



COMPLIANCE UPDATE

September 2021 | Part 2 of 2

Central Board of Direct Taxes (CBDT)

▪ [Board of Income Tax Advance Rulings comes into effect](#)

The CBDT on September 01, 2021 issued the notification to appoint 1st day of September, 2021 as the date on which the provisions relating to Board of Income Tax Advance Rulings comes into effect.

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

▪ [CBDT notifies meaning of Specified Bank for provisions relating to exemption for ITR filing for senior citizens](#)

With regard to provisions relating to exemption for ITR filing for senior citizens, the CBDT on September 02, 2021 notified Specified Bank to mean a banking company which is a scheduled bank and has been appointed as agents of Reserve Bank of India under Section 45 of the Reserve Bank of India Act, 1934.

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

▪ [Income Tax \(26th Amendment\) Rules, 2021](#)

The CBDT on September 02, 2021 notified the Income Tax (26th Amendment) Rules, 2021. The amendment inserts a new Rule 26D in the Income Tax Rules, 1962 relating to furnishing of declaration and evidence of claims by specified senior citizen under Section 194P (i.e. exemption for ITR filing for senior citizens).

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

▪ [Income Tax \(27th Amendment\) Rules, 2021](#)

The CBDT on September 06, 2021 notified the Income Tax (27th Amendment) Rules, 2021. The amendment inserts a new Rule 14C prescribing the manner of authentication of electronic records under electronic verification code. Now, an assessee or any other person may submit an electronic record by logging into his registered account in the designated portal of the Income Tax Department and it shall be deemed that the electronic record has been authenticated under electronic verification code.

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

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- **Extension of timelines for filing of Income Tax returns and various reports of audit for the AY 2021-22**

The CBDT on September 09, 2021 has extended the following timelines:

- Due date of furnishing of Return of Income for the Assessment Year 2021-22 extended to 31st December, 2021
- Due date of furnishing of Report of Audit under any provision of the Act for the Previous Year 2020-21 extended to 15th January, 2022
- Due date of furnishing Report from an Accountant by persons entering into international transaction or specified domestic transaction under section 92E of the Act for the Previous Year 2020-21 extended to 31st January, 2022
- Due date of furnishing of belated/revised Return of Income for the Assessment Year 2021-22 extended to 31st January, 2022

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

Reserve Bank of India (RBI)

- **Application for Aadhaar e-KYC Authentication Licence PML Act, 2002**

The RBI on September 13, 2021 has permitted entities other than banking companies to carry out authentication of client's Aadhaar number using e-KYC facility provided by the Unique Identification Authority of India (UIDAI). The NBFCs, Payment System Providers and Payment System Participants desirous of obtaining Aadhaar Authentication License – KYC User Agency (**KUA**) License or sub-KUA License (to perform authentication through a KUA), issued by the UIDAI, may submit their application to Department of Revenue, Ministry of Finance for onward submission to UIDAI.

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

- **Large Exposures Framework – Credit Risk Mitigation (CRM) for offsetting – non-centrally cleared derivative transactions of foreign bank branches in India with their Head Office**

The RBI on September 09, 2021 has permitted Indian branches of foreign banks to reckon cash/unencumbered approved securities, the source of which is interest-free funds from Head Office or remittable surplus retained in Indian books (reserves) held with RBI under the Banking Regulation Act, 1949, as Credit Risk Mitigation (**CRM**), for offsetting the gross exposure of the foreign bank branches in India to the Head Office (including overseas branches) for the calculation of Large Exposures Framework (**LEF**) limit.

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

Securities and Exchange Board of India (SEBI)

- **Alignment of interest of Asset Management Companies (AMCs) with the unitholders of the mutual fund schemes**

The SEBI on September 02, 2021 based on SEBI (Mutual Funds) (Second Amendment) Regulations, 2021 decided that based on the risk value assigned to the scheme(s), AMCs shall invest minimum amount as a percentage of assets under management (**AUM**) in their scheme(s) as provided in the Annexure of the circular.

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

- **Revision of position limits for currency derivatives contracts**

The SEBI on September 07, 2021 has revised the client level position limits in permitted currency pairs with immediate effect.

