



COMPLIANCE UPDATE

July, 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:

- **Companies (Incorporation) Fourth Amendment Rules, 2021**

Rule 38A of Companies (Incorporation) Rules, 2021

Notification: The MCA on June 7, 2021, notified the Companies (Incorporation) Fourth Amendment Rules, 2021 introducing the e-Form No.INC-35 AGILE PRO-S. The new form introduced the following facilities at the time of registration of the company:

 - Profession Tax registration
 - Shops and Establishment registration

(To view the Notification, please click [here](#))
- **Relaxation of time for filing forms related to creation and modification of charges**

Circular: The Ministry of Corporate Affairs on June 30, 2021, further extended the timeline for filing of statutory forms under the Companies Act, 2013 and the Limited Liability Partnership Act, 2008 relating to the creation and modification of charges. 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](#) and [here](#))

- **Introduction of Companies (Accounting Standards) Rules, 2021**

Circular: The Ministry of Corporate Affairs on June 23, 2021, introduced the Companies (Accounting Standards) Rules, 2021. The new rules mandate the application of Accounting Standards 1 to 5, 7 and 9 to 29 on every company from the accounting periods commencing on or after April 01, 2021. However, companies on which Indian Accounting Standards as notified under Companies (Indian Accounting Standards) Rules, 2015 are applicable, will be exempted under the aforesaid new rules.

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

- **Extension of EGMs through VC or OAVM**

Circular: The Ministry of Corporate Affairs on June 23, 2021, extended the timeline for companies to conduct their EGMs through Video Conferencing or Other Audio-Visual Means (**OAVM**) or transact items through postal ballot up to December 31, 2021.

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

- **Removal of restrictions on meetings through VC or OAVM**

Notification: The Ministry of Corporate Affairs on June 15, 2021, introduced the Companies (Meetings of Board and its Powers) Amendment Rules, 2021 deleting Rule 4 of the Principal Rules. The amendment removed the restrictions on meeting through Video Conferencing or OAVM.

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

Central Board of Direct Taxes (CBDT)

- **Income Tax (Seventeenth) Amendment Rules, 2021**

Notification: CBDT on June 8, 2021, notified the Income Tax (17th) Amendment Rules, 2021 amending Rule 31A of the Income Tax Rules, 1962. The notification further revises the break-up for the following forms:

- Deductee/payee wise break up of TDS for Form 26Q
- Party wise break-up of TC for Form 27EQ
- Deductee wise break up of TDS for Form 27Q

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

- **Compliance check functionality for Sections 206AB & 206CCA**

Notification: CBDT on June 22, 2021, notified the compliance check functionality of Section 206AB and Section 206CCA of Income Tax Act, 1961. The compliance check functionality will facilitate Tax Deductors and Collectors in the identification of Specified Persons.

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

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

- **Extension of due date for assessment, reassessment, and other actions**

Notification: CBDT on June 25, 2021, has notified the extension of due date for compliances under the Income Tax Act, 1961 including for imposition of penalty under Chapter XXI, linking of Aadhaar with PAN, for assessment or reassessment.

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

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

- **Enforcement of Section 112 of the Finance Act, 2021**

Notification: CBIT&C on June 1, 2021, has notified June 1, 2021 as the date of enforcement of Section 112 of the Finance Act, 2021. This amends Section 50 of the CGST Act, 2016 retrospectively resulting in computation of interest on the net tax liability to be debited from electronic cash ledger after ITC is utilized.

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

- **Extension of the due date of furnishing GSTR 1**

Notification: CBIT&C on June 1, 2021, extended the due date of furnishing GSTR-1 to June 30, 2021, from May 31, 2021, for the FY 2020-21.

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

▪ **Reduction of interest rate in filing tax under GSTR-3B**

Notification: CBIT&C on June 1, 2021, has notified the lowering the interest rate on filing tax in Form GSTR-3B for the tax period March 2021 to May 2021. The notification lowers the interest rate of delayed filing of monthly and quarterly returns in Form GSTR-3B or PMT-06 challans and for late filing of statement in Form CMP-08 by the composition taxpayers.

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

▪ **Rationalization and waiver of late fees in the delayed filing of GSTR-3B**

Notification: CBIT&C on June 1, 2021, rationalized late fee for delay in filing of return in FORM GSTR-3B. Further, the notification also provides for conditional waiver of late fee for delay in filing FORM GSTR-3B from July 2017 to April 2021 for specified taxpayers and specified tax periods.

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

▪ **Waiver of excess late fees in the delayed filing of outward supplies in GSTR-1**

Notification: CBIT&C on June 1, 2021, has notified the waiver of late fees above the amount prescribed for delayed filing of GSTR-1:

- INR 250 in case of persons having nil outward supplies
- INR 1000 in case of persons having aggregate turnover of up to INR 1.5 crore
- INR 2500 in case of persons having aggregate turnover of more than INR 1.5 crore and up to INR 5 crore for June 2021 and onwards quarter ending June 2021

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

▪ **Rationalization of late fee for delayed filing of GSTR-4**

Notification: CBIT&C on June 1, 2021, has notified the reduction of late fee chargeable for Form GSTR-4. The maximum late fee for GSTR-4 that can be charged will be restricted to INR 500 per return for nil filing and INR 2000 for other than nil filing.

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

▪ **Waiver of excess late fees for delayed filing of GSTR-7**

Notification: CBIT&C on June 1, 2021, has notified the reduction of late fee chargeable for Form GSTR-7 i.e., TDS filing under GST. Now, the late fee will be INR 50 per day subject to a maximum of INR 2000.

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

▪ **Extension of the date of compliances**

Notification: CBIT&C on June 1, 2021, has notified the extension of the date of compliances till June 30, 2021, which fall during the period from April 15 to June 29, 2021.

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

▪ **Extension of the due date of furnishing GSTR-4**

Notification: CBIT&C on June 1, 2021, has extended the due date of furnishing Form GSTR-4 to July 31, 2021, from May 31, 2021, for the FY 2020-21.

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

▪ **Extension of the due date of furnishing ITC-04**

Notification: CBIT&C on June 1, 2021, has extended the due date of furnishing Form ITC-04 to June 30, 2021, from May 31, 2021, for the period Jan-March 2021.

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

▪ **CGST (Fifth) Amendment Rules 2021**

Notification: CBIT&C on June 1, 2021, has notified the CGST (Fifth) Amendment Rules, 2021. Key aspects are as follows:

- A person registered under the Companies Act, 2013 shall, during the period from April 27, 2021 to August 31, 2021, also be allowed to furnish the return in FORM GSTR-3B and the details of outward supplies in FORM GSTR-1 or using IFF, verified through electronic verification code (EVC).
- GSTR-3B for the tax period of April-June 2021 to be filed with cumulative adjustment of input tax credit under Rule 36.
- Furnishing of details by a registered person for May 2021 may be done using IFF from the period of June 1, 2021, to June 28, 2021.

