



# COMPLIANCE UPDATE

April 2022 | Part 1 of 2

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## Securities and Exchange Board of India (SEBI)

### ▪ Clarification on applicability of Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in relation to related party transactions

SEBI vide Notification dated November 9, 2021 had amended SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (**LODR Regulations**) enhancing the scope of a related party, related party transactions, and the materiality threshold for seeking shareholder approval.

SEBI has now issued certain clarifications vide Notification dated March 30, 2022, on the applicability of Regulation 23 of LODR Regulations in relation to related party transactions, which shall come into force with effect from April 1, 2022.

- For related party transactions which were approved by the audit committee and shareholders prior to April 01, 2022, there shall be no requirement to seek fresh approval from the shareholders.
- Related party transactions for which the audit committee has granted omnibus approval shall continue to exist before the shareholders if it is material in terms of Regulation 23(1) of the LODR Regulations.

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

### ▪ Operational guidelines for security and covenant monitoring using Distributed Ledger Technology (DLT)

SEBI vide Circular dated August 13, 2021 had issued the operational guidelines for security and covenant monitoring using Distributed Ledger Technology (**DLT**) wherein the manner of recording of charges by issuers and manner of monitoring by Debenture Trustees (**DTs**) and Credit Rating Agencies, among others, was specified.

Vide Circular dated March 29, 2022, SEBI has made certain amendments to the above-mentioned Circular whereby, with effect from April 01, 2022, the recording of asset details (and their verification), allotment, listing and payment of interest or redemption shall be available in the system.

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

- **SEBI (Listing Obligations And Disclosure Requirements) (Second Amendment) Regulations, 2022**

SEBI vide Notification dated March 22, 2022 has notified SEBI (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2022. Through this amendment, SEBI has introduced provisions related to the separation of the posts of Chairperson and the Managing Director or the Chief Executive Officer as voluntary for listed entities.

Before this amendment, vide Regulation 17(1B) of SEBI LODR Regulations, 2015, it was mandatory for top 500 listed entities to separate the posts of Chairperson and the Managing Director or the Chief Executive Officer w.e.f. April 1, 2022.

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

- **Revision in Operational Circular for issue and listing of non-convertible securities, securitized debt instruments, security receipts, municipal debt securities and commercial paper**

SEBI vide a previous Circular had notified certain provisions mandating stock exchanges and depositories to jointly create, host, and maintain a centralized database of corporate bonds, held in demat form.

SEBI vide Circular dated March 22, 2022 has now notified certain amendments in centralized database for corporate bonds/debentures i.e., post listing of securities, the issuer shall submit information in the requisite fields to any of the stock exchanges where their securities are listed on a periodic basis (within 30 days from the end of the Financial Year) and/or 'as and when' basis (event-based). The provisions of this Circular shall be applicable to all issuances of debt securities, which open on or after April 1, 2022.

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

## Reserve Bank of India (RBI)

- **Framework for geo-tagging of payment system touch points**

RBI vide Notification dated March 25, 2022 has issued a framework for capturing geo-tagging information of payment system touchpoints deployed by banks/non-bank payment system operators. The date from which the information shall be reported to RBI will be advised at the appropriate time.

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

- **Amendment in Classification, Valuation and Operation of Investment Portfolio of Commercial Banks (Directions), 2021**

RBI vide Circular dated August 25, 2021 had issued a Master Direction incorporating all the existing guidelines/instructions/directives for the banks, named as Classification, Valuation and Operation of Investment Portfolio of Commercial Banks (Directions), 2021 to enable banks to have current instructions at one place.

Now, vide Circular dated March 23, 2022, certain amendments have been made in Sections 4(a)(vii), 10(c)(ix), 12(ii)(b), 12(ii)(d)(ix), 13(iv)(b), 16(i), 16(ii), 18(ii)(e)(ii) of the Master Direction.

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

## Central Board of Direct Taxes (CBDT)

- **CBDT allows manual filing of Income Tax Form 3CF for a limited period**

CBDT vide Notification dated March 16, 2022 has provided relaxation from the requirement of electronic filing of the application in Form No. 3CF for seeking approval under the Income Tax Act, 1961 till:

- September 30, 2022, or
- The date of availability of Form No. 3CF for electronic filing on the e-filing website, whichever is earlier

This relaxation has been provided due to non-availability of Form No. 3CF on the Income Tax e-filing portal.

