



# COMPLIANCE UPDATE

August 2022 | Part 1 of 2

## Securities and Exchange Board of India (SEBI)

### ▪ Levy of Goods & Services Tax (GST) on the fee payable to SEBI

SEBI on July 18, 2022 directed all the Market Infrastructure Institutions and companies who have listed/are intending to list their securities, that the fees and other charges payable to SEBI shall be subject to GST at the rate of 18% with effect from July 18, 2022.

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

### ▪ Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Third Amendment) Regulations, 2022

SEBI on July 25, 2022 added Chapter X-A to Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018. The newly added chapter deals with social stock exchange and will be applicable to:

- Not-for-profit organizations seeking to only get registered with a Social Stock Exchange
- Not-for-profit organizations seeking to get registered and raise funds through a Social Stock Exchange
- For-profit social enterprises seeking to be identified as a social enterprise

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

### ▪ Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2022

SEBI on July 25, 2022 added Chapter IX-A to Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The newly added chapter deals with obligations of social enterprises and will be applicable to:

- For-profit social enterprises whose designated securities are listed on the applicable segment of the Stock Exchange(s)
- Not-for-profit organizations that are registered on the Social Stock Exchange(s) Not-for-profit organizations seeking to get registered and raise funds through a Social Stock Exchange

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

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- **Securities and Exchange Board of India (Alternative Investment Funds) (Third Amendment) Regulations, 2022**

SEBI on July 25, 2022 added the definitions of social impact fund, social enterprise, social stock exchange and social units under Regulation 2 of Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012

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

## Central Board of Direct Taxes (CBDT)

- **E-filing of certain forms, returns and statements under Income Tax Rules, 1962**

The CBDT on July 16, 2022 directed that the forms, returns, statements, reports, orders, etc. prescribed in Appendix-II of Income Tax Rules, 1962, shall be furnished electronically.

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

- **Exemption to CPPIB Credit Investments VI Inc under Income Tax Act, 1961**

The CBDT on July 21, 2022 has notified the pension fund CPPIB Credit Investments VI Inc for the purpose of exemption under Section 10 (23FE). The notified funds shall be eligible to claim exemption in respect of investment made in India on or before March 31, 2024, subject to prescribed conditions.

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

- **Procedure of PAN application & allotment for incorporating LLPs electronically**

The CBDT on July 26, 2022 issued the procedure of PAN application & allotment through Simplified Proforma for incorporating Limited Liability Partnerships (LLPs) electronically.

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

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

- **Reduction of excise duty on petroleum crude**

The Ministry of Finance on July 19, 2022 reduced the excise duty on petroleum crude by INR 17,000 per ton. Furthermore, excise duty on aviation fuel has been reduced by INR 4 per litre.

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

## Ministry of Commerce and Industries (MCI)

- **Prohibition on import of human embryo**

The MCI on July 20, 2022 prohibited the import of human embryos in accordance with the Assisted Reproductive Technology (Regulation) Act, 2021 and The Surrogacy (Regulation) Act, 2021.

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

- **Relaxation in submission of bill of export as evidence of export obligation**

The MCI on July 20, 2022 relaxed the requirement of submission of bill of export in case of exports made to SEZ units under EPCG Authorization, for all such supplies made prior to April 01, 2015.

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

- **Amendment of 1<sup>st</sup> Schedule of Agricultural and Processed Food Products Export Development Authority Act, 1985**

The MCI on July 29, 2022 added 'Cashew nuts and its products' under First Schedule to the Agricultural and Processed Food Products Export Development Authority Act, 1985. As a result of the amendment, every exporter of 'cashew nuts and its products' must register itself under Agricultural and Processed Food Products Export Development Authority Act, 1985.

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

## Industry-wise updates

### Chemicals

- **Enforcement of Morpholine (Quality Control) Order, 2020**

Ministry of Chemicals and Fertilizers on July 27, 2022 extended the date of enforcement of Morpholine (Quality Control) Order, 2020 to February 01, 2023.

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

### BFSI

- **Declaration of zero-coupon zero-principal instruments as securities**

The Ministry of Finance on July 15, 2022 declared zero-coupon zero-principal instruments (an instrument issued by a not-for-profit organization which shall be registered with Social Stock Exchange segment of a recognized Stock Exchange) as securities under Securities Contracts (Regulation) Act, 1956.

