



COMPLIANCE UPDATE

August 2021 | Part 1 of 2

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Ministry of Corporate Affairs (MCA)

▪ Spending of CSR Funds for Covid-19 vaccination

MCA on July 30, 2021, clarified that spending of CSR funds for Covid-19 vaccination for persons other than the employees and their families, is an eligible CSR activity under Schedule VII of the Companies Act, 2013.

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

▪ Companies (Incorporation) Fifth Amendment Rules, 2021

MCA on July 22, 2021 notified the Companies (Incorporation) Fifth Amendment Rules, 2021 to further amend the Companies (Incorporation) Rules, 2014. As per the amendment, if a company fails to change its name or new name in accordance with the direction issued under Section 16(1) of the Companies Act, 2013 within a period of three months from the date of issue of such direction, the letters 'ORDNC' (Order of Regional Director Not Complied), the year of passing of the direction, the serial number and the existing Corporate Identity Number of the company shall become the new name of the company without any further act or deed by the company, and the Registrar shall accordingly make entry of the new name in the Register of Companies and issue a fresh Certificate of Incorporation in Form No. INC-11C.

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

Reserve Bank of India (RBI)

▪ **Inclusion of Non-Bank institutions in Centralized Payment System (CPS)**

RBI on July 28, 2021, has notified the criteria, guidelines and directions regarding inclusion of non-bank institutions into CPs, i.e., Real Time Gross Settlement (RTGS) and National Electronic Fund Transfer (NEFT) systems, in a phased manner. In the first phase, authorized non-bank PSPs, i.e., Prepaid Payment Instrument (PPI) Issuers, Card Networks and White Label ATM Operators shall be eligible to participate in CPS as direct members as per the approach presented in the Annexure attached with the Notification.

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

▪ **Specification of Credit Rating Agencies and Minimum Investment Grade Credit Rating for rating of deposits of Housing Finance Companies (HFCs)**

RBI on July 29, 2021, has notified the change in Minimum Investment Grade Credit Rating for rating of deposits of HFCs for Credit rating agencies for the purpose of accepting public deposits.

(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 due to Covid-19**

SEBI on July 20, 2021, has relaxed various regulatory compliance timelines for Debenture Trustees in view of the Covid-19 pandemic.

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

▪ **Amendments to continuous disclosures in compliances by InvITs**

SEBI on July 22, 2021 has amended the guidelines for Grievance Redressal Mechanism for InvITs dated November 29, 2016. As per the amendment, all complaints including SCORES complaints received by the InvITs shall be disclosed in the format mentioned in Annexure-A on the website of the InvIT and filed with the recognized stock exchange(s) where its units are listed within 21 days from the end of financial year or end of quarter, as the case may be.

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

▪ **Amendments to continuous disclosures in compliances by REITs**

SEBI on July 22, 2021 has amended the guidelines for Grievance Redressal Mechanism for REITs dated December 29, 2016. As per the amendment, all complaints including SCORES complaints received by the REITs shall be disclosed in the format mentioned in Annexure-A on the website of the REITs and filed with the recognized stock exchange(s) where its units are listed within 21 days from the end of financial year or end of quarter, as the case may be.

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

▪ **Extension of time for holding the Annual General Meeting (AGM) by top 100 listed entities by market capitalization**

SEBI on July 23, 2021, extended the timeline for conduct of AGM by top-100 listed entities by market capitalization. Accordingly, such entities shall hold their AGM within a period of six months from the date of closing of the financial year for 2020-21.

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

▪ **Timelines related to processing of scheme related applications filed by AMCs**

SEBI on July 23, 2021, streamlined the timelines related to processing of scheme related applications filed by AMCs in order to promote ease of doing business.

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

▪ **Relaxation in timelines for compliance with regulatory requirements**

SEBI on July 30, 2021, in view of the prevailing situation due to Covid-19 pandemic, extended the timelines for compliance with regulatory requirements by the Trading Members, Clearing Members, KYC Registration Agencies.