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

#### ▪ **Faceless Jurisdiction of Income Tax Authorities Scheme, 2022**

CBDT vide Notification dated March 28, 2022 has issued the Faceless Jurisdiction of Income Tax Authorities Scheme, 2022 whereby scope, powers, and performance of functions of Income Tax authorities have been defined.

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

#### ▪ **Income Tax (Third Amendment) Rules, 2022**

CBDT vide Notification dated March 29, 2022 has made amendments to Rule 114 of the Income Tax Rules, 1962, which says:

*‘Every person who is required to intimate his Aadhaar number to the prescribed authority in the prescribed form and manner, fails to do so by the date referred to, shall, at the time of subsequent intimation of his Aadhaar number to the prescribed authority, be liable to pay, by way of fee:*

- INR 500, in a case where such intimation is made within 3 months from the date referred to in sub-Section (2)
- INR 1,000, in all other case’

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

#### ▪ **e-Assessment of Income Escaping Assessment Scheme, 2022**

CBDT vide Notification dated March 29, 2022 has issued the e-Assessment of Income Escaping Assessment Scheme, 2022 (**Scheme**), whereby the technology of artificial intelligence shall be used for the reopening of assessments. The purpose of this Scheme will be:

- Assessment, reassessment, or re-computation
- Issuance of notice, shall be through automated allocation, in accordance with risk management strategy formulated by the Board

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

#### ▪ **Exemption relating to collection of Tax Collected at Source**

CBDT vide Circular dated March 30, 2022 has issued a clarification that the provisions relating to collection of Tax at Source by sellers, under Section 206C (IG), shall not apply to an individual who is not a resident in India.

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

#### ▪ **Clarification with respect to relaxation of provisions prescribing the manner of making Permanent Account Number (PAN) inoperative**

CBDT vide Circular dated March 30, 2022 has extended the deadline for linking PAN Card with Aadhaar number till March 31, 2023. The earlier deadline was otherwise set to end by March 31, 2022.

However, a penalty of up to INR 1,000 will be payable for late linking of PAN Aadhaar after March 31, 2022. A fee of INR 500 will be payable for linking Aadhaar with PAN for up to three months from April 01, 2022, and a fee of INR 1,000 will be applicable after that.

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

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

#### ▪ **Customs (Electronic Cash Ledger) Regulations, 2022**

CBIC vide Notification dated March 30, 2022 has notified the Customs (Electronic Cash Ledger) Regulations, 2022 which shall come into force with effect from the June 01, 2022. These regulations prescribe the manner of maintaining an Electronic Cash Ledger and making payments thereof.

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

## Ministry of Corporate Affairs

#### ▪ **Companies (Accounts) Second Amendment Rules, 2022**

Ministry of Corporate Affairs vide Notification dated March 31, 2022 has issued the Companies (Accounts) Second Amendment Rules, 2022 through which the following amendments have taken place:

- The due date for applicability of usage of accounting software having the feature of recording audit trail has been extended to April 01, 2023. Earlier the due date was April 01, 2022.
- The due date for filing Form CSR 2 has been extended to May 31, 2022. Earlier, the due date for filing CSR-2 for information relevant to FY 2020-21 was March 31, 2022.

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

## Ministry of Home Affairs

### ▪ Extension of the validity of FCRA registration certificates

Ministry of Home Affairs vide Notification dated March 24, 2022 has extended the validity of FCRA registration certificates of certain categories:

- Entities whose validity of registration certificates was extended till March 31, 2022 and whose renewal is pending, will stand extended till June 30, 2022 or till the date of disposal of the renewal application, whichever is earlier.
- Entities whose 5-year validity period is expiring during April 01, 2022 to June 30, 2022 and who have applied/apply for renewal before the expiry of 5 years, will stand extended up to June 30, 2022 or till the disposal of renewal application whichever is earlier.

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

## Ministry of Labour and Employment

### ▪ Press Release regarding the provision of GIG and Platform Workers

The Ministry of Labour and Employment vide Press Release dated March 28, 2022 has specified the provisions relating to GIG and Platform Workers introduced for the first time in the Code on Social Security, 2020.