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

### Forestry

- **Hazardous and Other Wastes (Management and Transboundary Movement) Amendment Rules, 2022**

The Ministry of Environment, Forest, and Climate Change on July 21, 2022 amended the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016. The amendment provides that the Central Pollution Control Board shall develop a portal to establish an online system for the registration and filing of quarterly returns, generation and adjustment of extended producer responsibility certificates and submission of monthly information by recyclers.

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

### Cigarettes & tobacco products

- **Cigarettes and Other Tobacco Products (Packaging and Labelling) Amendment Rules, 2022**

The Ministry of Health and Family Welfare on July 21, 2022 amended the Cigarettes and Other Tobacco Products (Packaging and Labelling) Rules, 2008. As per the amendments, for smoking and smokeless forms of tobacco products, the words 'TOBACCO CAUSES PAINFUL DEATH' and the words 'TOBACCO USERS DIE YOUNGER' shall appear in white font colour on a red background.

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

### Utilities

- **Renewable Purchase Obligation and Energy Storage Obligation trajectory till 2029-30**

The Ministry of Power on July 22, 2022 issued the Renewable Purchase Obligation and Energy Storage Obligation until the Financial Year 2029-30.

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

## State-wise updates

### Andhra Pradesh

- **Amendment in Andhra Pradesh Excise (Lease of Right of Selling by Bar, Grant and Conditions of License) Rules, 2022**

The Government of Andhra Pradesh vide Notification dated July 19, 2022 has amended the Andhra Pradesh Excise (Lease of Right of Selling by Bar, Grant, and Conditions of License) Rules, 2022 which states that where the bid of two urban local bodies overlaps each other, the bidder with lowest price shall not be entitled to establish his bar in the belt area.

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

- **Amendment in GOMs No. 252 to include fly ash**

The Government of Andhra Pradesh vide Notification dated July 25, 2022 amended its previous notification dated March 20, 2019, to include fly ash bricks, fly ash aggregates and fly ash blocks.

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

- **Extension for filing FORM GSTR-4 by due date**

The Government of Andhra Pradesh vide Notification dated July 21, 2022 has waived off the late fee for filing FORM GSTR-4 for the FY 2021-22 from June 30, 2022 to July 28, 2022.

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

### Bihar

- **Amendment of the state tax rate on intra-State supply of certain goods**

The Government of Bihar vide Notification dated July 15, 2022 increased the state tax rate on intra-State supply of petroleum operations undertaken specified contracts under the Exploration Licensing Policy, scientific and technical instruments, equipment computers, etc., from 2.5% to 6%.

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

- **Rescission of the notification on exemption of tax on certain goods when supplied to specified institutions**

The Government of Bihar on July 15, 2022 rescinded the Notification No 45/2017 dated November 14, 2017, issued by Ministry of Finance, which seeks to provide a concessional GST rate of 2.5% on scientific and technical equipment supplied to public funded research institutions.

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

- **Reward scheme regarding violation of Real Estate (Regulation and Development) Act, 2016**

The Real Estate Regulatory Authority, Bihar on July 15, 2022 launched a reward scheme for those providing authentic information about violation of the Real Estate (Regulation and Development) Act, 2016 to check unlawful activities of unscrupulous promoters/builders through active participation of citizens.

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

- **Invitation for suggestions, views, comments, etc. from stakeholders on comprehensive changes in FORM GSTR-3B**

The Government of Bihar vide Notification dated July 21, 2022 invited suggestions, views, comments, etc. from stakeholders on comprehensive changes in FORM GSTR-3B.

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

### Chattisgarh

- **Submission of quarterly update on status of the project**

On July 27, 2022, the Chhattisgarh Real Estate Regulatory Authority notified that quarterly update on status of the project from April 2022 to June 2022 has to be submitted by August 31, 2022.

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

### NCT of Delhi

- **Waiving off late fee for delay in furnishing FORM GSTR-4**

The Finance Department of Delhi on July 22, 2022 waived off the late fee for delay in furnishing FORM GSTR-4 till July 28, 2022. The same shall stand waived off for the period from the May 01, 2022 till the June 30, 2022.

