



COMPLIANCE UPDATE

October 2021 | Part 1 of 2

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Ministry of Corporate Affairs (MCA)

- **Extension of due date for filing Cost Audit Report**
The Ministry of Corporate Affairs on September 27, 2021, clarified that submission of the Cost Audit Report to the Board by the Cost Auditor for FY 2020-21 till October 31, 2021, will not constitute violation under the Companies (Cost Records and Audit) Rules, 2014.
(To view the Circular, please click [here](#))

Reserve Bank of India (RBI)

- **Master Direction – Reserve Bank of India (Market-makers in OTC Derivatives) Directions, 2021**
RBI on September 16, 2021, issued the Master Directions- RBI (Market-makers in OTC Derivatives) Directions, 2021
(To view the Notification, please click [here](#))
- **Master Direction – Reserve Bank of India (Securitisation of Standard Assets) Directions, 2021**
RBI on September 24, 2021 issued the Master Direction – Reserve Bank of India (Securitisation of Standard Assets) Directions, 2021 providing a framework for securitization of standard assets.
(To view the Notification, please click [here](#))
- **Master Direction – Reserve Bank of India (Transfer of Loan Exposures) Directions, 2021**
RBI on September 24, 2021 issued the Master Direction – Reserve Bank of India (Transfer of Loan Exposures) Directions, 2021 to provide a comprehensive framework for the sale of loan exposure for banks.
(To view the Notification, please click [here](#))

Securities and Exchange Board of India (SEBI)

▪ Clarifications on 'Alignment of Interest of Key Employees (Designated Employees) of AMCs with the Unitholders of the Mutual Fund Schemes'

SEBI on September 20, 2021 issued clarifications concerning Circular dated April 28, 2021, on 'Alignment of Interest of Key Employees (Designated Employees) of Asset Management Companies (AMCs) with the Unitholders of the Mutual Fund Schemes' to provide clarity on certain provisions and the applicability of the aforementioned circular.

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

▪ Risk Management Framework (RMF) for Mutual Funds

SEBI on September 27, 2021 issued the Risk Management Framework for Mutual Funds to ensure that such funds render, at all times, high standards of service, exercise due diligence, ensure proper care in their operations and protect the interests of investors. As per the Circular, AMCs shall perform a self-assessment of their RMF and practices and submit a report thereon to their Board along with the roadmap for implementation of the RMF. This exercise must be completed, and the necessary systems must be in place with effect from January 01, 2022.

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

▪ Swing Pricing Framework for Mutual Fund schemes

SEBI on September 27, 2021 issued a Swing Pricing Framework for open-ended debt Mutual Fund schemes (except overnight funds, Gilt funds, and Gilt with 10-year maturity funds).

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

▪ Extension of timelines under Guidelines for Investment Advisers

SEBI on September 30, 2021 extended the following timelines for Investment Advisers (IAs) under the SEBI (Investment Advisers) Regulations, 2013:

- For FY ending March 31, 2021, the IAs shall conduct the annual compliance audit by December 31, 2021 and submit the adverse findings of the audit, if any, by January 31, 2021
- For FY ending March 31, 2021, IAs shall obtain a certificate from an auditor by December 31, 2021

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

Central Board of Direct Taxes (CBDT)

▪ Extension of due dates

The CBDT on September 17, 2021, extended the following timelines:

- Timeline for intimation of Aadhaar number to the IT-dept for linking of PAN with Aadhaar has been extended from September 30, 2021 to March 31, 2022.
- Timeline for completion of penalty proceedings under the IT Act has also been extended from September 30, 2021 to March 31, 2022.
- Timeline for issuance of notice and passing of order by the Adjudicating Authority under the Prohibition of Benami Property Transactions Act, 1988 has also been extended to March 31, 2022.

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

▪ Income Tax (30th Amendment) Rules, 2021

The CBDT on September 24, 2021 issued the Income Tax (30th Amendment) Rules, 2021 extending the applicability of the safe harbor provisions for Assessment Years 2020-21 and 2021-22. The amendment shall be deemed to have come into force from the April 01, 2021.

