



# COMPLIANCE UPDATE

February 2022 | Part 1 of 2

## Securities and Exchange Board of India (SEBI)

### ▪ [Securities and Exchange Board of India \(Mutual Funds\) \(Amendment\) Regulations, 2022](#)

SEBI on January 25, 2022 issued a notification for Securities and Exchange Board of India (Mutual Funds) (Amendment) Regulations, 2022 amending the Securities and Exchange Board of India (Mutual Funds) Regulations, 1996. Sub-Regulation (1A) has been inserted after Regulation 50(1) mandating that financial statements and accounts of mutual fund schemes must be prepared in compliance with Indian Accounting Standards (IND AS) and any addition to those standards, as notified by the Companies (Indian Accounting Standards) Rules, 2015.

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

### ▪ [Securities and Exchange Board of India \(Prohibition of Fraudulent and Unfair Trade Practices relating to Securities Market\) \(Amendment\) Regulations, 2022](#)

SEBI on January 25, 2022 issued a notification for Securities and Exchange Board of India (Prohibition of Fraudulent and Unfair Trade Practices relating to Securities Market) (Amendment) Regulations, 2022 to amend Securities and Exchange Board of India (Prohibition of Fraudulent and Unfair Trade Practices relating to Securities Market) Regulations, 2003. Regulations 2, 4, 6, 7, 8, 11A and 12 have been amended. Regulation 11A has been substituted by 'Manner of service of summons and notices issued by the Board'.

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

### ▪ [Securities and Exchange Board of India \(Credit Rating Agencies\) \(Amendment\) Regulations, 2022](#)

SEBI on January 24, 2022 notified Securities and Exchange Board of India (Credit Rating Agencies) (Amendment) Regulations, 2022 to amend Regulation 9(f) of the Securities and Exchange Board of India (Credit Rating Agencies) Regulations, 1999 to 'credit rating agency from carrying out any activity as may be specified by the Board or rating of financial instruments'.

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

### ▪ [Securities and Exchange Board of India \(Alternative Investment Funds\) \(Amendment\) Regulations, 2022](#)

SEBI on January 24, 2022 notified Securities and Exchange Board of India (Alternative Investment Funds) (Amendment) Regulations, 2022 adding CHAPTER III-B in Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012, which deals with 'Special Situation Fund'.

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

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- **Securities and Exchange Board of India (KYC (Know Your Client) Registration Agency) (Amendment) Regulations, 2022**

SEBI on January 28, 2022, notified Securities and Exchange Board of India (KYC (Know Your Client) Registration Agency) (Amendment) Regulations, 2022 adding Regulation 7(5) in the Securities and Exchange Board of India (KYC (Know Your Client) Registration Agency) Regulations, 2011, which deals with 'Where the KRA (KYC Registration Agency) proposes a change in control, it shall obtain prior approval of the Board for continuing to act as such after the change'.

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

## Reserve Bank of India (RBI)

- **Registration of Factors (Reserve Bank) Regulations, 2022**

RBI on January 14, 2022 notified the Registration of Factors (Reserve Bank) Regulations, 2022 under the Factoring Regulation Act, 2011. According to the Regulations, every firm seeking registration as an NBFC-Factor must have a minimum Net Owned Fund (NOF) of INR 5 crore, or as prescribed by the Reserve Bank from time to time, which is applicable from January 17, 2022.

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

- **Registration of Assignment of Receivables (Reserve Bank) Regulations, 2022**

RBI on January 14, 2022 notified the Registration of Assignment of Receivables (Reserve Bank) Regulations, 2022 under the Factoring Regulation Act, 2011. According to the Regulations, when any trade receivables are financed through a Trade Receivables Discounting System (TReDS), the concerned TReDS on behalf of the factor shall, within a period of ten days from the date of such assignment or satisfaction thereof, file with the Central Registry the particulars in Form I and Form II.

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

## Central Board of Direct Taxes (CBDT)

- **Guidelines on income-tax exemption on the sum received under a life insurance policy under Clause (10D) Section 10 of the Income-tax Act, 1961**

CBDT on January 19, 2022 issued guidelines under the Clause (10D) of Section 10 of the Income-tax Act, 1961. The fourth proviso states that the sum received under a Unit Linked Insurance Policy (ULIP) issued on or after February 01, 2021 will be taxed if the amount of premium is payable for any of the previous years throughout the tenure of such policy had exceeded INR 2,50,000.

