



COMPLIANCE UPDATE

March 2022 | Part 1 of 2

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Ministry of Corporate Affairs (MCA)

- **Relaxation on levy of additional fees in the filing of e-forms for annual financial statement/return filings for the year 2021**

The MCA on February 14, 2022 issued the following relaxations on levy of additional fees in filing e-forms AOC-4, AOC-4 (CFS), AOC-4 XBRL, AOC-4 Non-XBRL and MGT-7/MGT-7A:

- No additional fees shall be levied up to March 15, 2022 for filing of e-forms AOC-4, AOC-4 (CFS), AOC-4 XBRL, AOC-4 Non-XBRL
- No additional fees shall be levied up to March 31, 2022 for filing of e-forms MGT-7/MGT-7A

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

- **Limited Liability Partnership (Amendment) Rules, 2022**

The MCA on February 11, 2022 has issued the Limited Liability Partnership (Amendment) Rules, 2022 to further amend the Limited Liability Partnership Rules, 2009. This shall come to force on April 1, 2022 and contain the following key aspects:

- In Rule 19 which specifies that 'a limited liability partnership or a body corporate or any other entity which already has a name which is similar to, or which too nearly resembles the name of a limited liability partnership incorporated subsequently', Rule 19A (Allotment of new name to existing LLP under sub-Section (3) of Section 17) has been inserted
- In Rule 37 which specifies that 'limited liability partnership is not carrying on any business or operation', the following rules have been inserted:
 - Rule 37A specifying adjudication of penalties
 - Rule 37B on appeal against order of adjudicating officer
 - Rule 37C on registration of appeal
 - Rule 37D on disposal of appeal by Regional Director

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

- **MCA issues date of coming into force of certain provisions under LLP (Amendment) Act, 2021**

The MCA on February 11, 2022 has issued a Notification announcing date where certain provisions of Limited Liability Partnership (Amendment) Act, 2021 has come into force stating that Sections 1 to 29 of Limited Liability Partnership (Amendment) Act, 2021 will come into force on April 1, 2022.

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

Central Board of Direct Taxes (CBDT)

- **Amendment in the Anti-Dumping Duty on imports of jute products**

Department of Revenue on February 24, 2022 issued guidelines under Customs Tariff Act, 1975 read with Rule 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 stating that Anti-Dumping Duty shall remain in force up to and inclusive of June 30, 2022, unless revoked, superseded or amended.

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

Central Board of Indirect Taxes & Customs (CBIC)

- **Implementation of automation in the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017**

The CBIC on February 27, 2022 issued a Notification regarding implementation of automation in the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017. This shall come into effect from March 1, 2022. The Notification states the following:

- The process is being automated and the Rules prescribe the submission of the necessary details electronically, through the common portal
- As transitional measures meant to account for the stock of goods imported under IGCR that are already existing in the premises of the importer or job worker on the date of transition to the new procedure, an option is being provided to the importer to record the details of all such goods according to the bills of entry, invoice, and item, in the monthly statement by linking their past bills of entry in the common portal

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

- **CBIC specifies tariff value of crude oil, palm oil, gold, silver, areca nuts, etc.**

The CBIC on February 28, 2022 amended the Notification No. 36/2001-Customs (N.T.) dated August 03, 2001, which specifies the fixation of tariff value for the following goods:

- Crude Palm Oil, RBD Palm Oil, Others- Palm Oil, Crude Palmolein, RBD Palmolein, Others – Palmolein, Crude Soya Bean Oil, Brass Scrap (all grades)
- Gold, in any form, in respect of which the benefit of entries at serial number 356 of the Notification No. 50/2017-Customs dated June 30, 2017, is availed
- Silver, in any form, in respect of which the benefit of entries at serial number 357 of the Notification No. 50/2017-Customs dated June 30, 2017, is availed
- Silver, in any form, other than medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver

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

- **Shipping Bill (Post Export Conversion in relation to Instrument Based Scheme) Regulations, 2022**

The Ministry of Finance (MoF) on February 22, 2022 issued the Shipping Bill (Post Export Conversion in relation to Instrument Based Scheme) Regulations, 2022 with the following provisions:

- Manner and time limit for applying for post export conversion of Shipping Bills
- Conditions and restrictions for conversion of Shipping Bills

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

Securities and Exchange Board of India (SEBI)

- **SEBI (Depositories and Participations) (Amendment) Regulations, 2022**

SEBI on February 23, 2022 issued Securities and Exchange Board of India (Depositories and Participations) (Amendment) Regulations, 2022, amending Regulation 35(a)(viii) which specifies 'Consideration of application for grant of certificate of registration'. The amendment has further amended the Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018. This has come into force on February 23, 2022.

