



# COMPLIANCE UPDATE

January 2022 | Part 1 of 2

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## Securities and Exchange Board of India (SEBI)

### ▪ Non-compliance with provisions related to continuous disclosures

SEBI on December 29, 2021 directed stock exchanges to levy fine and act in case of non-compliances with continuous disclosure requirements by the issuers of listed non-convertible securities and/or commercial paper. Further, stock exchanges may deviate from the above, if found necessary, only after recording reasons in writing.

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

### ▪ Publishing Investor Charter and disclosure of Investor Complaints by merchant bankers on their websites for private placement of units by InvITs proposed to be listed

SEBI on December 16, 2021 advised all merchant bankers to bring to the notice of their clients the Investor Charter by prominently displaying on their websites for private placement of units by InvITs proposed to be listed. Further, the merchant bankers are directed to disclose the details of Investor Complaints by 7<sup>th</sup> of the succeeding month in the revised monthly format.

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

### ▪ Revision to Operational Circular for issue and listing of non-convertible securities, securitized debt instruments, security receipts, municipal debt securities and commercial Paper

SEBI on December 17, 2021 revised the Operational Circular for issue and listing of non-convertible securities, securitized debt instruments, security receipts, municipal debt securities and commercial paper and also, modified the issue and financial information to be furnished with the application for listing of commercial paper.

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

- **Publishing of Investor Charter and disclosure of Complaints by Custodians and DDPs on their websites**

SEBI on December 17, 2021 advised all Custodians and Designated Depository Participants (DPP) to bring to the notice of their clients the Investor Charter by prominently displaying it on their websites. Further, the merchant bankers are directed to disclose the details of Investor Complaints by the 7<sup>th</sup> of the succeeding month in the revised monthly format.

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

- **Portfolio Management Services for Accredited Investors**

SEBI on December 21, 2021 clarified that Accredited Investor shall have the same meaning as assigned to it under Clause (ab) of sub-Regulation (1) of Regulation 2 of the SEBI (Alternative Investment Funds) Regulations, 2012. Further, in the case of large value Accredited Investors, the quantum and manner of exit load applicable to the client of the Portfolio Manager shall be governed through bilaterally negotiated contractual terms.

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

- **Investment Advisory Services for Accredited Investors**

SEBI on December 21, 2021 clarified that in the case of Accredited Investors, the limits, and modes of fees payable to the Investment Advisor shall be governed through bilaterally negotiated contractual terms.

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

- **Extension of the facility for conducting the annual meeting and other meetings of unitholders of REITs and InvITs through Video Conferencing (VC) or through Other Audio-Visual Means (OAVM)**

SEBI on December 22, 2021 extended the facility to conduct annual meetings of unitholders in terms of Regulation 22(3) of SEBI (REIT) Regulations, 2014 and Regulation 22(3)(a) of SEBI (InvIT) Regulations, 2014 and meetings other than the annual meeting, through VC or OAVM, till June 30, 2022.

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

- **Extension of timeline for modified reporting requirements for AIFs**

SEBI on December 30, 2021 extended the timeline for applicability of modified reporting requirements for Alternate Investment Funds (AIFs) till the quarter ending September 30, 2022.

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

## Central Board of Direct Taxes (CBDT)

- **Income-tax (34<sup>th</sup> Amendment) Rules, 2021**

The CBDT on December 27, 2021 notified the Income-tax (34<sup>th</sup> Amendment) Rules, 2021 adding a new rule, Rule 2DD - Computation of exempt income of a specified fund for the purposes of Clause (23FF) of Section 10. Further, the amendment added Form No. 10-II for the statement of exempt income and Form 10-IJ for the certificate to be issued by the accountant under Clause (23FF) of Section 10 of the Income-tax Act, 1961.

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

## Industry-wise updates

### Chemicals

- **[Vinyl Acetate Monomer \(Quality Control\) Order, 2021](#)**

The Ministry of Chemicals and Fertilizers on December 22, 2021 issued Vinyl Acetate Monomer (Quality Control) Order, 2021 in supersession of the Vinyl Acetate Monomer (Quality Control) Order, 2020.