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

- **E-advance Rulings Scheme, 2022**

CBDT on January 18, 2022 notified the 'E-advance Rulings Scheme, 2022' made under the Income-tax Act, 1961. This scheme is applicable to applications of advance rulings, made or transferred to the Board for Advance Rulings.

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

- **Income-tax (2<sup>nd</sup> Amendment) Rules, 2022**

CBDT on January 18, 2022 notified the Income-tax (2<sup>nd</sup> Amendment) Rules, 2022 adding Rule 8AD in the Income-tax Rules, 1962. Rule 8AD deals with the computation of capital gains for the purposes of sub-Section (1B) of Section 45 of the Income-tax Act.

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

- **Securities Transaction Tax (1<sup>st</sup> Amendment) Rules, 2022**

CBDT on January 18, 2022, notified Securities Transaction Tax (1<sup>st</sup> Amendment) Rules, 2022 adding Rule 5A to the Securities Transaction Tax Rules, 2004. Rule 5A deals with 'Person responsible for collection and payment of securities transaction tax in case of Insurance Company'.

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

## Central Board of Indirect Taxes and Customs (CBIC)

- **Determination of the rate of exchange of conversion of the foreign currencies**

The Central Board of Indirect Taxes and Customs (CBIC) on January 20, 2022 determined the rate of exchange of conversion of each of the foreign currencies under the Customs Act, 1962. The Notification came in supersession of the Notification No. 02/2022-Customs (N.T), dated January 06, 2022, except as respects things done or omitted to be done before such supersession, new rates are applicable from January 21, 2022.

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

## Industry-wise updates

### Food and Beverage

- **Food Safety and Standards (Packaging) First Amendment Regulations, 2022**

The Food Safety and Standards Authority of India on January 25, 2022 notified the Food Safety and Standards (Packaging) First Amendment Regulations, 2022, adding a proviso after second proviso of Regulation 4(4)(a) of the Food Safety and Standards (Packaging) Regulations, 2018. According to the proviso, food grade packaging materials, as defined in Regulations 4(1) to (3), that may or may not contain plastic as a component compatible with the water to be packaged, may be used. Transparency requirements would not apply in such circumstances.

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

- **Notification of withdrawal of Direct Selling Guidelines, 2016**

The Ministry of Consumer Affairs, Food and Public Distribution on January 21, 2022, notified to withdraw the Direct Selling Guidelines, 2016 with reference to the publication of the Consumer Protection (Direct Selling) Rules, 2021.

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

### Insurance

- **Relaxation in the eligibility condition of 2 years insurable employment before unemployment and the contributory condition of Atal Beemit Vyakti Kalyan Yojana by the Employees' State Insurance Corporation**

The Employees' State Insurance Corporation on January 12, 2022, notified that to relax the eligibility condition of 2 years insurable employment before unemployment and contributory condition of Atal Beemit Vyakti Kalyan Yojana with effect from July 01, 2021 as 'The insured person should have been in insurable employment for a minimum period of 12 months immediately before his/her unemployment and should have contributed for not less than 78 days in the one completed contribution period in 12 months immediately preceding to unemployment'.

