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COMPLIANCE UPDATE

January 2022 | Part 2 of 2

Securities and Exchange Board of India (SEBI)

▪ Options on commodity futures – Modification in Exercise Mechanism

SEBI vide Circular dated January 03, 2022 modified the Exercise Mechanism of option contracts on commodity futures. As per the modification, the existing para of the Annexure to Circular dated June 13, 2017, shall be replaced with '5. Exercise Mechanism: On expiry, following mechanism shall be adopted by Exchanges for exercise of the options contracts:

5.1. All In the money (ITM) option contracts shall be exercised automatically, unless 'contrary instruction' has been given by long position holders of such contracts for not doing so.

5.2. All Out of the money (OTM) option contracts shall expire worthless.

5.3. All exercised contracts within an option series shall be assigned to short positions in that series in a fair and non-preferential manner.'

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

▪ Schemes of arrangement by listed entities - Clarification regarding timing of submission of NOC from the lending scheduled commercial banks/financial institutions/debenture trustee

SEBI vide Circular dated January 03, 2022 clarified that the NOC shall be submitted before the receipt of the no-objection letter from stock exchange in terms of Regulation 37(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

▪ Awareness regarding online mechanisms for investor grievance redressal

SEBI vide Circular dated January 05, 2021, advised all stock exchanges including Commodity Derivatives Exchanges, Depositories and Clearing Corporations to display:

- Link or option to lodge complaint with them directly
- Link to SCORES website or link to download SCORES mobile app

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

▪ **Disclosure obligations of high value debt listed entities in relation to Related Party Transactions (RPTs)**

SEBI vide Circular dated January 07, 2021 directed that Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 will be applicable on high value debt listed entities.

Further, the listed entities are directed to disclose:

- Information to be reviewed by the Audit Committee for approval of RPTs
- Information to be provided to shareholders for consideration of RPTs
- Format for reporting of RPTs to the Stock Exchange

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

▪ **Framework for operationalizing the Gold Exchange in India**

SEBI vide Circular dated January 10, 2021 issued a framework for the proposed Gold Exchange. The framework includes:

- Details of transactions in first tranche are: Creation of common interface
- Product denomination: Stock exchanges may launch contracts with different denomination for trading and/or conversion of EGR into gold
- Trading features: EGRs shall have same trading features as available to 'securities' defined under SCRA, 1956

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

Reserve Bank of India

▪ **Framework for facilitating small value digital payments in offline mode**

The framework to enable small value digital payments in offline mode using cards, wallets, mobile devices, etc., was permitted by the RBI via authorized Payment System Operators (PSOs) and Payment System Participants (PSPs) for situations where internet connectivity is low or not available. The acquirers and issuers (banks and non-banks) are directed to ensure compliance with all the applicable instructions with immediate effect.

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

▪ **Retail Direct Scheme – Market Making**

To provide liquidity in the secondary market, a market making arrangement, wherein the primary dealers shall be present on the NDS-OM platform (odd-lot and Request for Quotes segments) throughout market hours and respond to buy/sell requests from Retail Direct Gilt Account Holders (RDGAHs) has been introduced by the RBI vide Notification dated January 4, 2022, by issuing the Market Making Scheme to promote retail participation in Government Securities by providing prices/quotes to Retail Direct Gilt (RDG) account holders enabling them to buy/sell securities under the RBI Retail Direct Scheme.

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

Central Board of Direct Taxes (CBDT)

▪ **Extension of timelines for filing of Income -Tax Return and various reports for the Assessment Year 2021-22**

Considering the difficulties reported by the taxpayers due to Covid-19, the Central Board of Direct Taxes has extended the dates for the following vide Notification dated January 11, 2022:

- Date of furnishing **Return on Income** for AY 2021-22 from February 15, 2022, to March 15, 2022
- Date of furnishing **Report from Accountant** by persons entering into international transactions or specific domestic transactions from January 31, 2022, to February 15, 2022
- Date of furnishing **Audit Reports** by the assesses under any provision extended to February 15, 2022

Where the individual resident has paid any tax before the due date without claiming the extension, it shall be deemed to be advance tax.

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

Central Board of Indirect Taxes and Customs (CBIC)

▪ **Substitution of tariff value of edible oils, brass scrap, areca nut, gold and silver**

The Central Board of Indirect Taxes and Customs (CBIC) vide Notification dated January 14, 2022, has substituted the tariff value (US \$ Per Metric Ton) and the same shall come into force with effect from January 15, 2022.