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

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

▪ Effect to recommendations of 45th GST Council Meeting

The CBIT&C on September 24, 2021 introduced the CGST (8th Amendment) Rules, 2021 to give effect some of the recommendations of the 45th GST Council Meeting. The amendments bring the following effects:

- Mandatory Aadhar authentication for filing refund claims and applications for revocation of cancellation of registration
- Furnishing of Bank Account Details on GST portal within 45 days of registration
- Relaxation in filing FORM GST ITC-04
- Restriction in the filing of Form GSTR-1
- Bank account for claiming refund shall be the bank account which is in the name of the applicant and obtained on his Permanent Account Number

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

Industry-wise updates

Agriculture

Insecticides (Third amendment) Rules, 2021

Ministry of Agriculture and Farmers Welfare vide Notification dated September 08, 2021 amended the Insecticides Rules, 1971. The amendment has laid down the following provisions:

- Allowed online sale of insecticides and supply of insecticide to the doorstep of the farmers on fulfilment of the conditions of license under the Insecticides Act, 1968 and the Insecticides Rules, 1971
- Allowed a graduate in Life Science with Chemistry as a subject to obtain license as Pest Control Operator; earlier, it was only available to graduates in Agriculture or in Science with Chemistry as a subject

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

Fertilizer (Inorganic, Organic or Mixed) (Control) Sixth Amendment Order, 2021

Ministry of Agriculture and Farmers Welfare vide Notification dated September 21, 2021 amended the Fertilizer (Inorganic, Organic or Mixed) (Control) Order, 1985. The amendment has laid down the following provisions:

- Inserted components of Potassium Thiosulphate (K₂S₂O₃) under 'LIQUID FERTILISER' in Schedule I Part A
- Inserted the method of analysis of Zinc Polyphosphate in Schedule II Part B

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

Wholesale and retail

Amendment of Import Policy ITC (HS), 2017, Schedule-I

Department of Commerce, Ministry of Commerce, and Industry on September 16, 2021 amended the Import Policy Condition No.5 of Chapter 27 of ITC (HS), 2017 Schedule-I. The amended policy condition restricts import of fuels through IOC by companies having rights for marketing of transportation fuels for products excluding gasoline conforming to standard IS 2796 (ITC HS Code: 27101241) and automotive diesel fuel, not containing biodiesel, conforming to standard IS 1460 (ITC HS Code 27101944).

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

Amendment to Foreign Trade Policy 2015-2020

Department of Commerce, Ministry of Commerce and Industry on September 16, 2021 revised the last date for submitting online applications for scrip-based claims to December 31, 2021 for the MEIS, SEIS, ROSCTL, ROSL and additional ad hoc incentive schemes. The amendment further revises the validity of a Duty Credit Scrip for 12 months from the date of issue.

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

Patents (Amendment) Rules, 2021

Department for Promotion of Industry and Internal Trade, Ministry of Commerce and Industry on September 21, 2021 amended the Patents Rules, 2003. The amendment has included a start-up or an educational institution within the purview of the Rules.

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

Extension in the Export Obligation period of specified Advance & EPCG Authorizations

Department of Commerce, Ministry of Commerce, and Industry on September 23, 2021 granted extension in Export Obligation (EO) for specified Advance Authorisations and EPCG Authorization till December 31, 2021, without any composition fees subject to 5% additional export obligation on balance exports to be fulfilled. This is in addition to EO extensions facility (upon payment of the composition fees) already provided in Foreign Trade Policy (FTP) or Handbook of the Procedure (HBP).

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

Amendment to Service Exports from India Scheme (SEIS) for services rendered in the Financial Year 2019-2020

Department of Commerce, Ministry of Commerce, and Industry on September 23, 2021 amended the Service Exports from India Scheme (SEIS). The amendment puts forth the following guidelines:

- List of eligible services and rates under SEIS for services rendered in the FY 2019-20
- Imposes a limit of INR 5 crore per IEC on total entitlement under SEIS from April 01, 2019 to March 31, 2020
- Excludes services rendered in the FY 2019-20 to claim benefits under SEIS on payments in INR

- Prescribes the deadline for submission of SEIS applications for FY 2019-20 on December 31, 2021 after which the applications will become time-barred

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

- **Extension of validity of Handbook of Procedures (HBP) 2015-2020**

Department of Commerce, Ministry of Commerce, and Industry on September 28, 2021 extended the validity of the Handbook of Procedures (HBP), 2015-20 till March 31, 2022. The amendment further extends the validity of Status Certificate granted under the Foreign Trade Policy (FTP) and the Norms ratified by any Norms Committee (NC) in respect of any Advance authorization obtained till March 31, 2022.