The Code envisages social security benefits through formulation of schemes for GIG and Platform Workers and can be implemented through Employees Provident Fund Organization (EPFO) and Employees State Insurance Corporation (ESIC) which provides social security benefits to organized sector workers.

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

### ▪ Transport (other than railways) for the carriage of passengers or goods by land or water declared as public utility service

The Ministry of Labour and Employment vide Notification dated March 24, 2022 has declared that the services used in the transport (other than railways) for the carriage of passengers or goods, by land or water, will be a public utility service for a period of 6 months with effect from March 24, 2022.

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

### ▪ Implementation of New Labour Codes

The Ministry of Labour and Employment vide Press Release has issued confirmation regarding the four labour codes (Code on Wages, 2019; Industrial Relations Code, 2020; Code on Social Security, 2020; and Occupational Safety, Health, and Working Conditions Code, 2020).

This draft was issued by the Central Government and pre-published by the States/UTs. Further, all Codes are on the website of the Ministry of Labour and Employment and comments have been invited from all stakeholders including public.

Currently, the provisions of Section 142 of the Code on Social Security, 2020, and the provisions related to the Central Advisory Board as specified under Sections 42 and 67 of the Code on Wages, 2019 have come into effect.

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

### ▪ Employees' State Insurance (Central) Amendment Rules, 2022

The Ministry of Labour and Employment vide Notification dated March 24, 2022 has brought about amendments in the Employees' State Insurance (Central) Rules, 1950 in sub-Rule (1) of Rule 55 whereby the following Proviso has been added:

*'Provided also that in case of an insured woman who is in receipt of maternity benefit and due to reason of which a shorter contribution period is available to her in the contribution period in which the maternity benefit falls, she shall be qualified to claim sickness benefit in the corresponding benefit period if the contribution in respect of her was payable for not less than half the number of days available for working in such contribution period.'*

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

## Ministry of Environment, Forest & Climate Change

### ▪ Guidelines for fabrication of bowsers and certification

Ministry of Petroleum and Natural Gas vide Circular dated March 25, 2022 has issued guidelines for fabrication of bowsers and certification, directing all the fabricators of bowsers to follow the following requirements while delivering High-Speed Diesel (HSD) and filling HSD in jerry cans:

- All the fabricators of bowsers shall fabricate a bowser of 3-6 KL on receipt of allotment letter of Oil Marketing Company (OMC), conveying that the applicant is recognized by the OMC for delivering HSD through bowser FORM XIV/FORM XV.

- While fabricating a bowser, the fabricator shall ensure that the GPS device is installed in the cabin of bowser which is linked with the dispenser.

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

▪ **Guidelines for grant of license in Form XIX (Bowser)**

Ministry of Petroleum and Natural Gas has issued the following guidelines in continuation of Office Circular dated July 3, 2020, to monitor the supply of High-Speed Diesel (HSD) by bowzers:

- A copy of an agreement made between the owner of bowser (mobile dispenser), Oil Marketing Company (OMC) and occupier of the premises licensed in FORM XIV or FORM XV is to be submitted to obtain grant/amendment of the license Form XIX. The same shall be verified during grant of renewal of license.
- An undertaking stating that 'HSD shall be delivered only for onsite refueling of stationary equipment, heavy machinery, and heavy vehicles and not for delivering of HSD to two wheelers/three wheelers/four wheelers/trucks/buses/tankers, etc. and also not to deliver HSD in jerry cans from bowzers' shall be uploaded by the occupier of bowser while submitting documents for grant/amendment of license.
- During grant/amendment of license, the applicant shall provide details of GPS device installed in the bowser.
- The same shall be mentioned in drawings documentary evidence for purchasing of GPS device during the grant/amendment of license.