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

## State-wise restrictions due to resurgence of Covid-19

State/UT	Order/Directions	Competent Authority	Remarks
<b>Arunachal Pradesh</b>	<ul style="list-style-type: none"> <li>▪ Extension of Covid-19 restrictions till February 28, 2022</li> <li>▪ All workplaces, businesses, establishments are permitted to function till 8 PM</li> <li>▪ Office attendance must be maintained at 50%</li> <li>▪ Bars, restaurants, gyms, swimming pools, cinema halls are permitted to function with 50% seating capacity</li> <li>▪ Mass gatherings, weekly markets, and haats are prohibited</li> </ul>	Govt. of Arunachal Pradesh	(Click <a href="#">here</a> for the Order)
<b>Assam</b>	<ul style="list-style-type: none"> <li>▪ New Covid-19 guidelines to come in effect from 6 AM of January 25, 2022, until further orders</li> <li>▪ Night curfew imposed from 10 PM to 6 AM</li> <li>▪ Workplace, business or commercial establishments, shops and establishments are permitted to function up to 9 PM</li> <li>▪ Restaurants and dine-in establishments to operate with 50% capacity not beyond 9 PM; delivery of food via e-commerce services to not operate beyond 10 PM</li> </ul>	Govt. of Assam	(Click <a href="#">here</a> for the Order)
<b>Bihar</b>	<ul style="list-style-type: none"> <li>▪ Covid-19 restrictions extended till February 6, 2022</li> <li>▪ Night curfew has been imposed from 10 PM to 5 AM</li> <li>▪ Government and non-government offices are permitted to function with 50% capacity</li> <li>▪ All shops and establishments are permitted to remain open till 8 PM</li> <li>▪ Clubs, theatres, cinema halls, shopping malls to remain closed; restaurants and eateries permitted to operate at 50% capacity</li> </ul>	Govt. of Bihar	(Click <a href="#">here</a> for the Order)
<b>Chandigarh</b>	<ul style="list-style-type: none"> <li>▪ Restrictions already in force have been extended with effect from January 28, 2022, until further notice</li> <li>▪ Gyms and health centres allowed to operate till 10 PM at 50% capacity</li> <li>▪ All markets, including apni mandis, can remain open till 10 PM</li> <li>▪ All activities at Sukhna Lake will be allowed to open from 5 AM to 10 PM</li> <li>▪ Schools, universities, colleges will start functioning physically from February 1, 2022</li> <li>▪ All public libraries are allowed to open at 50% capacity</li> <li>▪ Coaching institutions are allowed to operate with 50% capacity</li> </ul>	Govt. of Chandigarh	(Click <a href="#">here</a> for the Order)
<b>Chhattisgarh</b>	<ul style="list-style-type: none"> <li>▪ Night curfew imposed from 9 PM to 6 AM in all districts</li> <li>▪ Hotels, restaurants, bakeries, dhabas and other eateries are permitted to function till 11 PM</li> </ul>	Govt. of Chhattisgarh	(Click <a href="#">here</a> for the Order)
<b>Goa</b>	<ul style="list-style-type: none"> <li>▪ Casinos may operate only up to 50 % of its capacity, subject to adherence to all Covid-19 safety protocols</li> <li>▪ Cinema halls, river cruises, waterparks, entertainment parks shall not operate beyond 50% of the seating capacity</li> <li>▪ Place of public amusement, including spa, massage parlour, restaurant, pub, bar, hall, auditorium, gym, marriage venue, cinema halls, river cruises, waterparks, entertainment parks, to adhere to all Covid-19 safety protocols</li> <li>▪ Public gatherings in case of indoor halls, auditoriums, community halls, mandaps, open spaces, etc. shall be restricted to a maximum of 50% of the seating/venue capacity</li> </ul>	Govt. of Goa	(Click <a href="#">here</a> for the Order)
<b>Govt of NCT of Delhi</b>	<ul style="list-style-type: none"> <li>▪ All Government offices of NCT of Delhi, autonomous bodies, PSUs, corporations and local bodies shall function with officers of the level of Grade-1/equivalent and above to the extent of 100% strength</li> <li>▪ In markets/market complexes malls, all shops &amp; establishments dealing with non-essential goods &amp; services shall be allowed to open between 10 AM to 8 PM without restriction of odd-even</li> </ul>	Govt. of NCT of Delhi	(Click <a href="#">here</a> for the Order)

