for compliance with various payment system requirements**

Section 10(2) read with Section 18 of the Payment and Settlement Systems Act, 2007

Notification: RBI on May 21, 2021, has decided to extend the timeline prescribed for compliance for:

- All existing non-bank PPI issuers
- Harmonization of turnaround time and customer compensation for failed transactions using Authorized Payment Systems
- Authorized Payment System operators
- Existing non-bank entities offering payment aggregator services

(To view the Notification, please [click here](#))

Securities and Exchange Board of India (SEBI)

- **Relaxation in timelines for compliance with regulatory requirements by Debenture Trustees**

Circular: SEBI on May 03, 2021, extended the timelines of the regulatory requirements for the quarter, half-year and year ending March 31, 2021, concerning the Debenture Trustees.

(To view the Circular, please [click here](#))

- **Business responsibility and sustainability reporting by listed entities**

Circular: SEBI on May 10, 2021, has decided to introduce a new reporting requirement on ESG parameters called the Business Responsibility and Sustainability Report (**BRSR**). The filing of the BRSR for the FY 2022-23 and afterwards will be mandatory for the top 1000 listed companies and shall replace the existing Business Responsibility Report. Filing of BRSR is voluntary for the FY 2021-22.

(To view the Circular, please [click here](#))

- **Procedure for seeking prior approval for change in control of SEBI registered Portfolio Managers**

Regulation 11 of the SEBI (Portfolio Managers) Regulations, 2020

Circular: SEBI on May 12, 2021, prescribed the procedure for seeking prior approval for change in control of SEBI registered Portfolio Managers. In case of change in control, the Portfolio Manager shall make an online application to SEBI for prior approval through the SEBI Intermediary Portal at <https://siportal.sebi.gov.in>.

(To view the Circular, please [click here](#))

- **Relaxation from compliance to REITs and InvITs**

Circular: SEBI on May 14, 2021, extended the due date for regulatory filings and compliances for InvITs and REITs for the period ending March 31, 2021, by one month over and above the timelines prescribed under SEBI (Infrastructure Investment Trusts) Regulations, 2014 and SEBI (Real Estate Investment Trusts) Regulations, 2014.

(To view the Circular, please [click here](#))

- **Enhancement of overall limit for overseas investment by Alternative Investment Funds (AIFs) and Venture Capital Funds (VCFs)**

Circular: SEBI on May 21, 2021, in consultation with the Reserve Bank of India has increased overall limit for overseas investment by registered AIFs and VCFs from USD 750 million to USD 1,500 million.

(To view the Circular, please [click here](#))

- **New Format of compliance report on corporate governance by listed entities**

Regulation 27(2) of SEBI (LODR) Regulations, 2015

Circular: SEBI on May 31, 2021, in order to bring transparency and strengthen the disclosures around loans, guarantees, comfort letters and security provided by the listed entity, directly or indirectly to promoter or promoter group entities or any other entity controlled by them, has mandated a new half-yearly disclosure in the Compliance Report on Corporate Governance w.e.f FY 2021-22.

(To view the Circular, please [click here](#))

Industry-wise Updates

Aviation

▪ **Aircraft (Second Amendment) Rules, 2021**

Notification: Ministry of Civil Aviation on May 13, 2021, notified the Aircraft (Second Amendment) Rules, 2021. The amendment prescribes a new manner of appeals to the appropriate authority and also introduces new provisions regarding punishment and compounding of offences.

(To view the Order please, [click here](#))

Commerce & Retail

▪ **Extension of timeline for import of Urad Dal**

Notification: Ministry of Commerce and Industry vide notification dated May 7, 2021, extended the last date for import of 1.5 Lakh MT of Urad Dal till May 15, 2021. Earlier, it was up to April 30, 2021.

(To view the Order please, [click here](#))

▪ **Revision of import policy of Integrated Circuit (ICs)**

Notification: Directorate General of Foreign Trade vide Notification dated May 10, 2021, revised the import policy for ICs. A new policy named 'Chip Imports Monitoring System' (**CHIMS**) has been introduced to require importers to submit advance information in an online system for import of items and obtain an automatic Registration Number by paying a registration fee of INR 1 per thousand, subject to a minimum of INR 100 and a maximum of INR 500 on CIF value. Further clarification related to CHIMS has been provided in the notification.

(To view the Order please, [click here](#))

▪ **Revision of import policy of Tur/Pigeon Peas, Moong and Urad**

Notification: Ministry of Commerce vide Notification dated May 15, 2021, revised the import policy of Tur/Pigeon Peas, Moong and Urad Dal and will remain in effect till December 31, 2021. The Notification also lays down the deadline for issuance of the Bill of Lading.