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

### Wholesale and retail

- **[Boiler Operation \(Amendment\) Rules, 2021](#)**

The Ministry of Commerce and Industry on December 28, 2021 notified Boiler Operation (Amendment) Rules, 2021 inserting a Note in Rule 30(b) of Boiler Operation Rules, 2021. The Note is read as 'any integration or combination with the above-mentioned branches of Engineering, for example, Electrical and Electronics, Electrical and Instrumentation etc. shall also be allowed'.

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

- **[Bicycles - Retro Reflective Devices \(Quality Control\) Amendment Order, 2021](#)**

The Ministry of Commerce and Industry on December 24, 2021 notified Bicycles - Retro Reflective Devices (Quality Control) Amendment Order, 2021 extending the date of enforcement to January 01, 2023.

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

- **[Use of Very Low Power Radio Frequency Devices or Equipment for Inductive Applications \(Exemption from License\) Rules, 2021](#)**

The Ministry of Commerce and Industry on December 21, 2021 notified Use of Very Low Power Radio Frequency Devices or Equipment for Inductive Applications (Exemption from License) Rules, 2021, exempting the requirement of license to establish, maintain, work, possess or deal in any wireless telegraphy apparatus for the purpose of usage of very low power radio frequency devices or equipment for inductive applications.

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

- **[Consumer Protection \(Direct Selling\) Rules, 2021](#)**

The Ministry of Consumer Affairs, Food and Public Distribution on December 28, 2021 notified Consumer Protection (Direct Selling) Rules, 2021, restricting direct selling companies from promoting pyramid and money circulation schemes. Further, direct selling companies will also be liable for grievance arising out of the sale of goods or services by its direct sellers.

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

### Banking, financial services and insurance

- **[Electronic Gold Receipt as securities under Securities Contracts \(Regulation\) Act, 1956](#)**

The Ministry of Finance on December 24, 2021 issued a Notification adding Electronic Gold Receipt as securities under Securities Contracts (Regulation) Act, 1956.

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

- **[Bullion Spot Delivery Contract and Bullion Depository Receipt with underlying bullion as securities under Securities Contracts \(Regulation\) Act, 1956](#)**

The Ministry of Finance on December 24, 2021 issued a Notification adding Bullion Spot Delivery Contract and Bullion Depository Receipt with underlying bullion as securities under Securities Contracts (Regulation) Act, 1956, in respect of issuance and trading of such securities in an International Financial Services Centre under the International Financial Services Centers Authority Act, 2019.

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

### Food and beverages

- **[Soya Meal Stock Control Order, 2021](#)**

The Ministry of Consumer Affairs, Food and Public Distribution on December 23, 2021 notified Soya Meal Stock Control Order, 2021, restricting registered trading companies, trader and private chaupals to maintain a maximum stock of 160 MT.

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

- **Essential Commodities Order, 2021**

The Ministry of Consumer Affairs, Food and Public Distribution on December 23, 2021, notified Essential Commodities Order, 2021, adding 'Soya Meal' as an essential commodity up to 30th June 2022 in this clause for participating in the auction for the said area.

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

## Textiles

- **Central Silk Board Silk-worm Seed (Amendment) Regulations, 2021**

The Ministry of Textiles on December 13, 2021 notified Central Silk Board Silk-Worm Seed (Amendment) Regulations, 2021, inserting Regulation 19A to regulate export and import of silk-worm seed and quarantine procedures.