	<ul style="list-style-type: none"> <li>▪ Cinema halls and theatres/multiplexes shall be allowed up to 50% of the seating capacity</li> <li>▪ Restaurants shall be allowed up to 50% of the seating capacity from 8 AM to 10 PM</li> <li>▪ Bars shall be allowed up to 50% of the seating capacity from 12 Noon to 10 PM</li> <li>▪ There shall be no 'weekend curfew' on movement of persons in NCT of Delhi; however, Night Curfew (10 PM to 5 AM) on movement of individuals in NCT of Delhi shall remain in force till further orders</li> </ul>		
<b>Gujarat</b>	<ul style="list-style-type: none"> <li>▪ Extension of Night Curfew from January 29, 2022, to February 4, 2022, from 10 PM to 5 AM</li> <li>▪ Restriction on activities such as political, social, religious programs, public ceremonies</li> </ul>	Govt. of Gujarat	(Click <a href="#">here</a> and <a href="#">here</a> for the Orders)
<b>Haryana</b>	<ul style="list-style-type: none"> <li>▪ Extension of 'Mahamari Alert - Surakshit Haryana' till 5 AM on February 10, 2022</li> <li>▪ Night Curfew continues to remain imposed from 11 PM to 5 AM</li> <li>▪ Large congregations like all kinds of public meetings, rallies, protests, dharnas, etc. shall be prohibited</li> <li>▪ All cinema halls, theatres, multiplexes are permitted to open with 50% seating capacity</li> <li>▪ All sports complexes, stadia, swimming pools shall remain closed (except being used for training of sports persons for participation in national/international sports events as well as for organizing national/international sports events)</li> <li>▪ All entertainment parks and B2B exhibitions are prohibited</li> <li>▪ Offices (Government and private), except for emergency/essential services, are advised to function with 50% staff attendance</li> <li>▪ Bars and restaurants are allowed to operate with 50% seating capacity</li> <li>▪ Malls and markets are allowed to open up to 7 PM; however, shops of essential supplies like milk/medical shops are allowed to open at all times to enable them to serve the public at large</li> </ul>	Govt. of Haryana	(Click <a href="#">here</a> and <a href="#">here</a> for the Orders)
<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>▪ Night Curfew to remain in force from 9 PM to 6 AM</li> <li>▪ Weekend Curfew imposed from Friday 9 PM to Monday 6 AM</li> </ul>	Govt. of Jammu & Kashmir	(Click <a href="#">here</a> for the Order)
<b>Jharkhand</b>	<ul style="list-style-type: none"> <li>▪ Covid-19 restrictions to remain in place till January 31, 2022</li> <li>▪ Parks, swimming pools, gymnasiums, zoos, places of tourist interest, stadiums and educational institutions shall remain closed till January 31, 2022</li> <li>▪ Cinema halls, restaurants, bars, and shopping malls shall remain open till 8 PM with 50% capacity</li> <li>▪ Government and private offices shall function with 50% attendance</li> <li>▪ A maximum of 100 people will be allowed to attend events such as weddings and funerals</li> </ul>	Govt. of Jharkhand	(Click <a href="#">here</a> for the Order)
<b>Karnataka</b>	<ul style="list-style-type: none"> <li>▪ Restrictions have been imposed based on category-wise positivity rates: <ul style="list-style-type: none"> <li>– <b>Category A</b> [if the rate of hospital admissions doubles from the baseline date (January 1, 2022) and the rate of Covid-19 patients admitted to the ICU exceeds 50%]: <ul style="list-style-type: none"> <li>○ Maximum of 50 people can attend all ceremonies</li> </ul> </li> <li>– <b>Category B</b> [If more than 10 percent of the patients admitted to the hospital in the district are Covid-19 patients and if the rate of Covid-19 patients admitted in ICU doubles from the baseline date (January 1, 2022)]: <ul style="list-style-type: none"> <li>○ No social, cultural, political, religious, community, or public events will be allowed in these districts</li> <li>○ Religious worship should be conducted online only</li> <li>○ Only a maximum of 20 people will be allowed for marriage and posthumous ceremonies</li> </ul> </li> </ul> </li> </ul>	Govt. of Karnataka	(Click <a href="#">here</a> and <a href="#">here</a> for the Orders)