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

Ministry of Labour & Employment

▪ [Draft Central Rules under Code on Social Security, 2020](#)

Notification: Ministry of Labour and Employment, Government of India vide notification dated June 03, 2021, has proposed the Draft Code on Social Security (Employee's Compensation) (Central) Rules, 2021 under the Code on Social Security, 2020. On their implementation, the Rules will supersede Employee's Compensation Rules, 1924, Employee's Compensation (Transfer of Money) Rules, 1935 and Employee's Compensation (Venue of Proceedings) Rules, 1996.

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

▪ [Mandatory seeding of Aadhar Number for ECR filing](#)

Notification: Employees' Provident Fund Organization under the Ministry of Labour and Employment, Government of India vide notification dated June 01, 2021, has directed that the employers shall be permitted to file the Electronic Challan cum Return (ECR) only for the Universal Account Numbers seeded with Aadhaar w.e.f. June 01, 2021. Employers have been directed to ensure Aadhaar seeding in respect of all the contributory members to enable them to avail uninterrupted services of the EPFO.

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

▪ [Draft Employees' State Insurance \(Central\) Amendment Rules, 2021](#)

Notification: The Ministry of Labour and Employment vide notification dated June 14, 2021, has issued the Draft Employees' State Insurance (Central) Amendment Rules, 2021 under which a proviso has been added to Rule 55 pertaining to claim for sickness benefit by an insured woman who is in receipt of maternity benefit for a shorter contribution period.

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

▪ [EPFO revises the date in Mandatory seeding of Aadhar Number for filing of ECR](#)

Order: The Employees Provident Fund Organization (EPFO) vide order dated June 15, 2021, has issued the revised date in Mandatory seeding of Aadhar Number for filing of ECR. The revised date is September 1, 2021.

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

Ministry of Environment, Forest & Climate Change

▪ [Environment \(Protection\) Amendment Rules, 2021](#)

Order: The Ministry of Environment, Forest and Climate Change (MoEFCC) vide notification dated June 16, 2021, has issued the Environment (Protection) Amendment Rules, 2021 amending Rule 5(3)(d). As per the amendment, the period of validity of the notification imposing prohibition or restrictions on location of industries and the carrying on of any process or operation in an area expiring in the financial year 2020-2021 and 2021- 2022 has been extended up to December 31, 2021, or six months from when the relevant notification would have expired, whichever is later.

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

Ministry of Road Transport & Highways

▪ [Central Motor Vehicles \(Thirteenth Amendment\) Rules, 2021:](#)

Notification: The Ministry of Road Transport and Highways on June 14, 2021, introduced the Central Motor Vehicles (Thirteenth Amendment) Rules, 2021. The amendment aims to have the following effects:

- The amendment widens the list of vehicles covered under the emission standards. Now, all motor vehicles, other than battery-operated vehicles and those manufactured before March 01, 1990, will be required to comply with the relevant emission and smoke standards.
- The method of testing for smoke emission level and carbon monoxide level for motor vehicles has also been changed by the inclusion of authorized Pollution Under Control testing stations for such testing.
- Insertion of the format of Pollution Under Certificate in Form 59.

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

Reserve Bank of India (RBI)

▪ Payment of margins for transactions in Government Securities by FPI

Notification: RBI on June 4, 2021, has notified the permission to allow banks having Authorized Dealer Category-1 license under FEMA, 1999 to lend to FPIs to place margins with CCIL in respect of settlement of transactions involving Government Securities by the FPIs.

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

▪ Master Direction- Reserve Bank of India (Certificate of Deposit) Directions

Notification: RBI on June 4, 2021, has notified the finalization of RBI (Certificate of Deposit) Directions 2021 based on the feedback received from the market for persons and agencies eligible to deal in Certificate of Deposit.

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

▪ Reporting of transactions in Government Securities by FPIs

Notification: RBI on June 7, 2021, has notified the requirement of reporting of OTC transactions in Government Securities by FPIs/Custodian banks to the NDS-OM platform within three hours after the close of trading hours, transaction of domestic participants with FPIs to be reported on NDS-OM platform as per extant practice and dissemination of information about trading between FPIs and domestic counterparties by CDSL after reporting of one leg of trade on NDS-OM platform.

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

▪ Preservation of CCTV recordings

Notification: RBI on June 8, 2021, has directed the banks to preserve CCTV recordings of operations at bank branches and currency chests for the period from November 8, 2016, to December 30, 2016.

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

▪ Risk-Based Internal Audit (RBIA)

Notification: RBI on June 11, 2021, has notified the application of RBIA on Housing Finance Companies (HFCs) stipulated as to all deposit-taking HFCs and all non-deposit taking HFCs having asset size of INR 5,000 crore and above.

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

▪ Investment in entities from FATF Non-Compliant jurisdictions

Notification: RBI on June 14, 2021, has notified the regulations for investments in Payment System Operators (PSOs) which involves non-consideration of fresh investments in PSOs from FATF non-compliant jurisdictions at par with that of compliant jurisdictions, treating of existing investments in PSOs from non-compliant jurisdictions following extant regulations.

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

▪ Declaration of Dividends by NBFCs

Notification: RBI on June 24, 2021, has notified the guidelines to Non-Banking Financial Companies (NBFCs) for distribution of dividends from the profits of the financial year ending March 31, 2022, and onwards. The new guidelines aim to infuse greater transparency and uniformity in practice.

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

▪ Revision of prudential borrowing limits for transactions in Call, Notice and Term Money Markets

Notification: RBI on June 25, 2021, has notified the revision of prudential borrowing limits for transactions in the call, notice and term money markets. The new prudential limits will be applicable with immediate effect. The new prudential limits relate to the following participant category:

- Scheduled Commercial Banks (including Small Finance Banks)
- Payment Banks and Regional Rural Banks
- Co-operative Banks
- Primary Dealers

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

▪ New Definition of Micro, Small and Medium Enterprises (MSMEs)

Notification: RBI on June 25, 2021, has notified the extension of validity of existing Entrepreneurs Memorandum (EM) Part II and Udyog Aadhaar Memorandum (UAMs) of the MSMEs obtained till June 30, 2020, will now remain valid till December 31, 2021.

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

Securities and Exchange Board of India (SEBI)

▪ Relaxation from the requirement of minimum vesting period in case of death of employee

Regulation 18(1) and 24(1) of the SEBI (Share Based Employee Benefit) Regulations, 2014

Circular: SEBI on June 15, 2021, has relaxed the requirement of minimum vesting period in case of death of employee(s) under SEBI (Share Based Employee Benefit) Regulations, 2014. Now, all the options, SARs or any other benefits granted to such employee(s) shall vest with his/her legal heir or nominee on the date of death of the employee without any delay. This relaxation will be available to all such employees who have deceased on or after April 01, 2020.

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

▪ Off-market transfer of Securities by FPI

Circular: SEBI on June 1, 2021, has issued the directions to be followed by FPI for a one-time off-market transfer (surrender of registration) to relocate the original fund to International Financial Services Centre (IFSC).