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

## Gujarat

### ▪ **Extension of waiver of late fee for delay in furnishing FORM GSTR-4**

The Finance Department, Gujarat vide Notification dated July 16, 2022 waived the late fee payable for delay in furnishing of FORM GSTR-4 for FY 2021- 22 till July 28, 2022

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

### ▪ **Extension for furnishing statement containing the details of payment of self-assessed tax in FORM GST CMP-08**

The Government of Gujarat vide Notification dated July 16, 2022 extended the due date of furnishing statement containing the details of payment of self-assessed tax in FORM GST CMP-08 for quarter ending June 30, 2022 till July 31, 2022.

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

### ▪ **Rescission of the notification on exemption of tax on certain goods when supplied to specified institutions**

The Government of Gujarat on July 16, 2022 revoked Notification No (GHN-124) GST-2017/S.11(1)(21)-TH, dated November 15, 2017, which prescribes 2.5% concessional GGST rate on certain goods when supplied to specific public funded research institutes. This Notification has come into force on July 18, 2022.

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

### ▪ **Ban of identified single use plastic**

The Gujarat Pollution Control Board (GPCB) on July 20, 2022 specified with reference to the Notification of the Ministry Environment, Forests & Climate change regarding the prohibition on manufacture, import, stocking, distribution, sale, and use of the single-use plastic, including polystyrene and expanded polystyrene as of July 1, 2022.

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

### ▪ **Exemption from submission of copies of manifest for transportation of hazardous waste**

On 02 July 2022, the Gujarat Pollution Control Board (GPCB) introduced an online manifest system to streamline the monitoring system for the transportation of hazardous waste. This system is completely deployed and obligatory for the unit. This results in an exemption from the requirement to provide a copy of the manifest to the GPCB when the manifest can be downloaded digitally using the online manifest system. This is done to support the elimination of paper usage by the Board.

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

### ▪ **Gujarat Goods and Services Tax (Amendment) Rules, 2022**

The Finance Department of Gujarat on July 08, 2022 amended the Gujarat Goods and Services Tax Rules, 2017 by adding Rule 88B, which specifies the manner of calculating interest on delayed payment of tax. This is enforced from July 05, 2022.

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

## Haryana

### ▪ **Haryana Municipal Advertisement Byelaws, 2022**

The Government of Haryana published the Haryana Municipal Advertisement Byelaws, 2022, on July 15, 2022. Different types of outdoor media devices (OMD) are authorized to display inside the city borders following these regulations. No grace time may be granted, and all current licensed OMDs must comply with these regulations within fourteen days of the date of notice. All non-compliant OMDs will be considered unlawful, and the municipality will take necessary action.

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

### ▪ **Conditions for exemption to employ women in the factory during night shift**

The Government of Haryana, in supersession of all other notifications issued, provides exemption to employ women in the factory during night shift that is between 7:00 PM to 6:00 AM with the following conditions:

- The provisions of Sexual Harassment of Women at Work (Prevention, Prohibition and Retribution) Act, 2013 or any other law issued by the Central Government or State Government from time to time should be complied.
- Constitute a committee by order in writing under Section 4(1) of the Sexual Harassment of Women at Work (Prevention, Prohibition and Retribution) Act, 2013 to be known as the internal committee. Where the offices or administrative units of the workplace are fixed at different places or at the divisional or sub-divisional level, the internal committee should be constituted separately at each administrative unit or office or workplace.

- The order relating to the constitution of internal committee and the policy on prohibition of sexual harassment should be displayed at the specific places in the workplace, etc.

These exemptions are valid for one calendar year.

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

## Himachal Pradesh

- **Draft Himachal Pradesh Electricity Regulatory Commission (Rooftop Solar PV Grid Interactive System) (Second Amendment) Regulations, 2022**

The Himachal Pradesh Electricity Regulatory Commission, Shimla vide Notification dated July 05, 2022 published the Draft Himachal Pradesh Electricity Regulatory Commission (Rooftop Solar PV Grid Interactive System) (Second Amendment) Regulations, 2022 inviting objections and suggestions. These Regulations shall come into force from the September 01, 2022.