	<ul style="list-style-type: none"> <li>- <b>Category C</b> [If more than 25% of the patients admitted to the hospital in the district are Covid-19 patients]: <ul style="list-style-type: none"> <li>o No social, cultural, political, religious, or community activities are allowed in these districts</li> <li>o Religious worship should be conducted online only</li> <li>o Only a maximum of 20 people will be allowed for marriage and posthumous ceremonies</li> <li>o Operation of movie theatres, swimming pools, and gyms will not be allowed</li> <li>o All classes (including tuition centres) except undergraduate and postgraduate final year classes and tenth and twelfth classes will be allowed online only</li> </ul> </li> <li>▪ New Covid-19 guidelines for home isolation have been issued</li> <li>▪ Only neighbourhood shops dealing with food, groceries, fruits and vegetables, dairy and milk booths, toddy, meat, and fish are allowed to function from 7 AM to 9 PM</li> <li>▪ Restaurants and bakeries shall be permitted only for take-away and home delivery from 7 AM to 9 PM</li> <li>▪ E-commerce and courier activities for home delivery are permitted from 7 AM to 9 PM</li> </ul>		
<b>Maharashtra</b>	<ul style="list-style-type: none"> <li>▪ Extension of Covid-19 restrictions from February 01, 2022 till further orders</li> <li>▪ All national parks and safaris to remain open as per regular timings</li> <li>▪ Spas can remain open with 50% capacity</li> <li>▪ No limit on attendance in funerals has been set</li> <li>▪ Restaurants, theatres are permitted to operate with 50% capacity</li> <li>▪ Decision regarding Night Curfew from 11 PM to 5 AM is yet to be made</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 Covid-19 restrictions till February 28, 2022</li> <li>▪ Night Curfew from 9 PM to 5 AM shall be enforced strictly</li> <li>▪ Gathering is allowed subject to maximum of 50 persons or half of the capacity whichever is less in case of closed spaces and maximum of 200 persons in case of open spaces</li> <li>▪ Establishments of print and electronic media and essential services and movement of their personnel are allowed during curfew</li> <li>▪ All shops and commercial establishments except the ones mentioned below may open from 8 AM to 5 PM</li> <li>▪ Shops selling fish, poultry and poultry products, milk, and fresh milk products from 8 AM to PM</li> <li>▪ In respect of shops in Thangal and Paona Bazar the shops may open from 7 AM to 5 PM</li> <li>▪ Shopping malls should ensure limiting the number of customers to 50% and strict observance of Covid-19 appropriate behaviour</li> <li>▪ Eating areas of hotels or restaurants shall allow and serve only 50% of their capacity</li> <li>▪ Gymnasiums and fitness centres may open from 5 AM to 12 PM</li> </ul>	Govt. of Manipur	(Click <a href="#">here</a> for the Order)
<b>Mizoram</b>	<ul style="list-style-type: none"> <li>▪ Extension of the existing Covid-19 restrictions until further orders</li> <li>▪ Religious places and religious gathering permitted with maximum 50% seating capacity of the venue</li> <li>▪ Picnic spots, movie theatre, public parks, swimming pools and zoo shall remain closed</li> <li>▪ Morning/evening walking and cycling exercise is permitted</li> <li>▪ Construction works (private and Government works) permitted with strict observance of Covid-19 appropriate behaviour</li> <li>▪ Restaurants permitted to function with maximum 50% seating capacity of the venue</li> <li>▪ Private owned company and office, consultancy services, etc. permitted to function with 50% of their normal office attendance</li> </ul>	Govt. of Mizoram	(Click <a href="#">here</a> for Order)
<b>Nagaland</b>	<ul style="list-style-type: none"> <li>▪ Extension of the existing Covid-19 restrictions till February 15, 2022</li> <li>▪ All existing restrictions in the State for preventing the spread of Covid-19, including those on social, religious, political and cultural gatherings, shall continue</li> </ul>	Govt. of Nagaland	(Click <a href="#">here</a> for the Order)