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

▪ **SEBI (Stockbrokers) (Amendment) Regulations, 2022**

SEBI on February 23, 2022 issued the Securities and Exchange Board of India (Stockbrokers) (Amendment) Regulations, 2022 to further amend the Securities and Exchange Board of India (Stock Brokers) Regulations, 1992. Through this amendment, which has come into force on February 23, 2022, following changes have been brought about:

- Clause (ca) of Regulation 2(1) has been substituted as Clause (cb)
- A new Clause (ca) has been inserted stating that 'Professional Clearing Member' will mean a member having clearing and settlement rights in any recognized clearing corporation, but not having trading rights in any recognized stock exchange

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

Reserve Bank of India (RBI)

▪ **Clarifications on Prudential Norms on income recognition, asset classification and provisioning pertaining to advances**

The RBI on February 15, 2022 has issued a Notification regarding the clarifications on Prudential Norms on income recognition, asset classification and provisioning pertaining to advances. The following clarification have been made:

- The definition of 'out of order', as clarified in the Circular, shall be applicable to all loan products being offered as an overdraft facility, including those not meant for business purposes and/or which entail interest repayments as the only credits
- The 'previous 90 days period for determination of 'out of order' status of a CC/OD account shall be inclusive of the day for which the day-end process is being run
- In case of borrowers having more than one credit facility from a lending institution, loan accounts shall be upgraded from NPA to standard asset category only upon repayment of entire arrears of interest and principal pertaining to all the credit facilities
- The circular does not, in any way, interfere with the extant guidelines on implementation of Ind-AS by NBFCs. NBFCs shall have time till September 30, 2022, to put in place the necessary systems to implement this provision

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

▪ **Online submission of returns – Regulations Review Authority (RRA 2.0) – Interim recommendations**

The Regulations Review Authority (RRA) of RBI on February 18, 2022 issued recommendations regarding the online submission of returns. RRA proposed to convert the paper-based/ e-mail-based returns listed below to online filing:

- FCY-Rupee Option Transactions
- List of Offices/Branches of AD Bank Maintaining Rupee Accounts of Non-Resident Banks
- Suspicious Transactions undertaken by Non-Resident Importer/Exporter
- Interest Rate Risk Positions for clients
- Cross-border remittances on Rupee Interest Rate Derivative transactions by non-residents
- FX transactions with clients across various channels

The exact date of online filing of the returns listed in the Annex would be notified in due course. Till such time, the returns may continue to be submitted as hitherto.

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

▪ **Implementation of Core Financial Services Solution by NBFCs**

The RBI on February 23, 2022 issued a Notification on implementation of Core Financial Services Solution by NBFCs stating that NBFCs with 10 and more fixed point service delivery units as on October 1, 2022 shall be mandatorily required to implement Core Financial Services Solution (CFSS).

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

▪ **Payment and Settlement Systems (Amendment) Regulations, 2022**

The RBI on February 10, 2022 issued the Payment and Settlement Systems (Amendment) Regulations, 2022 to further amend the Payment and Settlement Systems Regulations, 2008. This has come into force on February 10, 2022 and contains the following key aspects:

- Regulation 6(2) which specifies 'without prejudice to the generality of the above, every system provider shall submit certain returns/documents to the Bank' has been omitted
- Regulation 6(3) has been renumbered as Regulation 6(2) and has been substituted to state that 'the returns and documents as required by the Bank under sub-Regulation (1) above shall be submitted by the system provider in the form specified by the Bank from time to time'
- Regulation 6(4) has been renumbered as Regulation 6(3) and has been substituted to state that 'the returns and documents under sub-Regulation (1) shall be submitted by the system provider from its registered office to the office of the Bank (Department of Payment and Settlement Systems, Central Office) situated in Mumbai'

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

Industry-wise updates

Health

▪ [AYUSH OPD services at CSIR Dispensary/Health Centre](#)

Council of Scientific and Industrial Research (CSIR) vide Notification dated February 16, 2022 has notified the Ministry of AYUSH that AYUSH doctors will be visiting CSIR Dispensary/ Health Centre to conduct OPD Services once a week. The list CSIR Dispensary/Health Centre and the nearest AYUSH Research Institute is enclosed as Annexure-A of the Notification.

