



COMPLIANCE UPDATE

September 2022 | Part 1 of 2

Securities and Exchange Board of India (SEBI)

▪ [Guidelines for overseas investment by Alternative Investment Funds \(AIFs\)/Venture Capital Funds \(VCFs\)](#)

SEBI on August 17, 2022 notified new guidelines for Alternative Investment Funds (AIFs) and Venture Capital Funds (VCFs). As per the new guidelines, AIFs/VCFs shall file an application to SEBI for allocation of overseas investment limit in the notified format.

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

▪ [Disclosure requirement for Asset Management Companies \(AMCs\)](#)

SEBI on August 25, 2022 directed, asset management companies (AMCs) to make scheme-wise disclosure of investments, as on the last day of each quarter, in securities of such entities that are excluded from the definition of 'associate' as given under SEBI (Mutual Funds) Regulations, 1996.

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

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

SEBI on August 22, 2022 defined 'Related Party' under Regulation 2 of Securities and Exchange Board of India (Portfolio Managers) Regulations, 2020. Furthermore, the portfolio manager shall ensure compliance with the prudential limits on investments as may be specified by the Board.

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

Reserve Bank of India (RBI)

▪ [Foreign Exchange Management \(Overseas Investment\) Regulations, 2022](#)

RBI on August 22, 2022 notified the Foreign Exchange Management (Overseas Investment) Regulations, 2022 to regulate overseas investments by resident companies.

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

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Andhra Pradesh	Madhya Pradesh
Bihar	Meghalaya
Goa	Odisha
NCT of Delhi	Rajasthan
Haryana	Uttarakhand
Himachal Pradesh	West Bengal

- **Foreign Exchange Management (Overseas Investment) Rules, 2022**

RBI on August 22, 2022 notified the Foreign Exchange Management (Overseas Investment) Rules, 2022 in supersession of the Foreign Exchange Management (Transfer or Issue of Any Foreign Security) Regulations, 2004 and the Foreign Exchange Management (Acquisition and Transfer of Immovable Property Outside India) Regulations, 2015.

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

Central Board of Direct Taxes (CBDT)

- **Income Tax (Twenty Fifth Amendment) Rules, 2022**

CBDT on August 17, 2022 amended the Income Tax Rules, 1962. The amendment has revised Form 10 to be filed by a trust, university, and medical associations to avail income tax exemption under Section 10 of Income Tax Act.

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

- **Income Tax (Twenty Sixth Amendment) Rules, 2022**

CBDT on August 17, 2022 added Rule 40G in the Income Tax Rules, 1962. The newly added Rule provides that a TDS refund claim in Form 26D has to be made within 30 days from the date of payment of TDS incorrectly deducted.

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

- **Income Tax (Twenty Seventh Amendment) Rules, 2022**

CBDT on August 18, 2022 amended Rule 128 of Income Tax Rules, 1962. The amendment provides that the statement in Form 67 shall be furnished on or before the end of the assessment year relevant to the previous year regarding income that has been offered to tax or assessed to tax in India, along with the return for such assessment year.

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

- **Income Tax (Twenty Eighth Amendment) Rules, 2022**

CBDT on August 22, 2022 amended Rule 17CB of Income Tax Rules, 1962. The amendment provides that the report of audit of the accounts of any trust, university, hospital or any other medical institution availing tax exemption shall be in Form 10B.

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

Ministry of Corporate Affairs (MCA)

- **Companies (Incorporation) Third Amendment Rules, 2022**

The MCA on August 18, 2022 directed the Registrar to visit the registered office of the company to physically verify the same in the presence of two independent witness from that locality.

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

- **Companies (Registration of Charges) Second Amendment Rules, 2022**

The MCA on August 29, 2022 added Rule 13 in the Companies (Registration of Charges) Rules, 2014. The newly added Rule deals with registration of creation and/or modification of charge by Asset Reconstruction Company in terms of Securitization and Reconstruction of Financial Assets and Enforcement of Securities Interest Act, 2002.