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

## Industry-wise updates

### Agriculture

#### ▪ **Amendment in the List of Crops for registration under Protection of Plant Varieties and Farmers' Rights Act, 2001**

The Ministry of Agriculture and Farmers Welfare (**MoAFW**) vide Notification dated March 16, 2022 has issued certain amendments whereby the following crop species have been inserted for the purposes of registration under Protection of Plant Varieties and Farmers' Rights Act, 2001:

- Ajwain (*Trachyspermum ammi* L.)
- Anise (*Pimpinella anisum* L.)
- Celery (*Apium graveolens* L.)
- Cumin (*Cuminum cyminum* L.)
- Dill (*Anethum graveolens* L. and *Anethum sowa* Roxb)
- Fennel (*Foeniculum vulgare* Mill.)
- Nigella (*Nigella sativa* L.)

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

#### ▪ **Maximum Selling Price for cotton seed packets**

MoAFW vide Notification dated March 15, 2022 has issued the maximum selling price (**MSP**) for of *Bacillus Thuringiensis* (**BT**) cotton seed packets (450 grams of BT cotton seed plus 120 grams refugia/475 grams RIB seed packet containing minimum 5% and maximum 10 percent non-BT Cotton seed) for Financial Year 2022-23.

- MSP for cotton hybrid BG-I – INR 635
- MSP for cotton hybrid BG-II – INR 810

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

### Consumer Affairs

#### ▪ **Operationalization of FSS (Health Supplements, Nutraceuticals, Food for Special Dietary Use, Food for Special Medical Purpose and Prebiotic and Probiotic Food) Regulations, 2022**

Food Safety and Standards Authority of India (**FSSAI**) vide Notification dated March 29, 2022 has operationalized the FSS (Health Supplements, Nutraceuticals, Food for Special Dietary Use, Food for Special Medical Purpose and Prebiotic and Probiotic Food) Regulations, 2022.

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

#### ▪ **Implementation of FSS (Food for Infant Nutrition) Regulations, 2020**

FSSAI vide Notification dated March 29, 2022 has given directions for implementation of FSS (Food for Infant Nutrition) Regulations, 2020. Revised values of Manganese, Selenium, Biotin, and Iron in various Standards for infant nutrition have been stated in Annexure-1 of the attached document. These regulations shall be effective from April 01, 2022. However, the regulations shall be enforced from October 01, 2022 due to reformulation of the products with the revised limits.

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

#### ▪ **Enrolment of non-food production units for collection of used cooking oil from food business operators across India**

FSSAI vide Notification dated March 23, 2022 has issued guidelines for collection of Used Cooking Oil (**UCO**) by biodiesel manufacturers from Fixed Base Operators (**FBOs**) through their authorized collection agencies. In this regard, FSSAI has authorized soap manufacturers to collect UCO from FBOs for production of soaps under Repurpose Used Cooking Oil (**RUCO**) initiative on a pilot basis.

The Non-Food Production Units intending to collect UCO from FBOs are required to submit application to FSSAI along with the requisite documents in the format provided in the guidelines. For manufacturers already enrolled with FSSAI, revised undertaking (as per the format provided in guidelines) is to be submitted and for new enrollment, applications are to be submitted as per revised guidelines.

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

#### ▪ **Validity of FSSAI recognized Food Testing Laboratories as on March 21, 2022**

FSSAI vide Notification dated March 22, 2022 has issued list of recognized laboratories along with the validity of their NABL accreditation scope of testing as on March 21, 2022 and contact details are enclosed in the notification attached hereto.

The recognition and validity of laboratories shall be governed by the guidelines or orders issued by FSSAI from time to time.

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

▪ **Removal of Licensing Requirements, Stock Limits and Movement Restrictions on Specified Foodstuffs (Second Amendment) Order, 2022**

Vide an Order dated March 30, 2022, the Ministry of Consumer Affairs, in exercise of powers conferred by Section 3 of the Essential Commodities Act, 1955 (10 of 1955), has made certain amendments to the Removal of Licensing Requirements, Stock Limits and Movement Restrictions on Specified Foodstuffs Order, 2016.

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

▪ **Legal Metrology (Packaged Commodities) Amendment Rules, 2022**

Department of Consumer Affairs vide Notification dated March 28, 2022 has brought about amendments to the Legal Metrology (Packaged Commodities) Rules, 2011 whereby the unit sale price in rupees, rounded off to the nearest two decimal place, shall be declared on all pre-packaged commodities as per the following:

- Per gram where net quantity is less than one kilogram and per kilogram where net quantity is more than one kilogram.
- Per centimeter where net length is less than one metre and per metre where net length is more than one metre.
- Per milliliter where net volume is less than one litre and per litre where net volume is more than one litre.
- Per number or unit according to the item sold.