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

- **Extension of validity of Foreign Trade Policy 2015-2020**

Department of Commerce, Ministry of Commerce and Industry vide Notification dated September 28, 2021 extended the validity of the Foreign Trade Policy 2015-2020 up to March 31, 2022. Earlier, it was till September 30, 2021.

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

Automobiles

- **Guidelines for the Production Linked Incentive (PLI) Scheme for automobile and auto component industry**

Ministry of Heavy Industries on September 23, 2021 published the Guidelines on Production Linked Incentive (PLI) Scheme for automobile and auto components for effective and smooth implementation of the Scheme. The Guidelines include the definitions, eligibility criterion, tenure, method of application, details with regards to Project Management Agency (PMA) and Empowered Committee (EC) as well as calculation and disbursement of incentive for availing the Scheme.

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

Banking, financial services and insurance

- **Public disclosures by insurers**

IRDAI on September 30, 2021 revised the guidelines for public disclosures by insurers. The revised Circular mandates uploading of disclosures on the website every quarter and publishing in newspapers on a half yearly basis from September 30, 2021. The Circular further gives relaxation to the insurers to make the quarterly disclosures in the revised formats for the period ending June 30, 2021, voluntarily on their websites.

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

- **Extension of timelines for issuance of electronic policies and dispensing with physical signatures on the proposal forms**

IRDAI on September 17, 2021 extended the timeline for the mandatory obtainment of electronic consent of the customer by the insurer on the proposal form in place of physical signatures required earlier and issuance of electronic policies to the customer by the insurer till March 31, 2022.

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

Food and beverages

- **Food Safety and Standards (Labelling and Display) First Amendment Regulations**

FSSAI on September 10, 2021 amended the Food Safety and Standards (Labelling and Display) Regulations, 2020. The amendment has laid down the following provisions:

- Dimension of mandatory declarations to be made in food package having surface area up to 30cm² containing caloric or non-caloric sweetener or mixture
- Inserted the declaration to be made in every package of food containing 10 per cent or more Sorbitol and Sorbitol syrup
- Inserted the declaration to be made in every food article containing Aspartame (Methyl ester), Acesulfame Potassium, Aspartame-Acesulfame salt, Sucralose, SACCHARINS, Neotame, Steviol Glycoside and Polyols marketed as 'Table-Top- Sweetener'
- Inserted the manner of labelling for packages containing physically refined Rice bran oil in Vansapati
- Inserted the manner of declaration to be made in packages containing an admixture of edible oils

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

▪ **Food Safety and Standards (Fortification of Foods) Second Amendment Regulations, 2021**

FSSAI on September 22, 2021 amended the Food Safety and Standards (Fortification of Foods) Regulations, 2018. The amendment has set a tolerance limit of 10 per cent of the declared total value of added micronutrients of fortified foods for compliance and analysis of standards on micronutrient content in fortified foods.

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

Forestry and environment

▪ **Plastic Waste Management (Second Amendment) Rules**

Ministry of Environment, Forest and Climate Change on September 17, 2021 amended the Plastic Waste Management Rules, 2016. The amendment has allowed usage of carrying bags made of recycled plastic or products made of recycled plastic for storing, carrying, dispensing, or packaging ready to eat or drink foodstuff subject to the notification of appropriate standards and regulation under the Food Safety and Standards Act, 2006 by the Food Safety and Standards Authority of India.

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

▪ **Environmental standards and standards for discharge of effluent for tannery industry**

Ministry of Environment, Forest and Climate Change on September 10, 2021 amended the Environment (Protection) Rules, 1986 introducing the environmental standards and standards for discharge of effluent for the tannery industry.