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

Ministry of Labour & Employment

- **Extension of timeline for mandatory seeding of Aadhar Number for northeastern states and certain establishments**

Employees Provident Fund Organization, vide Circular dated September 11, 2021, has extended the time till December 31, 2021, towards seeding of Aadhaar for EPFO administrative zone of north east region comprising states of Assam, Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura and establishments in remote localities, areas affected by insurgency, frequent change of work site of workers, other attendant constraints in classes establishments such as Beedi making, building and construction and plantation industries.

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

Industry-wise updates

Agriculture

- **[Plant Quarantine \(Regulation of Import into India\) \(Sixth Amendment\) Order, 2021](#)**
The Department of Agriculture, Cooperation and Farmers Welfare on September 09, 2021, issued the Plant Quarantine (Regulation of Import into India) (Sixth Amendment) Order, 2021.
(To view the Notification, please click [here](#))
- **[Insecticides \(Amendment\) Rules, 2021](#)**
The Ministry of Agriculture and Farmers Welfare on September 03, 2021 has published the Insecticides (Amendment) Rules, 2021 to further amend the Insecticides Rules, 1971. The Amendment is done under Rule 10 which notifies the license for sale of insecticides.
(To view the Notification, please click [here](#))

Wholesale & retail

- **[Ammonium Nitrate \(Amendment\) Rules, 2021](#)**
The Ministry of Commerce and Industry on August 31, 2021 introduced the Ammonium Nitrate (Amendment) Rules, 2021 further amending the Ammonium Nitrate, Rules, 2012. The amendment deals with storage and handling of ammonium nitrate by the licensee.
(To view the Notification, please click [here](#))
- **[Calcium Carbide \(Amendment\) Rules, 2021](#)**
The Ministry of Commerce and Industry on August 31, 2021, introduced the Calcium Carbide (Amendment) Rules, 2021 in order to amend the provision relating to penalty and applicable fees under the said rules.
(To view the Notification, please click [here](#))
- **[Static and Mobile Pressure Vessels \(Unfired\) \(Amendment\) Rules, 2021](#)**
The Ministry of Commerce and Industry on August 31, 2021, introduced the Static and Mobile Pressure Vessels (Unfired) (Amendment) Rules, 2021. The amendment introduces the following:
 - Definition of ‘competent person’
 - Provision relating to ISO Tank container
 - Provision relating to Third Party Inspection Agency (TPIA)(To view the Notification, please click [here](#))

Banking & financial services

- **[Extension of timelines for issuance of electronic policies](#)**
IRDAI on September 14, 2021 has extended the timeline till March 31,2022 for issuance of electronic policies and dispensing with physical signatures and wet signature on the proposal form in respect of health insurance policies.
(To view the Notification, please click [here](#))
- **[IRDAI \(Trade Credit Insurance\) Guidelines, 2021](#)**
The IRDAI on September 08, 2021 revised the guidelines on Trade Credit insurance as IRDAI (Trade Credit Insurance) Guidelines, 2021. The new guidelines will be in effect from November 01, 2021.
(To view the Notification, please click [here](#))

Food & beverages

- **[Food Safety and Standards \(Health Supplements, Nutraceuticals, Food for Special Dietary Use, Food for Special Medical Purpose, Functional Food and Novel Food\) First Amendment Regulations, 2021](#)**
FSSAI on September 06, 2021, issued the Food Safety and Standards (Health Supplements, Nutraceuticals, Food for Special Dietary Use, Food for Special Medical Purpose, Functional Food and Novel Food) First Amendment Regulations, 2021, which will come in effect from April 01, 2022.
(To view the Notification, please click [here](#))

- **Exemption to fish and fishery processing units from being inspected by Export Council of India (ECI)**

The FSSAI on September 02, 2021, ordered that the fish and fishery processing units inspected by ECI shall be exempted from Third Party Audit until November 30, 2021 subject to presentation of such ECI inspection report to FSSAI.

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

- **Inclusion of 'Radiation Processing of Food' as new kind of businesses in FoSCoS portal for licensing of food businesses**

The FSSAI on September 09, 2021, included 'Radiation Processing of Food' as new kind of business in FoSCoS portal to facilitate the licensing of the FBOs involved in radiation processing of foods.