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

Ministry of Corporate Affairs

- **Companies (Registration Offices and Fees) Amendment Rules, 2022**

The Ministry of Corporate Affairs, vide Notification dated January 11, 2022, has issued The Companies (Registration Offices and Fees) Amendment Rules, 2022 to further amend the Companies (Registration Offices and Fees) Rules, 2014. This shall come into force on July 1, 2022.

As per the amendment, In the Annexure, item I, sub-item B which specify 'Table of additional fee shall be applicable for delay in filing of forms other than for increase in Nominal Share capital or forms under Section 92/137 of the Act.' Shall be substituted namely -

'Table of additional fee and higher additional fee (in certain cases) shall be applicable for delay in filing of forms other than for increase in nominal share capital or forms under Section 92/137 of the Act or forms for filing charges.'

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

Industry-wise updates

Agriculture

- **Certain substance in the Schedule to the Insecticides Act**

The Ministry of Agriculture and Farmers Welfare vide Notification dated January 11, 2022 added Tetrachlorantraniliprole, Propyrisulfuron, Anisiflupurin and Cyanogen in the Schedule to Insecticides Act, 1968.

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

Chemical

- **Acrylonitrile - Butadiene Styrene (ABS) (Quality Control) Amendment Order, 2022**

The Ministry of Chemicals and Fertilizers vide Notification dated January 07, 2022, amended the table under para 4 of Acrylonitrile- Butadiene Styrene (ABS) (Quality Control) Order, 2021, which specifies the name of goods or articles, Indian Standard, and the Title of the Indian Standard.

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

Wholesale and retail

- **Amendment in export policy of Enoxaparin (formulation and API) and Intra-Venous Immunoglobulin (IVIG) (formulation and API)**

The Ministry of Commerce and Industry, vide Notification dated January 10, 2022, imposed restriction on export of Enoxaparin (formulation and API) and Intra-Venous Immunoglobulin (IVIG) (formulation and API).

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

- **Sale of excess flue cured Virginia tobacco crop in certain states**

The Ministry of Commerce and Industry vide Notification dated January 07, 2022, permitted the sale of excess flue cured Virginia tobacco crop of the registered growers and unauthorized flue cured Virginia tobacco crop of the unregistered growers at the auction platforms authorized by the Tobacco Board in the states of Karnataka and Andhra Pradesh during the auctions in the crop season 2021-22.

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

Health

- **New Drugs and Clinical Trials (Amendment) Rules, 2022**

The Ministry of Health and Family Welfare vide Notification dated January 14, 2022 substituted the words 'stem cell derived product', with the words 'cell or stem cell derived product' in Rule 2(1)(w)(v) of New Drugs and Clinical Trials Rules, 2019.

(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"> ▪ Imposition of Covid-19 restrictions from January 8, 2022, until further orders ▪ Night curfew imposed from 10 PM to 6 AM ▪ Opening of workplace and business/commercial establishments, functioning of Government and private offices/establishments, opening of shops and commercial 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) and opening of sale counters, showrooms etc. of cold storages and warehouses are permitted to function up to 9 PM ▪ Takeaway of food items from restaurants, dhabas and other eateries permitted to function up to 10 PM 	Govt. of Assam	(Click here for the Order)
Bihar	<ul style="list-style-type: none"> ▪ Imposition of Covid-19 restrictions from January 6, 2022, to January 16, 2022 ▪ Night curfew imposed from 10 PM to 5 AM ▪ Places of worship, shopping malls, clubs, swimming pool, gyms, parks, and stadiums to remain closed ▪ Restaurants permitted to remain open with 50% seating capacity ▪ Shops in markets to be shut by 8 PM ▪ 50 people permitted to attend wedding ceremonies ▪ Government and Non-Government offices to function with 50% capacity ▪ All schools, colleges, coaching centres to function with 50% capacity 	Govt. of Bihar	(Click here , here and here for the Orders)
Chandigarh	<ul style="list-style-type: none"> ▪ Restaurants including hotels, cafe, coffee shops, eating places, marriage palaces, banquet halls etc. can remain open with 50% capacity subject to condition to allow only fully vaccinated (2nd dose) adult persons (including their employees) or those who are not due for 2nd dose as per health protocol ▪ Night curfew imposed from 10 PM to 5 AM ▪ Government and non-government offices to function with 50% capacity ▪ Bars, cinema halls, multiplexes, restaurants to function with 50% capacity ▪ Hotels, restaurants, cafes, coffee shops, eating places permitted to function up to 10 PM 	Govt. of Chandigarh	(Click here , here , here and here for the Orders)
Chhattisgarh	<ul style="list-style-type: none"> ▪ Ban imposed on processions, rallies, public gatherings, social, cultural & sports events in every district ▪ Night curfew imposed from 9 PM to 6 AM in all districts 	Govt. of Chhattisgarh	(Click here for the Order)
Goa	<ul style="list-style-type: none"> ▪ Schools shall be closed for students till January 26, 2022; however, teachers to attend schools for conducting online classes ▪ Public gatherings in case of indoor halls/auditoriums/mandaps etc. shall be restricted to a maximum of 50 persons or 50% of the seating capacity or whichever is less ▪ Public gatherings in case of open spaces shall be restricted to a maximum of 100 persons ▪ Guidelines issued for home isolation of mild/asymptomatic COVID-19 Cases 	Govt. of Goa	(Click here and here for the Orders)