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

Health

▪ **Drugs and Cosmetics (Amendment) Rules, 2021**

Ministry of Ayush on September 23, 2021 amended the Drugs and Cosmetics Rules, 1945. The amendment has brought in the following changes:

- Revised the definition of “New Homeopathic Medicine’ and prescribed the time till which those medicines should be considered as ‘New Homeopathic Medicine’ after its approval
- Amended the conditions for grant of license and made it mandatory for the manufacture of Homeopathic medicines to employ a graduate in Science with Botany and Zoology (earlier it was mandatory to employ a graduate in science with only chemistry)

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

Textiles & leather

▪ **Production Linked Incentive (PLI) scheme for textiles**

Ministry of Textiles on September 24, 2021 approved the Production Linked Incentive (PLI) Scheme for promotion of MMF Apparel, MMF Fabrics and Products of Technical Textiles for 5 years period till FY 2029-30. The Scheme applies to any person including a firm or company willing to invest INR 100 crore or INR 300 crore in Plant, Machinery, Equipment and Civil Works (excluding land and administrative building cost) to produce products of notified lines.

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

Transport including aviation, railways, road, inland waterways

▪ **Production Linked Incentive (PLI) Scheme for drones and drone components in India**

Ministry of Civil Aviation vide notification dated September 30, 2021 approved the Production Linked Incentive (PLI) Scheme for drones and drone components in India for three years starting from the Financial Year 2021-22. The scheme applies to all manufacturers of drone and drone components and lays down the mode of implementation of the scheme and method of computation of incentives and financial outlay.

