



COMPLIANCE UPDATE

November 2022 | Part 1 of 2

Central Board of Direct Taxes (CBDT)

- **Extension of due date for filing Form 26Q**

CBDT on October 27, 2022 extended the due date for filing Form 26Q for the second quarter of FY2022-23 from October 31, 2022 to November 30, 2022.

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

- **Extension of due date for furnishing return of income for the Assessment Year 2022-23**

CBDT on October 26, 2022 extended the due date for furnishing of Return of Income under sub-Section (1) of Section 139 of the Act for the AY2022-23, from October 31, 2022 to November 07, 2022.

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

Central Board of Indirect Taxes and Customs (CBIC)

- **Project Imports (Amendment) Regulations, 2022**

The Ministry of Finance on October 19, 2022 excluded solar power plants from the list of sponsored projects as described under Project Imports Regulations, 1986.

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

- **Extension of due date for furnishing the return in FORM GSTR-3B**

CBIC on October 21, 2022 extended the due date for furnishing the return in FORM GSTR-3B for the month of September, 2022 till October 21, 2022.

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

Ministry of Corporate Affairs (MCA)

- **Relaxation on levy of additional fee in filing of e-form AOC-4 for FY2021-22**

MCA on October 28, 2022 extended the due date for filing Annual Financial Statements under Form AOC-4, AOC-4 (CFS), AOC 4 XBRL and Non-XBRL till November 30, 2022.

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

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Securities and Exchange Board of India (SEBI)

- **Request for Quote (RFQ) platform for trade execution and settlement of trades in listed non-convertible securities, securitized debt instruments, municipal debt securities, and commercial paper**

SEBI on October 19, 2022 allowed stockbrokers registered under the debt segment of the Stock Exchange(s) to place/seek bids on the RFQ platform on behalf of client(s), in addition to the existing option of placing bids in a proprietary capacity.

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

- **Reduction in denomination for debt securities and non-convertible redeemable preference shares**

SEBI on October 28, 2022 reduced the face value of each debt security or non-convertible redeemable preference share issued on private placement basis to INR 1 lakh from INR 10 lakh.

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

Ministry of Commerce and Industry (MCI)

- **Extension of date for restriction on export of sugar beyond October 31, 2022**

The Ministry of Commerce and Industry on October 28, 2022 extended the restriction on export of sugar (raw, refined, and white sugar) till October 31, 2023.

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

Industry-wise updates

Agriculture

- **[Restriction on Use of Glyphosate Order, 2022](#)**

The Ministry of Agriculture and Farmer Welfare on October 21, 2022 restricted the use of Glyphosate except by pest control operators.

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

Chemical industries

- **[Lauric Acid \(Quality Control\) Amendment Order, 2022](#)**

The Ministry of Chemicals and Fertilizers on October 21, 2022 notified the date of enforcement of Lauric Acid (Quality Control) Order, 2022 as April 24, 2023.

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

Information technology

- **[Information Technology \(Intermediary Guidelines and Digital Media Ethics Code\) Amendment Rules, 2022](#)**

The Ministry of Electronics and Information Technology on October 28, 2022 directed the intermediaries to prominently publish on their website, mobile based applications or both, the rules and regulations, privacy policy and user agreement in English or any language specified in the Eighth Schedule to the Constitution.

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

Food & beverages

- **[Warehousing \(Development and Regulation\) Registration of Warehouses \(Second Amendment\) Rules, 2022](#)**

The Ministry of Consumer Affairs, Food and Public Distribution on October 14, 2022 directed that the applicants of registration of warehouses storing only agricultural goods, need not to pay registration fee for 1 year, till October 14, 2023.