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

Central Board of Direct Taxes

▪ **Income-tax (20th Amendment) Rules, 2021**

CBDT on July 27, 2021, notified the Income-tax (20th Amendment) Rules, 2021. As per the amendment, the procedure for filing and assessment of return of income and fringe benefits has been revised. The amendment provides that where a return of income relates to the assessment year commencing on the April 01, 2020 or any earlier assessment year, it shall be furnished in the appropriate form as applicable in that assessment year.

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

▪ **Income-tax (21st Amendment) Rules, 2021**

CBDT on July 29, 2021, notified the Income-tax (21st Amendment) Rules, 2021. As per the amendment, the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, with the approval of the Board, can specify that any of the forms, returns, statements, reports, orders, by whatever name called, prescribed in Appendix II, shall be furnished electronically:

- Under digital signature, if the return of income is required to be furnished under digital signature
- Through electronic verification code in all other cases.

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

Industry-wise Updates

Basic metal production

▪ **Production Linked Incentive Scheme (PLI) for specialty steel**

Ministry of Steel notified the Production Linked Incentive Scheme (PLI) for specialty steel to promote manufacturing of specialty grade steel within the country.

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

Chemical industries

▪ **Drugs (Price Control) Amendment Order, 2021**

Department of Pharmaceuticals under Ministry of Chemicals and Fertilizers on July 20, 2021 has notified the Drugs (Price Control) Amendment Order, 2021. Form V and Form VI have been prescribed for displaying the revision of price of scheduled formulations by the Government and for display of non-scheduled formulations and their price.

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

Commerce (Wholesale & retail)

▪ **Introduction of a new proforma for filing applications for revalidation of SCOMET export authorization**

DGFT on July 27, 2021, introduced a new pro forma, namely ANF-2 O(d) and annexed to the Handbook of Procedures for Foreign Trade Policy [2015-20] for filing of applications for revalidation of Special Chemicals, Organisms, Materials, Equipment, and Technologies (SCOMET) Export Authorization.

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

▪ **Amendments to the Foreign Trade Policy - Handbook of Procedures (2015-2020)**

DGFT on July 22, 2021 made following amendments to the Foreign Trade Policy - Handbook of Procedures (2015-2020):

- Limiting the revalidation of Advanced Authorization to only once for a 12-month period
- Appendixes 4H and 4I (which require disclosure of consumption and utilization of duty free imported and domestically procured goods with each authorization respectively) to be filed online on Director General of Foreign Trade's website

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

▪ **Removal of licensing requirements, stock limits and movement restrictions on specified foodstuffs**

Department of Consumer Affairs on July 19, 2021, revised the stock limits on pulses, namely tur, masoor, urad, chana, for a period up to October 31, 2021.

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

▪ **Extension of filing of Non-Preferential Certificate of Origin (CoO)**

DGFT on July 19, 2021, extended the date for mandatory electronic filing of Non-Preferential Certificate of Origin (CoO) through the Common Digital Platform to October 01, 2021.

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

- **Food Safety and Standards (Food Products Standards and Food Additives) Third Amendment Regulations, 2021**

FSSAI on July 26, 2021 issued the FSS (Food Products Standards and Food Additives) Third Amendment Regulations, 2021. The notification amends standards related to milk and various types of oils.

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

- **Direction regarding Food category for registration/Licensing of FBOs manufacturing Indian Sweets and Snacks & Savories**

FSSAI on July 19, 2021, issued direction regarding food category for registration/licensing of FBOs manufacturing 'Indian Sweets' and 'Snacks & Savories' under Section 16 (5) of Food Safety and Standard Act, 2006. It has been decided to assign the food products Category 18 in the food safety compliance system (**FoSCoS**) under General Manufacturing kind of business. This will enable the FBOs who are involved in manufacturing of Indian sweets and snacks & savories to apply for registration, State License or Central License as per the eligibility criteria based on the production capacity and turnover.

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

- **Applications for genetically modified food products**

FSSAI on July 27, 2021, issued clarification on the applications related to genetically modified food products under FSS (Approval for non-specifies food and food ingredients) Regulation, 2017.