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

State-wise restrictions due to resurgence of Covid-19

State/UT	Order/Directions	Competent Authority	Remarks
Goa	<ul style="list-style-type: none"> ▪ Restriction and prohibition on certain activities/establishments/facilities/events from September 19, 2021, till further orders ▪ Casinos may operate with up to 50% capacity, subject to adherence to all Covid protocols ▪ Spa/massage parlours may open subject to adherence to all Covid safety protocols ▪ Auditoriums/community halls or similar places, river cruises/waterparks/entertainment parks may operate beyond 50% of the seating capacity ▪ Cinema halls may operate beyond 50% of the seating capacity ▪ Schools to open subject to the separate SOPs issued by the Education Department 	Govt. of Goa	(Click here for the Order)
Govt of NCT of Delhi	<ul style="list-style-type: none"> ▪ Extended restrictions till November 15, 2021 ▪ Fairs/melas/food stalls (inside and outside the venue)/processions/rallies shall not be allowed during the time of festivity ▪ Event organizers to obtain prior permission from District Magistrate and other concerned authorities for conducting a public event outside containment zones and shall take responsibility for maintaining covid protocols ▪ Events should not accommodate more than 50% people at a time 	Govt. of NCT of Delhi, Disaster Management Authority	(Click here for the Order)
Gujarat	<ul style="list-style-type: none"> ▪ Relaxation of night curfew by one hour in eight cities - Ahmedabad, Surat, Vadodara, Rajkot, Jamnagar, Bhavnagar, Junagadh, and Gandhinagar and permitted organization of Garba in housing societies and on streets during the festival ▪ Earlier duration of the curfew was from 11 PM to 6 AM; however, the same has been relaxed from 12 AM to 6 AM in the above-mentioned 8 cities ▪ The new night curfew timing will be in force from September 25, 2021 to October 10, 2021 ▪ Commercial organization of Garba events is prohibited ▪ Participation of 400 people in marriages instead of the earlier limit of 150 has been permitted ▪ Hotels and restaurants are permitted to use 75% of their sitting capacity ▪ Restaurants permitted to remain open till 10 PM ▪ Timings of public parks have increased by an hour from 9 PM to 10 PM 	Govt. of Gujarat	(Click here for the Order)
Haryana	<ul style="list-style-type: none"> ▪ Extension of Mahamari Alert - Surakshit Haryana till October 4, 2021 (5 AM) w.e.f. Sep 20, 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 clubhouses/restaurants/bars of the golf courses to open with 50% seating capacity ▪ All shops and malls are permitted to open with adherence to social distancing guidelines ▪ Corporate offices can open with full attendance ▪ All production units, establishments, industries permitted to function ▪ Cinema halls are permitted to open with a 50% seating capacity 	Govt. of Haryana	(Click here for the Order)
Himachal Pradesh	<ul style="list-style-type: none"> ▪ Education Department is permitted to open schools from 9th class following the SOP to ensure classes are conducted in a staggered manner with effect from September 27, 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 ▪ Inter-state movement of passenger transport allowed with RT-PCR not older than 72 hours ▪ Classes for 10th and 12th standard to open for in-person teaching with 50% capacity ▪ Night Curfew shall continue to remain in force in all districts from 8 PM to 7 AM ▪ Entry into parks allowed for vaccinated persons 	Govt. of Jammu & Kashmir	(Click here for the Order)
Karnataka	<ul style="list-style-type: none"> ▪ Government of Karnataka on September 24, 2021, extended the lockdown directives in the state till October 11, 2021, with the following orders: <ul style="list-style-type: none"> – Night curfew from 10 PM to 5 AM – Operationalization of cinema halls, and auditoriums with 100% capacity – Opening of schools 	Govt. of Karnataka	(Click here for the Order)
Kerala	<ul style="list-style-type: none"> ▪ The Government of Kerala on September 25, 2021 has imposed restrictions in the state as a part of COVID-19 containment activities. As per the order: <ul style="list-style-type: none"> – Withdrawal of restriction pertaining to the movement of persons who have not taken at least one dose of COVID vaccine/not in possession of RTPCR negative certificate/not in possession of COVID positive test result which is one month old – Permission of in-house dining in hotels, restaurants, clubs, bars, etc. with maximum utilization of 50% seating capacity for persons who are vaccinated with two doses of the COVID-19 vaccine subject to the condition that all employees of the institution are also vaccinated with two doses; air conditioning in these places shall not be permitted and windows and doors shall be kept open, as far as possible, to ensure ventilation – Indoor stadia and swimming pools can be opened for persons who are vaccinated with two doses of the COVID-19 vaccine, employing persons who have taken two doses of vaccine – The restrictions for entry into the establishments shall not be made applicable to those who are below 18 years of age as they are not eligible for vaccination at present 	Govt. of Kerala	(Click here for the Order)
Meghalaya	<ul style="list-style-type: none"> ▪ Imposition of restrictions/relaxations in East Khasi Hills District from September 20, 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 ▪ Shops and vendors to remain closed on Sundays ▪ Restaurants, cafes, teashops, bars, and takeaway services to close by 8 PM ▪ 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 ▪ Funeral gatherings are permitted up to a maximum of 50 persons ▪ Home delivery services in respect of food establishments and other delivery services will be permitted within curfew relaxation hours ▪ Dine-in establishments, public parks and tourist spots that have received permission from this office/concerned SDO (C) may open on Sundays as per the conditions already issued 	Govt. of Meghalaya	(Click here for the Order)
Nagaland	<ul style="list-style-type: none"> ▪ Extension of existing lockdown measures up to October 31, 2021 ▪ Night curfew relaxed by 1 hour and shall be from 10 PM to 4 AM 	Govt. of Nagaland	(Click here for the Order)