(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. 11 AM of September 1, 2021, until further order ▪ Restriction time for all districts: <ul style="list-style-type: none"> – Curfew time is 9 PM to 5 AM – Workplace, business/commercial establishments, shops, restaurants, dhabas, showrooms and sale counters can function up to 8 PM – Shops dealing with groceries, fruits, vegetables, dairy, and milk can function up to 8 PM ▪ Cinema/Theatres are to remain closed ▪ Hotel/Resorts can function up to 8 PM ▪ Marriage/religious functions are permitted with capacity of 50 people (fully vaccinated) ▪ Weekly bazaars/haats are permitted to open in shifts of maximum 6 	Govt. of Assam	(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 September 13, 2021, till 7 AM on September 19, 2021 ▪ All casinos, educational institutions, social or political gatherings, swimming pools, religious places for public, entertainment parks, cinema halls (beyond 50% capacity), schools shall remain closed ▪ Inter-state movement has been prohibited except with Covid negative report in case of medical emergencies ▪ Bars and restaurants were allowed to open with 50% seating capacity between 7 AM to 11 PM ▪ Medical shops and other food supply shops are allowed to open without any restrictions ▪ Buses are allowed with 50 % seating capacity ▪ All construction and related activities are allowed 	Office of District Magistrate, South Goa	(Click here for the Order)
Govt of NCT of Delhi	<ul style="list-style-type: none"> ▪ Directives for both rural and urban areas which will remain in force w.e.f. 5 AM of August 18, 2021, until further order ▪ Extended restriction measures w.e.f. September 15, 2021, till September 30, 2021, or until further orders, whichever is earlier ▪ Schools, colleges, training institutions and libraries to open for students of Class 9 and above with 50% capacity ▪ Business to business (B2B) and Business to Customers (B2C) exhibitions shall be allowed ▪ Restaurants, bars, theatres/multiplexes/auditoriums permitted to function with 50% seating capacity ▪ Metro, intra-state buses should operate with 100% capacity ▪ Weekly markets shall be allowed to operate subject to maintenance of Covid-19 protocols 	Govt. of NCT of Delhi, Disaster Management Authority	Click here for the Order)
Gujarat	<ul style="list-style-type: none"> ▪ Night Curfew extended from 11 PM to 6 AM in 8 major cities including Vadodara, Gandhinagar, Surat, Rajkot from September 15, 2021, to September 25, 2021 	Govt. of Gujarat	(Click here for the Order)

Haryana	<ul style="list-style-type: none"> ▪ Extended restrictions imposed vide previous order till 7 AM of September 6, 2021 ▪ Extension of Mahamari Alert - Surakshit Haryana till September 20, 2021 (5 AM) w.e.f. September 6, 2021 ▪ All restaurants and bars (including in hotels and malls) to function with 50% capacity ▪ All gyms and spas to open with 50% capacity ▪ All club houses/restaurants/bars of the golf courses to open with 50% seating capacity ▪ Corporate offices allowed to open with full attendance ▪ All production units, establishments, industries permitted to function ▪ Universities/colleges are permitted to open for doubt classes, practical classes and examinations and offline examinations with strict adherence to COVID guidelines 	Govt. of Haryana	(Click here for the Order)
Himachal Pradesh	<ul style="list-style-type: none"> ▪ All schools except residential schools to remain closed except residential schools till September 14, 2021 	Govt. of Himachal Pradesh	(Click here for the Order)
Jammu & Kashmir	<ul style="list-style-type: none"> ▪ Restrictions to remain w.e.f. September 5, 2021, until further orders ▪ Maximum people permitted to attend outdoor/indoor gatherings is restricted to 25 ▪ No weekend curfew in any district ▪ Schools, educational institutions, and coaching centres permitted to open with limited fully vaccinated staff 	Govt. of Jammu & Kashmir	(Click here for the Order)
Kerala	<ul style="list-style-type: none"> ▪ The Government of Kerala on September 07, 2021 has issued following lockdown directions in the state: ▪ Removal of night curfew and weekend curfews in the state ▪ Bio-bubble provisions for training institutions 	Govt. of Kerala	(Click here for the Order)
Maharashtra	<ul style="list-style-type: none"> ▪ COVID containment measures will remain in force till September 30, 2021 ▪ Shops, malls, and restaurants permitted to operate till 10 PM ▪ Religious places and theatres, multiplexes and auditoriums will remain shut till further orders ▪ Restaurants are permitted to operate with 50% seating capacity 	Govt. of Maharashtra	(Click here for the Order)
Manipur	<ul style="list-style-type: none"> ▪ Restrictions to remain w.e.f. August 18, 2021, until further orders ▪ Extension of Covid restrictions till September 21, 2021 ▪ Night curfew from 7 PM to 4 AM ▪ Social gatherings/feasts are not permitted ▪ All agricultural and horticultural, fish farm and poultry/animal farm activities ▪ Opening of shops and establishments dealing with inputs like fertilizer, seeds, pesticides, mechanical tools, fish feed and animal feed has been permitted ▪ All standalone shops like shops selling construction material including sanitary, marbles, tiles, granite, hardware, electrical items, cement, stationery, etc. from 7 AM to 5 PM ▪ Opening of local vegetable vendors from 7 AM to 4 PM for purchase by locals on all days ▪ Local grocery shops may open from 7 AM to 5 PM and shops selling fish, poultry, and poultry products from 8 AM to 5 PM 	Govt. of Manipur	(Click here for the Order)