(To view the Notification, 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"> <li>Guidelines issued to come into force with effect from 6 AM of December 26, 2021 and shall remain in force until further orders</li> <li>Curfew time shall be 11:30 PM - 6 AM (except on December 31, 2021)</li> <li>Opening of workplace and business commercial establishments, opening of shops and establishments, shops dealing with groceries, fruits and vegetables, dairy and milk booths, animal fodder, dine in restaurants, dhabas and other eateries (up to 50% of seating capacity), takeaway of food restaurants, dhabas eateries,</li> <li>Opening of sale counters, showrooms etc. of cold storages and warehouses up to 10:30 PM</li> <li>Marriages/religious functions permitted with not more than 200 single vaccinated persons</li> <li>Funeral/last rites permitted with not more than 100 persons</li> <li>Weekly haats/bazaars permitted to open in shift of maximum 6 hours</li> <li>Cinema/theatre hall permitted with 50% of seating capacity of fully vaccinated viewers and observance of Covid-19 appropriate behaviour</li> </ul>	Govt. of Assam	(Click <a href="#">here</a> for the Order)
Bihar	<ul style="list-style-type: none"> <li>Guidelines issued continue to remain in force until further orders</li> <li>All parks and organic gardens to remain closed from December 31, 2021 to January 2, 2022</li> </ul>	Govt. of Bihar	(Click <a href="#">here</a> for the Order)
Chandigarh	<ul style="list-style-type: none"> <li>SOPs have been issued for international travellers entering Chandigarh, enlisting steps to be taken before boarding, during travel and on arrival</li> </ul>	Govt. of Chandigarh	(Click <a href="#">here</a> for the Order)
Goa	<ul style="list-style-type: none"> <li>Extension of restrictions until further orders</li> <li>Casinos to operate with 50% capacity</li> <li>Cinema halls/theatres to operate with 50% capacity</li> <li>Schools may re-open subject to adherence to SOPs issued</li> </ul>	Govt. of Goa	(Click <a href="#">here</a> for the Order)
Govt of NCT Delhi	<ul style="list-style-type: none"> <li>Night curfew on movement of individuals in NCT of Delhi 10 PM to 5 AM till further orders</li> <li>Schools and colleges will remain closed till further orders</li> <li>Permitted/prohibited/restricted activities shall be as specified at Level-1 (Yellow)</li> </ul>	Govt. of NCT Delhi	(Click <a href="#">here</a> for the Order)
Gujarat	<ul style="list-style-type: none"> <li>Extension of restrictions till January 7, 2022</li> <li>Restaurants can only fill 75% of their sitting capacity</li> <li>Limit of 400 people for a wedding has not been changed</li> </ul>	Govt. of Gujarat	(Click <a href="#">here</a> for the Order)
Haryana	<ul style="list-style-type: none"> <li>Extension of the 'Mahamari Alert-Surakshit Haryana' till 5 AM of January 12, 2022 in the District of Gurugram along with guidelines to be implemented (during this period) issued vide earlier orders</li> <li>Restrictions imposed in Group A zones:</li> </ul>	Govt. of Haryana	(Click <a href="#">here</a> for the Order)