(To view the Order please, [click here](#))

▪ **Transparent Float Glass (Quality Control) Order, 2021**

Order: Ministry of Commerce vide Order dated May 17, 2021, introduced Transparent Float Glass (Quality Control) Order, 2021. The Order lays down the Indian Standard to be followed for transparent float glass, which are not exported.

(To view the Order please, [click here](#))

▪ **Bicycles- Retro Reflective Devices (Quality Control) Order, 2021**

Order: Ministry of Commerce vide Order dated May 25, 2021, introduced Bicycles- Retro Reflective Devices (Quality Control) Order, 2021. The Order lays down the Indian Standard to be followed by retro-reflective devices, not meant for export.

(To view the Order please, [click here](#))

▪ **Revision of fee for the obtainment of Non-Preferential Certificate of Origin (CoO)**

Order: Ministry of Commerce vide Order dated May 27, 2021, fixed the fee to be submitted by the exporters for the obtainment of Non-Preferential Certificate of Origin as INR 200 per certificate.

(To view the Order please, [click here](#))

Insurance

▪ **IRDAI (Preparation of Financial Statements and Auditor's Report of Insurance Companies) (First Amendment) Regulations, 2021**

Notification: Insurance Regulatory and Development Authority of India (**IRDAI**) on May 05, 2021, notified IRDAI (Preparation of Financial Statements and Auditor's Report of Insurance Companies) (First Amendment) Regulations, 2021. The amendment provides the manner in which premium and unearned premium reserve should be recognized by insurers carrying on general insurance business.

(To view the Notification, please [click here](#))

- **Extension of time limit for filing of returns**

Circular: IRDAI on May 06, 2021, extended the time limit for furnishing all monthly, quarterly, half-yearly and annual returns by the insurance companies for the period ending on March 31, 2021, by a period of 30 days. Further, the time limit for ensuring compliance with the directions regarding public disclosures on websites by insurers, for the period ended on March 31, 2021, by a period of 30 days. However, all insurers should continue to file the solvency position with the Authority on monthly basis within 15 days from the end of the respective month.

(To view the Circular, please [click here](#))

Textile

- **Extension of validity of order on packing of commodities in jute packaging**

Order: Ministry of Textiles vide Order dated May 17, 2021, extended the validity of the Order of packaging of food grains and sugar in jute packages till December 31, 2021. Earlier, it was till June 30, 2021.

(To view the Notification, please [click here](#))

State-wise restrictions due to resurgence of Covid-19

State/UT	Nature of restriction	Duration	Competent Authority	Remarks
Assam	<ul style="list-style-type: none"> Fixed operational time of all shops, commercial establishments, eateries, cold storage and warehouses and both private and government offices Night curfew in entire state 	Starting from April 24, 2021	Assam State Disaster Management Authority	2 PM to 5 AM daily (Click here for the Order)
Bihar	<ul style="list-style-type: none"> Lockdown in the entire state 	From May 5, 2021 to May 15, 2021	Govt of Bihar	N.A. (Click here for the Notification)
Chandigarh	<ul style="list-style-type: none"> All shops can be opened between 9 AM to 4 PM All sports activities are allowed except gym and swimming pool Covid guidelines issued by Ministry of Home Affairs to be imposed till June 30, 2021 	Covid curfew till June 09, 2021	State Executive Committee, Disaster Management Authority, Chandigarh	N.A. (Click here and here for the Orders)
Delhi	<ul style="list-style-type: none"> Lockdown in entire NCT Delhi Construction work and industrial activities within the premises have been permitted Movement of workers has also been permitted with certain exceptions 	Till June 07, 2021	Govt of NCT Delhi	N.A. (Click here for the Order)
Goa	<ul style="list-style-type: none"> Curfew in both North Goa and South till 7 AM, May 31, 2021 Imposition of Section 144 Cr.P.C. till 7AM on May 24, 2021 	Till May 17, 2021	Office of District Magistrate, North Goa and Office of District Magistrate, South Goa	(Click here , here , here and here for the Orders)
Haryana	<ul style="list-style-type: none"> Extension of lockdown Shops can remain open between 9 AM to 3 PM and malls between 10 AM to 6 PM Hotels are permitted to remain open without banquets 	Till June 07, 2021	Govt of Haryana	(Click here for the Order)
Himachal Pradesh	<ul style="list-style-type: none"> Extension of lockdown All shops can open between 9 AM to 2 PM between Monday to Friday Standalone offices can also function with restrictions 	Till June 07, 2021	Committee of Executives, Disaster Management, Govt of Himachal Pradesh	(Click here for the Order)
Jammu & Kashmir	<ul style="list-style-type: none"> Relaxations on various restrictions on opening of shops, restaurants, movement of public etc. 	N.A.	State Executive Committee, Union Territory of Jammu and Kashmir	(Click here for the Order)
Jharkhand	<ul style="list-style-type: none"> Extension of <i>Swasthya Suraksha Saptah</i> Existing curbs on the interstate and intrastate bus transport, except those especially used by the district administration, will continue 	Till June 10, 2021	Govt of Jharkhand	(Click here for the Notification)
Karnataka	<ul style="list-style-type: none"> Extension of lockdown 	Till June 07, 2021	Govt of Karnataka	(Click here for the Order)
Ladakh	<ul style="list-style-type: none"> Covid-19 curfew in Leh 	Till June 07, 2021	Office of District Magistrate, Leh	(Click here for the Order)