(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"> ▪ Directives for both rural and urban areas which will remain in force w.e.f. 5 AM of July 28, 2021, until further order ▪ For Districts showing high positivity cases: <ul style="list-style-type: none"> – Curfew time is round the clock – Commercial, business and govt. establishments to remain closed – Restaurants and take-away services remain suspended – Shops selling groceries and vegetables permitted to function up to 5 PM ▪ For Districts showing moderate positivity rates/showing improvements: <ul style="list-style-type: none"> – Curfew time 2 PM to 5 AM and 5 PM to 5 AM respectively – Commercial, business and govt. establishments to remain open up to 1 PM and 4 PM respectively – Restaurants and take-away services permitted up to 1 PM and 4 PM respectively – Shops selling groceries and vegetables permitted to function up to 5 PM and 4 PM respectively 	Govt of Assam	(Click here for the Order)
Chandigarh	<ul style="list-style-type: none"> ▪ All higher learning institutions are permitted to open for next academic session ▪ Commercial events such as exhibitions, shows and the likes are permitted with prior permission with a limit of 200 persons or 50% capacity 	State Executive Committee, Disaster Management Authority, Chandigarh	(Click here for the Order)
Goa	<ul style="list-style-type: none"> ▪ Imposition of Section 144 ▪ Restriction and prohibition on certain activities/establishments/facilities/events in the district of South Goa from 7 AM on July 26, 2021, till 7 AM on August 02, 2021 ▪ All casinos, educational institutions, social or political gatherings, swimming pools, religious places for public, entertainment parks, cinema halls, educational institutions and weekly markets shall remain closed ▪ Inter-state movement has been prohibited except with Covid negative report in case of medical emergencies ▪ Medical shops, banks, public utilities, industries and factories, construction activities, agricultural activities 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)
NCT of Delhi	<ul style="list-style-type: none"> ▪ Extended restriction measures till August 09, 2021, w.e.f. July 26, 2021 ▪ All Private offices to function to the extent of 50% of their staff in a staggered manner between 9 AM to 5 PM ▪ Shops dealing with non-essential goods to remain open from 10 AM to 8 PM ▪ Educational Institutions, cinemas, entertainment parks, banquet halls are prohibited from functioning ▪ Restaurants and bars permitted to function till 10 PM with 50% capacity ▪ Cinemas/theatres/multiplexes are permitted to function with 50% seating capacity 	Govt of NCT of Delhi, Disaster Management Authority	(Click here for the Order)

Haryana	<ul style="list-style-type: none"> ▪ Extension of Mahamari Alert-Surakshit Haryana from August 02, 2021 (5 AM onwards) to August 09, 2021 (till 5 AM) ▪ Restaurants are allowed to open with 50% seating capacity as per the following timings: <ul style="list-style-type: none"> – Restaurants in Malls (10 AM to 11 PM) – Standalone restaurants (08 AM to 11 PM) ▪ All shops are allowed to open from 9 AM to 8 PM ▪ Malls are allowed to open from 10 AM to 08 PM ▪ Club houses/restaurants/bars of the Golf Courses are allowed to open with 50% seating capacity from 10 AM to 11 PM ▪ Corporate offices are permitted to open with full attendance subject to strict observance of social distancing, Covid-19 appropriate behavioral norms and regular sanitization ▪ All production units, establishments, industries are permitted to function 	Govt of Haryana	(Click here for the Order)
Manipur	<ul style="list-style-type: none"> ▪ Extension of Covid restrictions ▪ Imposed Night Curfew from 7 PM to 5 AM w.e.f. July 28, 2021, up to August 03, 2021 ▪ Home delivery of cooked food permitted by delivery staff ▪ Insurance offices permitted to open for 3 days from 10 AM to 2:30 PM 	Govt of Manipur	(Click here for the Order)
Meghalaya	<ul style="list-style-type: none"> ▪ Imposed Night Curfew from 7 PM to 5 AM daily until further orders in East Khasi Hills District with a total ban on movement during this time ▪ Political, public, social and religious gatherings including conferences, meetings & trainings and weddings are not permitted ▪ Funeral gatherings restricted to 10 persons only, with prior permission from office ▪ All shops are required to indicate vaccination status of their staff in the shop premises ▪ Home delivery/takeaway services, e-commerce activities and courier services are permitted ▪ Banks and post offices are permitted to open with limited staff ▪ Agricultural activities and MGNREGA activities are permitted ▪ Private offices are permitted to open thrice a week on need basis only 	Govt of Meghalaya	(Click here for the Order)
Mizoram	<ul style="list-style-type: none"> ▪ Total lockdown imposed in AMC area with effect from August 01, 2021 till August 07, 2021 ▪ Private owned company/office, consultancy services, gym/spa, courier service, e-commerce, and home delivery services, including intra and extra Mizoram business establishments capable of delivering goods on online orders and educational institutes shall remain closed ▪ Religious places shall remain closed ▪ Funeral services and Wedding permitted up to 30 persons with the condition that no refreshments are prepared and served 	Govt of Mizoram	(Click here for the Order)
Nagaland	<ul style="list-style-type: none"> ▪ Extension of existing lock down measures up to August 01, 2021 ▪ Colleges, schools (class XI & XII), and educational institutions permitted to re-open with faculty and staff being fully vaccinated ▪ Gatherings are permitted with capacity of 50 people outdoors and 100 people indoors ▪ Dine-in option permitted for restaurants with 50% capacity ▪ Shops and business establishments mandatorily required to display vaccination status 	Govt of Nagaland, Home Department	(Click here for the Order)