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

## Pharmaceuticals

▪ **Extension of the fixed ceiling price of Liquid Medical Oxygen (LMO) and Oxygen Inhalation (Medicinal gas) in cylinder**

The National Pharmaceutical Pricing Authority (NPPA) vide Order dated March 30, 2022 has issued an order to further extend the fixed ceiling price of Liquid Medical Oxygen (LMO) and Oxygen Inhalation (Medicinal gas) in cylinder till June 30, 2022.

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

## Mining

▪ **Minerals (Other than Atomic and Hydrocarbons Energy Minerals) Concession Amendment Rules, 2022**

The Ministry of Mines vide Notification dated March 15, 2022 has issued the Minerals (Other than Atomic and Hydrocarbons Energy Minerals) Concession Amendment Rules, 2022 to further amend the Minerals (Other than Atomic and Hydrocarbons Energy Minerals) Concession Rules, 2016. This has come into force on March 15, 2022, whereby Rule 45 which specifies 'Formula for calculating average sale price for metallurgical grade Bauxite to be used in Alumina and Aluminum extraction, Limestone, Tungsten' has been substituted.

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

▪ **Ministry of Mines amends Mines and Minerals (Development and Regulation) Act, 1957**

The Ministry of Mines vide Notification dated March 15, 2022 has issued further amendments to the Mines and Minerals (Development and Regulation) Act, 1957 in the Second Schedule.

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

## Transport

▪ **Draft Inter-Country Non-Transport Vehicle Rules, 2022**

Ministry of Road Transport and Highways (MoRTH) vide Notification dated March 16, 2022 has issued the draft Inter-Country Non-Transport Vehicle Rules, 2022 with provisions focusing on:

- Documents required while operating under Inter-Country Non-Transport Vehicle Rules during the duration of stay in the host country
- Compliance with traffic rules
- Restrictions

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

## Wholesale & Retail

- **Amendment in Import Policy of Urad and Tur/Pigeon Peas (Schedule - I)**  
Ministry of Commerce and Industry vide Notification dated March 29, 2022 has extended the free Import Policy of Urad and Tur up to March 31, 2023.  
(To view the Notification, please click [here](#))
- **Extension in the validity of existing Foreign Trade Policy 2015-2020**  
Ministry of Commerce and Industry vide Notification dated March 31, 2022 has extended the validity of the existing Foreign Trade Policy 2015-2020 till September 30, 2022.  
(To view the Notification, please click [here](#))
- **Amendment in export policy of Hydrofluorocarbons from Free to Restricted**  
Ministry of Commerce and Industry vide Notification dated March 23, 2022 has revised the export policy of Hydrofluorocarbons from Free to Restricted category with immediate effect. Export authorizations for the same will be issued based on NOC from the Ministry of Environment, Forest, and Climate Change.  
(To view the Notification, please click [here](#))



## State-wise updates

### Andhra Pradesh

#### ▪ [Draft APERC Renewable Power Purchase Obligation \(Compliance by Purchase of Renewable Energy/Renewable Energy Certificates\) Regulations, 2022](#)

Andhra Pradesh Electricity Regulatory Commission (APERC) vide Notification dated March 17, 2022 has issued the Draft APERC Renewable Power Purchase Obligation (Compliance by Purchase of Renewable Energy/Renewable Energy Certificates) Regulations, 2022, which specifies:

- The procurement, by the obligated entity(s) of Renewable Energy Certificates (RECs) issued under the Central Electricity Regulatory Commission (Terms and Conditions for Recognition and Issue of Renewable Energy Certificate for Renewable Energy Generation) Regulations, 2010, as amended from time to time, shall be subject to such directions as the Commission may issue from time to time.
- The RECs purchased by the obligated entity(s) from the power exchange, or the Purchase Certificate(s) issued by the State Agency in case of self-retention of RECs, should be deposited by the obligated entity(s) with the State Agency.
- Notwithstanding the above, the State Agency can also independently verify the RECs purchased by the obligated entities from power exchanges, through the Renewable Energy Certificate Registry of India website, and consider the same towards fulfilment of their RPP0.