	<ul style="list-style-type: none"> ▪ Shops selling milk and fresh milk products every day from 6 AM to 2 PM ▪ Wholesale shops of grocery and food essentials in Thangal Bazar will be opened from 7 AM to 5 PM ▪ Gymnasiums/fitness centres from 5 AM to 10 PM with strict observance of covid appropriate behaviour ▪ Construction activities subject to onsite stay arrangement of workers is permitted 		
Meghalaya	<ul style="list-style-type: none"> ▪ Opening of shops and other economic activities (both essential and non-essential) including saloons/beauty parlours, gymnasiums, etc. are permitted up to 6 days a week and to close by 6:30 PM sharp ▪ Containment measures in East Khasi Hills District with effect from September 12, 2021, till further orders ▪ Night curfew w.e.f. 9 PM to 5 AM daily in East Khasi Hills District ▪ Opening of shops and other economic activities (both essential and non-essential) including saloons/beauty parlours, gymnasiums, etc. are permitted up to 6 days a week and to close by 6:30 PM sharp ▪ Restaurants, cafes, teashops, bars, and takeaway services to close by 8 PM ▪ Shops including vendors are to remain closed on Sundays ▪ Dine-in establishments, public parks and tourist spots which have received permission from this office/concerned SDO (C) may open on Sundays as per the conditions already issued ▪ All shops are required to prominently display vaccination status ▪ Home delivery services in respect of food establishments and other delivery services will be permitted within curfew relaxation hours 	Govt. of Meghalaya	(Click here for the Order)
Mizoram	<ul style="list-style-type: none"> ▪ Partial lockdown extension in AMC Area from 5th-18th September 2021 ▪ Schools shall remain closed ▪ Guidelines issued vide Order dated August 20, 2021, shall continue to be in force during the extended partial lockdown 	Govt. of Mizoram	(Click here and here for the Order and Guidelines)
Nagaland	<ul style="list-style-type: none"> ▪ Extension of existing lock down measures up to August 01, 2021 ▪ Social, political, religious, entertainment, academic, cultural gatherings, and other gatherings to be allowed up to a maximum of 50% ▪ Dine-in option permitted for restaurants with 50% capacity ▪ Shops and business establishments mandatorily required to display vaccination status 	Govt. of Nagaland	(Click here for the Order)
Odisha	<ul style="list-style-type: none"> ▪ Graded unlocking w.e.f. 6 AM of September 1, 2021, till 6 AM of October 1, 2021 ▪ Night curfew shall be operational in all urban areas across the state from 10 PM to 5 AM ▪ No weekend shutdown ▪ All shops and malls may remain open across the state from 5 AM to 10 PM everyday ▪ All activities and establishments are permitted to fully function ▪ Religious, political, and cultural gatherings remain prohibited 	Govt. of Odisha	(Click here for the Order)