	<ul style="list-style-type: none"> ▪ Social, political, religious, entertainment, academic, cultural gatherings, and other gatherings to be allowed up to a 100% 		
Odisha	<ul style="list-style-type: none"> ▪ Night curfew shall be imposed in all urban areas of the State from 10 PM to 5 AM every day; however, to protect the health of the public, in Bhubaneswar and Cuttack Cities, a night curfew shall be imposed from 8 PM to 5 AM from October 11 to October 20 ▪ In Bhubaneswar & Cuttack, shops, malls shall remain open from 5.00 AM to 8 PM from October 11 to October 20 ▪ Sale and use of firecrackers during this festive month have been prohibited 	Govt. of Odisha	(Click here for the Order)
Rajasthan	<ul style="list-style-type: none"> ▪ Maximum 200 persons are permitted to attend wedding ceremonies ▪ All offices may operate with 100% capacity provided covid protocols are adhered with ▪ Restaurants are permitted to operate between 9 AM to 10 PM with 100% seating capacity ▪ Cinema halls, theatres and other multiplexes are allowed to operate between 9 AM to 10 PM with 100% seating capacity only for vaccinated people 	Govt. of Mizoram	(Click here for the Order)
Tripura	<ul style="list-style-type: none"> ▪ Any kind of meeting/procession/public gathering by any political party in Sadar Police Subdivision (East Agartala and West Agartala Police Station areas) is prohibited w.e.f. 6 AM of September 21, 2021, till midnight of November 4, 2021, given the increasing threat from the third wave of COVID 19 	Govt. of Tripura	(Click here for the Order)
Uttarakhand	<ul style="list-style-type: none"> ▪ Extension of restriction measures w.e.f. 6 AM on September 21, 2021 till 6 AM on October 05, 2021 ▪ Shops and business establishments permitted to open from 8 AM to 9 PM six days a week ▪ Gym, shopping malls, cinema halls, spa, swimming pool, entertainment parks, theatres, auditoriums to operate with 50% capacity ▪ Vegetable shops, dairy, sweet and flower shops to operate from 8 AM to 9 PM seven days a week ▪ Hotels, restaurants, and other eateries to operate with 50% capacity and encourage takeaway facility and should remain closed from 10 PM to 6 AM 	Govt. of Uttarakhand	(Click here for the Order)
West Bengal	<ul style="list-style-type: none"> ▪ Extended restrictions till October 30, 2021 ▪ Theatres, sadans, manchans and auditoriums are permitted to open with 50% seating capacity ▪ All shops and establishments are permitted to open to 10:30 PM ▪ All outdoor activities including movement of people are strictly prohibited between 11 pm to 5 am except for essential services 	Govt. of West Bengal	(Click here for the Order)

State-wise updates

Chandigarh

▪ Guidelines on cyber cafés, shops, and establishment security

Office of The District Magistrate, U.T., Chandigarh, vide various Orders dated September 16, 2021 has directed the owners of the Cyber Cafes and the owners/managers/caretakers, etc. of the hotels/restaurants/guest houses/sarais to strictly comply with the guidelines laid down to ensure security of public in the Union Territory of Chandigarh. The order shall come into force from September 19, 2021 and shall be effective for a period of sixty days up-to and including November 17, 2021.

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

Dadra and Nagar Haveli and Daman and Diu

▪ Mode of payment to the employees in the industries or other establishment

The UT Administration of Dadra & Nagar Haveli and Daman & Diu vide Circular dated September 17, 2021 has issued that the employees of all the industries or other establishment shall pay the wages to every person employed in the industries or other establishment only by cheque or by crediting the wages in the Bank Account of employees. Therefore, all industries in DNH & DD are directed to comply with the directions and pay every person employed in the industries or other establishment only by cheque or by crediting the wages in the Bank Account of employees.

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

Goa

▪ Goa Shops and Establishments (Amendment) Act, 2021

Department of Law, Government of Goa vide Notification dated September 24, 2021, has issued the Goa Shops and Establishments (Amendment) Act, 2021 to further amend the Goa, Daman and Diu Shops and Establishments Act, 1973 whereby:

- Definition of 'employee' has been substituted
- Opening and closing hours of shops" has been substituted
- Procedure for 'Renewal of License' has been substituted
- 'Restriction on employment of women' has been inserted
- 'Compounding of offences' has been inserted

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

▪ Draft Goa Code on Wages Rules, 2021

Department of Labour, Government of Goa vide Notification dated September 23, 2021 has issued Draft Goa Code on Wages Rules, 2021 which will supersede the following Rules:

- Goa, Daman, and Diu Payment of Wages Rules, 1964
- Goa, Daman, and Diu Minimum Wages Rules, 1975