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

- **Companies (Appointment and Qualification of Directors) Third Amendment Rules, 2022**

The MCA on August 29, 2022 substituted e-form DIR-3-KYC and web-form DIR-3-KYC-WEB as given in the annexure of Companies (Appointment and Qualification of Directors) Rules, 2014.

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

- **Companies (Acceptance of Deposits) Amendment Rules, 2022**

The MCA on August 29, 2022, amended Form DPT-3 as given under Companies (Acceptance of Deposits) Rules, 2014. Form DPT-3 deals with return of deposits.

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

Ministry of Commerce and Industries (MCI)

- **Prohibition on export of wheat or meslin flour (Atta)**

The Ministry of Commerce and Industry on August 27, 2022 prohibited the export of wheat or meslin flour (atta), maida, samolina (rava/sirgi), wholemeal atta and resultant atta. This prohibition is a result of amendment in the Foreign Trade Policy, 2015-2020.

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

Industry-wise updates

Food & beverages

- **Clarification on application fee for endorsement of vegan logo**

The Food Safety and Standards Authority of India (FSSAI) on August 24, 2022 clarified that the fee amount of INR 5000 for endorsement of vegan logo, shall be paid only through e-payment portal.

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

Forest & environment

- **Battery Waste Management Rules, 2022**

Ministry of Environment, Forest and Climate Change on August 22, 2022 notified the Battery Waste Management Rules, 2022 in supersession of the Batteries (Management and Handling) Rules, 2001.

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

Wholesale & retail

- **Legal Metrology (Packaged Commodities) (Third Amendment) Rules, 2022**

The Ministry of Consumer Affairs on August 22, 2022 exempted garment or hosiery items from purview of packaged commodity. The objective is to give an opportunity to consumers to inspect the item before buying it.

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

Telecom

- **Telegraph Right of Way (Amendment) Rules, 2022**

Department of Telecommunications on August 17, 2022, amended the Telegraph Right of Way Rules, 2016. The amendment includes rationalization of charges, introduction of single window clearance system and doing away with the need for consent from a government authority for installing infrastructure over private property.

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

Utilities

- **Clarification on Power Purchase Agreement for solar plants**

The Ministry of New and Renewable Energy (MNRE) on August 31, 2022 clarified that if a project has not been granted extension under MNRE's order dated February 03, 2022, the terms of the Power Purchase Agreement (PPA), including the Scheduled Commissioning Date, will apply. However, if the project has been granted extension in commissioning and commissions the full project capacity on or before the extended date, the PPA period for such projects shall be 25 years from date of actual commissioning and the project shall be eligible for full PPA tariff from the actual date of commissioning.

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

State-wise updates

Andhra Pradesh

▪ **Notification for registered persons to prepare invoice**

The Revenue Department, Andhra Pradesh on August 16, 2022 issued an amendment to Notification No. G.O.Ms. No. 84 dated February 28, 2022, with respect to 'registered persons who shall prepare invoice'. As per the Notification, a registered person whose aggregate turnover in a financial year exceeds INR 10 crore, as a class of registered persons, shall prepare invoice and other prescribed documents. This shall come into force on October 1, 2022.

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

Bihar

▪ **Filing of the statement containing the details of payment of self-assessed tax under Bihar Goods and Services Tax Rules, 2017**

The Governor of Bihar on August 29, 2022 directed the assesses to furnish a statement containing the details of payment of self-assessed tax in FORM GST CMP-08 of the Bihar Goods and Services Tax Rules, 2017 for the quarter ending June 30, 2022.

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

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

The Governor of Bihar vide Notification dated August 29, 2022 added Rule 88B to Bihar Goods and Services Tax Rules, 2017. The newly added Rule deals with manner of calculating interest on delayed payment of tax.

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

Goa

▪ **Documents to be submitted for obtaining Registration Certificate or License by Food Business Operators (FBOs)**

The Directorate of Food and Drugs Administration, Goa issued a Circular regarding obtaining Registration Certificate or License by submission of documents in furtherance to 'Ease of Doing Business' articulating the list of documents for different purposes.