Odisha	<ul style="list-style-type: none"> ▪ Graded unlocking w.e.f. 6 AM of August 01, 2021, till 6 AM of September 01, 2021 ▪ Night curfew shall remain operational across the state from 8 PM to 6 AM ▪ Weekend shutdown to remain in force in Bhubaneswar, Cuttack and Puri towns ▪ Activities with restrictions include opening of cinema halls, multiplexes, restaurants, bars, dhabas with 50% capacity ▪ Religious, political and cultural gatherings remain prohibited 	Govt of Odisha	(Click here for the Order)
Rajasthan	<ul style="list-style-type: none"> ▪ Prohibition of all religious events ▪ Imposition of additional restrictions for Kaavad Yatra for 'Shravan Mahina' 	Govt of Rajasthan, Home Department	(Click here for the Order)
Sikkim	<ul style="list-style-type: none"> ▪ Complete ban for one month for all socio-religious and entertainment-related activities ▪ Odd-even vehicular movement will apply to all vehicles entering the State except for trucks and LCVs carrying essential and commercial goods ▪ Licensed multi brand showrooms, malls, shops, auto garage/automobile related shops, private enterprises, restaurants, bakeries, and eateries shall operate with 50% workforce until 5 PM ▪ Private construction activities shall be permitted ▪ All agriculture activities shall be permitted 	Govt of Sikkim	(Click here for the Order)
Tripura	<ul style="list-style-type: none"> ▪ Corona night curfew w.e.f. 7 PM to 5 AM from August 01, 2021, to August 31, 2021 ▪ Meeting /gathering at any open space (up to a maximum of 100 persons allowed) or closed spaces (up to a maximum of 30% of capacity only) will be allowed ▪ Movie halls/multiplexes, Gymnasium/Swimming pool, sports complexes & stadia, Entertainment parks, Bars etc. may be opened with 30% capacity. ▪ All standalone shops and commercial establishments including shopping complexes/ Malls, Beauty parlours, Barber shops may remain open only from 6 AM to 6 PM ▪ Restaurants/dhabas will operate only up to 6 PM. ▪ Restaurant in hotels will operate up to 6 PM for outside guests. 	Govt of Tripura	(Click here for the Order)
West Bengal	<ul style="list-style-type: none"> ▪ Extended restriction measures till August 15, 2021 ▪ Private and corporate offices may remain open as per normal working hours with not more than 50% of the total strength subject to the vaccination of employees ▪ All production units, mills, industries including IT & ITES sector main function with 50% of total strength in each shift subject to the vaccination of employee ▪ Banks and financial institution shall remain open for restricted hours between 10 AM to 3 PM and for operation of ATM ▪ Restaurants and bars including hotels, shopping malls and clubs may remain open with 50% seating capacity at a time as per usual operational hours ▪ Metro railway service to operate 5 days a week with 50% seating capacity i.e. Monday to Friday ▪ Movement of public transport including interstate, inter district, with 50% of the sitting capacity all the educational institution shall be closed ▪ Govt. programmes are permitted indoors with 50% seating capacity ▪ Night curfew between 9 PM to 5 AM 	Govt of West Bengal	(Click here for the Order)