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

▪ Goa Excise Duty (Amendment) Rules, 2021

Department of Finance, Government of Goa vide Notification dated September 09, 2021, has issued the Goa Excise Duty (**Amendment**) Rules, 2021 to further amend the Goa Excise Duty Rules, 1964. In Rule 52-A which specifies 'Manufacture of rectified spirit, extra neutral, neutral spirit, absolute alcohol, grain spirit, malt spirit, grape spirit and additives', the following pointer has been inserted:

- '(ix) The manufacture of cane spirit'

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

▪ Goa Barge (Taxation on Goods) (Amendment) Act, 2021

Government of Goa vide Notification dated September 07, 2021, has issued the Goa Barge (Taxation on Goods) (amendment) act, 2021 to further amend the Goa, Daman, and Diu Barge (Taxation on Goods) Act, 1985 (Act 22 of 1985). The following amendments have been made:

- The Long title has been amended to 'To provide for levy of tax on goods carried in barges in inland waters of the State of Goa'
- In Section 1, the short title, extent, and commencement, has been substituted to 'The Goa Barge (Taxation on Goods) Act, 1985'

- In Section 4, which specifies Submission of Returns, the following has been substituted: 'In respect of every barge owned by him, the registered owner or his representative shall deliver or cause to be delivered to the Tax Officer or such prescribed officer as the Tax Officer may specify, a Quarterly return in the prescribed form and manner.'

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

Haryana

▪ **Draft Code on Social Security (Haryana) Rules, 2021**

The Labor Department, Haryana vide Notification dated September 16, 2021 has issued the Draft Code on Social Security (Haryana) Rules, 2021. The Rule will extend to the whole of the State of Haryana in respect of the industrial establishments or undertakings and matters for which the State Government is the appropriate Government. The following Rules are hereby repealed:

- Haryana Payment of Gratuity Rules, 1972
- The Haryana Maternity Benefit Rules, 1972
- The Workmen's Compensation Rules, 1924
- The Haryana Unorganized Workers' Social Security Rules, 2010

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

▪ **Draft Haryana Occupational Safety, Health and Working Conditions Rules, 2021**

The Labour Department, Haryana vide Notification dated September 16, 2021 has issued the Draft Haryana Occupational Safety, Health and Working Conditions Rules, 2021. The Rule will extend to the whole of the State of Haryana.

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

▪ **Draft Code on Wages (Haryana) Rules, 2021**

The Labour Department (Haryana) vide Notification dated September 16, 2021 has issued the Pre-Publication Draft Code on Wages (Haryana) Rules, 2021. The following rules are hereby repealed:

- The Punjab Minimum Wages Rules, 1950
- The Punjab Payment of Wages (Procedure) Rules, 1965
- The Punjab Payment of Wages Rules, 1937 as applicable to the State of Haryana

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

▪ **Draft Industrial Relations (Haryana) Rules, 2021**

The Labour Department, Haryana vide Notification dated September 16, 2021 has issued the Draft Industrial Relations (Haryana) Rules, 2021. The Rule will extend to the whole of the State of Haryana in respect of the industrial establishments or undertakings and matters for which the State Government is the appropriate Government.

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

Himachal Pradesh

▪ **Himachal Pradesh Minimum Wages Notification (April 2021)**

The Government of Himachal Pradesh vide Notification dated September 15, 2021 has released the minimum wages for the State of Himachal Pradesh effective from 1st April 2021.

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

▪ **Himachal Pradesh Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Amendment Rules, 2021**

The Labour and Employment Department, Himachal Pradesh vide Notification dated September 24, 2021 has issued the Himachal Pradesh Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Amendment Rules, 2021, to further amend the Himachal Pradesh Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2008, inserting the following:

- Rule 298 which specifies 'Female Birth Gift Scheme'
- Rule 299 which specifies 'Mentally Retarded Children Benefit Scheme'
- Rule 300 which specifies 'Widow Pension'
- Rule 301 which specifies 'Hostel Facility Scheme'
- Rule 302 which specifies 'Mukhyamantri Awas Yojna'

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

Karnataka

▪ **Karnataka Local Fund Authorities Fiscal Responsibility (Amendment) Bill, 2021**

The Government of Karnataka on September 14, 2021 has issued the Karnataka Local Fund Authorities Fiscal Responsibility (Amendment) Bill, 2021 to further amend the Karnataka Local Fund Authorities Fiscal Responsibility Act, 2003.