– **For issuance of Registration Certificate:**

- ID proof (Aadhar/PAN/Voter ID)
- Proof of address
- Applicant's photo

– **Grant of License:**

- General documents such as passport size photo, ID proof, etc.
- Additional specific documents related to a specific type of food business activity

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

▪ **The Goa Labour Welfare Fund (Amendment) Bill, 2022**

The Government of Goa on August 19, 2022 notified the Goa Labour Welfare Fund (Amendment) Bill, 2022 which seeks to insert a new Section 29A in the Goa Labour Welfare Fund Act, 1986, to enable compounding of offences punishable under the said Act on payment of certain sum as specified therein.

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

▪ **The Goa Buildings (Lease, Rent and Eviction) Control (Amendment) Bill, 2022**

The Government of Goa on August 19, 2022 notified the Goa Buildings (Lease, Rent and Eviction) Control (Amendment) Bill, 2022 which seeks to insert new Sections 40A and 53A to provide for grant of premises on agreement of leave and license. It also seeks to carry out consequential amendments to Section 2 to facilitate and encourage landlords to give the buildings on leave and license basis.

- **Section 40A:** A licensee in occupation of any building given to him by a landlord on a leave and license basis, shall vacate such building and allow the landlord to resume its occupation immediately on expiry of the period of leave and license, and in case of failure of the licensee to so vacate the building, the landlord may apply to the Deputy Collector for an order of eviction of the licensee.
- **Section 53A:** Any contract of lease or agreement of leave and license of any building, entered between the landlord and the tenant, or the licensee, after commencement of the Goa Buildings (Lease, Rent and Eviction) Control (Amendment) Act, 2022, shall be in writing and compulsorily registered before the registering officer under the Registration Act, 1908.

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

▪ **Draft Goa Land Development and Building Construction (Amendment) Regulations, 2022**

The Department of Town & Country Planning, Goa on August 29, 2022 issued the Draft Goa Land Development and Building Construction (Amendment) Regulations, 2022 to further amend the Goa Land Development and Building Construction Regulations, 2010 whereby:

- In Regulation 12.4 of the Principal Regulations, for Clause (d), the following clause shall be substituted: 'The open spaces shall be used for recreational and community purposes of the occupants of the sub-divided plots and/or for installations of public utilities, provided that such installations do not cover more than 10% of each of the open space or they may cover by combining the 10% of each of the various existing/proposed open space parcels within the existing/proposed sub-division layout and utilize in one bigger parcel of the existing/proposed sub-division open space, a minimum of 3.00 metre setback from any edge of the plot is kept and the maximum height of any construction is restricted to 6.00 m only. Further, facilities like garbage disposal area, installation of transformer, etc., shall also be made available and shown in the site plan mandatorily within the 10% area as mentioned above. In case of water tower, the height restriction will not be applicable.'
- In Regulation 12.6 of the Principal Regulations, in Clause (b), sub-Clause (iii) shall be omitted.
- Substitution of Annexure–XII which specifies the requirement of minimum width of road from various residential buildings, commercial buildings (resort/hotels) and industrial buildings with restrictions.
- Insertion of new Annexure-XIV-A which specifies allowing additional FAR to the medical institution/hospitals having 200 beds and more.

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

NCT of Delhi

▪ **Use of Aadhaar as identity document for delivery of services or benefits or subsidies simplifies the Government delivery process**

The Government of the National Capital Territory of Delhi on August 17, 2022 issued a Notification regarding the use of Aadhaar as identity document for delivery of services or benefits or subsidies simplifies the Government delivery process. The use of Aadhaar Authentication on voluntary basis has been granted for identifying the resident availing 08 online services namely:

- Permission of Mortgage
- Restoration of lease deed
- Conversion to freehold
- Application for possession
- Change of Constitution
- Online payment of dues
- Request for refund
- Extension for time for construction

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

Haryana

▪ **The Haryana Municipal (Amendment) Act, 2022**

The Law and Legislative Department, Haryana has issued the Haryana Municipal (Amendment) Act, 2022. The major changes in the act are as follows:

- The unauthorized use of the location or premises is prohibited for certain purposes which are dangerous to life, health or property which is specified under Section 128 as substituted.
- A new Section 128A has been added that prohibits the keeping and rearing of quadruped animals or birds, except milch animals, within the committee's jurisdiction.
- Section 129 (Consent of committee to establish new factories or workshop) and Section 130 (Prohibition of cinematographs and dramatic performances except in licensed premises) has been omitted from the Act.
- A new Section 131A talks about a fee which may be imposed for each license at the rate and for the duration established from time to time by the State Government, etc.