Maharashtra	<ul style="list-style-type: none"> ▪ ‘Break the Chain’ restrictions have been extended ▪ In Mumbai: Shops selling essential items have been permitted to remain open on all days between 7 AM to 2 PM; non-essential shops permitted to function between 7 AM to 2 PM on alternate days from Monday to Friday for 15 days from the date of issue of Order 	Till June 15, 2021	Govt of Maharashtra and BMC	(Click here and here for the Order)
Manipur	<ul style="list-style-type: none"> ▪ Notified Greater Imphal as a containment zone ▪ Only one out of three shops/vendors total shops/vendors in one location to function on a rotational basis ▪ Complete ban on the movement of vehicles except for goods vehicles, oxygen supply vehicles, LPG and Oil tankers and vehicles of other essential services ▪ Curfew has been extended in other districts 	Till May 28, 2021	Manipur Disaster Management Authority	(Click here and here for the Order)
Meghalaya	<ul style="list-style-type: none"> ▪ Complete lockdown in East Khasi hills till May 31, 2021 ▪ Zone-wise local market opening during specified hours till June 04, 2021 ▪ Imposition of Section 144 Cr.P.C. in West Jaintia hills from May 10, 2021 	N.A.	Govt of Meghalaya	(Click here, here and here for the Orders)
Mizoram	<ul style="list-style-type: none"> ▪ Extension of lockdown 	Till June 07, 2021	Disaster Management and Rehabilitation Department, Mizoram	(Click here for the Order)
Odisha	<ul style="list-style-type: none"> ▪ Extension of lockdown directives 	Till June 17, 2021	Govt of Odisha	(Click here for the Order)
Puducherry	<ul style="list-style-type: none"> ▪ Extension of lockdown directives 	Till June 07, 2021	Govt of Puducherry	(Click here for the Order)
Punjab	<ul style="list-style-type: none"> ▪ Extension of restrictions 	Till June 10, 2021	Govt of Punjab	(Click here for the Order)
Rajasthan	<ul style="list-style-type: none"> ▪ Imposition of lockdown ▪ Restricted marriage celebrations till June 30, 2021 and weekend curfew commencing from Friday noon till 6 AM every Tuesday 	Till June 08, 2021	Department of Home, Govt of Rajasthan	(Click here for the Order)
Sikkim	<ul style="list-style-type: none"> ▪ Complete lockdown for containment of Covid-19 	Till June 07, 2021	Home Department, Government of Sikkim	(Click here for the Order)
Telangana	<ul style="list-style-type: none"> ▪ Extension of lockdown directives 	Till June 09, 2021	Govt of Telangana	(Click here for the Order)
Tripura	<ul style="list-style-type: none"> ▪ Imposition of curfew 	Till June 05, 2021	Office of the Chief Secretary, Government of Tripura	(Click here for the Order)
Uttar Pradesh	<ul style="list-style-type: none"> ▪ Extension of lockdown 	Till May 24, 2021	Govt of Uttar Pradesh	(Click here for the Order)
Uttarakhand	<ul style="list-style-type: none"> ▪ Extension of lockdown 	Till June 01, 2021	Govt of Uttarakhand	(Click here for the Order)
West Bengal	<ul style="list-style-type: none"> ▪ Extension of lockdown directives 	Till June 15, 2021	Govt of West Bengal	(Click here for the Order)

State-wise Updates

Andhra Pradesh

- **Guidelines for operations of industries beyond curfew hours**

Order: The Government of Andhra Pradesh, vide two Orders dated May 5, 2021, and May 6, 2021, has issued guidelines for the operation of certain industries beyond the curfew hours.