	<ul style="list-style-type: none"> <li>The offline/physical classes for students of Classes I to VIII is allowed from February 15, 2022, subject to parental consent of the student concerned, and further subject to the fulfilment of the conditions and Standard Operating Procedures</li> </ul>		
<b>Punjab</b>	<ul style="list-style-type: none"> <li>New Covid-19 restrictions have been imposed with effect 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>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>Withdrawal of Weekend Curfew</li> <li>Continuation of Night Curfew from 11 PM to 5 AM</li> <li>All shops and shopping malls permitted to function daily till 10 PM</li> </ul>	Govt. of Rajasthan	(Click <a href="#">here</a> and <a href="#">here</a> for Orders)
<b>Tamil Nadu</b>	<ul style="list-style-type: none"> <li>Schools and colleges will reopen from February 01, 2022</li> <li>Night Curfew has been</li> <li>Number of guests at weddings has been fixed at 100, while only 50 are allowed for funerals</li> <li>Places of worship will be allowed to remain open on all days</li> <li>The present 50% occupancy restrictions for restaurants, salons, cinemas, gyms, yoga centres will remain in place</li> <li>No cultural and community events or exhibitions by government or private entities will take place</li> </ul>	Govt. of Tamil Nadu	(Click <a href="#">here</a> for the Order)
<b>Uttarakhand</b>	<ul style="list-style-type: none"> <li>Continuation of Covid-19 restrictions until further orders</li> <li>Night Curfew imposed from 10 PM to 6 AM</li> <li>Markets are permitted to function from 6 AM to 10 PM</li> <li>Gyms, shopping malls, cinema halls to function with 50% capacity</li> <li>Hotels, restaurants and dhabas permitted to function with 50% seating capacity</li> <li>All anganwadi centres and educational institutions up to 12<sup>th</sup> standard to remain closed, online classes to continue</li> </ul>	Govt. of Uttarakhand	(Click <a href="#">here</a> for the Order)
<b>West Bengal</b>	<ul style="list-style-type: none"> <li>Relaxations have been brought about in the Covid-19 restrictions with effect from January 18, 2022</li> <li>Gyms may remain open with 50% of the capacity at a time up to 9 PM provided staff and users are fully vaccinated or are RT-PCR negative</li> <li>Jatra shall be allowed in a very restricted manner up to 9 PM only with 50% of capacity in an outdoor venue and in case of an indoor venue with a maximum of 200 people or 50% of the capacity, whichever is lower</li> <li>Outdoor shooting for films and TV programmes will be allowed with adherence of physical distancing and Covid-19 appropriate protocols</li> </ul>	Govt. of West Bengal	(Click <a href="#">here</a> for the Order)



## State-wise updates

### Assam

#### ▪ **Guidelines issued for processing of Consent Application**

The Assam Pollution Control Board vide Notification dated January 11, 2022 has issued the guidelines for processing of Consent Application, some of which are listed below:

- For renewal cases, irrelevant queries such as CA Certificate, site plan, layout plan, land documents, etc. are to be ignored
- For regular cases of renewal of CTO, visiting the industry is not mandatory
  - o The official concerned for an industry need not visit the industry if he/she is confident about the environmental management inside the factory
  - o Small units like hallmarking center, restaurant with brand name like KFC, Pizza Hut, etc. may not be required to visit every time for renewal of CTO.
- For standalone DG Sets, RO may ask the unit to submit photographs showing acoustic enclosures, height of the chimney, etc.
  - o For such units, field visit is not required
  - o Asking for DG Set emission with analysis report should be avoided and issues of installation of acoustic enclosure and vertical chimneys as per the CPCB guidelines should be focused
- Some inspection procedures may be even completed with the help of video call; in such cases, the concerned official shall make a note of the same

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

#### ▪ **ESIC extends benefits under Assam Employees' State Insurance (Medical Benefit) Rules, 1958 to certain other districts**

The Employees' State Insurance Corporation (ESIC) vide Notification dated January 21, 2022 has extended the benefits of the Assam Employees' State Insurance (Medical Benefit) Rules, 1958 to the families of insured persons in certain other districts/areas. The benefits shall be provided from January 01, 2022, to the following extended districts: Barpeta, Bongaigaon, Bishwanath, Cachar, Chirang, Darrang, Dhemaji, Dhubri, Golaghat, Goalpara, Karbi Anglong, Karimganj, Lakhimpur, Majuli, Nalbari, Marigaon, Nagaon, Sibsagar, South Salmara Mankachar, Udalguri, West Karbi Anglong.

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

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

The Government of Assam vide Notification dated January 19, 2022 has issued clarification after receiving certain requests regarding the GST compliance modalities to be applicable on restaurants rendering their services through e-commerce operators.

- As 'restaurant service' has been notified under Section 9(5) of the Assam GST Act, 2017, the ECO shall be liable to pay GST on restaurant services provided, with effect from the January 01, 2022, through ECO. Accordingly, the ECOs will no longer be required to collect TCS and file GSTR-8 in respect of restaurant services on which it pays tax in terms of Section 9(5)
- On other goods or services supplied through ECO, which are not notified under Section 9(5), ECOs will continue to pay TCS in terms of Section 52 of Assam GST Act, 2017 in the same manner at present
- As ECOs are already registered in accordance with Rule 8 (in Form GST-REG 01) of the Assam GST Rules, 2017 (as a supplier of their own goods or services), there would be no mandatory requirement of taking separate registration by ECOs for payment of tax on restaurant service under Section 9(5) of the Assam GST Act, 2017
- ECOs will be liable to pay GST on any restaurant service supplied through them including by an unregistered person
- The aggregate turnover of person supplying restaurant service through ECOs shall be computed as defined in Section 2(6) of the Assam GST Act, 2017 and shall include the aggregate value of supplies made by the restaurant through ECOs; accordingly, for threshold consideration or any other purpose in the Act, the person providing restaurant service through ECO shall account such services in his aggregate turnover
- ECOs are not the recipient of restaurant service supplied through them. Since these are not input services to ECO, these are not to be reported as inward supply (liable to reverse charge)