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

▪ **Haryana Municipal Corporation (Amendment) Act, 2022**

The Law and Legislative Department, Haryana amended the Haryana Municipal Corporation Act, 1994. The key changes in the Act are as follows:

- The unauthorized use of the location or premises is prohibited for certain purposes which are dangerous to life, health or property which is specified under Section 331 as substituted.
- A new Section 331A has been inserted which specifies keeping animals or birds is prohibited in municipal areas with further terms are conditions.

- Section 330 (Factory, etc. not to be established without permission of Commissioner), Section 335 (Eating houses etc. not to be used without license from Commissioner) and Section 336 (Licensing and control of thereafter, circuses and places of public amusement) has been omitted from the Act, etc.
- A fee may be imposed for each license at the rate and for the duration established from time to time by the State Government, etc. under Section 352 (2) of the Act.

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

▪ **Amendment of notification on special procedure to be followed by class of registered persons for furnishing of return and payment of tax**

The Excise and Taxation Department, Haryana on August 23, 2022 issued an amendment to Notification No. 57/GST-2 dated April 26, 2019, which specifies 'special procedure to be followed by class of registered persons for furnishing of return and payment of tax'.

In the Second Paragraph (which specifies that a statement shall be furnished every quarter or as the case may be) containing the details of payment of self-assessed tax in FORM GST CMP-08, the following proviso has been inserted namely: '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 Haryana Goods and Services Tax Rules, 2017 for the quarter ending 30th June, 2022 till the 31st day of July, 2022.'

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

▪ **Haryana Goods and Services Tax (Third Amendment) Rules, 2022**

The Excise and Taxation Department, Haryana on August 23, 2022 issued the Haryana Goods and Services Tax (Third Amendment) Rules, 2022 to further amend the Haryana Goods and Services Tax Rules, 2017. These Amendment Rules have come into force with effect from July 5, 2022.

Amendments to the following have been made:

- **Rule 21A:** Suspension of registration
- **Rule 43:** Manner of determination of input tax credit in respect of capital goods and reversal thereof in certain cases
- **Rule 46:** Tax invoice

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

▪ **Exemption of registered person with turnover up to INR 2 crore from filing annual returns under Haryana GST Act, 2017**

The Government of Haryana on August 23, 2022 exempted certain registered person whose aggregate turnover in FY 2021-22 is up to INR 2 crore, from filing the annual returns for the said financial year.

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

▪ **Haryana Municipal Corporation (Amendment) Act, 2022**

The Government of Haryana on August 8, 2022 issued the Haryana Municipal Corporation (Amendment) Act, 2022 to further amend the Haryana Municipal Corporation Act, 1994. The following has been amended:

- Section 330 which states 'Factory, etc. not to be established without permission of Commissioner' has been omitted
- Section 331 which states 'Premises not to be used for certain purposes without license' has been substituted
- Section 335 which states 'Eating houses, etc. not to be used without license from Commissioner' has been omitted

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

▪ **Unpaid tax on motor vehicles**

The Transport Department, Haryana on August 5, 2022, has issued amendment to Notification No. 13/15/2010-6T(I), dated September 29, 2017, under Haryana Motor Vehicles Taxation Act, 2016 whereby 'Where the tax due in respect of any motor vehicle has not been paid by the owner or the person having the possession or control thereof, within the specified time, then in addition to payment of the tax due, he shall also be liable to pay penalty @ 3% per month of the tax due. The actual amount of penalty shall not exceed the amount of tax due. Notwithstanding the days of contravention of periodicity of payment given in clause (j) of Note, any delay in payment of tax shall be charged for payment of the penalty for the full month i.e., partial month shall be treated as an entire month for the purpose of calculating the penalty. Illustration: If a tax is due to be paid by the 10th day of a month and is not paid up to the 15th day of the month, the vehicle owner shall be liable to pay a penalty for an entire month up to the 10th day of next month.'