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

▪ Enhancement of Overseas Investment limits for Mutual Funds

Circular: SEBI on June 3, 2021, has specified the enhancement of overseas investment limits of Mutual Funds to a maximum to USD 1 billion per mutual fund within the overall industry limit of US \$ 7 billion, in Exchange Traded Funds (ETFs) by a maximum to the US \$ 300 million per mutual fund, within the overall industry limit of USD 1 billion and such limits to be soft limits to report only by Mutual Funds on monthly basis.

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

▪ Maintenance of centralized database for corporate bonds/debentures

Circular: SEBI on June 4, 2021, has issued guidelines for maintenance of a centralized database of corporate bonds/debentures held in de-mat form by the depositories in synchronization of such database with other depositories for the convenience of investors and providing secured login credentials to Issuers/Stock Exchanges/ Credit Rating Agencies/ Debenture Trustees for updating and verifying information, responsibilities of Issuers, Stock Exchanges, Credit Rating Agencies and Debenture Trustees for maintaining the database.

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

▪ Automation of continual disclosures under SEBI (Prohibition of Insider Trading) Regulations 2015 for inclusion of listed debt securities

Circular: SEBI on June 16, 2021, has issued the inclusion of listed debt securities under the purview of System Driven Disclosure of Regulation 7(2) of SEBI (Prohibition of Insider Trading) Regulations 2015 for members of promoting group and designated person in addition to the promoters and directors of the company.

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

▪ Framework for administration and supervision of Investment Advisers

Circular: SEBI on June 18, 2021, has issued the framework for administration and supervision of Investment Advisers (IAs) and recognition of Investment Adviser Administration and Supervisory Body (IAASB) under SEBI (Investment Advisers) Regulations, 2013.

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

▪ Modification in norms for investment and disclosure by Mutual Funds in derivatives

Circular: SEBI on June 18, 2021, issued modification in norms for investment and disclosure by mutual funds in derivatives. Now, mutual funds may enter into plain vanilla Interest Rate Swaps (IRS) for hedging purposes subject to applicable restrictions.

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

▪ Modification in prudential norms for liquidity risk management for open-ended debt schemes

Circular: SEBI on June 25, 2021, issued the notification for modification in prudential norms for liquidity risk management for open-ended debt schemes. As per the changes, the base to be considered as 100% of Net Assets for all regulatory limit calculations other than Asset Allocation Limits and 10% which is net assets excluding the extent of the minimum stipulated liquid assets for asset allocation limits which are applicable on banking and PSU bond funds, floater fund, credit risk fund and corporate bond fund schemes.

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

- **Revision of due date of alignment of interest of employees of AMC with unitholders**

Circular: SEBI on June 25, 2021, has notified the revision of date from July 1, 2021, to October 1, 2021, for alignment of interests of key employees of Asset Management Companies (**AMCs**) with the unitholders of the mutual fund schemes.

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

- **Amendment in SEBI (Alternative Investment Funds) Regulations, 2012**

Circular: SEBI on June 25, 2021, has notified the amendment of SEBI (Alternative Investment Funds) Regulations, 2012. As per the amendment, Alternative Investment Funds (AIFs) are required to take the approval of unitholders for investing in securities of investee companies and units of other AIFs within specified limits, provide relevant information in Private Placement Memorandum (**PPM**), abiding by key management personnel by code and conduct and intimate the details of key personnel to investors and Board.

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

- **Extension of due date for compliance with regulatory requirements**

Circular: SEBI on June 30, 2021, has notified the extension of due date for compliance with regulatory requirements to July 31, 2021, from June 30, 2021, for the Trading Members, Clearing Members and KYC Registration Agencies.

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

Industry-wise Updates

Food Business

▪ **Disclosure of FSSAI License Number**

Order: The FSSAI on June 08, 2021, mandated all food business operators to declare the 14-digit FSSAI License or Registration Number on cash receipts, purchase invoices, cash memo and bills issued on sale of food products w.e.f. October 01, 2021. However, such declaration is not required in the case of the GST E-way bill and other government documents which are system generated.

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

▪ **Migration of FSSAI License without change in license number**

Order: The FSSAI w.e.f. from June 01, 2021, has allowed migration of State FSSAI License to Central License or vice-versa without changing the FSSAI license number. The order also specifies the method of calculation of fees for such migration.

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

▪ **Extension for importing metabolism food products**

Direction: The FSSAI on June 30, 2021, extended the timeline for importing the foods required for management of Inborn Errors of Metabolism (IEM) and Hypoallergenic Conditions from June 30, 2021, to March 31, 2022.

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

▪ **Substitution of the term 'vegetable' to 'Multi-Source Edible Oil'**

Direction: The FSSAI on June 29, 2021, has directed to change the term 'vegetable' with the nomenclature as 'Multi-Source Edible Oil' wherever it is specified in the FSS Regulation. The FBOs may continue to use the nomenclature of either the old stock or inventory of tables containing the name 'Blended Edible Vegetable' or 'Multi-Source Vegetable Oil' or 'Multi-Source Edible Oil' on the label till November 17, 2021.

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

▪ **Extension for the timeline of filing Annual Returns**

Order: The FSSAI on June 23, 2021, has extended the timeline for filing the Annual Return through the FoSCoS portal to August 31, 2021. The FSSAI has also waived the late fee for renewal of the license until August 31, 2021.

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

▪ **Extension of timeline for compliance with Packaged Drinking Water standards**

Order: The FSSAI on June 22, 2021, has extended the timeline for compliance with the Food Safety and Standards (Food Product Standards and Food Additives) Fourth Amendment Regulations, 2019 which relates to standards of Packaged Drinking Water (other than Mineral Water). The FSSAI has decided to further extend the timeline for the compliance related to limits of Calcium and Magnesium for the standards of Packaged Drinking Water (other than Mineral Water) up to January 01, 2022.

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

▪ **Extension of transition period for FSS (Foods for Infant Nutrition) Regulations, 2020**

Order: The FSSAI on June 22, 2021, has extended the transition period for the Food Safety and Standards (Foods for Infant Nutrition) Regulations, 2020 up to 31 March 31, 2022. Food Business Operators should comply with the provisions of the regulations from April 01, 2022.

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

▪ **Extension of timeline for compliances under FSS (Food Product Standards and Food Additives) Ninth Amendment Regulations, 2020**

Order: The FSSAI on June 22, 2021, has extended the date for the compliance of Food Safety and Standards (Food Product Standards and Food Additives) Ninth Amendment Regulations, 2020 to January 01, 2022, related to the use of processing aid in the food products.

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

▪ **Extension of period for modification of license by existing FSSAI licensed manufactures**

Order: The FSSAI on June 17, 2021, has extended the period for modification of license by existing FSSAI licensed manufacturers without any modification fee till October 31, 2021. Further, modification of license by existing FSSAI licensed manufacturers with modification fee will be permitted till December 31, 2021.

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

Insurance

▪ [Guidelines on Standard Professional Indemnity Policy for insurance intermediaries](#)

Circular: The IRDAI on June 11, 2021, published the Guidelines on Standard Professional Indemnity Policy for insurance intermediaries engaged in solicitation and distribution of insurance products. The guidelines are meant to indemnify the insurance intermediaries from the claims lodged against them.