State-wise Updates

Assam

▪ **Assam Cattle Preservation Bill**

The Government of Assam vide Notification dated July 12, 2021, has introduced the Assam Cattle Preservation Bill, 2021 to regulate slaughter, consumption and illegal transportation of cattle.

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

▪ **Extension of last date of submission of proposals in RFP**

Assam Pollution Control Board vide Notification dated July 22, 2021, has extended the date for Request for Proposal for establishment of a Hazardous Waste Treatment, Storage & Disposal Facilities up to 2 PM of August 02, 2021.

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

Chandigarh

▪ **Restrictions for flying of drones and low flying objects**

The District Magistrate vide Order has restricted the use of drones only for private purposes during certain social events, such as ring ceremony, pre-wedding photo shoot, wedding ceremony, for which prior permission of the District Magistrate, Chandigarh has been obtained in writing. This order will come into effect from July 20, 2021 and will remain in effect till September 17, 2021.

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

▪ **Order in the interest of public safety**

The District Magistrate vide an order dated July 15, 2021, has ordered cyber cafes, hotels, restaurants, guest houses and sarais to obtain I.D. proof from the visitors or customers or guests, in the interest of safety and security of public.

This order shall be in effect from July 20, 2021, till September 17, 2021.

Additionally, the Administration has prohibited the public from taking out processions, rally, protest, strike, making speeches, raising slogans, or gathering/assembly of 5 or more people within Chandigarh, except in the Rally Ground, Sector 25 from July 19, 2021, till September 16, 2021.

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

Goa

▪ **Community Dairy Farming Scheme (Amended 2021)**

The Department of Animal Husbandry & Veterinary Services, Government of Goa vide Notification dated July 22, 2021, has issued a Community Dairy Farming Scheme (Amended 2021) with objectives to encourage Community Groups, reduce cost of production, generate self-employment, and provide clean and hygienic milk to the consumers of State of Goa.

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

▪ **The Goa Clinical Establishments (Registration and Regulation) Rules, 2021**

The Department of Public health, Government of Goa vide Notification dated July 08, 2021, has issued the Goa Clinical Establishments (Registration and Regulation) Rules, 2021 under the Goa Clinical Establishment (Registration and Regulation) Act, 2019.

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

▪ **Goa Government waives penalty under section 125 of GST act**

Department of Finance Revenue & Control Division, Government of Goa vide Notification dated July 09, 2021, has waived off the amount of penalty payable by any registered person under section 125 of the GST Act for non-compliance of the provisions of notification No. 38/1/2017-Fin(R&C)(134), dated March 30, 2020.

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

▪ **Goa Factories (Fifteenth Amendment) Rules, 2021**

Department of Labour, Government of Goa vide Notification dated July 15, 2021, has issued Goa Factories (Fifteenth Amendment) Rules, 2021 with the following amendments:

- Fee towards application of competent person has been increased from ten thousand to twenty thousand rupees
- Clause inserted towards approval by Chief Inspector for existing building/shed/structure/work of engineering construction
- The person issuing Certificate of Stability shall be a structural engineer instead of competent person
- Renewal of license shall be made through online mode, within three months including fees shall be paid through e-challan payment gateway
- The amendments also include insertion of a new rule towards arrangements of personal protective equipment

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

Gujarat

▪ **Contract Labour (Regulation and Abolition) (Gujarat amendment) Rules, 2021**

Labour and Employment Department, Government of Gujarat vide Notification dated July 23, 2021, has issued the Contract Labour (Regulation and Abolition) (Gujarat amendment) Rules, 2021 to further amend the Contract Labour (Regulation and Abolition) (Gujarat) Rules, 1972 to include the following:

- Deletion of Rule 47 & 50 pertaining to canteens
- Deletion of Rule 79 pertaining to display of the abstract of the Act and the Rules
- Substitution of Rule 82 pertaining to filing of Annual return - *"Every establishment/contractor/principal employer shall file the consolidated annual return in Annexure - V as prescribed under Self Certification-cum-Consolidated Annual Return Scheme under the Gujarat Labour Laws (Amendment) Act, 2015 along with required document and information. The return can be filed online between 15 January and 15 March every year."*
- Deletion of Form XXIV and Form XXV

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

▪ **Draft of Gujarat Motor Spirit Cess (Amendment) Rules, 2021**

Department of Finance, Government of Gujarat vide Notification dated July 20, 2021, has issued the draft of Gujarat Motor Spirit Cess (Amendment) Rules, 2021, proposing the addition of Reliance BP Mobility Limited as an exemption from levy of cess under Rule 11.

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

▪ **Tax exemption on ATF for RCS or UDAN Flights**

Department of Finance, Government of Gujarat vide Notification dated July 17, 2021, amended the previously released Government Notification, dated March 31, 2006, granting an exemption of up to 1% of tax on sale of Aviation Turbine Fuel to any airline having a fixed wing aircraft, Helicopters and Seaplanes by RCS (Regional Connectivity Scheme)/UDAN flights to any Airport/Heliport/Helipad/ Water Aerodrome in the State up to 10 years.

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

▪ **The Inter-State Migrant workmen (Regulation, Employment and Conditions of Service) (Gujarat) (Amendment) Rules, 2021**

Labour and Employment Department, Government of Gujarat vide Notification has issued the Inter-State Migrant Workmen (Regulation, Employment and Conditions of Service) (Gujarat) (Amendment) Rules, 2021 mandating display of license in premises and deletion of canteen accounts audit and display of abstracts of legislation related rules.

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

▪ **The Gujarat Essential Articles (Licensing, Control and Stock Declaration) (Second Amendment) Order, 2021**

The Food, Civil Supplies and Consumer Affairs Department, Government of Gujarat vide Order dated July 12, 2021, has issued the Gujarat Essential Articles (Licensing, Control and Stock Declaration) (Second Amendment) Order, 2021 to further amend the Gujarat Essential Articles (Licensing, Control and Stock Declaration) Order, 1981. According to the amendments, stock limit for all pulses put together (except Moong), for a period up to October 31, 2021, shall be:

- **Wholesaler:** 500 MT (subject to condition that there should not be more than 200 MT of one variety)
- **Retailer:** 5 MT
- **Millers:** Stock limits will be last 6 months production or 50% of annual installed capacity, whichever is higher

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

Haryana

▪ **Haryana Motor Vehicles (Amendment) Rules, 2021**

The Transport Department, Haryana vide Notification dated July 22, 2021, has issued the Haryana Motor Vehicles (Amendment) Rules, 2021 to further amend the Haryana Motor Vehicle Rules, 1993 substituting Rule 225 and Rule 226 which specify appointment of officers of Motor Vehicles Department and their powers of challan, respectively.

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

Himachal Pradesh

▪ **Himachal Pradesh Electricity Regulatory Commission (Renewable Power Purchase Obligation and its Compliance) (Seventh Amendment) Regulations, 2021**

The Himachal Pradesh Electricity Regulatory Commission vide Notification dated July 15, 2021, has brought about amendments through the Himachal Pradesh Electricity Regulatory Commission (Renewable Power Purchase Obligation and its Compliance) (Seventh Amendment) Regulations, 2021, in the definition of renewable energy sources along with amendments in the minimum percentage for Renewable Power Purchase Obligations (RPOs).

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

Jammu & Kashmir

▪ **Operational guidelines for brick kilns**

The Jammu & Kashmir Pollution Control Board vide Circular dated July 15, 2021, has released guidelines for the operation of brick kilns.

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

▪ **Remission of duty under the Stamps Act**

The Finance Department, Jammu & Kashmir vide Notification dated July 16, 2021, remitted the duty chargeable under the Stamps Act, 1977 for new as existing industrial units undertaking substantial expansion.