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

### Bihar

#### ▪ **Bihar Professional Tax (Amendment) Rules, 2021**

The Governor of Bihar vide Order dated January 13, 2022 issued the Bihar Professional Tax (Amendment) Rules, 2021 to further amend The Bihar Professional Tax Rules, 2011 which shall come into force on January 13, 2022, whereby:

- In Rule 3 which specifies 'Registration', a new sub-Rule (5) has been inserted



- In Rule 4 which specifies 'Enrolment' a new sub-Rule (4) has been inserted

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

#### ▪ **Bihar Municipal (Amendment) Ordinance, 2022**

The Governor of Bihar vide Order dated January 12, 2022 has issued The Bihar Municipal (Amendment) Ordinance, 2022 to further amend the Bihar Municipal Act, 2007 which shall come into force on January 12, 2022.

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

#### ▪ **Date of enforcement under Bihar GST Act and Rules**

The Trade Tax Department of Bihar vide Notification dated January 21, 2022 has appointed January 01, 2022 as the date of enforcement of a Rule 2 of Bihar Goods and Services Tax Rules, 2017 and the following sections of the Bihar Goods and Services Tax Act, 2017:

- Section 2, which specifies definitions.
- Section 3, which specifies officers under this act
- Section 7, which specifies, Scope of supply
- Section 8, which specifies, tax liability on composite and mixed supplies
- Section 9, which specifies, levy and collection
- Section 10, which specifies, composition levy
- Section 11, which specifies, power to grant exemption from tax
- Section 12, which specifies, time of supply of goods
- Section 13, which specifies, time of supply of services
- Section 14, which specifies, change in rate of tax in respect of supply of goods or services
- Section 15, which specifies, value of taxable supply
- Section 16, which specifies, eligibility and conditions for taking input tax credit

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

### Goa

#### ▪ **Goa Municipalities (Amendment) Rules, 2021**

The Government of Goa vide Notification dated January 20, 2022 issued the Draft Goa Municipalities (Amendment) Rules 2021 with the expression, 'Daman and Diu' being omitted from the short title.

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

### Govt. of NCT of Delhi

#### ▪ **Delhi Goods and Services Tax (Eighth Amendment) Rules, 2021**

The Finance Department, Delhi vide Notification dated January 17, 2022 has issued The Delhi Goods and Services Tax (Eighth Amendment) Rules, 2021 to further amend the Delhi Goods and Services Tax Rules, 2017, which shall come into force from September 24, 2021. The following amendments have been brought about:

- A proviso has been inserted in Rule 10A which specifies 'furnishing of bank account details'
- Rule 10 B which specifies 'Aadhaar authentication for registered person' has been inserted
- In Rule 89 which specifies 'application for refund of tax, interest, penalty, fees or any other amount', sub-Rule (1A) has been inserted

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

### Jammu and Kashmir

#### ▪ **Implementation of Ease of Doing Business in the UT of Jammu & Kashmir**

The General Administration Department, Jammu & Kashmir vide Notification dated January 28, 2022 has implemented the 'Ease of Doing Business' under the 'Business Reform Action Plan 2021' with a view to create an investor friendly environment for all businesses.

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

### Karnataka

#### ▪ **Draft Karnataka Educational Institutions (Issue of No Objection Certificate and Control) Rules, 2022**

The Government of Karnataka vide Notification dated January 21, 2022 has issued the Draft Karnataka Educational Institutions (Issue of No Objection Certificate and Control) Rules, 2022 for educational institutions seeking for No Objection Certificate (NOC) from the State Government to get affiliation from the CBSE or the Council for ICSE or other recognized Board.