<p>Govt of NCT of Delhi</p>	<ul style="list-style-type: none"> ▪ There shall be 'Weekend Curfew' in NCT of Delhi from 10 PM of Friday till 5 AM of subsequent Monday ▪ Transportation by Delhi Metro shall be allowed with 100% of the seating capacity ▪ Night curfew on movement of persons shall continue daily from 10 PM to 5 AM throughout the NCT of Delhi ▪ In markets and market complexes, shops are allowed between 10 AM to 8 PM on odd-even basis depending on their shop number ▪ In malls, shops are also allowed to open on odd- even basis depending on their shop number between 10 AM to 8 PM ▪ All private offices shall be closed, except those which are falling under the Exempted Category as prescribed in DDMA's Order No. 460 dated August 8, 2021 ▪ All restaurants & bars shall be closed; however, restaurants will be allowed only for home delivery and takeaway of food items 	<p>Govt. of NCT of Delhi</p>	<p>(Click here, here and here for the Orders)</p>
<p>Gujarat</p>	<ul style="list-style-type: none"> ▪ Extension of restrictions till January 22, 2022 ▪ All religious, political, social, cultural, and educational events in the state, a maximum of 150 persons will be allowed to attend in open space ▪ If such events are in closed spaces, then a maximum of 150 persons, which should be 50% of the total capacity of the venue, can attend ▪ Similarly in marriages, a maximum of 150 attendees will be allowed in open spaces and in closed spaces, a maximum of 150 persons which should be 50% of the capacity of the venue, will be allowed 	<p>Govt. of Gujarat</p>	<p>(Click here and here for the Orders)</p>
<p>Haryana</p>	<ul style="list-style-type: none"> ▪ Extension of the 'Mahamari Alert-Surakshit Haryana' till 5 AM of January 19, 2022, in the District of Gurugram ▪ Night movement restrictions shall be continued from 11 PM to 5 AM ▪ Large congregations like all kinds of public meetings, rallies, protests, dharnas, etc. shall be prohibited ▪ All cinema halls, theatres, multiplexes shall remain closed ▪ 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) ▪ All entertainment parks and B2B exhibitions are prohibited ▪ Offices (Government and private), except for emergency/essential services, are advised to function with 50% staff attendance ▪ Bars and restaurants are allowed to operate with 50% seating capacity ▪ Malls and markets are allowed to open up to 6 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 	<p>Govt. of Haryana</p>	<p>(Click here, here and here for the Orders)</p>