	<ul style="list-style-type: none"> <li>– Restaurants and bars are allowed to open at 50% seating capacity</li> <li>– All cinema halls shall remain closed</li> <li>– Malls and markets permitted to open up till 5 PM</li> <li>▪ For Non-Group A zones: <ul style="list-style-type: none"> <li>– Cinema halls, restaurants and bars, gyms, spas permitted to open at 50% seating capacity</li> </ul> </li> <li>▪ Night curfew imposed from 11 PM to 5 AM</li> </ul>		
<b>Jammu &amp; Kashmir</b>	<ul style="list-style-type: none"> <li>▪ Extension of restrictions till further orders</li> <li>▪ Indoor and outdoor gatherings must contain maximum 25 people</li> <li>▪ Cinema halls &amp; theatres must function with 25% seating capacity</li> <li>▪ No weekend curfew imposed</li> <li>▪ Night curfew to remain in force from 10 PM to 6 AM</li> </ul>	Govt. of Jammu & Kashmir	(Click <a href="#">here</a> for the Order)
<b>Karnataka</b>	<ul style="list-style-type: none"> <li>▪ Night curfew is imposed from 10 PM to 5 AM from December 28, 2021, until January 7, 2022</li> <li>▪ From December 30, 2021 to January 2, 2022 the restaurants/hotels/clubs/pubs will function with 50% of their seating capacity strictly adhering to Covid-19 appropriate behaviour</li> <li>▪ All gathering, meeting, conferences, including marriages etc, from December 28, 2021 should strictly limit number of participants to 300 people only and Covid-19 appropriate behaviour shall be strictly enforced</li> <li>▪ Guidelines for night curfew have been formulated</li> </ul>	Govt. of Karnataka	(Click <a href="#">here</a> for the Order)
<b>Kerala</b>	<ul style="list-style-type: none"> <li>▪ Night curbs imposed from December 30, 2021 to January 2, 2022 from 10 PM to 5 AM</li> <li>▪ New year's celebrations are not allowed after 10 PM on December 31, 2021</li> <li>▪ Seating capacity in bars, clubs, hotels, restaurants, and eateries will remain at 50%</li> </ul>	Govt. of Kerala	(Click <a href="#">here</a> for the Order)
<b>Maharashtra</b>	<ul style="list-style-type: none"> <li>▪ Restrictions under Section 144 of CrPC extended in Mumbai till January 15, 2022</li> <li>▪ Prohibition from visiting beaches, open grounds, sea faces, promenades, gardens, parks, or similar public places, from 5 PM to 5 AM</li> </ul>	Govt. of Maharashtra	(Click <a href="#">here</a> for the Order)
<b>Manipur</b>	<ul style="list-style-type: none"> <li>▪ Extension of existing Covid-19 restrictions and night curfew till January 20, 2022</li> <li>▪ Mandatory wearing of face mask is strictly enforced</li> <li>▪ SOPs have been issued for international travellers entering Manipur and domestic arrivals, enlisting steps to be taken before boarding, during travel and on arrival with effect from December 16, 2021</li> </ul>	Govt. of Manipur	(Click <a href="#">here</a> and <a href="#">here</a> for Orders)
<b>Nagaland</b>	<ul style="list-style-type: none"> <li>▪ Extension of the existing lock down measures and relaxations as contained in the office order of even number dated October 28, 2021 (Unlock-8) in the State beyond December 15, 2021 up to January 15, 2022</li> </ul>	Govt. of Nagaland	(Click <a href="#">here</a> for the Order)
<b>Odisha</b>	<ul style="list-style-type: none"> <li>▪ Extension of Covid-19 curbs till January 2, 2022</li> <li>▪ No night celebration of new years in hotels, clubs, restaurants, parks, convention halls</li> <li>▪ Funeral rights are permitted with due Covid-19 protocols</li> </ul>	Govt. of Odisha	(Click <a href="#">here</a> for the Order)