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

Healthcare

- **[Narcotic Drugs and Psychotropic Substances \(Regulation of Controlled Substances\) Amendment Order, 2022](#)**

The Ministry of Finance on October 26, 2022 added the following drugs in the Schedule B and Schedule C of Narcotic Drugs and Psychotropic Substances (Regulation of Controlled Substances) Order, 2013:

- 4-AP
- 1-boc-4-AP
- Norfentanyl
- Alpha-phenylacetonitrile (APAAN)

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

State-wise updates

Andhra Pradesh

▪ **Removal of restriction on employment of women in factories during the night shifts**

The Office of the Director of Factories, Government of Andhra Pradesh on October 25, 2022 issued a notification removing the restriction on the employment of women in factories during night shifts.

The following conditions must be met to ensure the safety of women workers at night:

- Consent of night shift workers must be taken in writing
- It should not go against the provisions of the Maternity Benefit Act
- Transportation facility must be provided
- Toilet, washroom and drinking water facilities must be accessible and provided near the workplace

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

Bihar

▪ **Online arrangements to submit applications for extension of completion dates of the registration of the project**

The Real Estate Regulatory Authority, Bihar on October 26, 2022 issued online arrangements to submit the applications for extension of completion dates of the registration of the project in order to streamline the work.

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

Chandigarh

▪ **Department of Science and Technology and Renewable Energy, Chandigarh approves the Chandigarh EV Policy, 2022**

The Department of Science and Technology and Renewable Energy, Chandigarh on October 17, 2022 approved the standard operating procedure for the release of financial incentives with the objective to provide an affordable electric vehicle shift in Chandigarh. This shall come into effect for E-vehicles purchased and registered in Chandigarh on or after September 20, 2022.

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

Dadra & Nagar Haveli and Daman & Diu

▪ **GSTN issues advisory on filing TRAN forms for taxpayers from Daman & Diu & Ladakh**

The Goods and Service Tax Network on October 25, 2022 notified that the aggrieved taxpayers of the state of Jammu & Kashmir and the Union territories of Dadra & Nagar Haveli and Daman & Diu can file or revise their TRAN-1 or TRAN-2 Forms only through their newly allotted GSTINs and they shall not use the old GSTIN for filing of TRAN forms.

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

Goa

▪ **Goa (Regulation of Film Shooting) (Amendment) Act, 2022**

The Government of Goa on October 20, 2022 issued the Goa (Regulation of Film Shooting) (Amendment) Act, 2022 to further amend the Goa (Regulation of Film Shooting) Act, 2021. This has come into force on October 20, 2022. Section 7 which states 'Penalties for offences against the Act, etc.' has been substituted to provide that 'whoever contravenes any provisions of this Act or rules made there under shall be punished with fine which shall not be less than fifty thousand rupees but may extend to five lakh rupees.'

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

▪ **Goa Plant Diseases and Pests (Amendment) Act, 2022**

The Government of Goa on October 18, 2022 notified the Goa Plant Diseases and Pests (Amendment) Act, 2022 to further amend the Goa Plant Diseases and Pests Act, 1976. Section 10 of the Goa Plant Diseases and Pests Act, 1976 specifies the contravention of directions issued.

- In sub-Section (2), for the expression 'fine not exceeding fifty rupees or in default to simple imprisonment for a period not exceeding ten days', the expression 'fine not exceeding five thousand rupees' shall be substituted.

- In sub-Section (3), for the expression 'fine not exceeding two hundred and fifty rupees or in default to simple imprisonment for a term not exceeding one month', the expression 'with fine not exceeding five thousand rupees' shall be substituted.

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

- **Goa Minor Mineral Concession (Amendment) Rules, 2022**

The Government of Goa on October 20, 2022 notified the Goa Minor Mineral Concession (Amendment) Rules, 2022 to further amend the Goa Minor Mineral Concession Rules, 1985. Through this amendment, a new Rule 22A, which deals with the amount of contribution to be made to the District Mineral Foundation in which every holder of quarrying lease or quarrying permit or sand permit shall pay to the District Mineral Foundation of the district in which the mining operations are carried on by him, an amount equivalent to five percent of royalty as payable under Clause (i) of sub-Rule (1) of Rule 22. As per Rule 22(1)(i), the lessee shall pay royalty to the Government on minor minerals dispatched from the leased area at the rate specified in Schedule I.