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

Textiles

▪ [Amendment to the Production Linked Incentive \(PLI\) Scheme for textiles](#)

Ministry of Textile vide Notification dated February 22, 2022 has notified that a company will be considered a new company for the purpose of benefits under this scheme, if it has not started production though registered prior to September 24, 2021.

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

Transportation

▪ [Central Motor Vehicles \(Third Amendment\) Rules, 2022](#)

The Ministry of Road Transport and Highways on February 23, 2022 issued The Central Motor Vehicles (Third Amendment) Rules, 2022 to further amend the Central Motor Vehicles Rules, 1989. This shall come into force on the date of the final publication and contains the following amendments:

- Rule 112 which specifies 'Exhaust Gases' has a new sub-Rule (9) inserted, stating that 'On and after six months from the date of commencement of the Central Motor Vehicles (Third Amendment) Rules, 2022, Special Purpose Vehicle, viz. Cash Vans shall comply with the requirements stated in AIS-163:2020, as amended from time to time, till the corresponding BIS specifications are notified under the Bureau of Indian Standards Act, 2016(11 of 2016)'
- Rule 125 G which specifies 'Safety belt, collapsible steering column, auto dipper and padded dash boards, has a new sub-Rule (7) inserted, stating that 'On and after six months from the date of commencement of the Central Motor Vehicles (Third Amendment) Rules, 2022, Special Purpose Vehicle, viz. Cash Vans, manufactured by Original Equipment Manufacturers, shall comply with the requirements of AIS-163, as amended from time to time, till the corresponding BIS specifications are notified under the Bureau of Indian Standards Act, 2016 (11 of 2016)'

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

State-wise restrictions due to resurgence of COVID

State/UT	Order/Directions	Competent Authority	Remarks
Bihar	<ul style="list-style-type: none"> COVID restrictions extended from February 14, 2022, until further orders Government and non-government offices, shops and establishments permitted to function normally Cinema halls and multiplexes permitted to function in full capacity following COVID appropriate behaviour Restaurants, hotels, and eateries permitted to function in full capacity following COVID appropriate behaviour 	Govt. of Bihar	(Click here for the Order)
Chandigarh	<ul style="list-style-type: none"> Schools and coaching institutes to function in hybrid mode Indoor gathering to be restricted with maximum 200 persons Outdoor gathering to be restricted with maximum 500 persons 	Govt. of Chandigarh	(Click here for the Order)
Goa	<ul style="list-style-type: none"> All educational institutes are allowed to open physically from class 1 till class 12 while following the SOP guidelines 	Govt. of Goa	(Click here for the Order)
Gujarat	<ul style="list-style-type: none"> Night curfew in Ahmedabad and Vadodara is removed All social gatherings are allowed at 75% capacity in open and 50% capacity in indoor gatherings 	Govt. of Gujarat	(Click here and here for the Orders)
Haryana	<ul style="list-style-type: none"> All COVID restrictions under 'Mahamari Alert- Surakshit Haryana' have been removed in the State 	Govt. of Haryana	(Click here for the Order)
Himachal Pradesh	<ul style="list-style-type: none"> All educational institutions are allowed to function as per normal schedule from February 17, 2022 Cinema halls, multiplexes, stadiums and swimming pools are allowed to function Persons with disability and pregnant women are required to attend office in regular manner No restrictions on religious langars All social/religious/cultural/political and other gatherings, including marriages, are permitted up to 50% of the capacity in indoor/covered areas as well as in open spaces/outdoor areas 	Govt. of Himachal Pradesh	(Click here for the Order)
Jharkhand	<ul style="list-style-type: none"> Extension of COVID restrictions till further orders All outdoor and indoor congregations of more than 500 people are prohibited Educational and coaching institutions permitted to conduct offline classes Government, semi-government, and private offices permitted to function with 100% capacity Swimming pools, gyms, parks, and tourist places permitted to function Restaurants, bars, cinema halls, shops, shopping malls, to function with 100% capacity Shops and shopping establishments to function as per normal timings Processions, fairs, and exhibitions remain prohibited 	Govt. of Jharkhand	(Click here for the Order)
Karnataka	<ul style="list-style-type: none"> Extension of existing COVID guidelines till February 28, 2022 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 appropriate behaviour All employees of industries/factories, IT industries, etc. to be mandatorily vaccinated with 2 doses of COVID vaccine Night curfew continues to remain imposed from 11 PM to 5 AM 	Govt. of Karnataka	(Click here for the Order)