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

▪ **Online registration of wood-based industries**

The Department of Forest, Jammu & Kashmir vide Circular dated July 26, 2021, has introduced an online system of the registration and renewal of wood-based industries in the INVEST- Single Window clearance system.

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

Jharkhand

▪ **Code on Wages (Jharkhand) Rules, 2021**

The Department of Labour, Employment, Training and Skills, Jharkhand Government vide Notification dated July 14, 2021, has issued the Code on Wages (Jharkhand) Rules, 2021 thus repealing:

- Jharkhand Payment of Wage Rules, 1937
- Jharkhand Minimum Wage Rules, 1951

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

▪ **Industrial Relation (Jharkhand) Rules, 2021**

The Department of Labour, Employment, Training and Skills, Jharkhand Government vide Notification dated July 14, 2021, has issued the Industrial Relation (Jharkhand) Rules, 2021 thus repealing:

- Industrial Disputes (Jharkhand) Rules, 1961
- Industrial Employment (Standing Order) Jharkhand Rules, 1947
- Bihar and Orissa Trade Union Regulations, 1928

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

▪ **Jharkhand Electricity Duty (Amendment) Act, 2021**

The State Government of Jharkhand on July 07, 2021 has issued the Jharkhand Electricity Duty (Amendment) Act, 2021 to further amend the Electricity Duty Schedule (Rate of Electricity Duty) appended to the Bihar Electricity Duty Act, 1948 (as adopted in Jharkhand).

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

Karnataka

- **Working hours for opening of shops and establishments 24*7 in Karnataka**

The Government of Karnataka has amended the Karnataka Shops and Commercial Establishments Act, 1961. As per the amendment, the working hours have now been amended to nine hours on any day and forty-eight hours in any week with the condition that the total number of hours of work, including overtime, should not exceed ten hours in any day and the total number of overtime hours worked by an employee does not exceed fifty hours in a period of three continuous months.

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

Madhya Pradesh

- **Exemption of certain goods from State tax**

Finance Department of Madhya Pradesh vide Notification dated July 08, 2021, has exempted certain goods such as medicines and medical kits from State tax leviable w.e.f. June 14, 2021, to September 30, 2021.

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

Maharashtra

- **Execution of Registered Conveyance Deed of a real-estate project**

Maharashtra Real Estate Regulatory Authority vide Order dated July 28, 2021, has directed every promoter to submit quarterly up-to-date status report regarding steps initiated by them for execution of the Registered Conveyance Deed. The promoter shall be permitted to execute the Registered Conveyance Deed as per mandate of Section 17 of the Act, within three months from the date of receipt of the Occupancy Certificate.

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

- **Re-rolling/cold rolling units/cold rolled coils established or operating with Consent to Establish/Operate to apply for environment clearance**

Maharashtra State Pollution Control Board vide Circular dated July 20, 2021, has directed re-rolling/cold rolling units/cold rolled coils established or operating with Consent to Establish/Operate to apply for environment clearance & obtain environment clearance from the Competent Authority under the EIA notification 2006 on or before October 22, 2021.

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

Manipur

- **Manipur Legal Service Rules, 2021**

The Government of Manipur vide Notification dated July 17, 2021, has issued the Manipur Legal Service Rules, 2021. The Rules are applicable to all the advocates enrolled under the Indian Bar Council Act, 1926 and/or in the Bar Council of the state constituted under the Advocates' Act, 1961.

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

Punjab

- **Relaxations in the Detailed Schemes & Operational Guidelines, 2018 for industries**

The Department of Industries and Commerce, Government of Punjab has provided certain Relaxations in the Detailed Schemes & Operational Guidelines, 2018 for industries, vide Notification dated July 27, 2021. These relaxations include giving an additional year to complete phase-wise investment for the units undertaking fixed capital investment and the MSME units are allowed to obtain ZED certification within a period of 3 years from the date of this notification or the relaunch of ZED Scheme by Government of India, whichever is later.