<b>Puducherry</b>	<ul style="list-style-type: none"> <li>▪ Extension of Covid-19 restrictions from December 15, 2021 to January 2, 2022</li> <li>▪ Imposition of Covid-19 curfew every day from 11 PM till 5 AM</li> <li>▪ On December 30, 31 and January 1 the night curfew has been relaxed and the curfew timings shall be 2 AM to 5 AM</li> <li>▪ Social, political gatherings are prohibited</li> <li>▪ Restaurants/bars/hotels/liquor shops permitted to function in adherence to Covid-19 restrictions</li> <li>▪ Guidelines have been provided for Industrial establishments, manufacturing centres and construction activities</li> </ul>	Govt. of Puducherry	(Click <a href="#">here</a> for the Order)
<b>Punjab</b>	<ul style="list-style-type: none"> <li>▪ New Covid-19 restrictions imposed from January 15, 2022</li> <li>▪ In public places with large gatherings like sabzi mandi, grain markets, public transport, parks religious places malls, shopping complexes, haats, local market and other similar places only fully vaccinated (second dose) adult persons or those who are not due for second dose as per health protocol are to be allowed</li> <li>▪ All Government/Board/Corporation offices located in Chandigarh to allow only fully vaccinated (second dose) adult persons (including their employees) or those who are not due for second dose as per health protocol</li> <li>▪ Hotels, bars, restaurants, mall, shopping complexes, cinema halls, gym and fitness centres to allow only fully vaccinated (second dose) adult persons (including their employees) or those who are not due for second dose as per health protocol</li> <li>▪ Both private and Government sector banks to allow only fully vaccinated (second dose) adult persons (including their employees) or those who are not due for second dose as per health protocol</li> </ul>	Govt. of Punjab	(Click <a href="#">here</a> for the Order)
<b>Rajasthan</b>	<ul style="list-style-type: none"> <li>▪ Extension of Covid-19 restrictions till January 31, 2022</li> </ul>	Govt. of Rajasthan	(Click <a href="#">here</a> for the Order)
<b>Tamil Nadu</b>	<ul style="list-style-type: none"> <li>▪ Extension of the existing Covid-19 lockdown restrictions till December 31, 2021</li> <li>▪ The existing ban on social, cultural, and political events will continue till December 31 while swimming pools and function halls will be permitted to function</li> <li>▪ Public will not be allowed to enter beaches on December 31, 2021 and January 1, 2022</li> </ul>	Govt. of Tamil Nadu	(Click <a href="#">here</a> for the Order)
<b>Uttarakhand</b>	<ul style="list-style-type: none"> <li>▪ Night curfew will remain in force from 11 PM to 5 AM till further orders</li> <li>▪ Private vehicles will have permission to commute for emergencies during the curfew with strict adherence to Covid-19 SOPs and safety protocols</li> </ul>	Govt. of Uttarakhand	(Click <a href="#">here</a> and <a href="#">here</a> for the Orders)
<b>West Bengal</b>	<ul style="list-style-type: none"> <li>▪ Restrictions and relaxations already enforced have been extended up till January 15, 2022</li> <li>▪ Night curfew has been imposed from 11 PM to 5 AM however the same has been relaxed for Christmas and New Year during December 24 to January 1, 2022</li> <li>▪ All shops, restaurants and bars may remain open as per normal operation hours</li> </ul>	Govt. of West Bengal	(Click <a href="#">here</a> for the Order)

## State-wise updates

### List of General Holidays

State	Link
Assam	(To view the Notification, please click <a href="#">here</a> )
Bihar	(To view the Notification, please click <a href="#">here</a> )
Chandigarh	(To view the Notification, please click <a href="#">here</a> )
Chhattisgarh	(To view the Notification, please click <a href="#">here</a> )
Goa	(To view the Notification, please click <a href="#">here</a> )
Delhi	(To view the Notification, please click <a href="#">here</a> )
Haryana	(To view the Notification, please click <a href="#">here</a> )
Himachal Pradesh	(To view the Notification, please click <a href="#">here</a> )
Jammu & Kashmir	(To view the Notification, please click <a href="#">here</a> )
Jharkhand	(To view the Notification, please click <a href="#">here</a> )
Karnataka	(To view the Notification, please click <a href="#">here</a> )
Kerala	(To view the Notification, please click <a href="#">here</a> )
Ladakh	(To view the Notification, please click <a href="#">here</a> )
Madhya Pradesh	(To view the Notification, please click <a href="#">here</a> )
Manipur	(To view the Notification, please click <a href="#">here</a> )
Meghalaya	(To view the Notification, please click <a href="#">here</a> )
Mizoram	(To view the Notification, please click <a href="#">here</a> )
Nagaland	(To view the Notification, please click <a href="#">here</a> )
Odisha	(To view the Notification, please click <a href="#">here</a> )
Punjab	(To view the Notification, please click <a href="#">here</a> )
Rajasthan	(To view the Notification, please click <a href="#">here</a> )
Tamil Nadu	(To view the Notification, please click <a href="#">here</a> )
Tripura	(To view the Notification, please click <a href="#">here</a> )
Uttarakhand	(To view the Notification, please click <a href="#">here</a> )
Uttar Pradesh	(To view the Notification, please click <a href="#">here</a> )



## Andhra Pradesh

### ▪ **Amendment to Schedule VI of Andhra Pradesh VAT Act, 2005**

The Revenue Department of Andhra Pradesh vide Notification dated December 18, 2021 has issued a Notification to amend the Schedule VI, which specifies goods subjected to tax at special rates, of the Andhra Pradesh Value Added Tax Act, 2005.