(To view the Orders, please [click here](#) and [here](#))

Chhattisgarh

- **Chhattisgarh Epidemic Diseases (Mucormycosis) Regulations 2021**

Notification: The Government of Chhattisgarh vide Notification dated May 22, 2021, has brought in the Chhattisgarh Epidemic Diseases (Mucormycosis) Regulations, 2021. As per these Regulations, all government and private health care facilities under the state of Chhattisgarh will have to follow the guidelines for screening, diagnosis, management of Mucormycosis, issued by the authorities. It will remain in force for one year.

(To view the Order, please [click here](#))

Daman & Diu

- **Daman And Diu Minimum Wages Notification (April 2021)**

Notification: The Administrator of Daman and Diu vide notification has released Minimum Wages for the Union Territory of Daman and Diu effective from April 01, 2021, to September 30, 2021.

(To view the Notification, please [click here](#))

Delhi

- **Registration of establishment under Delhi Shops & Establishments Act integrated with Ministry of Corporate Affairs SPICE+ portal**

Notification: The Government of NCT Delhi vide notification has directed the integration of Ministry of Corporate Affairs 'SPICE+' portal is with the registration portal of 'Delhi Shops & Establishments'. Any new company seeking registration under the Delhi Shops and Establishments Act, 1954 can register on the 'SPICE+' portal. However, any such subsequent registration for different branch offices of an establishment can be done on Delhi Shops & Establishment registration portal. Hence, the employer of a new company intending to register its establishments in Delhi under The Delhi Shops and Establishments Act, 1954, may register directly on the 'SPICE+' portal.

(To view the Notification, please, [click here](#))

- **Mandatory registration under the Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) Act, 1979**

Circular: The Government of NCT Delhi, Labour Department has issued a circular dated May 14, 2021, mandating principal employers employing workers through outsourcing, to register with the Labour Department through the e-district portal. The circular also directs contractors to issue passbook for interstate migrant workmen.

(To view the Circular, please, [click here](#))

Gujarat

- **Amendment of notification passed under Gujarat Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2017**

Notification: Department of Food, Civil Supplies and Consumer Affairs, Government of Gujarat vide Notification dated May 21, 2021, amended the Government Notification, Food, Civil Supplies and Consumer Affairs Department No. GTH/2018/1/PDS/112017/1296/C, dated January 10, 2018, and extended the dates from March 31, 2021, to June 30, 2021.

(To view the Order, please, [click here](#))

- **Gujarat Factories (Amendment) Rules, 2021**

Notification: Department of Labour and Employment, Government of Gujarat vide Notification dated May 10, 2021, amended Rule 65-B of the Gujarat Factories Rules, 1963 and thereby revised the quality of Personal Protective Equipment provided to the workers in Factories.

(To view the Order, please, [click here](#))

Haryana

- **Guidelines for development of solar parks**

Order: Department of New and Renewable Energy, Government of Haryana, vide letter dated May 13, 2021, issued guidelines for the development of Solar Parks by Private Entrepreneurs without Central Financial Assistance.

(To view the Order, please, [click here](#))

- **Haryana Epidemic Diseases (Mucormycosis) Regulations, 2021**

Order: Department of Health, Government of Haryana, vide notification dated May 16, 2021, enforced the Haryana Epidemic Diseases (Mucormycosis) Regulations, 2021. These Regulations, along with other provisions, consist mainly of penalties, protection of certain persons and guidelines for diagnosis, treatment, and management of the disease.

(To view the Order, please, [click here](#))

Himachal Pradesh

- **Regularization of daily-wage workers of Electricity Board**

Order: The Himachal Pradesh State Electricity Board, vide letter dated May 05, 2021, regularized the services of daily wage workers who completed 5 or more years' service as of March 31, 2021.

(To view the Order, please [click here](#))

- **Revision of rates of daily-wage workers of Electricity Board**

Order: The Himachal Pradesh State Electricity Board, vide order dated May 21, 2021, has revised the daily wage rates of daily wage workers with effect from April 01, 2021.

(To view the Order, please [click here](#))

- **Extension of working hours for factories**

Notification: Government of Himachal Pradesh vide Notification dated May 06, 2021, has exempted all factories registered under The Factories Act, 1948 from the provisions of Section 51 (Weekly Hour), Section 54 (Daily Hour), Section 55 (Interval of Rest), Section 56 (Spread over) for three months from the date of publication of the notification subject to certain conditions.