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

▪ **Revision of Dearness Allowance to work-charged employees**

Department of Finance, Government of Rajasthan vide Order dated July 15, 2021, has revised the existing rate of Dearness Allowance payable to the work-charged employees governed under the Rajasthan Public Works Department (B&R) or under corresponding provisions of standing orders, where such employees are governed by specific standing orders and are drawing wages prescribed under the Rajasthan Work-charged Employees (Revised Pay) Rules, 2017, from 17% to 28% with effect from July 01, 2021.

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

▪ **Interest rate on General Provident Fund**

Department of Finance, Government of Rajasthan vide Circular dated July 16, 2021, has directed that General Provident Fund and other similar funds shall carry an interest at the rate of 7.1 % per annum. This rate will be in force during the financial year 2021-22 for the period of July 01, 2021, to September 30, 2021.

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

▪ **Exemption of Stamp Duty under the SSIP Scheme 2021**

Department of Finance, Government of Rajasthan vide Notification dated July 19, 2021, has exempted the Stamp Duty chargeable on the instrument of sale, lease or gift of immovable property executed in favour of a non-profit institution as defined and identified eligible for benefits under the provisions of the Social Security Investment Promotion Scheme, 2021 (SSIP).

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

▪ **Exemption of registration fee under the SSIP Scheme 2021**

Department of Finance, Government of Rajasthan vide Notification dated July 19, 2021, has exempted the registration fees chargeable on the instrument of sale, lease or gift of immovable property executed in favour of a non-profit institution as defined and identified eligible for benefits under the provisions of the Social Security Investment Promotion Scheme, 2021 (SSIP).

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

▪ **Timelines for opening of excise shops**

Department of Finance, Government of Rajasthan vide Order dated July 20, 2021, has issued the timelines for opening of Excise shops in the state. Such shops will open between 10 AM to 8 PM as per the Alcohol Abstinence Guidelines and in accordance with the Public Discipline Guidelines 4.0 (point no. 06) issued by the Home Department.

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

▪ **Increase in rate of House Rent Allowance**

Department of Finance, Government of Rajasthan vide Order dated July 22, 2021, has revised rates of HRA to 18% and 9% for 'y' and 'z' class cities respectively with increase in rates of Dearness Allowance to be 28% w.e.f. July 01, 2021.

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

▪ **Central Sales Tax (Rajasthan) (Amendment) Rules, 2021**

Department of Finance, Government of Rajasthan vide Notification dated July 26, 2021, has issued the Central Sales Tax (Rajasthan) (Amendment) Rules, 2021 to further amend Rule 17(14) of the Central Sales Tax (Rajasthan) Rules, 1957 which specifies the submission of application for incorrect particulars.

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

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

Department of Labour, Government of Rajasthan vide Notification dated July 14, 2021, has issued the Draft Code on Wages (Rajasthan) Rules, 2021. The Code on Wages Rules will supersede the:

Rajasthan Minimum Wages Rules, 1959

Rajasthan Payment of Wages Rules, 1961

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

Tripura

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

The Labour Department, Tripura vide Notification has issued Draft Tripura Code on Wages Rules, 2021 in supersession of:

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

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

▪ **Tripura Industrial Relations Code (Draft) Rules 2021**

The Labour Department of Tripura on June 19, 2021, has issued Tripura Industrial Relations Code (Draft) Rules 2021 with the objective that The Code designated to safeguard the rights of employers and employees by providing easy labour reforms and to facilitate ease of doing business in supersession of:

- Tripura Trade Union Regulations, 1952
- Industrial Employment (Standing Orders) Rules, 1946
- Tripura Industrial Disputes Rules, 1981

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

West Bengal

▪ **Temporary rebate of 2% in prevailing Stamp Duty rate for several categories of documents**

The Government of West Bengal vide Order dated on July 23, 2021, has decided to provide temporary rebate of 2% in the prevailing Stamp Duty rate of several categories of document which are charged under Article 3 of Schedule 1 of the Indian Stamp Act, 1899, except documents of 'amalgamation of contiguous plan' through the West Bengal Finance Act 2021.

Further, as an additional support measure, the State government has decided to reduce temporarily the prevailing circle rate/IGR rate of all immovable property situated within the state of West Bengal by 10%.

(To view the 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.

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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