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

### ▪ **Andhra Pradesh Electricity Regulatory Commission (Conduct of Business) Sixth Amendment Regulations, 2021**

The Andhra Pradesh Electricity Regulatory Commission (**APERC**) vide Notification dated December 08, 2021 has issued the Sixth Amendment to the Andhra Pradesh Electricity Regulatory Commission (Conduct of Business) Regulations, 1999 whereby in Clause 13, which specifies Service of Notices and Processes issued by the Commission, sub-Clause (1) has been substituted.

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

## Assam

### ▪ **Declaration of date of implementation of certain provisions of ESI Act in all districts**

The Ministry of Labour and Employment (**MoLE**) vide Notification dated December 23, 2021 has issued to provide the implementation date of certain provisions of Employees' State Insurance Act, 1948 which shall be January 01, 2022.

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

### ▪ **Draft Assam Electricity Regulatory Commission (Electricity Supply Code) Regulations 2017 (Fourth Amendment), 2021**

The Assam Electricity Regulatory Commission (**AERC**) vide Notification dated December 15, 2021 has issued the Draft Assam Electricity Regulatory Commission (Electricity Supply Code) Regulations 2017 (Fourth Amendment), 2021 to further amend the AERC (Electricity Supply Code) Regulations, 2017.

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

### ▪ **Draft Assam Electricity Regulatory Commission (Renewable Purchase Obligation and its Compliance) Regulations, 2010, (Third Amendment), 2021**

The Assam Electricity Regulatory Commission (**AERC**) vide Notification dated December 27, 2021 has issued the Draft Assam Electricity Regulatory Commission (Renewable Purchase Obligation and its Compliance) Regulations, 2010, (Third Amendment), 2021 to further amend AERC (Renewable Purchase Obligation and its Compliance) Regulations, 2010.

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

### ▪ **Partial tax exemption for sale of Aviation Turbine Fuel**

The Finance Department, Assam vide Notification, has issued partial exemption for the sale of Aviation Turbine Fuel (**ATF**) made to aircrafts operating under Regional Connectivity Scheme (**RCS**) to pay tax. This shall come into force from December 4, 2021 based on the following exceptions:

- VAT payable shall be at the rate of 1% only
- The eligible dealers/oil marketing companies need to furnish a certificate signed by an authorized officer.
- Complete accounts of quantity of fuel sold, copies of invoices/bills, details of payments received against supply of ATF needs to be maintained

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

## Govt of NCT Delhi

### ▪ **Delhi Agricultural Produce Marketing (Regulation) General (Amendment) Rules, 2021**

The government of the National Capital Territory of Delhi vide Notification dated December 27, 2021 has issued the Delhi Agricultural Produce Marketing (Regulation) General (Amendment) Rules, 2021 to further amend the Delhi Agricultural Produce Marketing (Regulation) General Rules, 2000 whereby:

In Rule 24(1) which specifies intimation about a change of constitution of a firm, the words 'fifteen days' have been substituted with the words 'sixty days'.

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

## Gujarat

### ▪ **Tax exemption for sale of Aviation Turbine Fuel**

The Finance Department, Gujarat vide Notification dated December 13, 2021 has issued amendment to previously released Notification dated March 31, 2006, which specifies 'exemption whether whole or part of tax.' and has included 'sale of Aviation Turbine Fuel (Duty Paid) covered under Serial No. 4 of Schedule III' to come in effect from the midnight of December 13/14, 2021.

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

### ▪ **Date of enforcement of 'Professions, Trades, Callings and Employments (Amendment) Act, 2021'**

The Finance Department, Gujarat vide Notification dated December 3, 2021 has issued date of coming into force of Professions, Trades, Callings and Employments (Amendment) Act, 2021 to be December 03, 2021.

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

## Haryana

### ▪ **Seeking comments and suggestions of public and stakeholders on new Persons with Disability (PwD) Policy**

The General Administration Department of Haryana vide Notification dated December 21, 2021 has issued to seek comments and suggestions of public and stakeholders on new Persons with Disability (PwD) Policy which is regarding the grant of reservation in promotion to the persons with Benchmark Disabilities under the Persons with Disabilities (Equal Opportunities, Protection of Right and Full Participation) Act, 1995.