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

Pharmaceuticals

▪ [Cap on Price to Distributor of Oxygen Concentrators](#)

Notification: The National Pharmaceutical Pricing Authority (NPPA) on June 03, 2021, has issued a notification to regulate the price of Oxygen Concentrators under the 'Trade Margin Rationalization Approach'. As per the notification, the government has put a cap on the trade margin of Oxygen Concentrator at the first point of sale of product (i.e. as Price to Distributor). Further, the notification also directs the manufacturers to fix the Maximum Retail Price of the non-scheduled Drug Oxygen Concentrators as per the formula prescribed.

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

Power & Energy

▪ [Minerals \(Other than Atomic and Hydrocarbons Energy Minerals\) Concession \(Third Amendment\) Rules, 2021](#)

Notification: The Ministry of Mines on June 10, 2021, introduced the Minerals (Other than Atomic and Hydrocarbons Energy Minerals) Concession (Third Amendment) Rules, 2021 regarding the provisions governing shortfall in a dispatch by the lessee. The amendment provides for termination of the lease in case of failure to maintain the required minimum yearly dispatch. The amendment will come into effect from July 01, 2021.

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

▪ [Electricity \(Rights of Consumers\) Amendment Rules, 2021](#)

Notification: The Ministry of Power on June 28, 2021, introduced the Electricity (Rights of Consumers) Amendment Rules, 2021. The amendment brings in a new definition to the term Gross Metering, Net Metering and Net Billing. Further, it specifies the arrangements of Net Metering in which the arrangements for Net Metering, Gross Metering, Net Billing or Net Feed shall be as specified by the State Commission by regulation from time to time.

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

Telecommunications

▪ [Extension to submit the compliance of Letter of Intent \(LOI\) for grant of ISP Authorization under Unified License and Unified License \(VNO\)](#)

Notification: The Department of Telecommunications on June 08, 2021, provided an extension regarding submission of Letter of Intent (LOI) compliance till September 15, 2021, to the applicant companies who have been issued the LOI for ISP authorization under Unified License and Unified License (Virtual Network Operators) after/on March 15, 2021, but on/before June 15, 2021.

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

▪ [Cable Television Networks \(Amendment\) Rules, 2021](#)

Notification: The Ministry of Information and Broadcasting on June 17, 2021, introduced the Cable Television Networks (Amendment) Rules, 2021 providing a statutory mechanism for redressal of grievances and complaints of citizens relating to content broadcast by television channels.

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

Ports, Shipping & Transportation

▪ [Merchant Shipping \(Maritime Labour\) Amendment Rules, 2021](#)

Notification: The Ministry of Ports, Shipping and Waterways introduced the Merchant Shipping (Maritime Labour) Amendment Rules, 2021. The new amendment relates to seafarer's employment agreement and wages while held captive on or off the ship as a result of acts of piracy or armed robbery against ships.

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

Steel, Mines & Coal

▪ [Mineral \(Auction\) Second Amendment Rules, 2021](#)

Notification: The Ministry of Mines on June 18, 2021, introduced the Mineral (Auction) Second Amendment Rules, 2021 providing that in case the average sale price for any mineral or mineral grade in respect of the relevant State for any month is not published by the Indian Bureau of Mines, the average sale price for the latest month published for such mineral or mineral grade should be deemed to be the average sale price for the said month for which average sale price is not published. If for any mineral or mineral grade, the average sale price in respect of the relevant State is not published for the entire period of the preceding twelve months, then all India average sale prices published for such mineral or mineral grade for the said twelve months should be used.

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

▪ [Minerals \(Evidence of Mineral Contents\) Amendment Rules, 2021](#)

Notification: The Ministry of Mines on June 18, 2021, introduced the Minerals (Evidence of Mineral Contents) Amendment Rules, 2021 clarifying that a detailed reassessment of resources will not be required to be carried out in cases where the estimate of mineral resource required for auction can be assessed based on the available report of exploration or geological study report or last approved mining plan for the said area, after adjusting for the mineral already produced from the mine.

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

Textiles

▪ [Registration for trading of 500kg or more of Jute through the 'JUTE SMART' portal](#)

Order: The Ministry of Textiles, vide Order dated June 24, 2021, has directed all dealers/traders/agencies/stockists trading with 500 kgs or more quantity of raw jute in a jute year (July-June) to apply for registration by July 18, 2021, through the official website (jutecomm.gov.in) and 'JUTE SMART' portal.

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

Commerce & Retail

▪ [Special Economic Zones \(Amendment\) Rules, 2021](#)

Notification: The Ministry of Commerce and Industry, vide notification dated June 21, 2021, has brought about amendments vide the Special Economic Zones (Amendment) Rules, 2021. The amendment permits multilateral, unilateral and international agencies, which are notified under the United Nations (Privileges and Immunities) Act, 1947, to set up their local or regional office in the International Financial Services Centre (IFSC) as a unit.

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

Agriculture

▪ [Plant Quarantine \(Regulation of Import into India \(Fourth Amendment\) Order, 2021](#)

Order: The Ministry of Agriculture and Farmers' Welfare, vide Order dated June 24, 2021, has brought about amendments seeking to remove the condition of import of soil, sand, stones, similar materials, only for horticultural purposes through the Plant Quarantine (Regulation of Import into India (Fourth Amendment) Order, 2021.

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

- **Plant Quarantine (Regulation of Import into India) (Third Amendment) Order, 2021**

Order: The Ministry of Agriculture and Farmers' Welfare, vide Order dated June 24, 2021, has brought about amendments thus inserting a new entry under Schedule VI, containing the list of plants/plant materials permitted to be imported with additional declarations and special conditions through the Plant Quarantine (Regulation of Import into India) (Third Amendment) Order, 2021.