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

▪ **Bruhat Bengaluru Mahanagara Palike and Karnataka Municipal Corporations Telecommunication Infrastructure and Underground Optical Fibre Cable Rules/Byelaws, 2021 and the Karnataka Municipalities Telecommunication Infrastructure and Underground Optical Fibre Cable Rules/Byelaws 2021**

The Government of Karnataka vide Notification dated January 12, 2022 issued the Draft Bruhat Bengaluru Mahanagara Palike and Karnataka Municipal Corporations Telecommunication Infrastructure and Underground Optical Fibre Cable Rules/Byelaws, 2021 and the Karnataka Municipalities Telecommunication Infrastructure and Underground Optical Fibre Cable Rules/Byelaws 2021, applying to the following areas:

- The Bruhat Bengaluru Mahanagara Palike
- The City Corporations
- The City Municipal Councils
- The Town Municipal Councils
- The Town Panchayats

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

▪ **Karnataka Municipal Corporations Certain Other Laws (Second Amendment) Act, 2021**

The Government of Karnataka vide Notification dated January 13, 2022 has issued the Karnataka Municipal Corporations and Certain Other Law (Second Amendment) Act, 2021 to further amend the Karnataka Municipal Corporations Act, 1976 and the Bruhat Bengaluru Mahanagara Palike Act, 2020, whereby:

- In the Karnataka Municipal Corporations Act, 1976, following Sections have been inserted:
  - o **299A:** Levy of imposts, restrictions, and conditions in respect of Bruhat Bengaluru Mahanagara Palike
  - o **299B:** Power of the State Government to exempt or reduce fee levied or charged or assessed in respect of the Bruhat Bengaluru Mahanagara Palike
  - o **299C:** Validation of levy and collection of fees
- In the Bruhat Bengaluru Mahanagara Palike Act, 2020, following Sections have been inserted:
  - o **240A:** Levy of imposts, restriction, and condition
  - o **240B:** Power of the State Government to exempt or reduce fee levied or charged or assessed
  - o **240C:** Validation of levy and collection of fees
  - o Repeal of The Karnataka Municipal Corporations and Certain Other Law (Amendment) Ordinance, 2021

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

▪ **Karnataka Land Revenue (Amendment) Act, 2021**

The Government of Karnataka vide Notification dated January 13, 2022 issued the Karnataka Land Revenue (Amendment) Act, 2021 to further amend the Karnataka Land Revenue Act, 1964, whereby:

- In Section 18A, which specifies appointment of licensed surveyors, sub-Section (1) has been amended
- In Section 128, which specifies, acquisitions of rights to be reported, in sub-Section (1) third proviso has been amended
- In Section 131, which specifies, requisition of assistance in preparing maps, Clause (c) has been amended

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

## Rajasthan

▪ **Draft Rajasthan State Scheduled Castes and Scheduled Tribes Development Fund (Planning, Allocation and Utilization of Financial Resources) Act, 2022**

The Finance Department of Rajasthan vide Notification dated January 17, 2022 has issued the Draft Rajasthan State Scheduled Castes and Scheduled Tribes Development Fund (Planning, Allocation and Utilization of Financial Resources) Act, 2022.

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

## Tamil Nadu

▪ **New rate of interest on State Industrial Employees Contributory Provident Fund (2020-2021)**

The Finance Department of Tamil Nadu vide Notification dated January 19, 2022 has provided the new rate of interest on deposit and balances in the account of each member of the Tamil Nadu Government Industrial Employees Contributory Provident Fund for the financial year 2020-2021.

The new rate of interest shall be 8.50%

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

▪ **New rate of interest on General Provident Fund (2021-2022)**

The Finance Department of Tamil Nadu vide Notification dated January 27, 2022 has provided the rate of interest on the accumulation at the credit of the subscribers to General Provident Fund (Tamil Nadu) to be 7.1% (Seven-point one percent) with effect from January 1, 2022 to March 31, 2022.

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

▪ **Amendment to Tamil Nadu Value Added Tax Appellate Tribunal Regulations, 2011**

The Commercial Taxes and Registration Department vide Notification dated January 20, 2022 has amended Tamil Nadu Value Added Tax Appellate Tribunal Regulations, 2011 whereby:

- In Regulation 6, sub-Regulation (2), Clauses (b) and (c), have been substituted
- In Regulation 9, sub-Regulations (2) and (3) have been substituted

(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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