	<ul style="list-style-type: none"> Offices (Government and private), except for emergency and essential services, are advised to function with 50% attendance Bars and restaurants allowed to operate with 50% capacity Shops of essential supplies like milk/medical shops are allowed to open at all times to enable them to serve the public at large 		
Kerala	<ul style="list-style-type: none"> Guidelines for international travellers coming to Kerala have been issued 	Govt. of Kerala	(Click here for the Order)
Ladakh	<ul style="list-style-type: none"> The restrictions for travelling in Ladakh have been removed and travellers coming via air or road are only required to have a negative RT-PCR report which shall not be earlier than 72 hours before arrival Tourists which COVID tests are required to quarantine themselves at their own expense till the time they are declared covid negative 	Govt. of Ladakh	(Click here for the Order)
Nagaland	<ul style="list-style-type: none"> Reopening of pre-primary classes of school from March 1, 2022 with 50% capacity Social Gatherings are allowed at full capacity for both indoor and outdoor venues Malls, cinema halls, parks to function at 100% capacity Night curfew is lifted from state from February 16, 2022 	Govt. of Nagaland	(Click here , here and here for the Orders)
NCT of Delhi	<ul style="list-style-type: none"> All restrictions and prohibitions are removed. The blended/hybrid mode for schools shall continue for classes till 9th standard as well as for 11th standard till March 31, 2022 Face mask/cover shall not be applicable for persons travelling together in private four-wheelers from February 28, 2022 	Govt. of NCT of Delhi	(Click here and here for the Orders)
Puducherry	<ul style="list-style-type: none"> National Directives of wearing facemask, social distancing, screening, sanitization, and ventilation to continue to remain in force till March 31, 2022 100% vaccinated staff to only be permitted to function in all shops, business establishments and commercial establishments 	Govt. of Puducherry	(Click here for the Order)
Tamil Nadu	<ul style="list-style-type: none"> Restrictions issued to be implemented from February 16, 2022, to March 02, 2022 Marriage and marriage-related gatherings shall be permitted with guests not exceeding 200 Funeral/last rites gathering shall be permitted by not exceeding 100 persons All other restrictions imposed earlier shall be withdrawn, except the above-mentioned restrictions Play schools and nursery schools will be permitted to function Exhibitions will be permitted 	Govt. of Tamil Nadu	(Click here for the Order)
Uttarakhand	<ul style="list-style-type: none"> Night curfew has come to an end Gyms, shopping malls, cinema halls, spas, auditoriums are permitted to function with full capacity following COVID appropriate behaviour Swimming pools and water parks are permitted to re-open Hotels, restaurants, bhojanalays and dhabas permitted to function with full capacity after following COVID appropriate behaviour Political rallies and dharnas are prohibited till March 10, 2022 All establishments (industrial, business, commercial, private) are permitted to function with full capacity following COVID appropriate behaviour 	Govt. of Uttarakhand	(Click here and here for the Orders)
West Bengal	<ul style="list-style-type: none"> Restriction and relaxation measures and advisory already in force stand extended up to March 15, 2022 Night curfew to remain in force from midnight (12 AM) to 5 AM 	Govt. of West Bengal	(Click here for the Order)

State-wise updates

Bihar

▪ **Bihar Goods and Services Tax (Tenth Amendment) Rules, 2021**

The Government of Bihar on February 21, 2022 has issued the Bihar Goods and Services Tax (10th Amendment) Rules, 2021 to further amend the Bihar Goods and Services Tax Act, 2017 whereby:

- In Rule 36, which specifies documentary requirements and conditions for claiming input tax credit, sub-Rule (4) has been substituted
- In Rule 80, which specifies annual return, sub-Rules (1A) and (3A) have been inserted
- In Rule 95, which specifies refund of tax to certain persons, in sub-Rule (3) after Clause (c), a proviso has been inserted
- Rule 144A, which specifies recovery of penalty by sale of goods or conveyance detained or seized in transit, has been inserted
- Rule 154, which specifies disposal of proceeds of sale of goods or conveyance and movable or immovable property, has been substituted
- FORM GST DRC-10, which specifies notice for auction under Section 79(1)(b) or Section 129(6), has been substituted

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

▪ **Tax rates for vehicles purchased in public auction**

The Government of Bihar vide Notification dated February 24, 2022 has specified the tax rates to be applicable on the vehicles which are purchased by the public in public auctions by inserting serial no. 09 in the Schedule I of Bihar Motor Vehicle Taxation Act, 1994 stating that 'Transport and non-transport vehicles that are owned by the State Government in light of the Rule-57 of Central Motor Vehicle Rule, 1989, the highest bid price in the public auction shall be the purchase price of such vehicles and tax shall be imposed as per the corresponding category of vehicle and tax fixed thereupon.'

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

Chandigarh

▪ **Rate of interest of General Provident Fund/Contributory Provident Fund and other similar funds**

Department of Finance, Government of Chandigarh vide Notification dated February 22, 2022 has intimated that the rate of interest of General Provident Fund/Contributory Provident Fund and other similar funds during the year 2021-22 will be 7.1% for fourth quarter (January 1, 2022- March 31, 2022).

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

Dadra & Nagar Haveli and Daman & Diu

▪ **District Environment Plan for Dadra and Nagar Haveli**

Administration of Dadra and Nagar Haveli and Daman and Diu vide Notification dated February 25, 2022 has notified the District Environment Plan for Dadra and Nagar Haveli. The Environment Plan consists of action plan for compliance of waste management rules and management of quality of air, water, industrial waste, and mining activity.

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

Goa

▪ **The Goa Panchayat and Zilla Panchayat (Election Procedure) (Seventh Amendment) Rules, 2021**

Department of Panchayati Raj and Community Development, Government of Goa vide order dated February 15, 2022 has passed the Goa Panchayat and Zilla Panchayat (Election Procedure) (Seventh Amendment) Rules, 2021. The Rules amend Form No. 10 and Form No. 11 of the Goa Panchayat and Zilla Panchayat Rules.

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

▪ [Goa Panchayati Raj Act, 1994](#)

Government of Goa vide Notification dated February 15, 2022 has amended the Schedule III of Goa Panchayati Raj Act, 1994 and has introduced new minimum rate of tax for tax on:

- Residential and commercial buildings
- Tax on land not subject to agriculture assessment
- Fee on extraction of minor minerals
- Professional tax
- Tax on advertisement and hoardings
- Fees on bus stand

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

Haryana

▪ [The Haryana Right to Service \(Amendment\) Rules, 2022](#)

Department of Administrative Reforms, Haryana Government, vide Notification dated February 21, 2022 has passed the Haryana Right to Service (Amendment) Rules, 2022. The amendment substitutes Rule 8 dealing with salary, allowances and conditions of services of the officers and other employees from any department of the State Government, Board, Corporation, or other statutory body of the State Government. (To view the Notification, please click [here](#))

▪ [Payment of Dearness Allowance](#)

Department of Finance, Haryana vide Notification dated February 22, 2022 has enhanced the Dearness Allowance payable to Haryana government employees from the existing rate of 189% to 196% of the pre-revised basic pay with effect from July 01, 2021.