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

State-wise restrictions due to resurgence of Covid-19

State/UT	Order/Directions	Competent Authority	Remarks
Assam	<ul style="list-style-type: none"> Imposition of revised and consolidated directives to contain spread of Covid-19 Applicable from June 28, 2021 at 5 AM and to remain in force until further order 	Assam State Disaster Management Authority	(Click here for the Order)
Chandigarh	<ul style="list-style-type: none"> Prohibition on movement of individuals for non-essential activities from 11 PM to 5 AM on all days with certain exemptions 	Office of District Magistrate, Chandigarh	(Click here for the Order)
Delhi	<ul style="list-style-type: none"> Restriction and prohibition on certain activities from 5 AM, June 28, 2021 till 5 AM on July 05, 2021 Prohibited activities include opening of educational institutions, swimming pools, social gatherings, sports complexes, entertainment parks, cinemas, Auditoriums, spas, and Business exhibitions. However, certain activities such as opening of bars, restaurants, private and government offices are permitted to function at 50% capacity, within prescribed time limit 	Govt of NCT of Delhi	(Click here for the Order)
Goa	<ul style="list-style-type: none"> Restriction and prohibition on certain activities/establishments/facilities/events in the district of North & South Goa from 7 AM on June 28, 2021, till 7 AM on July 05, 2021 Religious places, educational institutions, dine in restaurants, bars, casinos, cinemas, community halls, non-exempted shops, etc. will remain closed Inter-state movement has been prohibited except with Covid negative report in case of medical emergencies Weddings permitted with less than 100 people or 50% hall capacity and cremations permitted with the presence of less than 20 people Medical shops, banks, public utilities are exempted from the restrictions mentioned in the order 	Office of District Magistrate, North Goa and Office of District Magistrate, South Goa	(Click here and here for the Order)
Jammu & Kashmir	<ul style="list-style-type: none"> Restriction on all educational institutions to impart physical classes till July 15, 2021, and have instructed conducting of online classes 	Department of Disaster Management, Government of Jammu and Kashmir	(Click here for the Order)
Karnataka	<ul style="list-style-type: none"> Extension of lockdown till July 5, 2021 Restriction on working hours of shops, hotels, restaurants, eateries, bars and clubs Night curfew from 7 PM to 5 AM every day and weekend curfew from 7 PM on Friday till 5 AM on Monday 	Govt of Karnataka	(Click here for the Order)
Kerala	<ul style="list-style-type: none"> Extension of lockdown w.e.f June 17, 2021 Industrial, Agricultural and Construction activities including quarries will be permitted in all Local Self Government Institutions 	Govt of Kerala	(Click here for the Order)
Ladakh	<ul style="list-style-type: none"> Substituted the opening and closing hours of commercial establishments vide Order dated June 28, 2021, in the districts Groceries/general stores, fruits/vegetable/milk products, meat/chicken shops, bakeries are permitted to function on all days of the week from 5 AM to 8 PM Hardware shops and stores dealing with construction materials and vehicles needed for their transportation would be also permitted to function on all days from 5 AM to 5 PM 	District Administration Leh	(Click here for the Order)

Maharashtra	<ul style="list-style-type: none"> Imposed a State level trigger by virtue of which, administrative units are required to maintain weekly positivity rate and bed occupancy percentage at a level of minimum 3 Along with it, several other restrictions will be imposed by the local authority in lieu of the new Delta plus Covid variant and violation of those restrictions will lead to penalty 	Govt of Maharashtra	(Click here for the Order)
Meghalaya	<ul style="list-style-type: none"> Containment measures to be observed from June 26, 2021 till further orders This order calls for restrictions on Inter-state movement and gatherings except funerals (maximum 10 people) Other services such as take away food, home delivery, construction activities, commercial transport, etc. will be allowed or prohibited on the basis of local situation Medical staff and shops, movement of goods, farming activities in rural areas, Veterinary services, etc. are exempted from this order 	Govt of Meghalaya	(Click here for the Order)
Nagaland	<ul style="list-style-type: none"> Existing lockdown measures shall continue to remain in force in the State from June 19, 2021, to June 30, 2021 Total ban on the movement of individuals and (or) vehicles from 04 PM to 05 AM every day, across the State except for those who are permitted to move as per the existing lock down measures 	Govt of Nagaland	(Click here for the Order)
Odisha	<ul style="list-style-type: none"> Extended the restriction measures till July 01, 2021, w.e.f. June 17, 2021 The guidelines have relaxed certain activities and imposed a complete lockdown throughout the state on weekends 	Govt of Odisha	(Click here for the Order)
Puducherry	<ul style="list-style-type: none"> Extended restriction measures till June 30, 2021, with immediate effect Activities such as shops selling essential items to remain open from 9 AM to 9 PM Private offices have been permitted to function from 9 AM to 6 PM with all vaccinated staff Factories, manufacturing units and construction activities are permitted to commence with precautionary measures 	Govt of Puducherry	(Click here for the Order)
Punjab	<ul style="list-style-type: none"> Guidelines in respect to activities prohibited in areas outside containment zones, lockdown being limited to the containment zones, imposition of night curfew from 10 PM to 5 AM amongst other restrictions and relaxations 	Govt of Punjab	(Click here for the Order)
Rajasthan	<ul style="list-style-type: none"> Imposed additional guidelines and restrictions with effect from June 16, 2021 Private and public offices would be permitted to operate with 100% capacity (where employees are 10 or less) or otherwise at 50% capacity Malls, Restaurants, Tourist places, Sports activities, Stadiums, city buses, metro, theatres, Gyms and Yoga centres would be permitted to function within the specified timing from Monday to Saturday Weekend curfews from 5 PM on Saturday till 5 AM Monday along with regular a lockdown from 5 PM till 5 AM every day 	Govt of Rajasthan	(Click here for the Order)
Sikkim	<ul style="list-style-type: none"> Implementation of strict safety measures within the state from June 28, 2021, till 6 AM of July 05, 2021 Inter-district movement of vehicles would be permitted on the basis of odd-even policy 	Govt of Sikkim	(Click here for the Order)

	<ul style="list-style-type: none"> Restaurants would be allowed to operate till 10 PM with 50% seating capacity while observing Covid protocols Daily curfew timing has also been extended from 10:30 PM till 6 AM 		
Tamil Nadu	<ul style="list-style-type: none"> Extended the restriction measures till July 05, 2021, w.e.f. June 28, 2021 Classified the districts into categories in accordance with the number of cases and has allowed the following the following relaxations: <ul style="list-style-type: none"> Shops to remain open with hand sanitiser at entrance and thermal screening, wearing of mask, without air conditioning and ensuring physical distancing Industries to operate as per Standard Operating Procedure and ensure sanitisation at regular intervals. The employees should be vaccinated within a month 	Govt of Tamil Nadu	(Click here for the Order)
Telangana	<ul style="list-style-type: none"> Withdrawn all restrictive measures previously imposed to curb of spread of Covid-19 in view of decrease in number of corona cases and low positivity percentage with immediate effect Permitted all shops, offices, commercial places to open without any restriction subject to vaccination of employees, wearing of mask and maintaining physical distance 	Govt of Telangana	(Click here for the Order)
Tripura	<ul style="list-style-type: none"> Imposed corona daytime curfew from June 19, 2021, till June 25, 2021, from (2 PM to 6 PM) as well as night curfew from June 18, 2021, till June 26, 2021, from (6 PM to 5 AM) in the municipal corporations of Agartala, Mohanpur, Ranirbazar, Udaipur, Bishalgarh, Kumarghat, Kailashahar, Khowai, Belonia, Shantibazar, Panisagar Nagar Panchayat and Jirania Nagar Panchayat Corona day Curfew outside the above-mentioned areas would be observed only in busy markets area from 2 PM to 6 PM from June 19, 2021, till June 25, 2021 	Govt of Tripura	(Click here for the Order)
Tripura	<ul style="list-style-type: none"> Corona curfew till June 18, 2021 from 2 PM to 6 PM Inter-district movement of people and vehicles remains prohibited in certain specified areas in Para A of the Order 	Govt of Tripura	(Click here for the Order)
Uttarakhand	<ul style="list-style-type: none"> Extended the lockdown up to June 29, 2021 Relaxations for hotels and restaurants to operate for dine-in services from 6 AM to 10 PM with 50% seating capacity Markets are also permitted to function five days a week from 8 AM to 5 PM 	Govt of Uttarakhand	(Click here for the Order)
West Bengal	<ul style="list-style-type: none"> Extended restriction measures till July 15, 2021, w.e.f. July 01, 2021 <ul style="list-style-type: none"> Private offices to remain open as per normal working hours with maximum 50% seating capacity at a time subject to vaccination of employees, wearing of mask and maintenance of physical distance Shops selling essential items to remain open from 6 AM to 12 PM All other shops to remain open from 11 AM to 8 PM 	Govt of West Bengal	(Click here for the Order)

State-wise Updates

Andhra Pradesh

- **[Amendment to Andhra Pradesh Aquaculture Seed \(Quality Control\) \(Amendment\) Act, 2020](#)**

Notification: The Government of Andhra Pradesh, vide Notification dated June 21, 2021, has extended the date of commencement of endorsement/license issuance for Aquaculture Farms and Aquaculture Business Operations under the Andhra Pradesh Aquaculture Seed (Quality Control) (Amendment) Act, 2020 to be July 1, 2021, instead of February 5, 2021, for applying for the licenses within four months (by October 31, 2021).