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

▪ **Karnataka Town and Country Planning (Amendment) Bill, 2021**

The Government of Karnataka on September 20, 2021 has issued the Karnataka Town and Country Planning (Amendment) Bill, 2021. The bill introduces:

- Power to make rules for control of traffic
- Power to make rules for control of public vehicles

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

Manipur

▪ **ESIC provision extended to certain establishments and local bodies**

The Labour and Employment Department (Manipur) vide Notification dated September 20, 2021, has extended the provisions of The Employees' State Insurance Act, 1948 (**ESIC**) to the classes of establishments situated within the areas as specified in consultation with the Employees State Insurance Corporation and with the approval of the Central Government. Therefore, the provision of ESIC extends to shops, hotels, restaurants, road motor transport establishments, cinemas including preview theatres, newspaper establishments, educational institutions, medical institutions, municipal corporations, municipal board, municipal council, and other local bodies controlled by the State Government.

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

Punjab

▪ **Custom Milling Policy for Kharif 2020-2021**

The Department of Food, Civil Supplies and Consumer Affairs (Punjab) vide Notification dated September 19, 2021, has issued the Punjab custom milling policy for Kharif 2020-21 to bring clarity and to maintain complete transparency and sound coordination between the procuring agencies and the rice millers by formulating a comprehensive policy for milling of paddy and facilitating proper administrative and financial mechanism to achieve the goals of the Government. It shall be followed by all the procuring agencies (i.e., Pungrain, Markfed, Punsup, PSWC & PAFC and FCI) and the Rice Millers and their successors/legal heirs, and all other stakeholders in the paddy procurement/milling process.

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

▪ **Punjab Distillery (Third Amendment) Rules, 2021**

The Office of Excise Department (Punjab) vide Notification dated September 23, 2021, has issued Punjab Distillery (Third Amendment) Rules, 2021 to further amend the Punjab Distillery Rules, 1932. The following amendments have been made:

- FORM E-2: which is for Ethanol License, has been inserted
- FORM E-3: which is for Licensee's Bond, has been inserted

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

Rajasthan

▪ **Reimbursement of State Tax due and deposited to hotels and tour operators**

Department of Finance, Government of Rajasthan vide Notification dated September 29, 2021 has decided to provide reimbursement of State Tax due and deposited by hotels and tour operators registered under Rajasthan Goods and Services Tax Act, 2017. Beneficiaries shall be entitled to reimbursement of State Tax due and deposited to the extent of 50% for the period of October 01, 2020 to March 31, 2021 and the extent of 75% for the period of April 01, 2021 to June 30, 2021.

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

Tripura

- **Enforcement Of provisions towards ESIC In Dhalai, Gomati, North Tripura, and Sepahijala Districts of Tripura**

ESIC vide Notification dated September 23, 2021, has implemented the provisions towards Chapter IV (Contribution), Chapter V (Benefits), Chapter VI (Adjudication of Disputes and Claims) effective from the 1st day of October 2021, in all the areas of Dhalai, Gomati, North Tripura and Sepahijala district in the State of Tripura.

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

West Bengal

- **Modified online-based submission of Annual Return in Form-H for Trade Unions**

The Registrar of Trade Unions of West Bengal vide Memo dated September 14, 2021 has introduced modified online-based submission of Annual Return in Form-H for Trade Unions. This system of submission of annual returns in electronic mode was a step towards realizing these goals. This system of online submission will help to segregate an unauthorized user of the name of a federative body from an authorized user while showing its affiliation in the annual return in Form H.

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

- **Guidelines to issue bonuses to employees of public sector institutions**

The West Bengal Labour Department vide Notification dated September 15, 2021 has issued guidelines for settling dues of workers in respect of payment of bonus, given ensuing Durga Puja, for the year 2021 in terms of the payment of Bonus Act,1965 as amended by the payment of Bonus (Amendment) Act, 2015 in the interest of maintenance of industrial peace and harmony.

(To view the Guidelines, 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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