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

#### ▪ [Instruction to pursue auto renewal process for shops & establishments in Andhra Pradesh](#)

Government of Andhra Pradesh vide Circular dated March 22, 2022 has instructed all Deputy Commissioners of Labour, Assistant Commissioners of Labour and Assistant Labour Officers to pursue the auto renewal process for all shops and establishments to comply with the previous government order (Order No. 11 dated August 13, 2021) and inform the employers or stakeholders to utilize the facility and remit the requisite fee directly through Mee-Seva portal.

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

### Bihar

#### ▪ [Consent fee amendment under the Water \(Prevention and Control of Pollution\) \(Consent Fee\) Bihar Rules, 1984](#)

Government of Bihar vide Notification dated March 17, 2022 has amended the consent fee under Water (Prevention and Control of Pollution) (Consent Fee) Bihar Rules, 1984 for various units based on cost incurred in the investment.

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

### Govt. of NCT of Delhi

#### ▪ [Directions issued for all stakeholders of Single Use Plastic items in NCT of Delhi](#)

Delhi Pollution Control Committee vide Public Notice dated March 18, 2022 has issued the following directions to amend Rule 4 of the Plastic Waste Management (Amendment) Rules, 2021:

- All producers, stockkeepers, retailers, shopkeepers, e-commerce companies, street vendors, commercial establishments, and general public must stop production, stocking, distribution, sale, and usage of identified Single Use Plastic (SUP) items as per the timelines specified in the said notification. Also, necessary action will be taken by the concerned entities to ensure zero inventory of the aforementioned SUP items by June 30, 2022.
- All manufacturers of plastic raw materials should not supply plastic raw materials to producers in (formal/informal sector) engaged in production of banned SUP items.
- All manufacturers of plastic raw material should ensure that suppliers/stockkeepers/dealers and other entities engaged in the industry's supply chain do not supply plastic raw materials to the producers engaged in production of banned SUP items.

Further, in compliance with the provisions of Rule 9(3) of Plastic Waste Management (Amendment) Rules, 2018, the Government has directed the citizens of NCT of Delhi to discourage the following:

- All manufacturers, vendors and consumers should discourage manufacturing/selling/trading/use of decorative Items such as Polystyrene/Thermocol.
- All manufacturers and producers involved in packaging of food and dairy sector are directed to discourage SUP in food manufacturing/packaging (ice-cream sticks, candy sticks, straw lids, trays, and cutleries etc.).
- Government has instructed all manufacturers, producers, vendors and printers of plastic/PVC banners or boards to discourage plastic/PVC banners or boards which are not permitted in PWM Rules.

- Government has also directed all manufacturers/producers/vendors/sellers engaged in packaging of cigarettes/sweet boxes/invitation cards by to discourage use of plastic/PVC for packaging/wrapping of such commodities.

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

- **Standards for emissions in industrial processes in NCR using bio-mass fuels**

Commission for Air Quality Management in NCR has issued the following directions in respect of existing industries using biomass fuels and applicable international standards:

- The max permissible emission standards for Particulate Matter (**PM**) emissions for the biomass fueled boilers shall be 80 mg/Nm; however, such industries shall aim for an emission level of 50 mg/Nm<sup>3</sup>, through suitable technology upgrades and installation of requisite air pollution control devices such as bag filters, cyclonic filters, wet scrubbers, and ESPs to be decided by the individual units based on their onsite technical requirements.
- Simultaneously, while switching to use of agro-residue/biomass fuels on a regular basis, all such industries in NCR must apply for and obtain a revised CTO from the PCBs concerned with added conditions to the effect viz. permission to use biofuels and prescribed level of emission standards, particularly for controlling the particulate matter emissions.
- In furtherance of Direction No. 53 dated February 4, 2022 in respect of industrial areas in NCR where PNG infrastructure and supply is not available, such industries shall also work to completely switch over to bio-mass fuels at the earliest but not later than December 31, 2022.