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

- **[Amendment to Andhra Pradesh Co-operative Societies Rules, 1964](#)**

Notification: The Government of Andhra Pradesh, vide Notification dated June 24, 2021, amended the Andhra Pradesh Co-operative Societies Rules, 1964. The amendment mandates submission of Proof of Professional Tax Payment under Andhra Pradesh Tax on Profession, Trades, Calling and Employments Act, 1987 by every co-operative credit society while filing yearly return and audited statements.

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

Assam

- **[Standard Operating Procedure for processing CTE/CTO applications for ETHANOL Producing Industries](#)**

Notification: The Assam Pollution Control Board vide Notification dated June 23, 2021, has issued a Standard Operating Procedure for the processing of Consent to Operate and Consent to Establish applications for Ethanol producing industries.

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

Chandigarh

- **[Chandigarh Administration Private Security Agencies Rules, 2021](#)**

Notification: Department of Home, Government of Chandigarh vide Notification dated June 10, 2021, has enforced the Chandigarh Administration Private Security Agencies Rules, 2021 supersession of the Chandigarh Administration Private Security Agencies Rules, 2006.

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

Delhi

- **[Revision of maximum speed limit for motor vehicles](#)**

Notification: Office of Deputy Commissioner of Police/Traffic (Modernization) vide Notification dated June 08, 2021, has revised the maximum speed limit (where road condition permits) for various type of motor vehicles on Delhi roads.

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

- **[Delhi Excise \(Amendment\) Rules, 2021](#)**

Notification: Department of Finance, Government of the National Capital Territory of Delhi vide Notification No. F.10/2//2021-22/SRD/Fin(B)/JSBudget/882-892 dated May 25, 2021, has amended numerous provisions of the Delhi Excise (Amendment) Rules, 2021 that have come into force on June 11, 2021, vide Notification No. F.10/2//2021-22/SRD/Fin(B)/JSBUDGET/969-978 dated June 10, 2021.

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

- **[Renewal of excise license in Form of L-17/L-17F, L-18/L-18F and L-19/L-19F for the year 2021-22](#)**

Circular: Office of Commissioner of Excise, Government of the National Capital Territory of Delhi vide Circular dated June 11, 2021, has directed all the existing L-17/L-17F, L-18/L-18F and L-19/L-19F licensees to deposit their proportionate license fee for renewal of license from July 01, 2021, up to September 30, 2021.

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

▪ **Renewal of excise license in Form of L-28/L-28F and L-29/L-29F for the year 2021-22**

Circular: Office of Commissioner of Excise, Government of the National Capital Territory of Delhi vide Circular dated June 11, 2021, has directed all the existing L-28/L-28F and L-29/L-29F licensees to deposit their proportionate license fee for renewal of license from July 01, 2021, up to September 30, 2021.

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

▪ **Renewal of excise license in Form of L-15/L-15F and L-16/L-16F for the year 2021-22**

Circular: Office of Commissioner of Excise, Government of the National Capital Territory of Delhi vide Circular dated June 11, 2021, directed all the existing L-15/L-15F and L-16/L-16F licensees to deposit their proportionate license fee for renewal of license from July 01, 2021, up to September 30, 2021.

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

▪ **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 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](#))

▪ **Delhi Minimum Wages Notification (April 2021)**

Notification: The Government of National Capital Territory of Delhi vide notification dated June 18, 2021, has released minimum wages including variable dearness allowance for the National Capital Territory of Delhi effective April 01, 2021.

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

▪ **Directions under Section 33(A) of the Water (Prevention and Control of Pollution) Act, 1974**

Order: The Delhi Pollution Control Board vide Order dated June 14, 2021, has issued directions to prohibit the sale, storage, transportation, and marketing of soaps and detergents that do not conform to the revised BIS Standards completely in the NCT of Delhi.

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

▪ **Directions regarding implementation of compensation on violation of Noise Rules, 2000**

Notification: The Delhi Pollution Control Board vide Order dated June 25, 2021, has implemented different scales of compensation for the various types of violations under the Noise Pollution (Regulation and Control) Rules, 2000.

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

▪ **Auto Renewal and Online Annual Return Submission Under Bio-Medical Waste Management Rules in Delhi**

Office Order: The Delhi Pollution Control Board vide Office Order dated June 18, 2021, has introduced auto renewal under Bio-Medical Waste Management Rules 2016 to facilitate the health care establishments in the process of Ease of Doing Business.

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

▪ **Annual Returns Under Hazardous and Other Wastes (Management and Transboundary Movement) Rules 2016 In Delhi**

Office Order: The Delhi Pollution Control Board vide Office Order dated June 18, 2021, has introduced online annual return submission under Hazardous and Other Wastes (Management and Transboundary Movement) Rules 2016 to facilitate the hazardous waste generating units in process of Ease of Doing Business.

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

▪ **Auto Renewal of The Consent to Operate Green and Orange Category Industries in Delhi**

Office Order: The Delhi Pollution Control Board vide Office Order dated June 18, 2021, has introduced auto renewal of consent to operate for Green and Orange category units under Water (Prevention and Control of Pollution) Act, 1974 and Air (Prevention and control of pollution) Act, 1981. The auto renewal will be done after self-certification, undertaking and consent fee to facilitate the industries in the process of Ease of Doing Business.

(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](#))

Goa

▪ **Goa Excise Duty (Amendment) Rules, 2021**

Notification: Department of Finance, Government of Goa vide Notification dated June 11, 2021, has inserted Rule 92A and made amendments in Rule 93 under the Goa, Daman, and Diu Excise Duty Rules, 1964. As per the newly inserted Rule 92A, *'a seasonal license for retail sale of liquor for consumption in the premises may be granted by the Excise Inspector for five tourist seasons commencing from October ending in May, for a private beach shack or other beach shack regulated by Tourism Department.'*

As per the amended Rule 93, the provisions of Rule 90 except clause (g) of sub rule (4) and Rule 91 mutatis mutandis shall be applicable in respect of application for license and payment of the fee.