Punjab	<ul style="list-style-type: none"> ▪ Covid curbs to be extended till September 30, 2021, in view of festival season ▪ Limit of 300 people has been set on all gatherings, including political, and strict enforcement of wearing of masks as well as social distancing 	Govt. of Punjab	(Click here for the Order)
Tripura	<ul style="list-style-type: none"> ▪ Corona night curfew throughout West Tripura District w.e.f. September 1, 2021 to September 30, 2021 ▪ Meeting /gathering at any open space (up to a maximum of 100 persons allowed) or closed spaces (up to a maximum of 50% of capacity only) will be allowed ▪ Movie halls/multiplexes, gymnasium/swimming pool, sports complexes & stadia, entertainment parks, Bars etc. may be opened with 50% capacity ▪ All standalone shops and commercial establishments including shopping complexes/malls, beauty parlours, barber shops may remain open only from 6 AM to 9 PM ▪ Restaurants/dhabas will operate only up to 9 PM ▪ Restaurant in hotels will operate up to 9 PM for outside guests 	Govt. of Tripura	(Click here for the order)
Uttarakhand	<ul style="list-style-type: none"> ▪ Extension of restriction measures w.e.f. 6 AM of September 14, 2021, till 6 AM of September 21, 2021 ▪ Wedding ceremonies will be allowed with 50 per cent capacity of the venue with permission from the district administration ▪ Tourists are allowed to visit Mussoorie on weekends and must provide a negative test report 72 hours before arrival; however, fully vaccinated passengers arriving in the State are exempted from carrying a negative COVID-19 test report 	Govt. of Uttarakhand	(Click here for the Order)
Uttar Pradesh	<ul style="list-style-type: none"> ▪ Relaxation of Night curfew timings in the state w.e.f. September 07, 2021 ▪ Night curfew on all days shall be from 11 PM to 6 AM ▪ Strict maintenance of COVID-19 protocols including wearing of masks, using sanitizers, and maintaining social distancing 	Govt. of Uttar Pradesh	(Click here for the Order)

State-wise updates

Assam

- **Grant of Provisional Consent to Establish to ethanol producing industries**

The Assam Pollution Control Board vide Notification dated September 13, 2021, shall grant Provisional Consent to Establish (CTE) to ethanol producing industries subject to certain conditions to initiate the Ethanol Blending Program. In respect to the same, the Assam Pollution Control Board has brought about addendums to the SOP for processing CTE/Consent to Operate (CTO) application for the ethanol producing industries.

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

Goa

- **Free water scheme for all individual domestic consumers**

Department of Information & Publicity, Government of Goa vide Order dated September 07, 2021 has implemented the free water scheme for all individual domestic consumers w.e.f. September 1, 2021. To implement the scheme, the water supply bills for the water charges up to August 31, 2021, will be issued by Public Works Department for all its consumers as informed by the Department of Information and Publicity.

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

Govt of NCT of Delhi

- **Extension of validity of liquor licenses**

Department of Excise entertainment and Luxury Tax, NCT Delhi vide Order dated September 10, 2021, has extended the validity of the liquor licenses issued to ensure smooth and uninterrupted supply of authorized liquor in Delhi subject to payment of proportionate pro-rate license fee before implementation of the New Excise Policy 2021-22, w.e.f., November 17, 2021.

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

Gujarat

- **Retrofitting of emission control devices/equipment in DG sets**

Gujarat Pollution Control Board vide Circular dated August 27, 2021, has directed all industries and the establishments operating DG sets of capacity 125 KVA and above, to retrofit such DG sets with an Emission Control Device/Equipment having a minimum specified particulate matter capturing efficiency of at least 70 % in 5 mode D2 cycle.

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

Haryana

- **Declaration of holiday in Haryana for bye-election**

Government of Haryana vide Notification dated September 1, 2021, has declared September 12, 2021 as a close day on the occasion of bye-election, for the employees of all Shops and Commercial Establishments falling within jurisdiction of Municipal Committee, Dharuhera, District Rewari, Ward Nos. 3,4,7,8,9 of Municipal Committee, Ateli Mandi, District Mahendergarh.

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

Ladakh

- **Union Territory of Ladakh Liquor License and Sales Rules, 1984**

The Finance Department of the Union Territory of Ladakh vide Notification dated September 10, 2021, has brought about amendments to the Jammu and Kashmir Liquor License and Sale Rules, 1984 pertaining to the nature, mode of grant and renewal of Liquor License in the UT of Ladakh.