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

▪ **Haryana Targeted Public Distribution System (Licensing and Control) Order, 2022**

The Food, Civil Supplies and Consumer Affairs Department, Haryana on August 1, 2022 issued the Haryana Targeted Public Distribution System (Licensing and Control) Order, 2022. This has come into force on August 1, 2022.

- No dealer shall operate without a valid license; the license shall be granted to the dealer by the State Government as per Form 'A'
- Form A which specifies 'Application for grant/renewal/reissue of license (fair price shop/dealer)/ issue of duplicate copy of license (fair price shop/dealer)' has been inserted
- Form B which specifies 'License for Operation as a Fair Price Shop Owner/Dealer' has been inserted
- Form C which specifies 'Return' has been inserted

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

▪ **Haryana Enterprises Promotion (Amendment) Rules, 2022**

The Government of Haryana on August 09, 2022, published the Haryana Enterprises Promotion (Amendment) Rules, 2022 to further amend the Haryana Enterprises Promotion Rules, 2016. The amendment is brought under Rule 9 which deals with online composite application form, in which there shall be an online composite application form for the use of entrepreneurs on the web portal of the industries and commerce department for receiving online composite application forms.

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

Himachal Pradesh

▪ **Government of Himachal Pradesh to allow employing women in night shifts**

The Labour Department, Himachal Pradesh on August 12, 2022 notified to allow employing women in night shifts i.e., from 7:00 PM to 06:00 AM in IT, ITES, banking establishments, three-star or above hotels, and hundred percent export-oriented establishments. Certain conditions for employing women in night shifts in respect of their security and safety to safeguard the interest of the women workers may apply for this exemption under Section 28 of the Act such as:

- It shall be the duty of the employer or other responsible persons at the workplaces or institutions to prevent or deter the commission of acts of sexual harassment and take all steps required as per the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (now onwards Act).
- In case of any criminal case, the employer shall initiate appropriate action in accordance with the penal law.
- During the night shift not less than 1/3rd of the strength of the supervisors or shift-in-charge or other supervisory staff shall be women.
- The employer shall provide transportation facility to the women workers from their residence and back (for the night shift) and security guards (including female security guard) and each transportation vehicle shall also be equipped with CCTV cameras.
- There shall be not less than twelve consecutive hours of rest or a gap between the last shifts and the night shift wherever a women worker is changed from day shift to night shift and so also from night shift to day shift.
- Separate canteen facility shall be provided for the female employees if the number of female employees is more than 50.
- The employer shall see that the women workers are employed in a batch not less than ten and the total of the women workers employed in a night shift shall not be less than 2/3rd of the total strength.

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

Madhya Pradesh

▪ **Madhya Pradesh Goods and Services Tax (Amendment) Rules, 2022**

The State Government of Madhya Pradesh vide notification dated August 08, 2022 added Rule 88B to Madhya Pradesh Goods and Services Tax Rules, 2017 which deals with manner of calculating interest on delayed payment of tax.

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

Meghalaya

▪ **Revision in rates of tax on petrol and diesel**

Government of Meghalaya on August 24, 2022 revised the rate of tax on petrol and diesel, as indicated below:

- Motor Spirit (except diesel oil and other internal combustion oils other than petrol) with rate of tax of 13.5% or INR 12.501 per litre, whichever is higher, with a pollution surcharge of 10 paise per litre
- Diesel oil and other internal combustion oils with the rate of tax of 5% or INR 5.50 per litre, whichever is higher, with a pollution surcharge of 10 (ten) paise per litre

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

Odisha

▪ **Implementation of ESI Act 1948 in Kalahandi district of Odisha**

Ministry Of Labour and Employment vide Notification dated August 23, 2022 appointed the 1st day of September 2022 as the date on which the provisions of Employees' State Insurance Act, 1948 shall come into force in all the areas of Kalahandi district in the State of Odisha.