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

NCT of Delhi

- **Extension of uploading documents on ESCIMS portal**

Department of Excise, Entertainment and Luxury Tax, Government of National Capital Territory of Delhi has extended the dates for uploading the documents on ESCIMS portal from November 30, 2022 to December 31, 2022.

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

- **Withdrawal of penalty provision for not wearing face mask**

Department of Health and Family Welfare, Government of NCT of Delhi on October 20, 2022 withdrew the provision of penalty of INR 500 for not wearing face mask in public places.

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

Gujarat

- **Remittance on tax payable by a registered dealer on the sales of CNG**

The Finance Department, Gujarat on October 17, 2022 notified to remit the amount of tax at 10% out of total tax payable by a registered dealer on the turnover sales of the Compressed Natural Gas (CNG), subject to the following conditions:

- A tax of 5% of the sales of the goods (within the state) shall be collected by the selling dealer
- The selling dealer cannot avail of remission of tax for inter-state trade and commerce
- The selling dealer shall furnish all the details to the Assessing Authority on monthly basis

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

Haryana

- **Haryana Minimum Wages Notification (July 2022)**

The Government of Haryana vide a notification has released the variable dearness allowance towards Minimum Wages effective from July 01, 2022.

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

- **Amendment in Haryana Building Code, 2017 (HBC)**

The Town and Country Planning Department, Haryana, Chandigarh has notified the amendment in Chapter- 1 (Definitions) and 6 (Siting, Planning and Architectural Control) in the Haryana Building Code-2017 (HBC) to address the siting and planning norms in Transit Oriented Development Zone.

- By virtue of amendment, the definition of Affordable Group Housing, Transferable Development Rights Certificate (TDR Certificate) and Transit Oriented Development has been inserted
- Further, under Chapter - 6 (Siting, Planning and Architectural Control) the siting and planning norms for Group Housing, Affordable Group Housing, Integrated Commercial Complex and Mixed land use in Transit Oriented Development Zone has been inserted

The above amendments shall come into force from the date of issuance of the respective policy, as amended from time to time.

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

Jharkhand

- **Jharkhand Industrial Park and Logistic Policy, 2022**

The Government of Jharkhand on October 26, 2022 published the Jharkhand Industrial Park and Logistic Policy, 2022. The policy envisages and emphasizes the development of industrial

infrastructure and provides a plethora of incentives that could boost the growth of industries including MSMEs units. The Policy is valid for five years from the date of notification and will come into force on October 26, 2022.

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

Karnataka

▪ **Karnataka Goods and Services Tax (Amendment) Act, 2022**

The Karnataka Government on October 17, 2022 issued the Karnataka Goods and Services Tax (Amendment) Act, 2022 to further amend Karnataka Goods and Services Tax Act, 2017. As per the Amendment, in Rule 16(b) which states 'Suo Moto Registration', the following has been inserted: '(ba) the details of input tax credit in respect of the said supply communicated to such registered person under section 38 has not been restricted'.

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

Punjab

▪ **Revised minimum rates of wages**

The Office of the Labour Commissioner, Punjab on October 21, 2022 issued minimum wage rate in the State of Punjab.

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

▪ **Draft Punjab State Electricity Regulatory Commission (Renewable Purchase Obligation and its Compliance) Regulations, 2022**

The Punjab State Electricity Regulatory Commission (PSERC) on October 13, 2022 invited suggestions and comments on the draft of Punjab State Electricity Regulatory Commission (Renewable Purchase Obligation and its Compliance) Regulations, 2022.