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

## Karnataka

### ▪ **Reduction in sales tax on aviation fuel**

The Government of Karnataka vide Notification dated December 22, 2021 has issued to reduce sales tax to 18% on aviation fuel which is to be paid by the dealer with effect from the January 01, 2022.

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

### ▪ **Karnataka Protection of Right to Freedom of Religion Bill, 2021**

The Legislative Assembly, Karnataka vide Notification dated December 22, 2021 has issued the Karnataka Protection of Right to Freedom of Religion Bill, 2021 to provide for protection of right to freedom of religion and prohibition of unlawful conversion from one religion to another by misrepresentation, force, undue influence, coercion, allurement or by any fraudulent means. This shall come into force on December 22, 2021.

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

### ▪ **Karnataka Municipal Corporations and Certain Other Law (Amendment) Bill, 2021**

The Government of Karnataka vide Notification dated December 17, 2021, has issued the Karnataka Municipal Corporations and Certain Other Law (Amendment) Bill, 2021 to further amend the Karnataka Municipal Corporations Act, 1976 and the Bruhat Bengaluru Mahanagara Palike Act, 2020.

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

## Kerala

### ▪ **Draft Kerala Code on Wages Rules, 2021**

The Labour Department of Kerala vide Notification dated December 15, 2021 has issued the Draft Kerala Code on Wages Rules, 2021 in supersession of the following Rules:

- The Kerala Payment of Wages (General) Rules, 1958
- The Kerala Payment of Wages (Procedure) Rules, 1958
- The Kerala Payment of Wages (undisbursed wages) Rules, 1998
- The Kerala Payment of Wages (Procedure) Applications to Scheduled Employment Rules 1964
- The Kerala Payment of Wages (unclaimed amounts) Rules, 1958
- The Kerala Payment of Wages (Manner of recovery of excess deductions) Rules, 1968
- The Kerala Payment of Wages (Deductions for National Defence Fund and Defence Savings Schemes) Rules, 1964
- The Kerala Minimum Wages Rules, 1958

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

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

The Labour Department of Kerala vide Notification dated December 15, 2021 has issued the Draft Kerala Occupational Safety, Health and Working Conditions Rules, 2021 in supersession of the following Rules:

- The Kerala Building and Other Construction Workers (Regulation of Employment and Condition of Services) Rules, 1998
- The Kerala Factories Rules, 1957
- The Kerala Factories (Major Accident Hazard Control) Rules, 2005
- The Kerala Factories (Welfare Officers) Rules, 1957
- Kerala Contract Labour (Regulation and Abolition) Rules, 1971
- The Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) Kerala Rules, 1983
- The Kerala Motor Transport Workers Rules, 1962
- The Kerala Plantation Labour Rules, 1959
- The Kerala Plantation (Welfare Officers) Rules, 1978
- The Kerala Beedi and Cigar workers (Conditions of Employment) Rules, 1968

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

## Madhya Pradesh

▪ **Amendment to the MP Real Estate (Regulation and Development) Rules, 2017**

The Department of Urban Development and Housing Department, Madhya Pradesh on December 17, 2021, has issued amendments to the Madhya Pradesh Real Estate (Regulation and Development) Rules, 2017.

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

## Meghalaya

▪ **Meghalaya Regulation of Gaming Rules, 2021**

The Government of Meghalaya vide Notification dated December 21, 2021 has issued the Meghalaya Regulation of Gaming Rules, 2021.

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

▪ **Minor Veterinary Services to be rendered by non-graduate para-veterinarian**

The Animal Husbandry & Veterinary Department, Meghalaya vide Notification dated December 13, 2021 has issued Minor Veterinary Services in respect of Animal Husbandry & Veterinary Department, in the State of Meghalaya.

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

## Puducherry

▪ **Premature condemnation of vehicles**

The Finance Department of Puducherry vide Notification dated December 21, 2021 has issued a Notification for premature condemnation of vehicles belonging to school education department.