(To view the Order, please [click here](#))

Jharkhand

- **Notification on Consumer Price Index Number applicable to employees**

Notification: The Government of Jharkhand in the exercise of its powers under the Minimum Wages Act has issued the consumer price index for scheduled employments vide notification published on May 31, 2021.

(To view the Notification, please [click here](#))

Karnataka

- **Guidelines for medical oxygen management**

Circular: The Government of Karnataka, vide Circular dated May 9, 2021, has issued guidelines for medical oxygen management in the State of Karnataka. The Circular also contains 'Oxygen Supply and Emergency Management Protocol' for hospitals.

(To view the Circular, please [click here](#))

- **Extension of payment of enrolment tax**

Notification: The Government of Karnataka, vide Notification dated May 31, 2021, has further extended the date for payment of enrolment tax under Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976, up to June 30, 2021. The original deadline was on April 30, 2021, which was initially extended till May 30, 2021.

(To view the Notification, please [click here](#))

Kerala

▪ Consumer Price Index Numbers - March 2021

Notification: The Government of Kerala, vide Notification dated May 13, 2021, has released the Consumer Price Index Numbers for agricultural labourers and industrial workers for March 2021.

(To view the Notification, please [click here](#))

Ladakh

▪ Ladakh Epidemic Diseases (Mucormycosis) Regulations, 2021

Order: Lieutenant Governor, Union Territory of Ladakh vide notification dated May 27, 2021, enforced Ladakh Epidemic Diseases (Mucormycosis) Regulations, 2021. These Regulations, along with other provisions, consists mainly of the penalties, protection of certain persons and guidelines for diagnosis, treatment and management of the epidemic.

(To view the Order, please [click here](#))

Madhya Pradesh

▪ SOP for medical oxygen use and fire safety guidelines

Office Letter: The Government of Madhya Pradesh vide Office Letter dated May 10, 2021, has issued Standard Operating Procedure for medical oxygen use and fire safety guidelines for observance in public and private hospitals in Madhya Pradesh.

(To view the Office Letter, please [click here](#))

▪ Ceiling rate for Covid-19 treatment

Notification: The Government of Madhya Pradesh, vide Notification dated May 30, 2021, has fixed the ceiling rate for treatment of Covid-19 in nursing homes and clinical establishments.

(To view the notification, please [click here](#))

Maharashtra

▪ Containment measures for COVID- 19

Order: The Ministry of Home Affairs, Maharashtra vide Order dated May 27, 2021, has extended the Covid Containment measures till June 30, 2021.

(To view the Order, please [click here](#))

▪ Exemption Of working hours for factories

Order: Government of Maharashtra vide notification dated May 7, 2021, has exempted provisions relating to Weekly Hour, Weekly Holidays, Daily Hours and Spread over Hours for factories in Maharashtra till June 30, 2021.

(To view the Order, please [click here](#))

▪ Extension of ESI contribution date

Notice: Vide notice dated May 12, 2021, the Director-General has relaxed Regulation 31 of the Employees' State Insurance (General) Regulations, 1950 thus permitting the filing of contribution for April 2021 up to June 15, 2021.

(To view the Notice, please [click here](#))

Odisha

▪ Guidelines on Vaccination at Workplace (Government and Private)

Guidelines: The Government of Odisha vide letter dated May 25, 2021, has released clarifications for vaccinating people in the age group of 18-44 and 45 years and above at government and private workplaces. According to the clarifications:

- Family members and dependents can also be vaccinated at the workplace
- For the industrial and private workplace covid vaccination centres, the vaccination must be procured by the private hospitals or industrial establishments (with whom respective employer tie-up for vaccination)

(To view the Guidelines, please [click here](#))

- **Variable Dearness Allowance for unskilled, semi-skilled, skilled and highly skilled employees in scheduled employment in Odisha**

Notification: The Government of Odisha, vide Notification dated May 25, 2021, has issued the Variable Dearness Allowance for the unskilled, semi-skilled, skilled and highly skilled employees in scheduled employments in the State of Odisha. The Variable Dearness Allowance will be effective from April 1, 2021.

(To view the Notification, [click here](#))

Punjab

- **Extension of the validity period of regulatory clearances**

Order: Punjab Pollution Control Board vide order dated May 21, 2021, has extended the validity period of mandatory regulatory clearances having expiry on or after March 31, 2021, till September 30, 2021.