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

Rajasthan

▪ **Clarification on applicability of demand and penalty provisions under RGST Act, 2017**

The Commercial Tax Department, Rajasthan issued a Clarification on various issued relating to applicability of demand and penalty provisions under the Rajasthan GST Act, 2017 in respect of transactions involving fake invoices. The issues clarified are:

- Where a registered person 'A' has issued tax invoice to another registered person 'B' without any underlying supply of goods or services or both such an activity does not satisfy the criteria of 'supply'
- Where a registered person 'A' has issued tax invoice to another registered person 'B' without any underlying supply of goods or services or both. 'B' avails input tax credit based on the said tax invoice. B further issues invoice along with an underlying supply of goods or services or both to his buyers and utilizes ITC availed based on the above-mentioned invoices issued by 'A' for payment of his tax liability in respect of his said outward supplies. In such a case B shall be liable for the demand and recovery of the said ITC, along with penal action as well as applicable interest

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

▪ **Modifications to Rajasthan Investment Promotion Scheme-2019**

The Government of Rajasthan on August 17, 2022 modified the Rajasthan Investment Promotion Scheme, 2019 whereby the following changes have been made:

- Clause 4.1 which states that 'an eligible manufacturing enterprise shall be granted benefits and incentives' has been substituted
- Clause 6.1 which states 'benefits to service enterprises' has been substituted
- In Clause 15 which states the 'procedure for claim of benefits', Clause 15.7 pertaining to 'claim of reimbursement of 25% of stamp duty' has been inserted
- In Clause 16.1 pertaining to 'investment subsidy', Clause 16.1 dealing with 'reimbursement of investment subsidy' has been substituted
- Form-K which states 'order for sanction of subsidy' has been substituted
- Form-L has been deleted
- Form S which states 'application for reimbursement of 25% of stamp duty' has been inserted
- Form T which states 'Entitlement Certificate for reimbursement of 25% of stamp duty' has been inserted
- These modifications shall be applicable from February 23, 2022

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

Uttarakhand

▪ **Integrated framework for chemical safety in respect of isolated storages and industries**

Uttarakhand Pollution Control Board vide order dated August 04, 2022 directed that Environment Officers must confirm the details pertaining to Onsite Emergency Plan, Safety Reports and Safety Audit from occupier, industry or installation engaged who is handling of hazardous chemicals while issuing Consent to Establish (CTE) or Consent to Operate (CTO).

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

West Bengal

- **Amendment in the West Bengal Excise (Selection of Sites and Grant of License for Retail Sale of Liquor and Certain Other Intoxicants) Rules, 2003**

Government of West Bengal vide Notification dated August 17, 2022 has made certain amendments in Rule 3 of the West Bengal Excise (Selection of Sites and Grant of License for Retail Sale of Liquor and Certain Other Intoxicants) Rules, 2003, which deals with definition of 'Department Store', and Rule 15 which deals with category of license to be issued on the site of existing Department Store.

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

- **Amendment in the rules of West Bengal Excise (Payment of Fees for the Grant of License for Retail Sale of Certain Intoxicants) Rules, 2005**

Government of West Bengal vide notification dated August 17, 2022 has made certain amendments in Rule 4 of West Bengal Excise (Payment of Fees for the Grant of License for Retail Sale of Certain Intoxicants) Rules, 2005 which are as annexed herewith, which deal with non-refundable registration fee for application, registration fee initial grant of license and annual registration fee for grant of license for the next period of settlement.

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

- **Clarification on applicability of demand and penalty provisions under the West Bengal Goods and Services Tax Act, 2017**

Government of West Bengal, Directorate of Commercial Taxes vide notification dated August 26, 2022 has clarified the issues relating to applicability of demand and penalty provisions under the West Bengal Goods and Services Tax Act, 2017 in respect of transactions involving fake invoices.

(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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