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

- **Ban on single use plastic**

The Himachal Pradesh State Pollution Control Board (HPSPCB) on July 02, 2022 issued a corrigendum regarding the clarification in the definition of producers, importers and brand owners in the Action Plan notified by State government. Per the corrigendum:

- All 'Producers' as defined under Plastic Waste Management Rules, 2019, which supply their manufactured products to 'Brand Owners' and do not produce any pre-consumer waste by reusing the waste in their process, shall be required to submit only their action plan for plastic waste management as mandated under Rule 9(2) of the Plastic Waste Management Rules, 2016 at time of applying for consent incorporating the details of Brand Owners to whom the product is being supplied
- All 'Brand Owners', including online platforms/marketplaces and supermarkets/retail chains, which are micro and small enterprises as per the criteria of Ministry of Micro, Small and Medium Enterprises, Government of India shall be exempted from the above Notification
- No person, including shopkeepers, vendors, wholesalers, retailers, hawkers, rehariwala, etc., shall import, stock, distribute, sale, or use single use plastic items, including carry bags, thermocol items made of non-biodegradable material as listed in the Schedule annexed to the Himachal Pradesh Non-Biodegradable Garbage (Control) Act, 1995.

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

## Karnataka

- **Reduction in tax payable by dealer for sale of Aviation Turbine Fuel**

The Government of Karnataka vide Notification dated July 27, 2022 has reduced the tax payable by dealer on sale of Aviation Turbine Fuel to 1% for operating flights by Fixed Wing Aircraft, Helicopters, and Seaplanes at any Airport/Heliport/Helipad/Water Aerodrome located within the state of Karnataka up to October 25, 2027.

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

## Madhya Pradesh

- **Amendment to Madhya Pradesh VAT rules 2006**

The Government of Madhya Pradesh on July 15, 2022 has further amended Madhya Pradesh VAT rules 2006, omitting Rule 45C which dealt with payment of tax on foreign liquor.

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

- **Madhya Pradesh Goods and Service Tax Act, 2017**

The Finance Department, Madhya Pradesh on July 15, 2022 notified the rate of interest per annum to nil for registered e-commerce operators who failed to furnish FORM GSTR-8 in December 2020 due to a technical glitch.

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

## Maharashtra

- **Extension on due-date for Maharashtra Labour Welfare Fund contribution**

The Maharashtra Labour Welfare Board via Notification dated July 17, 2022 has granted relaxation to all establishments for convenience of online fund contribution payment for the period June 2022, by extending the last date till July 31, 2022.

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



## Odisha

### ▪ **Extension of waiver of late fee for delay in furnishing FORM GSTR-4**

The Finance Department, Odisha vide Notification dated July 18, 2022 has waived the late fee payable for delay in furnishing of FORM GSTR-4 for FY 2021- 22 till July 28, 2022

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

### ▪ **Submission of FORM GST CMP 08**

The Finance Department, Odisha vide Notification dated July 18, 2022 has extended the date to furnish a statement containing the details of payment of self-assessed tax in FORM GST CMP-08 of the OGST Rules, 2017 for the quarter ending June 30, 2022, by July 31, 2022.

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

### ▪ **Amendment to Notification on Tax on intra-state supply of services**

The Finance Department, Odisha on July 18, 2022 has amended Notification No 19869 dated June 29, 2017, under Odisha GST which specifies tax on intra-State supply of services by adding transport of passengers, services of goods transport agency, renting of goods carriages, etc. to the table.

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

## Punjab

### ▪ **Draft Punjab State Electricity Regulatory Commission (Harnessing of Captive Power Generation) Regulations, 2022**

The Punjab State Electricity Regulatory Commission (PSERC) on July 22, 2022 issued a Draft Notification for the Punjab State Electricity Regulatory Commission (Harnessing of Captive Power Generation) Regulations, 2022. These Regulations shall be applicable to captive generating plants in Punjab and shall come into force from the date of publication in the Official Gazette of the State.

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

### ▪ **Punjab Agricultural Produce Markets (Amendment) Act, 2022**

The Department of Legal and Legislative Affairs, Punjab amended the Punjab Agricultural Produce Markets Act, 1961 by substituting Section 12-A of the Act relating to the supersession of nominated Market Committees.

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

### ▪ **Punjab Rural Development (Amendment) Act, 2022**

The Department of Legal and Legislative Affairs, Punjab on July 18, 2022 issued the Punjab Rural Development (Amendment) Act, 2022 which further amends the Punjab Rural Development Act, 1987 whereby Section 7 (Purpose for which the Fund may be applied), has been substituted.

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

## Rajasthan

### ▪ **Waiving off late fee for delay in furnishing FORM GSTR-4**

The Government of Rajasthan on July 16, 2022 has waived off the late fee for delay in furnishing FORM GSTR-4 till July 28, 2022. Thus, the due date for filing FORM GSTR-4 is effectively extended till July 28, 2022.