Himachal Pradesh	<ul style="list-style-type: none"> ▪ Night curfew to remain in force from 10 PM to 5 AM ▪ All indoor/covered areas and open spaces including marriage palaces & banquet halls for all social/academic/sports/entertainment/cultural/political religious and other congregations are allowed with 50% of the capacity subject to adherence of the Covid-19 safety protocols and Covid-19 appropriate behaviour ▪ Hotels & restaurants shall remain open subject to strict adherence to Covid-19 appropriate behaviour ▪ Cinema halls/multiplex/sports complex/stadiums/swimming pools/gymnasiums shall remain closed till further order ▪ No langar shall be allowed in religious places/places of worship in the district 	Govt. of Himachal Pradesh	(Click here for the Order)
Jammu & Kashmir	<ul style="list-style-type: none"> ▪ Extension of restrictions till further orders ▪ Indoor and outdoor gatherings must contain maximum 25 people ▪ Cinema halls & theatres must function with 25% seating capacity ▪ Night curfew to remain in force from 10 PM to 6 AM 	Govt. of Jammu & Kashmir	(Click here for the Order)
Jharkhand	<ul style="list-style-type: none"> ▪ Extension of Covid-19 restrictions till January 15, 2022 ▪ All outdoor and indoor congregations of more than 100 people prohibited ▪ Educational and coaching institutions to remain closed ▪ Government, semi-government, and private offices permitted to function with 50% capacity ▪ Swimming pools, gyms, parks, and tourist places to remain closed ▪ Restaurants, bars, cinema halls, shops, shopping malls, to function with 50% capacity ▪ Shops and shopping establishments to function till 8 PM ▪ Processions, fairs, and exhibitions are prohibited 	Govt. of Jharkhand	(Click here for the Order)
Karnataka	<ul style="list-style-type: none"> ▪ All containment measures previously imposed to remain in force up to 5 AM of January 31, 2022 ▪ All rallies, dharnas, protests are prohibited ▪ Marriage functions are permitted to be conducted involving not more than 200 people in open spaces and 100 people in closed places strictly adhering to Covid-19 appropriate behaviour ▪ All employees of industries/factories, IT industries, etc. to be mandatorily vaccinated with 2 doses of Covid-19 vaccine ▪ Guidelines have been issued for the celebrations of Vaikuna Ekadashi and Sankranti ▪ Only routine 'pooja' is allowed at temples and a maximum of 50 fully vaccinated devotees are allowed for 'darshan' at a time ▪ The Bruhat Bengaluru Mahanagara Palike has issued an advisory on levels of sanitation and hygiene to be taken up by the housing societies and apartment complexes for containment of spread of Covid-19 and has also ordered that where more than three Covid-19 cases are detected, the entire apartment complex will be declared a 'containment zone' for a minimum of seven days 	Govt. of Karnataka	(Click here , here , here and here for the Orders)
Ladakh	<ul style="list-style-type: none"> ▪ All Govt./private schools as well as residential hostels/schools shall continue remain closed for in-person/on-site classes ▪ All institutes imparting coaching/tuition/training/workshop etc. shall remain 	Govt. of Ladakh	(Click here for the Order)

	<p>closed for in-person/on-site classes/courses/program etc.</p> <ul style="list-style-type: none"> ▪ Bars, restaurants, and dhabas etc. shall operate with 25% of the seating capacity with strict adherence to Covid-19 appropriate behaviour ▪ Dine-in services in the hotels shall be allowed with 25% of capacity with strict adherence to Covid-19 appropriate behaviour ▪ Gymnasiums, sports clubs, fitness centres, snooker centres, and other indoor activities shall remain completely closed ▪ Night curfew imposed from 9PM to 5AM ▪ The maximum number of people permitted to attend any indoor/outdoor gathering shall be strictly restricted to 20 or 50% of capacity whichever is less 		
Maharashtra	<ul style="list-style-type: none"> ▪ Imposition of Covid-19 restrictions from January 10, 2022, until further orders ▪ Night curfew from 11 PM to 5 AM shall be enforced strictly ▪ Only fully vaccinated employees to attend private offices physically ▪ Marriages and social/religious/cultural/political gatherings shall be strictly restricted to 20-50 people ▪ Schools and colleges coaching classes to remain closed till February 15, 2022 ▪ Swimming pools, gyms, spas, wellness centres and beauty salons to remain closed ▪ Shopping malls, market complexes to function with restricted entry (50% capacity) ▪ Restaurants, eateries to function with restricted entry (50% capacity) ▪ Guidelines issued on Covid-19 appropriate behaviour 	Govt. of Maharashtra	(Click here and here for the Orders)
Manipur	<ul style="list-style-type: none"> ▪ All air passengers, road passengers, and persons entering the state are required to mandatorily carry a negative Covid-19 RTPCR test report conducted within 48 hours of arrival into the state ▪ Night curfew from 9 PM to 5 AM shall be enforced strictly ▪ Social gathering is allowed subject to ensuring that Covid-19 appropriate behaviour ▪ All establishments of print and electronic media and essential services and movement of their personnel are allowed during curfew ▪ Government offices, PSUs and other public utilities are permitted to function with 66% physical attendance ▪ All shops and commercial establishments permitted to function from 10 AM to 4 PM ▪ All shops selling fish, poultry and poultry products permitted to function from 8 AM to 1 PM ▪ Shopping malls, hotels and restaurants and cinema halls and theatres permitted to function with 50 % capacity ▪ Gyms and fitness centres may open from 5 AM to 12 PM 	Govt. of Manipur	(Click here and here for Orders)
Meghalaya	<ul style="list-style-type: none"> ▪ Imposition of Covid-19 restrictions from January 5, 2022, until further orders ▪ All official/public/political gatherings are hereby prohibited; however, weddings are permitted at 50% of the capacity in an enclosed space and maximum of 100 persons for unenclosed/open space ▪ Maximum number of 50 persons are permitted for funerals ▪ All persons entering the state, including those fully vaccinated, have to produce an RTPCR negative report valid 72 hours prior to arrival at the Covid-19 Screening 	Govt. of Meghalaya	(Click here for Order)