(To view the Order, please [click here](#))

- **Poultry Farms to obtain Consent to Establish and Operate**

Order: Punjab Pollution Control Board vide order dated May 11, 2021, directed all poultry farms having a bird population above 5,000 birds to obtain consent to establish and consent to operate under the Water Act, 1974 and Air Act, 1981.

(To view the Order, please [click here](#))

- **One-time authorization under Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016**

Order: Punjab Pollution Control Board vide order dated May 06, 2021, has introduced the concept of One Time Authorisation Module in OCMMS of the Board that would enable the entrepreneurs to apply for One Time Authorization under the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016.

(To view the Order, please [click here](#))

- **Exemption of certain DG sets from consent management**

Order: Punjab Pollution Control Board vide Order dated May 04, 2021, exempted standalone DG set(s) having a total capacity of 1 MVA or less provided/being provided for setting up of the Telecom Towers from the purview of consent management of the Board.

(To view the Order, please [click here](#))

- **Extension of date for filing online applications under the Voluntary Disclosure Scheme**

Order: Punjab Pollution Control Board vide Order dated April 30, 2021, extended the date for filing the online applications under the VDS from March 31, 2021, to June 30, 2021.

(To view the Order, please [click here](#))

Rajasthan

- **Maintenance of Stock Register for Pulses Dealers**

Order: Department of Food and Citizens' Supply, Government of Rajasthan vide order dated May 19, 2021, directed all the pulses dealers to maintain a stock register in the form as specified in the order.

(To view the Order, please [click here](#))

- **Suspension of Revision of Land Rates**

Order: Department of Finance, Government of Rajasthan vide order dated May 10, 2021, suspended the revision of rates of agriculture, residential and commercial categories of land under the Rajasthan Stamp Rules, 2004 for the Financial Year 2021-22.

(To view the Order, please [click here](#))

- **Relaxation from seeking Consent to Establish/Operate for manufacturing of life-saving medical equipment:**

Order: Rajasthan Pollution Control Board vide Order dated May 01, 2021, has permitted units involved in production/manufacturing/assembly of the medical products, to establish and operate new production units/expand existing production capacity and start production, without seeking Consent to Establish and Consent to Operate/Acknowledgement under the provisions of Water (Prevention & Control of Pollution) Act, 1974 and Air (Prevention & Control of Pollution) Act, 1981 for ninety days.

(To view the Order, please [click here](#))

Tripura

- **Revision of the list of industries falling under the Red, Orange and Green categories**
Notification: Tripura State Pollution Control Board vide Notification dated May 12, 2021, revised the list of industries under the red, orange and green categories based on their relative pollution index.
(To view the Notification, please [click here](#))
- **Monitoring facility along pothole and platforms**
Section 5 of the Environment (Protection) Act, 1986
Notification: Tripura State Pollution Control Board vide Notification dated May 04, 2021, has directed all the Brick Kilns in the State to have adequate stack monitoring facilities along with Porthole and Platform as per the Central Pollution Control Board guideline before starting operation in the next manufacturing season. The Notification also requires the Brick Kilns to submit a compliance report.
(To view the Notification, please [click here](#))
- **Revision of fees for obtaining Environmental Consents and Authorisation**
Section 5 of the Environment (Protection) Act, 1986
Notification: Tripura State Pollution Control Board vide Notification dated May 19, 2021, has revised the fee structure for alteration or re-issue of Consent to Establish Certificate or Consent to Operate Certificate or Registration or Authorization.
(To view the Notification, please [click here](#))

Uttar Pradesh

- **Variable Dearness Allowance for unskilled, semi-skilled and skilled employees in Uttar Pradesh**
Notification: The Government of Uttar Pradesh, vide Notification dated May 11, 2021, has issued the Variable Dearness Allowance for the unskilled, semi-skilled and skilled employees in the State of Uttar Pradesh. The Variable Dearness Allowance will be effective from April 1, 2021, up to September 30, 2021.
(To view the Notification, please [click here](#))

West Bengal

- **Extension of Consent to Operate**
Office Order: The West Bengal State Pollution Control Board, vide Office Order dated May 24, 2021, has notified extension of validity of the Consent to Operate up to June 30, 2021, for all those units which had valid consent to operate up to May 31, 2021, and have applied to the State Board online or have submitted hard copy for renewal of consent to operate.
(To view the Office Order, please [click here](#))

ABOUT US

UnComplycate is an end-to-end compliance and contract management solutions provider that integrates domain experience with IT-enabled implementation, monitoring and management protocols.

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