The Administrative Departments/Heads of Departments shall ensure strict compliance with the above proposals relating to condemnation/premature condemnation of vehicles, if any should be submitted to the Government within 2 months of a vehicle going off road.

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

## Punjab

▪ **Punjab Food Grains Labour and Cartage Policy 2022**

The Department of Food, Civil Supplies and Consumers, Punjab vide Notification dated December 16, 2021 has issued the Punjab Food grains Labour and Cartage Policy, 2022 to all labour operations carried out at storage centres, railheads and PEG go downs throughout the State of Punjab during the period from January 01, 2022 to December 31, 2022 and to all cartage operations involved in carriage of food grains and stock articles from mandis/railheads to various storage points, including rice mills, situated up to 8 KM from such mandi(s)/railheads and, to all State procurement agencies in the State of Punjab & Food Corporation of India (FCI), involved in procuring of food grains for the Central pool or the State pool.

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

▪ **Punjab Food Grains Transportation Policy, 2022**

The Punjab State Electricity Regulatory Commission vide Public Notice dated December 3, 2021 has issued notice inviting objections/comments on Staff Paper in respect of Amendments in Regulation 33, 43 and 51 - Interest on Working Capital of the PSERC MYT Regulations, 2019.

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

## Tamil Nadu

▪ **Extension of the time limit for TPUs to switch over Mechanical Evaporator followed by agitated thin film dryer for disposal**

The Tamil Nadu Pollution Control Board (TNPCB) vide Notification dated December 08, 2021 has issued to provide final extension to all the IETPS/CEPTS of Textile Processing Units and Tannery Units which have effluent generation quantity of 100 KLD and above to switch over to over Mechanical Evaporator followed by agitated thin film dryer for disposal for Final RO rejects for further period of six months.

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

## Tripura

▪ **GST on service supplied by restaurants through e-commerce operators**

The Tripura Labour Department vide The Office of the Chief Commissioner of State Tax, Tripura dated December 24, 2021 has issued Circular on GST on service supplied by restaurants through e-commerce operators whereby the Circular specifies 'the tax on supplies of restaurant service supplied through e-commerce operators shall be paid by the e-commerce operator'

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

▪ **Exemption from filing annual return for registered persons with turnover of up to INR 2 crore**

The Finance Department, Tripura on December 18, 2021 has issued Notification regarding exemption of tax which shall come into force from August 1, 2021. The Notification specifies that 'a registered person whose aggregate turnover in the financial year 2020-21 is up to INR 2 crore, is exempted from filing annual return for the said financial year.

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

▪ **Enforcement of Tripura State Goods and Services Tax (Fourth Amendment) Act, 2021**

The Finance Department, Tripura on December 18, 2021, has issued Notification for the enforcements of two sections under Tripura State Goods and Services Tax (Fourth Amendment) Act, 2021 to come into force on August 1, 2021:

- Section 4 which specifies 'omitting of Section 35 from The Tripura Goods and Service Act' has come into force
- Section 5 which specify 'substituting Section 44 of The Tripura Goods and Service Act' has come into force

(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.

## CONNECT WITH US

 [connect@uncomplycate.com](mailto:connect@uncomplycate.com)

 [www.uncomplycate.com](http://www.uncomplycate.com)

 [Uncomplycate](https://www.linkedin.com/company/uncomplycate)

### New Delhi

81/1 Adchini  
Sri Aurobindo Marg  
New Delhi – 110 017

**Phone:** (+91) (11) 6638 7000

### Mumbai

Construction House, 5th Floor  
Ballard Estate  
Mumbai – 400 001

**Phone:** (+91) (22) 4340 0400

### Bengaluru

Aswan, Ground Floor, 15/6  
Primrose Road  
Bengaluru – 560 001

**Phone:** (+91) (80) 4631 7000

### Kolkata

No. 14 S/P, Block C,  
Chowringhee Mansions  
Kolkata – 700 016

**Phone:** (+91) (33) 4035 0000