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

Himachal Pradesh

▪ [Revision of pension and family pension](#)

Department of Finance (Pension), Government of Himachal Pradesh vide Notification dated February 25, 2022 has notified the revision of following provisions:

- Revised provision of pension, gratuity, commutation and family pension for government employees who retired or died on or after January 1, 2016
- Revised provision of pension and family pension for pre-2016 pensioners and family pensioners Payment of Gratuity (Gujarat) Rules, 1973

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

▪ [Revision of Pension Allowance and Dearness Relief](#)

Department of Finance (Pension), Government of Himachal Pradesh vide Notification dated February 25, 2022, has notified the following:

- Revision of rates of Dearness Relief to Himachal Pradesh government pensioners and family pensioners with effect from January 1, 2016
- Grant of pension allowance on existing basic pension/basic family pension

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

Jammu & Kashmir

▪ [Excise Policy 2022-23](#)

Department of Finance, Government of Jammu and Kashmir vide Notification dated February 22, 2022 has notified the Excise Policy 2022-23 which will come into force from April 1, 2022 and will remain in force till March 31, 2023. The excise policy contains the following:

- The policy determines the types of licence that can be issued
- The policy defines the mode of allotment of licence allotted under excise policy
- The policy also mentions the eligibility criteria to get the licence
- The policy determines the fees and payment of fees

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

Jharkhand

▪ **Restriction on Single Use Plastic**

The Jharkhand State Pollution Control Board, vide a Notification, has brought about restrictions on manufacturing, importing and stocking of the Single Use Plastics (SUPs), including Polystyrene and Expanded Polystyrene, with effect from July 01, 2022. These restrictions are applicable on the following:

- Ear buds with plastic sticks, plastic sticks for balloons, plastic flags, candy sticks, ice cream Ice-cream sticks, polythene for decoration (thermocol)
- Plates, cups, glasses, cutlery such as forks, spoons, knives, straws, trays, dessert boxes, invitation cards, and cigarette packets, plastic or PVC banners less than 100 mm, frame around the centre to wrap or pack

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

Karnataka

▪ **Draft Karnataka Educational Institutions (Classification and Registration) (Amendment) Rules, 2022**

The Government of Karnataka vide Notification dated February 24, 2022 has issued the Draft Educational Institutions (Classification and Registration) (Amendment) Rules, 2022 to further amend the Karnataka Educational Institutions (Classification and Registration) Rules, 1997, whereby in Rule 3, which specifies the procedure for registration of educational institutions, sub-Rule (3) has been substituted.

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

▪ **Draft Karnataka Educational Institutions (Registration and Recognition of Commerce Institutes) (Amendment) Rules, 2022**

The Government of Karnataka vide Notification dated February 10, 2022 has issued the Draft Karnataka Educational Institutions (Registration and Recognition of Commerce Institutes) (Amendment) Rules, 2022 to further amend the Karnataka Educational Institutions (Registration and Recognition of Commerce Institutes) Rules, 1999, whereby:

- In Rule 2L, which specifies definitions, sub-Rule (3) has been substituted
- In Rule 2N, which specifies definitions, in Clause (1), the amount has been increased from INR 3000 to 6000
- In Rule 2N, which specifies definitions, in Clause (2), the amount has been increased from INR 1500 to 3000

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

Kerala

▪ **Kerala State Electricity Board Guidelines for smooth implementation of Direct Beneficiary Transfer Scheme**

The Kerala State Electricity Board (KSEB) vide Notification dated February 21, 2022, has issued guidelines to enable smooth implementation of DBT Scheme:

- The subsidy amount should be paid in advance to the bank account opened by the beneficiary groups/Padasekhara Samithies
- The amount to be paid by the individual/ group/ Padasekhara Samithi for two months should be calculated based on the electricity consumption of the previous months and returned to the Krishi Bhawan from the concerned Electricity Section Office along with the invoice for the total amount
- If any instance of misutilization of funds or electricity by the beneficiary is noticed, the fact thereof shall be shared by Agriculture department and KSEBL and remittance towards such beneficiary shall not be made out of Government funds
- The Director of Agriculture development/farmers welfare should take steps to prepare the online system required for the implementation of the scheme and provide user facility as per the requirements of KSEB and view facility and user facility to the Finance Department in the said online portal

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

▪ **Kerala Minimum Wages Notification (Dec 2021)**

The Government of Kerala, Labour and Skills (E) Department vide Notification dated February 15, 2022 has revised the Variable Dearness Allowance for employment in

shops and commercial establishments as well as employees in software sector. The Consumer Price Index (Cost of Living Index) Numbers applicable to employees in employment under the Minimum Wages Act for the month of December 2021 have been ascertained by the Director General of Economics & Statistics.