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

### ▪ **Extension of due date for furnishing of FORM GST CMP-08**

The Government of Rajasthan on July 16, 2022 extended the due date for filing of FORM GST CMP-08 by amending a previously released notification and adding the following proviso – 'Provided also that the said persons shall furnish a statement, containing the details of payment of self-assessed tax in FORM GST CMP-08 of the Rajasthan Goods and Services Tax Rules, 2017 for the quarter ending June 30, 2022 till July 31, 2022'.

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

### ▪ **Rajasthan Goods and Services Tax (Amendment) Rules, 2022**

The Finance Department, Rajasthan on July 16, 2022 issued the Rajasthan Goods and Services Tax (Amendment) Rules, 2022. The amendments are as follows:

- Revised manner of calculating interest on delayed payment of tax wherein supplies made during a tax period are declared by the registered person in the return for the said period and the said return is furnished after the due date, the interest on tax payable in respect of such supplies shall be calculated on the portion of tax which is paid by debiting the electronic cash ledger, for the period of delay in filing the said return beyond the due date, at such rate as may be notified.
- Rule 96 which specifies refund of integrated tax paid on goods (or services) exported out of India has been amended.

- FORM GSTR-3B, FORM GSTR-9, FORM GSTR-9C, FORM GST PMT-7, FORM GST PMT-09, FORM GST PMT-06, FORM GST RFD-1, FORM GST RFD-10B have been amended.
- FORM GST PMT-03A which specifies Order for re-credit of the amount to electronic credit ledger has been inserted.

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

## Tamil Nadu

### Revision in variable dearness allowance for employment in cashewnut industry

The Government of Tamil Nadu vide Notification dated July 27, 2022 revised the variable dearness allowance for employment in cashewnut industry under Minimum Wages Act, 1948. The new variable dearness allowance is issued for shelling/cutting, peeling, peeling-shelling pieces, and grading of cashewnuts.

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

## Uttarakhand

### Notification regarding application of fuel charge adjustment

The Uttarakhand Power Corporation Limited dated July 23, 2022 notified that Fuel Charge Adjustment (FCA) shall apply to all consumers in respect of supply of electricity throughout the area of UPCL. However, no FCA shall be charged on the energy received by the consumers through Open Access. Furthermore, the rate schedule of FCA will be applicable from period of July 01, 2022 to September 30, 2022.

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

## Uttar Pradesh

### Guideline for promoters about advertisements in real estate projects

On July 21, 2022, the Uttar Pradesh Real Estate Regulatory Authority circulated the guidelines for promoters about advertisements relating to promotion, marketing, and sale in real estate projects.

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

### Extension of waiver of late fee for delay in furnishing FORM GSTR-4

The Government of Uttar Pradesh vide Notification dated July 21, 2022 waived the late fee payable for delay in furnishing of FORM GSTR-4 for FY 2021- 22 till July 28, 2022.

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

### Submission of FORM GST CMP-08 for the quarter ending June, 2022

The Government of Uttar Pradesh vide Notification dated July 21, 2022 mandated all persons to furnish statement containing the details of payment of self-assessed tax in FORM GST CMP-08 for quarter ending June 30, 2022 by July 31, 2022.

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

### Amendment to notification on tax on intra-State supply of services

The Finance Department, Uttar Pradesh on July 18, 2022 amended the Notification No. II(2)/CTR?532(d-14)/2017 dated June 29, 2017 under Uttar Pradesh Goods and Services Tax which specifies tax on intra-State supply of services by adding transport of passengers, services of goods transport agency, renting of goods carriages, etc. to the table.

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

## West Bengal

### Minimum rate of wages

The Government of west Bengal vide Circular dated July 06, 2022 updated the minimum rate of wages for the employees employed in agriculture, bidi leaf plucking, cold storage, cinchona plantation, CA/advisory services, meat and meat products and feed plants, fishery, forestry, fishing activities, handlooms, lac manufactories etc. The minimum rate shall be effective in the period from July 01, 2022 to December 31, 2022.

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

### Revision of Variable Dearness Allowance

The Labour Department of West Bengal on July 06, 2022 revised the Variable Dearness Allowances for employees working in certain Scheduled Employment under the Minimum Wages Act, 1948. The new rates shall be effective from July 01, 2022 to December 31, 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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