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

Maharashtra

▪ Guidelines for Maharashtra Electric Vehicle Policy, 2021

Maharashtra State Electricity Distribution Company Limited vide Circular dated September 2, 2021 has issued operational guidelines for disbursement of incentives for electric vehicle charging infrastructure in Maharashtra Electric Vehicle Policy, 2021 some of which include:

- Increase the use of electric vehicle by the year 2015 in which 10% of new vehicle registration will be battery electric vehicle
- Setting up of public charging stations (PCS) being a de-licensed activity any individual/entity is free to set up public charging stations
- Any person seeking to set up a public charging stations may apply to concerned DISCOM of area for connectivity
- Setting up a PCS/SPCB/Battery

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

▪ Draft Maharashtra Code on Wages Rules, 2021

Department of Industries, Energy and Labour, Government of Maharashtra vide Notification dated September 03, 2021, has issued Draft Maharashtra Code on Wages Rules, 2021. The important provisions of the code include manner of calculating minimum rate of wages, interval for revision of variable dearness allowance, hours of work of classes of employees, calculation of wages for part time employee, intimation of deduction etc.

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

Odisha

▪ Online issuance of certified copy of VAHAN permit

Office of the Transport Commissioner-Cum-Chairman, State Transport Authority, Odisha, vide Order dated September 9, 2021, has notified that:

- Grant of certified copy of the VAHAN permit has been included in the list of public services delivered under the Odisha Right to Public Services Act by Commerce and Transport (Transport) Department
- Applicants can file applications online to get certified copy of the permit issued in VAHAN by visiting the portal <http://parivahan.gov.in>

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

Rajasthan

▪ Amendments to the Rajasthan Investment Promotion Scheme-2014

Department of Finance, Government of Rajasthan vide Notification dated September 01, 2021, has amended a previously released notification F. 12(II) FD/Tax/2016-268 dated March 30, 2016, whereby if exemption mentioned in Entitlement Certificate issued to a consumer is higher than the extent of exemption mentioned, such consumer shall be exempted from payment of electricity duty as mentioned in such entitlement certificate. The electricity duty collected shall be paid to the State Government and the electricity duty already paid to the State Government shall not be refunded.

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

Sikkim

▪ Revision of wholesale and retail sugar prices

Food & Civil Supplies Department vide notification dated September 07, 2021, has revised the wholesale and retail sale price of Levy Sugar (PDS) for distribution to the Antyodaya Anna Yojana (AAY) beneficiaries at 1 kg per month per family at the following rates:

- Wholesale Price – INR 2929.00 per quintal
- Retail Sale Price – INR 3115.00 per quintal

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

▪ **Exemption of petrol/diesel pumps from West Bengal Shops and Establishment Act, 1963**

Labour Department, West Bengal vide Notification dated September 13, 2021 exempted all classes of petrol and diesel pumps (filling station) situated within the areas of the concerned assembly constituencies in the state on elections to West Bengal Legislative Assembly. The filling stations are granted exemptions from the operations of provision of Sub-Section (2) of Section 6 of the said Act, which specifies the condition that any work done more than eight and half hours a day or forty-eight hours a week shall be regarded as overtime work for payment of overtime wages under Section 13 of the said Act.

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

▪ **Exemption of tax of vehicles**

Government of West Bengal, Department of Transport vide Notification dated September 7, 2021, has declared certain vehicles used in connection with social, educational and other charitable purposes to be exempted from the Road Tax under the West Bengal Additional Tax & One-Time Tax on Motor Vehicles Act, 1989.

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

▪ **Motor vehicle permit applications to be made online in the entire state of West Bengal**

Government of West Bengal, Department of Transport vide Notification dated September 03, 2021, has order that any application for new permits or for renewal/cancellation/transfer of permit etc. in the entire state of West Bengal shall be submitted online on the VAHAN-4 portal. Any manual application for such service will be completely stopped w.e.f. December 1, 2021 after which only online applications are to be made for such services.

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

▪ **Exemption of taxpayers from the requirement of furnishing annual return for FY 2020-21 under GST Act**

Government of West Bengal, Directorate of Commercial Taxes vide Notification dated September 6, 2021, has exempted registered persons whose aggregate turnover in the Financial Year 2020-21 is up to INR 2 crore, from filing annual return for the said financial year under the West Bengal Goods and Services Tax Act, 2017. This notification shall come into force from the August 1, 2021.

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

▪ **West Bengal Finance Act, 2021**

Government of West Bengal, Department of Revenue vide Notification dated September 6, 2021, has brought into force Section 3(3) and Section 3(4) of the West Bengal Finance Act, 2021 whereby:

- Section 3(3) omits Section 35(5) of the West Bengal Goods and Services Tax Act, 2017 which deals with accounts and other records to be maintained by registered persons
- Section 3(3) substitutes the Annual Return clause of the Act

(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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