	<p>Centre at the entry points or have to undergo a mandatory RTPCR test at the entry points</p> <ul style="list-style-type: none"> Night curfew shall be imposed from 10 PM to 5 AM 		
Mizoram	<ul style="list-style-type: none"> Extension of the existing COVID-19 restrictions from January 8, 2022, to January 31, 2022 Religious places and religious gathering Permitted with maximum 50% seating capacity of the venue Picnic spots, movie theatre, public parks, swimming pools and zoo shall remain closed Morning/evening walking and cycling exercise is permitted Construction works (private and Government works) permitted with strict observance of Covid-19 appropriate behaviour Restaurants permitted to function with maximum 50% seating capacity of the venue Private owned company/office - consultancy services, etc. permitted to function with 50% of their normal office attendance 	Govt. of Mizoram	(Click here for Order)
Nagaland	<ul style="list-style-type: none"> Extension of the existing Covid-19 restrictions January 31, 2022 Social, religious, and public gatherings permitted up to 50% capacity or maximum of 200 people Night curfew to continue from 9 PM to 5 AM Malls, shopping complexes, restaurants, gyms, cinema halls/theatres, parks permitted to function with up to 50% capacity Physical classes of students up to class VIII stand suspended till January 31, 2022 	Govt. of Nagaland	(Click here for the Order)
Odisha	<ul style="list-style-type: none"> Extension of the existing Covid-19 restrictions from January 7, 2022, to February 1, 2022 Schools and colleges to remain closed Shops, malls, and shopping complexes to function from 5 AM to 9 PM Markets, haats, cinema halls, entertainment complexes, restaurants, hotels, bars, pubs, to remain closed daily post 9 PM Social and religious gatherings remain prohibited 	Govt. of Odisha	(Click here for the Order)
Puducherry	<ul style="list-style-type: none"> Extension of the existing Covid-19 restrictions January 31, 2022 Liquor shops, restaurants and hotels serving liquor in Puducherry and Karaikal regions to be closed on January 14 and January 18 on account of 'Thiruvalluvar Day' and 'Vallalar Jothi Day', respectively Customer capacity in Malls, markets, shops not to exceed 50% Cinemas/theatres/multiplexes and restaurants/bars/hotels permitted to operate with 50% seating capacity 	Govt. of Puducherry	(Click here for the Order)
Punjab	<ul style="list-style-type: none"> Night curfew to continue from 10 PM to 5 AM All educational institutions including schools, colleges, universities, coaching institutions etc. shall remain closed All bars, cinemas halls, multiplexes, malls, restaurants, spas, museums, zoos etc. shall be allowed to operate at 50% of their capacity subject to all staff being fully vaccinated All sports complexes, stadia, swimming pools, gyms shall remain closed (except being used for training of sports persons for participation in national/international sports 	Govt. of Punjab	(Click here for the Order)