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

Lakshadweep

▪ [Draft Lakshadweep Tenancy Regulation, 2021](#)

The Lakshadweep Administration vide Notification dated February 24, 2022 has issued the Draft Lakshadweep Tenancy Regulation, 2021 inviting suggestions and comments latest by March 26, 2022.

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

Maharashtra

▪ [The Mumbai Municipal Corporation \(Amendment\) Ordinance, 2022](#)

Department of Urban Development, Government of Maharashtra, vide Notification dated February 17, 2022 has passed the Mumbai Municipal Corporation (Amendment) Ordinance, 2022, which adds Rule 6C to the Mumbai Municipal Corporation Act, giving power to government to appoint any government officer as Administrator of Corporation.

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

Meghalaya

▪ [Scheme of Monetary Compensation/Benefits in lieu of Leave Travel Concession](#)

Department of Finance (AF), Government of Meghalaya vide order dated February 15, 2022 has passed the Scheme of Monetary Compensation/Benefits in lieu of Leave Travel Concession for State government employees who are eligible for pre-retirement Leave Travel Concession but could not perform the journey due to COVID protocols.

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

Odisha

▪ [Restriction on Single Use Plastic](#)

The Jharkhand State Pollution Control Board, vide a Notification, has brought about restrictions on manufacturing, importing and stocking of the Single Use Plastics (SUPs), including Polystyrene and Expanded Polystyrene, with effect from July 01, 2022. These restrictions are applicable on the following:

- Ear buds with plastic sticks, plastic sticks for balloons, plastic flags, candy sticks, ice cream Ice-cream sticks, polythene for decoration (thermocol)
- Plates, cups, glasses, cutlery such as forks, spoons, knives, straws, trays, dessert boxes, invitation cards, and cigarette packets, plastic or PVC banners less than 100 mm, frame around the centre to wrap or pack

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

Puducherry

▪ [Draft Puducherry Industrial Relations Recognition of Negotiating Union or Negotiating Council and Adjudication of Disputes of Trade Unions Rules, 2021](#)

The Puducherry Labour Department vide Notification dated February 21, 2022 has issued the Draft Puducherry Industrial Relations Recognition of Negotiating Union or Negotiating Council and Adjudication of Disputes of Trade Unions Rules, 2021 inviting suggestions and comments.

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

Rajasthan

▪ [The Rajasthan Finance Act, 2022](#)

Government of Rajasthan vide Notification dated February 23, 2022 has enacted the Rajasthan Finance Act, 2022. The bill amends the following Acts:

- Rajasthan Stamp Act, 1998
- Rajasthan Goods and Services Act, 2017
- Rajasthan Value added Tax Act, 2003
- Rajasthan Motor Vehicles Taxation Act, 1951 Assam Payment of Wages (Procedure) Rules, 1981

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

▪ **Amnesty Scheme 2022**

Department of Finance, Government of Rajasthan vide Notification dated February 23, 2022 has passed the Amnesty Scheme 2022.

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

▪ **Amnesty Scheme for goods not subsumed in GST**

Department of Finance, Government of Rajasthan vide Notification dated February 23, 2022 has passed the Amnesty Scheme for goods not subsumed in GST.

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

Tripura

▪ **Variable Dearness Allowance**

Department of Labor, Government of Tripura vide a Notification dated February 16, 2022 has revised the Variable Dearness Allowance for workers in Palatana Power Project with effect from October 1, 2021.

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

▪ **Implementation of Tripura Road Development Cess**

Department of Finance, Government of Tripura has issued a Notification dated February 19, 2022 to implement the Tripura Road Development Cess against sale of petrol and diesel at first point of sale with effect from January 01, 2022.

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

▪ **Date of enforcement for Tripura Road Development Cess (Second Amendment) Act, 2021**

Department of Finance, Government of Tripura has issued a Notification dated February 19, 2022 relating to Tripura Road Development Cess (Second Amendment) Act, 2021.

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

Uttar Pradesh

▪ **Categorization of cowsheds and dairy farms under Air & Water Acts**

The Uttar Pradesh Pollution Control Board vide Notification dated February 5, 2022 has categorized dairy farms under Orange Category and cowsheds under Green Category under the Air (Prevention and Control of Pollution) Act, 1981 and Water (Prevention and Control of Pollution) Act, 1974.

(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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