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

- **Draft Delhi Maintenance and Management of Parking Places (Amendment) Rules, 2022**

The Transport Department of Delhi vide Notification dated March 17, 2022 has issued the Draft Delhi Maintenance and Management of Parking Places (Amendment) Rules, 2022 to further amend the Delhi Maintenance and Management of Parking Places Rules, 2019.

In Rule 16, which specifies Towing Charges, the newly inserted second provision states:

- 'The Commissioner of Transport may waive off/reduce the parking/custody charges by general or specific order in respect of the categories of vehicles mentioned in Rule 16 of above said rules.'

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

- **Delhi Municipal Corporation (Amendment) Bill, 2022**

The Government of Delhi vide Notification dated March 25, 2022 has issued a bill called The Delhi Municipal Corporation (Amendment) Act, 2022 to further amend The Delhi Municipal Corporation Act, 1957.

- In Section 42 which specifies 'Obligatory functions of the Corporation' the following Clause (wb) has been introduced, which states: 'Securing and establishment of e-governance system for citizens' services on an anytime-anywhere basis for better, speedy, accountable and transparent administration'
- Section 484A which specifies 'Bye-laws to be available for inspection and purchase' has been omitted.

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

## Gujarat

- **Gujarat Consumer Protection (Mediation) Rules, 2022**

The Food, Civil Supplies and Consumer Affairs Department, Gujarat vide Notification dated March 21, 2022 has issued the Gujarat Consumer Protection (Mediation) Rules, 2022, highlighting the foremost provisions of the rules i.e. the Mediation Cell:

- The mediator shall attempt to facilitate a voluntary resolution of the disputes between the parties, assist them in removing the misunderstandings, if any, and generating options to resolve their disputes, but shall not impose any term or any settlement upon the parties.
- The mediator shall explain the terms of the agreement, to the parties, before obtaining their respective signatures on it.
- The parties and the mediator shall maintain confidentiality in respect of the events that transpire during the mediation proceedings and shall not use or rely upon any information, document produced, the proposals and admissions made, or the views expressed during the mediation proceedings.
- There shall be no audio or video recording of the mediation proceedings.

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

## Himachal Pradesh

- **Revision in rate of interest for certain funds**

The Finance Department, Himachal Pradesh vide Resolution dated March 21, 2022 has revised the rate of interest for certain funds. Accumulations at the credit of subscribers to the General Provident Fund and other similar funds shall carry interest at the rate of 7.1 % and this shall be in effect from January 01, 2022 to March 31, 2022.

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

## Jammu & Kashmir

### ▪ **Jammu & Kashmir Appropriation Act, 2022**

The Ministry of Law and Justice vide Notification dated March 25, 2022 has issued the Jammu and Kashmir Appropriation Act, 2022 to authorize payment and appropriation of certain further sums from and out of the consolidated fund of the Union territory of Jammu and Kashmir for the services of the Financial Year 2021-22.

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

### ▪ **Jammu & Kashmir subsidized Kerosene Oil (Licensing & Distribution) Order, 2022**

The Directorate of Food, Civil Supplies & Consumer Affairs, Kashmir vide Notification dated March 29, 2022 has issued The Jammu & Kashmir Subsidized Kerosene Oil (Licensing & Distribution) Order, 2022. The following has been stated under the Order namely:

- **Licensing of dealers:** No dealer shall obtain and store or supply subsidized Kerosene Oil except under the provisions of this order and the terms and conditions of the license issued to him on this behalf by the Licensing Authority.
- **Issue of license:** Every application for issuance of a license or renewal thereof shall be made to the Licensing Authority.
- **Allocation and rationalization of distribution of subsidized Kerosene Oil:** All the eligible beneficiaries shall be provided subsidized Kerosene oil at the scale of three liters per family per month or as decided by the government based on the availability.
- **Power to call for information:** Every dealer shall, when so required, by general or special directions by the Licensing Authority/Government, furnish truthfully and to the best of his knowledge, such particulars of information relating to subsidized Kerosene Oil distribution in such a manner, as may be required.

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

## Kerala

### ▪ **KSEBL exempts requirement of licensed contractors for supervision of work**

The Kerala State Electricity Board Ltd (**KSEBL**) vide Order dated March 22, 2022 has highlighted that KSEBL is exempted from the requirement of executing works by a licensed electrical contractor, under the supervision of a person holding a certificate of competency and by a person holding a permit issued or recognized by the State Government.