	<p>events as well as for organizing national/international sports events)</p> <ul style="list-style-type: none"> ▪ AC buses will run at 50% of capacity ▪ Only fully vaccinated staff will be allowed to attend the Government as well as private offices, working spaces, factories, industries etc 		
Rajasthan	<ul style="list-style-type: none"> ▪ Marriage functions will be allowed with presence of maximum 100 (one hundred) persons following aggressive Covid-19 appropriate behaviour ▪ All religious places shall be open from 5 AM to 8 PM ▪ Restaurants/bars/hotels permitted to operate with 50% seating capacity up to 10 PM ▪ Cinemas/theatres/multiplexes permitted to operate with 50% seating capacity up to 8 PM ▪ Shops and shopping malls permitted to operate up to 8 PM ▪ Weekend curfew has been imposed from Saturday 11 PM to Monday 5 AM ▪ Shops selling milk, fruits, vegetables, and other perishable food items are permitted to operate during the weekend curfew during the stipulated time slots 	Govt. of Rajasthan	(Click here and here for Orders)
Sikkim	<ul style="list-style-type: none"> ▪ Extension of the existing Covid-19 restrictions from January 10, 2022, to January 24, 2022 ▪ All air passengers, road passengers, and persons entering the state are required to mandatorily carry a negative Covid-19 RTPCR Test report conducted done within 72 hours of arrival into the state ▪ Hotels, restaurants, and pubs permitted to function with 50% seating capacity 	Govt. of Sikkim	(Click here for Order)
Tamil Nadu	<ul style="list-style-type: none"> ▪ Extension of the existing Covid-19 restrictions January 31, 2022 ▪ Restrictions imposed on entry into religious places of worship from January 14 to 18 ▪ Night curfew to continue from 10 PM to 5 AM till January 31, 2022 ▪ Complete lockdown to be imposed on January 16, 2022 ▪ Restrictions pertaining to restaurants' take away service and theatres to continue till January 31, 2022 	Govt. of Tamil Nadu	(Click here for the Order)
Tripura	<ul style="list-style-type: none"> ▪ Corona night curfew imposed throughout the state from 9 PM to 5 AM w.e.f. January 10, 2022, to January 20, 2022 ▪ Meeting/gathering at any closed spaces (up to a maximum of 1/3rd of capacity only) will be allowed by maintaining aggressive Covid-19 appropriate behaviour to contain spread of Covid-19 virus. Seating arrangement should be made maintaining social distance norm of 2-yard distance. ▪ No public meeting in open spaces is allowed ▪ Movie halls/multiplexes, sports complexes & stadia, entertainment parks, bars etc. may be opened with 50% capacity only ▪ Gymnasium & swimming pool may be allowed (up to a maximum of 1/3rd of capacity only) ▪ All standalone shops and commercial establishments including shopping complexes/malls, beauty parlours, barber shops may remain open only from 6 AM to 8:30 PM ▪ Restaurants/dhabas will operate only up to 8:30 PM with only 50% of their total capacity ▪ Restaurant in hotels will operate up to 8:30 PM for outside guests with 50% of their total capacity but In-house guests will avail services at all times 	Govt. of Tripura	(Click here and here for Orders)

	<ul style="list-style-type: none"> ▪ Marriage functions will be allowed with presence of maximum 100 (one hundred) persons following aggressive Covid-19 appropriate behaviour 		
Uttarakhand	<ul style="list-style-type: none"> ▪ Night curfew imposed from 10 PM to 6 AM ▪ Markets are permitted to function from 6 AM to 10 PM ▪ Gyms, shopping malls, cinema halls to function with 50% capacity ▪ Marriages are permitted with 50% capacity of the venue ▪ Hotels, restaurants and dhabas permitted to function with 50% seating capacity 	Govt. of Uttarakhand	(Click here for the Order)
West Bengal	<ul style="list-style-type: none"> ▪ Restriction and relaxation measures and advisory already in force stand extended up to January 31, 2022 ▪ Marriage related functions shall be allowed with a maximum of 200 people at a time or 50% seating capacity of the hall/venue, whichever is lower ▪ Mela/fair may be allowed in open air venue in a very restricted manner, following Covid-19 appropriate discipline and protocols ▪ All academic activities in schools, colleges and universities shall remain closed. Only administrative activities shall be permitted with 50% of employees at a time ▪ All government offices including public undertakings shall function with 50% of employees at a time. Work from home shall be encouraged as far as possible ▪ All private offices and establishments shall function with 50% of employees at a time. Work from home shall be encouraged as far as possible ▪ Swimming pools, spas, gyms, beauty parlours, saloons and wellness centres shall remain closed ▪ All entertainment parks, zoos, tourist places shall remain closed ▪ Shopping malls and market complexes may function with restricted entry of people by not exceeding 50 % of the capacity at a time and up to 10 PM ▪ Restaurants and bars may operate with 50% of capacity at a time and up to 10 PM ▪ Cinema halls and theatre halls may operate with 50% of seating capacity at a time and up to 10 PM ▪ Meetings and conferences shall be allowed with a maximum of 200 people at a time or 50% seating capacity of the hall, whichever is lower ▪ Not more than 50 persons at a time shall be allowed for any social, religious, and cultural gatherings ▪ Not more 20 persons shall be allowed for funeral/burial services and last rites ▪ Local trains shall operate with 50% seating capacity up to 7 PM only ▪ Metro services shall operate with 50% seating capacity as per usual operational time ▪ Movement of people and vehicles and public gatherings of any kind shall be prohibited between 10 PM to 5 AM ▪ Only essential and emergency services shall be permitted 	Govt. of West Bengal	(Click here for the Order)