(To view the Public Notice, please click [here](#) and to view the Draft Rules, please click [here](#))

▪ **Acceptance/issuance of digitally signed documents**

The Government of Punjab on October 10, 2022 issued a notification regarding the acceptance/issuance of digitally signed documents to provide hassle-free public services to the citizens and promote digitization in the working of the Government. The following have been stated in the above-mentioned letter:

- Approving authorities of the Government services will use digital signatures to approve the digitally processed applications
- Digitally signed documents will be treated as equivalent to handwritten/signed /stamped hologram-affixed documents. Citizens shall not be asked to provide additional documents bearing physical signatures, holograms, or stamps
- All such digitally signed documents will have a Unique Document ID/Serial Number/QR Code printed on them, which shall be verifiable online

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

Rajasthan

▪ **Implementation of auto sanction system for online registration and licenses**

The Government of Rajasthan on October 27, 2022, in order to simplify the online process of registration and license to be issued to the contractor, implemented the system of auto sanction on the departmental website of the Labour Department after the expiry of 45 days.

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

Tamil Nadu

▪ **Enforcement of provisions of ESI Act in the Chengalpattu, Salem and Karur districts of Tamil Nadu**

The Government of India, vide Notification dated October 13, 2022 implemented the provisions towards Chapter IV (Contribution), Chapter V (Benefits), and Chapter VI (Adjudication of Disputes and Claims) of the Employees' State Insurance Act, 1948 (ESI Act), effective from 1st day of November 2022, in all the areas of Chengalpattu, Salem and Karur districts in the State of Tamil Nadu.

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

Telangana

▪ **Exemption to women from the provisions of Section 23 of the Telangana Shops and Establishments Act, 1988**

The Labour, Employment, Training & Factories Department of Telangana has allowed all establishments covered under Telangana Shops and Establishments Act, 1988, to employ women in night shifts, subject to certain conditions:

- Consent of women employees shall be obtained in writing to work in night shifts
- The establishment shall provide transport facilities from the residence of the woman employee to the workplace and back, free of cost and with adequate security. Such transport facility shall have GPS for tracking and monitoring
- Employment of women employee shall be on rotation basis
- The safety and security measures shall include provision of shelter, rest rooms, lunchrooms, night crèches and ladies' toilets, adequate protection of their privacy, dignity, honor and safety, protection from sexual harassment, employment of at least five (5) women employees together
- The said relaxation shall not apply to a woman employee during the period of sixteen (16) weeks before and after her childbirth, of which at least eight (8) weeks shall be before the expected childbirth, and for such additional period, if any, as specified in the medical certificate stating that it is necessary for the health of the woman employee or her child
- Adequate number of security guards shall be posted during night shift

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

Uttar Pradesh

▪ **Guidelines for the production, distribution, and sale of biodiesel in Uttar Pradesh**

The Government of Uttar Pradesh on October 22, 2022 notified the guidelines for the production, distribution, and sale of Bio-Diesel in Uttar Pradesh. According to the guidelines Uttar Pradesh New and Renewable Energy Development Agency (**UPNEDA**) is now authorized to register producers, suppliers, distributors, and sellers for its wholesale or retail sale to regulate the production, distribution, and sale of Bio-Diesel (B-100).

(To view the Guidelines, 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.

CONNECT WITH US

 connect@uncomplycate.com

 www.uncomplycate.com

 [Uncomplycate](https://www.linkedin.com/company/uncomplycate)



New Delhi

81/1 Adchini
Sri Aurobindo Marg
New Delhi – 110 017

Phone: (+91) (11) 6638 7000

Mumbai

Construction House, 5th Floor
Ballard Estate
Mumbai – 400 001

Phone: (+91) (22) 4340 0400

Bengaluru

Aswan, Ground Floor, 15/6
Primrose Road
Bengaluru – 560 001

Phone: (+91) (80) 4631 7000

Kolkata

No. 14 S/P, Block C,
Chowringhee Mansions
Kolkata – 700 016

Phone: (+91) (33) 4035 0000