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

▪ **Goa Excise Duty (Amendment) Rules, 2021:**

Notification: Department of Finance, Government of Goa vide Notification dated June 11, 2021, has issued an amendment in the previous Notification No. 1/ /2/2020-Fin (R&C)/556, dated May 11, 2020, which specifies the fixed rates of excise duty, license fee, tree tax, permit fee, import fee, application fee, processing fee, fee for transfer or shifting of license and fee for recording of label.

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

▪ **Revised maximum wholesale & retail price for domestic purpose of superior kerosene Oil stands**

Notification: The Department of Civil Supplies and Consumer Affairs, Goa vide Notification dated June 10, 2021, has issued the revised maximum wholesale and retail prices for domestic purpose of superior kerosene Oil stands with effect from June 1, 2021.

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

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

Notification: The Finance Department of Goa on June 14, 2021, has issued the Goa Goods and Services Tax (Fourth Amendment) Rules, 2021 to further amend the Goa Goods and Services Tax Rules, 2017. The following amendments have been made:

- Under Rule 90 (3), which specifies the filling of the form GST RFD-03, a new proviso has been inserted
- Rule 90 (5), which specifies the filing of form GST RFD-01W, has been inserted

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

Gujarat

▪ **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](#))

- **Standard Operating Procedure for Multiple Waste Disposal Mode:**

Notification: Gujarat Pollution Control Board vide Notification dated June 04, 2021, has issued Standard Operating Procedure for Multiple Waste Disposal Mode under Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016 along with conditions to be followed by hazardous waste generating industries and hazardous waste receiving facilities.

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

- **SOP for Application of extension of time limit to apply for revocation or cancellation of registration u/s 30 of the GGST Act, 2017:**

Circular: Department of Finance, Government of Gujarat vide Circular dated June 05, 2021, has issued the Standard Operating Procedure (SOP) for implementation of the provision of extension of time limit to apply for revocation or cancellation of registration under Section 30 of the GGST Act, 2017 and Rule 23 of the GGST Rules, 2017.

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

- **Gujarat State Electric Vehicle Policy, 2021**

Resolution: Government of Gujarat vide resolution dated June 23, 2021, has introduced the Gujarat State Electric Vehicle Policy to shift the nature of transportation from internal combustion vehicles to electric vehicles, which shall remain valid for 4 years. Adoption of this policy by people as well as owners of charging stations will in return provide benefits and incentives in the form of subsidy and other government schemes.

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

Haryana

- **Introduction of competitive bidding based transmission project**

Order: Haryana Electricity Regulatory Commission vide Notification dated June 01, 2021, has directed that intrastate transmission projects costing INR 100 and more shall be necessarily developed only through global Tariff Based Competitive Bidding (TBCB).

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

- **Revision of the Consumer Price Index**

Notification: The State Government of Haryana vide Notification dated June 15, 2021, has revised the minimum wage with the Consumer Price Index increasing from January 1, 2021.

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

Himachal Pradesh

- **Himachal Pradesh Water Sports and Allied Activities Rules, 2021**

Notification: The Himachal Pradesh Department of Tourism and Civil Aviation has issued the Himachal Pradesh Water Sports and Allied Activities Rules, 2021. These Rules declared the operation of Water Sports and Allied Activities to be conducted in the area of operation demarcated by the Technical Committee in the water bodies listed in the Schedule-I. Any person intending to act as a Water Sports and Allied Activities Operator may make an application in FORM-1 to the prescribed authority for registration.

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

- **Himachal Pradesh Motor Vehicles (Amendment) Rules, 2021**

Notification: The Himachal Pradesh Transport Department vide Notification dated June 15, 2021, has issued the Himachal Pradesh Motor Vehicles (Amendment) Rules, 2021 to further amend the Himachal Pradesh Motor Vehicles Rules, 1999. Rule 169, which specifies the use of flag, has been inserted prohibiting motor vehicle other than the vehicle used by dignitaries or officers authorized by the Central Government or Government of Himachal Pradesh to use distinctive flags.

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

Jammu & Kashmir

- **Revision of Rate of Interest in General Provident Fund**

Order: The Department of Finance, Government of Jammu and Kashmir vide Order dated June 24, 2021, has revised the rate of interest on General Provident Fund. The revised rate for the first quarter (April-June) of the financial year 2021-22 is 7.1%.

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

Karnataka

- **Extension of validity period of Consent to Establish/Operate/Authorization/Registration**

Notification: The Government of Karnataka, vide Notification dated June 02, 2021 has extended the period of validity of Consent to Establish and Consent to Operate, Authorization or Registration expiring between April 28, 2021, and June 30, 2021 for a period of three months.

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

- **Employment of trained operators made mandatory for Sewage Treatment Plants and Effluent Treatment Plants whose capacity is more than 500 KLD**

Circular: The Government of Karnataka, vide Circular dated June 21, 2021, has imposed a condition for granting Consent for Establishing (CFE) or Consent for Operation (CFO) on industries and apartments where Sewage Treatment Plants' and Effluent Treatment Plants' capacity is more than 500 KLD, to employ only trained operators with the certification from the Skill Development Department or any other similar organization.

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

Kerala

- **Consumer Price Index numbers for agricultural labor and industrial workers for April 2021**

Notification: The Government of Kerala, vide Notification dated June 25, 2021, has published the Consumer Price Index (CPI) numbers for agricultural labor and industrial workers for the month of April 2021.

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

Maharashtra

- **Waiver of late fee under Maharashtra VAT Act, 2002**

Order: Department of Finance, Government of Maharashtra vide Order dated June 03, 2021, has waived the late fee payable in respect of filing of returns under Rule 17(4B)(c) and Rule 18(1A) of the Maharashtra Value Added Tax Rules, 2005 for the months March 2021, April 2021, and May 2021. The late fee has been waived off till June 2021.

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

- **Extension Of Due Date for Filing Annual Returns Under the Maharashtra State Tax on Professions, Trade, Callings and Employments Act, 1975**

Notification: Government of Maharashtra, Finance Department has amended the Government Notification Finance Department, No. PFT-2014/C.R.-38/Taxation-3 dated August 21, 2014, to include Entry 8 which requires that returns for the month of March 2021, April 2021, May 2021 can be filed on or before June 30, 2021, on the website of the Maharashtra Goods and Service Tax Department. Therefore, tax and interest shall be paid before filing of return for the month March 2021, April 2021, May 2021.

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

Mizoram

- **Operational guidelines for registration of restaurants**

Notification: Government of Mizoram vide Notification dated June 09, 2021, has issued guidelines for the registration of restaurants under the Mizoram (Registration of Tourist Trade) Act, 2020 for their classification/reclassification upon payment of certain fees.

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

- **Operational guidelines for organizing festivals/fairs/events by non- Government agencies**

Notification: Government of Mizoram vide Notification dated June 09, 2021, has issued guidelines for organizing festivals by NGOs. The NGO is mandated under the Notification to obtain permission from the Tourism Department upon payment of prescribed fee.

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

- **Revision of fees for issuing Inner Line Permit in Mizoram**

Notification: Government of Mizoram vide Order dated June 29, 2021, has revised the fees for issuing Inner Line Permit (ILP). An extra amount of INR 50 would also be applicable as administrative expenses along with the application for ILP.