State-wise updates

Andhra Pradesh

▪ **[APERC Licensee's Duty for Supply of Electricity on Request \(Second Amendment\) Regulations, 2021](#)**

The Andhra Pradesh Electricity Regulatory commission (APERC) vide Notification has issued the APERC Licensee's Duty for Supply of Electricity on Request (Second Amendment) Regulations, 2021 to further amend the APERC Licensee's Duty for Supply of Electricity on Request Regulations, 2013 whereby the following amendments have been brought about:

- In Clause 8, which specifies specific provisions for Development charges, sub-Clause (3) has been omitted and sub-Clause (4) has been substituted
- Annexure I, which specifies the Schedule of Development Charges has also been amended

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

▪ **[Declaration of holidays on occasion of Vaikunta Ekadasi, Bhogi, Makara Sankranti and Kanuma](#)**

The General Administration Department, Andhra Pradesh, vide Notification dated January 12, 2022, has declared holidays on January 13, 2022 (Thursday), January 14, 2022 (Friday), January 15, 2022 (Saturday) and January 16, 2022 (Sunday) instead of January 14, 2022 (Friday), January 15, 2022 (Saturday) and January 16, 2022 (Sunday) on the occasion of Vaikunta Ekadasi, Bhogi, Makara Sankranti and Kanuma respectively.

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

Assam

▪ **[Threshold fixed for intra-State transmission projects as per Tariff Policy, 2016](#)**

The Assam Electricity Regulatory commission (AERC) vide Notification dated January 12, 2022, has fixed the threshold limit of INR 100 crore, irrespective of the voltage level for all new development and augmentation schemes of intra-State transmission projects.

All new and augmentation of intra-State transmission projects shall be developed through Tariff Based Competitive Bidding (TBCB) in accordance with the guidelines issued by the State Transmission Utility (STU).

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

▪ **[Registration of dealers under Batteries \(Management & Handling\) Rules, 2001](#)**

The Assam Pollution Control Board vide Notification dated January 5, 2022, has intimated that submission of applications for registration of dealers under Batteries (Management & Handling) Rules, 2001 in offline mode has been discontinued. All dealers of lead acid batteries are required to apply for grant of registration through the OCMMS portal and those applicants who have already submitted their applications in offline mode but are yet to be granted the registration, have been directed to resubmit the applications online.

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

Goa

▪ **[Extended timeline of applicability for fixed MRP of oxygen concentrators](#)**

The Directorate of Foods and Drugs Administrations Goa vide Notification dated January 07, 2022 has further extended the timeline for the validity of a previous Ministry of Chemicals and Fertilizers Notification dated June 03, 2021, which specifies capping the trade margin of oxygen concentrators at first point of sale for fixation of Maximum Retail Price (MRP) of the product.

This was previous validity was November 30, 2021, which is now extended till March 31, 2022, or till further orders.