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

### ▪ **e-Invoicing for turnover over INR 20 crore**

The Government of Kerala vide Notification dated March 21, 2022 has mandated e-Invoicing for those with turnover over INR 20 crore. This shall come into force from April 01, 2022. The Notification highlights the following:

- e-Invoicing will be mandatory for business-to-business transactions of traders with an annual turnover of over INR 20 Crore from April 01, 2022.
- Merchants applying for e-Invoicing are required to prepare e-invoices for taxable goods and services as well as credit and debit notes issued by the merchant.
- Merchants who are obliged to take e-invoices should do the invoicing before moving the goods.
- Merchant responsible for e-Invoicing does not make the invoice, the recipient will not be eligible for the input tax credit.
- Traders dealing with tax-free goods are not required to have e-Invoicing.

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

### ▪ **One Time Settlement (OTS-2022) Scheme**

The Kerala State Electricity Board Ltd (**KSEBL**) vide Order dated March 25, 2022 has issued the One Time Settlement Scheme (**OTS-2022**) which shall come in force from March 21, 2022, till May 20, 2022. The following Guidelines has been stated under the OTS-2022 namely:

- **Reduced rate of interest:** The consumer will be eligible to get reduced rate of interest as prescribed. The interest can be remitted in six months' time with equal instalments.
- **Full settlement option:** Consumer may also remit the entire principal amount and total interest at the rate specified in one lump sum. In such cases, a rebate of 2% on interest amount (total reduced interest amount) would be granted.

- **Revenue recovery action cases:** The surcharge and the demand notice charges with respect to the revenue department will have to be remitted by the consumer additionally when RR action is initiated by KSEBL.
- **Probable situations and positions (disputes connected with wrong application of multiplication factor):** Instances of detection of wrong application of multiplication factor later and its consequential back assessment has led to multiple legal wrangles. In such cases the licensee is well within the legal framework to back assess the consumer notwithstanding the time span.

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

▪ **Clarification regarding MSME certificate while processing consent application**

The Kerala State Pollution Control Board vide Circular dated March 19, 2022 has clarified that the consent fee payable at the time of obtaining consent to establish/operate shall be assessed from the date of MSME acknowledgement in the case of applicants who submit acknowledgement certificate as per MSME Facilitation Rule, 2020, for units under green and orange category. The unit shall immediately stop the operation in case certificate has been cancelled or revoked by the nodal agency.

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

## Lakshadweep

▪ **Issuance of entry permit system in online mode**

The Government of Lakshadweep vide Circular dated March 22, 2022 has ordered the obtainment of entry permit through the online portal for those who wish to visit the islands.

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

## Maharashtra

▪ **Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) (Amendment) Act, 2022**

The Maharashtra Government has issued the Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) (Amendment) Act, 2022.

- The amendment has revised the applicability provision offering more clarity on the fact that establishments employing less than 10 workers will have to comply with requirements only specified under Section 7 (Intimation of having commenced the business to the facilitator) and Section 36A (Display of name board in Marathi).
- The requirement of including Aadhaar number of the worker on the identity card to be issued by the Employer has been removed.
- A new Section 36A has been inserted mandating that the name board of establishments covered under the Act has to be in Marathi.

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

▪ **Waiver of late fee for professional taxpayer establishments for pending return for the period up to December 31, 2021**

The Maharashtra Government vide Notification dated March 16, 2022 has waived the late fee for the professional taxpayer establishments for not filing the Annual or Monthly return up to December 31, 2021, till March 31, 2022.

All professional taxpayers shall file the pending return for the period up to December 31, 2021, on or before March 31, 2022.

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

## Rajasthan

▪ **Exemption on filing of returns for retail outlets of petrol and diesel**

The Commercial Tax Department, Rajasthan vide Notification dated March 21, 2022 has exempted the retail outlets of petrol and diesel from the requirement of filing returns, subject to the condition that they purchase 100% of the said goods sold by them from the registered dealers of Rajasthan. This has come into force from April 01, 2019.

(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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