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

Punjab

- **Amendment in procedure for obtaining One-Time Authorization to import wastes**

Order: Punjab Pollution Control Board vide Order dated June 06, 2021, has directed all the importers who have been granted One-Time Authorization (OTA) as traders for the import of scrap on behalf of the 'actual user' to obtain a fresh OTA since all previous OTAs shall cease to be valid w.e.f March 31, 2021. All importers have been instructed to clear their pending dues with the Board for their previous imports up to December 31, 2020.

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

- **Non-Levy of Electricity Duty (ED) in the electricity bills**

Order: Punjab State Power Corporation Limited vide Order dated June 11, 2021, has directed Non-Levy of Electricity Duty in the electricity bills. ED exemption shall be levied to all the new connections with the prior approval of Chairman-cum-Managing Director (CMD) of Punjab State Power Corp Ltd (PSPCL).

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

Rajasthan

- **Extension of last date for Quarterly Real Estate Progress Reports**

Order: Rajasthan Real Estate Regulatory Authority vide Order dated May 31, 2021, has extended the last date for submission of Quarterly Progress Report for registered real estate projects till June 30, 2021.

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

- **Variable Dearness Allowance payable according to the Engineering Wage Board**

Recommendations:

Notification: Department of Labour, Government of Rajasthan vide Notification dated June 07, 2021, has introduced a new series of Consumer Price Index Number (Base 2016=100) for industrial workers.

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

- **Exemption of 25% of initial/basic license fee for Year 2021-22 for grant of Hotel/Club/Restaurant Bar License:**

Notification: Department of Finance (Excise), Government of Rajasthan vide Notification dated June 11, 2021, has exempted twenty five percent amount of the initial license fees or Basic license fee, as the case may be, payable for the year 2021-2022 by the licensee for renewal or fresh grant of license of Hotel Bar, Club Bar or Restaurant Bar.

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

- **Clarification in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices**

Circular: Government of Rajasthan vide Circular dated June 25, 2021, has clarified the applicability of QR code B2C (Registered Person to Customer) and compliance of Notification dated March 30, 2020. As per the Clarification, Dynamic QR Code shall be provided to any person obtaining Unique Identity Number under Section 25(9) of RGST Act, 2017 and separate details of bank account along with IFSC need not to be provided in Dynamic QR Code.

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

- **Clarification regarding GST rate on laterals/parts of Sprinklers or Drip Irrigation System**

Circular: Government of Rajasthan vide Circular dated June 22, 2021, has clarified the GST rate on parts of Sprinklers or Drip Irrigation System. As per the circular, 6% SGST rate on Tariff Item 8424 (Sprinklers, drip irrigation systems including laterals and mechanical sprayer) would cover laterals (pipes to be used solely with sprinklers/ drip irrigation system) and such parts suitable for use solely or principally with sprinklers or drip irrigation system. Thereby, laterals/parts to be used solely or principally with sprinklers or drip irrigation would attract a GST of 12% even if supplied separately whereas any part of general use which is classified in any Item Number other than 8424 would attract GST as applicable to the respective heading.

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

▪ **Extension of last date for online submission of Quarterly Progress Reports (QPRs) and Annual Reports on Statement of Accounts of Project (APRs) for registered real estate projects**

Order: Rajasthan Real Estate Regulatory Authority vide Order dated June 28, 2021, has extended the last date for submission of Quarterly Progress Reports (QPR) and Annual Reports on Statement of Accounts for registered real estate projects to July 31, 2021, without any delay charges or penalty. However, non-submission of QPR will attract a penalty under Section 61 of the Real Estate (Regulation and Development) Act, 2016 along with delay processing charges.

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

▪ **Exemption of state tax for certain goods**

Notification: The Finance Department (Tax Division) of Rajasthan on June 14, 2021, has issued a notification for the exemption of State tax on certain goods. The exemptions shall remain in force up to and inclusive of September 30, 2021.

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

▪ **100% rebate on sales tax on the export of Sonamukhi outside India**

Notification: The Finance Department of Rajasthan on June 14, 2021, has issued a notification for the 100% rebate of the amount of purchase tax payable under the Rajasthan Sales tax Act, 1994 on purchase of Sonamukhi during export outside India. The condition applicable is that the amount of purchase tax due, interest or penalty if already deposited shall not be refunded.

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

▪ **Provisional list of categorization of manufacturers of insecticides for the year 2021-22**

Guideline: Government of Rajasthan vide guideline dated June 10, 2021, has categorized the insecticides manufactured in the state into A, B, C, N, and Non-descriptive Categories, to keep a track of quality of insecticides. The categorization A depicts good quality record, B indicates satisfactory quality, C indicates that the insecticide quality needs improvement, N stands for new entrants and non-descriptive manufacturers are those which do not fall under any of abovementioned categories.

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

Tripura

▪ **Tripura Value Added Tax (Seventh Amendment) Rules, 2021**

Notification: Department of Finance, Government of Tripura vide Notification dated June 03, 2021, has amended the Tripura Value Added Tax Rules, 2005 by virtue of which the existing Rule 13 of the Principal Rules has been omitted. Rule 13 of the Principal Rules prior to its omission mandated registered dealers to keep and display registration certificate at the place of business and its branch and levied penalty in case of non-compliance.

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

▪ **Draft Tripura Code on Wages Rules, 2021**

Notification: Labour Department of Tripura, vide Extraordinary Notification, has issued draft rules named Tripura Code on Wages Rules, 2021. These Rules are drafted by the state government exercising its power under the Code on Wages, 2019. The Tripura Code on Wages Rules, 2021 will replace the following:

- Tripura Payment of Wages (Procedure) Rules, 1960
- Tripura Minimum Wages Rules, 1952

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

▪ **Tripura government revises Variable Dearness Allowance (VDA)**

Notification: The Labour Department (Tripura) on June 21, 2021, has issued a notification on revision of Variable Dearness Allowance (VDA) for different categories of workers engaged in the employment of shops and establishments in Tripura and shall be payable with effect from April 01, 2021.

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

West Bengal

▪ **Extension of medical aid under Employees' State Insurance (General) Regulations, 1950**

Notification: The Employees' State Insurance Corporation, vide Notification in the official gazette dated June 7, 2021, has extended the medical benefits under Regulation 95-A of the Employees' State Insurance (General) Regulations, 1950, and under the West Bengal Employees' State Insurance (Medical Benefit) Rules, 1955, in the areas of Alipurduar, South Dinajpur, Purulia, North Dinajpur, Kalimpong and Cooch Behar, from June 1, 2021.

(To view the Notification, 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.

With more than thirty years' experience in helping clients discharge their compliance obligations, we have developed a repository of significant knowledge and practical experience in advising and assisting businesses on their regulatory compliance, litigation management, notice and contract management and other attendant requirements. We create bespoke products for clients that include, among other things, an audit of the functions of the company, offering technology-enabled platforms that provide solutions for effective control over the compliance and contract management functions. These services are not limited by geography and can be seamlessly extended to all operating sites of the client.

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