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

Gujarat

▪ **[Draft Gujarat Occupational Safety, Health and Working Conditions Rules, 2021](#)**

The Labour, Skill Development and Employment Department (Gujarat) vide Notification has issued the Gujarat Occupational Safety, Health and Working Conditions Rules, 2021 in supersession of the following Rules:

- Gujarat Factories Rules, 1963
- Gujarat Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2003
- Gujarat Motor Transport Workers Rules, 1965

- Beedi and Cigar Workers (Conditions of Employment) (Gujarat) Rules, 1968
- Contract Labour (Regulation and Abolition) (Gujarat) Rules, 1972
- Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service)(Gujarat) Rules, 1981

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

Haryana

▪ **Haryana State Employment of Local Candidates Rules, 2021**

The Labour Department of Haryana vide Notification dated January 10, 2022, has issued the Haryana State Employment of Local Candidates Rules, 2021.

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

Karnataka

▪ **Enforcement of specific rules from GST (Ninth Amendment) Rules, 2021**

The Karnataka Government vide Notification has brought into force certain rules of the Karnataka Goods and Services Tax (Ninth Amendment) Rules, 2021 which are as follows:

- Rule 3 which specify 'Amendment of Section 16'. Section 16 specify 'the details of the invoice or debit note referred to in clause' has come into force
- Rule 4 which specify the 'Omitting of Section 35(5)' has come into force
- Rule 7 (i) which specify the 'Amendment in Section 74' has come into force
- Rule 8 which specify 'Amendment of Section 75' has come into force

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

▪ **Extension of time limit to deposit Labour Welfare Fund in the State of Karnataka**

The Government of Karnataka vide Notification dated January 14, 2022, has extended the last day of deposit towards payment of Labour Welfare Fund contribution from January 15, 2022, to January 31, 2022.

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

Kerala

▪ **Kerala Industrial Relations Rules, 2021**

The Labour and Skills Department, Kerala vide Notification dated December 30, 2021, has issued the Kerala Industrial Relations Rules, 2021 in supersession of the following Rules:

- The Kerala Industrial Dispute Rules, 1957
- The Kerala Industrial Employment (Standing Orders) Rules, 1958
- The Kerala Trade Unions Regulations, 1958
- The Kerala Recognition of Trade Union Rules, 2011

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

▪ **Draft Kerala Social Security Rules, 2021**

The Labour and Skills Department, Kerala vide Notification has issued the Draft of Kerala Social Security Rules, 2021 in supersession of the following Rules:

- Kerala Maternity Benefits Rules, 1964
- Kerala Payment of Gratuity Rules, 1973
- Kerala Workmen's Compensation Rules, 1958
- Kerala Workmen's Compensation (Schedule III Parts 'A', 'B' and 'C' Occupational Diseases) Rules, 2001
- The Workmen Compensation (Transfer of Money) Rules, 1935
- Workmen Compensation (Venue of Proceedings) Rules, 1996
- Kerala Unorganized workers' Social Security Rules, 2010

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

Puducherry

▪ **Clearing of long outstanding payments of suppliers**

The Finance Department, Puducherry vide Notification dated January 10, 2022, has issued a Notice regarding clearing of long outstanding payments of suppliers against contracts placed by various buyers/organizations on GeM portal and updation of all pending payments on the portal.

For ease in updating offline payments, GeM has created a bulk payment updation facility where the buyer, instead of updating individual order payment position, can upload an excel sheet specifying payment status of all order in bulk.

The same is required to be done positively by the end of January 2022, under intimation to the Finance Department.

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

▪ **Tax on intra-State supplies to be paid by the electronic commerce operator**

The Commercial Taxes Secretariat, Puducherry on December 7, 2021 has issued amendments to the G.O. Ms. No. 17/2017- Puducherry GST (**Rate**), dated June 29, 2017 which specify 'on certain services, the tax on intra-State supplies shall be paid by the electronic commerce operator'

The amendments to the previously released Notification are as follows:

- Clause (i) which specify 'services by way of transportation of passengers by a radio-taxi, motor cab, maxi cab and motorcycle, omni bus or any other motor vehicle' has been substituted
- Clause (iv) which specify 'supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises.' has been inserted

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

Rajasthan

▪ **VAT- ITC Mismatch Verification date extended**

The Finance Department of Rajasthan vide Notification dated January 03, 2022, has extended the timeline for the ITC verification. The date for ITC verification, which was December 31, 2021, earlier, has now been extended till March 31, 2022.

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

Sikkim

▪ **Ban on Plastic Water Bottles**

The Forests and Environment Department, Sikkim vide Notification, has issued Ban on use, manufacture, import and sale of plastic water bottles of capacity up to two liters. This shall come into effect from January 1, 2022.

(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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