

# COMPLIANCE UPDATE

January 2023 | Part 2 of 2



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## Securities and Exchange Board of India (SEBI)

- **Securities Contracts (Regulation) Amendment Rules, 2022**  
 Ministry of Finance, on January 02, 2023 empowered the Central Government to exempt any listed entity in which the Central Government or State Government or Public Sector Company, either individually or jointly with others, hold directly or indirectly, majority of the shares or voting rights or control of such listed entity, from maintenance of minimum public shareholding.  
 (To view the Circular, please click [here](#))
- **Relaxation from compliance with certain provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**  
 SEBI on January 05, 2023 extended the due date of dispatching hard copy of the statement containing salient features of all the documents as prescribed in Section 136 of the Companies Act, 2013 (financial statements, board's report, auditor's report, etc.), to those shareholders who have not registered their email addresses till September 30, 2023.  
 (To view the Circular, please click [here](#))
- **Management and advisory services by AMCs to Foreign Portfolio Investors**  
 SEBI on January 06, 2023 permitted Asset Management Companies (AMCs) to management and advisory services to Foreign Portfolio Investors (FPIs) operating from International Financial Services Centres (IFSC) and regulated by International Financial Services Centres Authority (IFSCA).  
 (To view the Circular, please click [here](#))

## Reserve Bank of India (RBI)

- **Foreign Investment in India - Rationalization of reporting in Single Master Form (SMF) on FIRMS Portal**

The Reserve Bank of India on January 04, 2023, directed all Authorized Dealer Banks (AD Banks) to verify the Single Master Form (SMF) within 5 working days of auto acknowledgement.

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

## Central Board of Direct Taxes (CBDT)

- **Extension of time limit for compliance to be made for claiming any exemption under Section 54 to 54GB of the Income Tax Act, 1961**

CBDT on January 06, 2023 extended the time limit for claiming any exemption under Section 54 to 54GB of the Income Tax Act, 1961 till March 31, 2023.

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

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

- **Reduction in Special Additional Excise Duty on petroleum crude**

The Ministry of Finance on January 02, 2023 reduced the Special Additional Excise Duty on petroleum crude to INR 2,100 per ton from INR 4,900 per ton and increased the Duty on aviation turbine fuel to INR 4.5 per liter from INR 4 per liter.

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

- **Exemption of Custom Duty on COVID-19 vaccine**

The Ministry of Finance on January 13, 2023 exempted Custom Duty on import of COVID-19 vaccine by Central Government or State governments.

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

## Industry-wise updates

### BFSI

#### ▪ **Notification on the submission of reinsurance returns**

The Insurance Regulatory and Development Authority of India (IRDAI) on January 03, 2023 issued a Circular regarding the submission of reinsurance returns. The Notification contemplates following amendments in the returns:

- **Form 1.1:** Summary of reinsurance treaties, submitted on yearly basis
- **Form LR-2:** Surplus Treaty, submitted on yearly basis
- **Form LR-4:** Quota Share Treaty, submitted on yearly basis
- **Form LR-6:** Excess of Loss Cover/Catastrophe Treaty, submitted on yearly basis
- **Form LR-9:** Data Uploading Format for reinsurance rate data, submitted on yearly basis
- **Statement 1:** Statement of reinsurance statistics, submitted on a quarterly basis
- **Statement 2:** Reinsurance Details- Inforce, submitted on yearly basis
- **Statement 3:** Reinsurance Details- Withdrawn, submitted on yearly basis

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

### Food & beverages

#### ▪ **Instant Renewal of Food License or Registration under FSS (Licensing and Registration of Food Business) Regulations, 2011**

The Food Safety and Standards Authority of India (FSSAI) has issued an Order on instant renewal of license or registration. In order to streamline the licensing and renewal process, all renewal of license and registration will be granted instantly by the Food Business Operator (FBO) will have to submit the application for renewal, without having to get the application scrutinized by the concerned authorities. This instantaneous renewal is subject to the following conditions:

- There are no changes in the existing details of the license or registration
- The renewed license will be valid for 1 year only and the renewed registration is valid for as per the existing provision, for the period between 1-5 years as selected by the FBO
- FBOs whose license or registration have been suspended or cancelled shall not be allowed to renew their license or registration

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

#### ▪ **Extension of due date for compliance towards requirement of Health Certificate**

The Food Safety and Standards Authority of India (FSSAI) on January 10, 2022 issued a Notification regarding an extension of due date for compliance with the requirement of the Health Certificate for the import of milk & milk products, fish & fish products, and pork & pork products to March 01, 2023, from January 01, 2023.

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

#### ▪ **Extension of commencement of Draft Food Safety and Standards (Food Product Standards and Food Additives) Amendment Regulations**

The Food Safety and Standards Authority of India (FSSAI) on January 04, 2023 issued a Notification to extend the effective date of commencement of Food Safety and Standards (Food Product Standards and Food Additives) Amendment Regulations governing standards of Packaged Drinking Water to July 01, 2023.

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

### Telecommunication

#### ▪ **Indian Telegraph-Infrastructure Safety Rules, 2022**

The Department of Telecommunications (DoT) has formulated the Indian Telegraph (Infrastructure Safety) Rules 2022 on January 03, 2023, with the following salient features:

- Any person who wishes to exercise a legal right to dig or excavate any property which is likely to cause damage to a telegraph infrastructure shall give notice to the licensee, prior to commencement, through common portal.
- The licensee shall provide the details of telegraph infrastructure owned by them, along with precautionary measures for coordination in avoiding damages to the telegraph infrastructure.
- The person digging or excavating shall take appropriate action on precautionary measures provided by the licensee.

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

## Utilities

- **Central Electricity Authority (Technical Standards for Construction of Electrical Plants and Electric Lines) Regulations, 2022**

The Central Electricity Authority (**CEA**) on January 04, 2022, published the Central Electricity Authority (Technical Standards for Construction of Electrical Plants and Electric Lines) Regulations, 2022. These regulations shall apply to generating companies, transmission licensees, distribution licensees, Central Transmission Utilities, and State Transmission Utilities. The regulations provide general requirements of electrical plants and electric lines, technical standards for the construction of thermal generating stations and technical standards for the construction of hydro-electric generating stations.

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

## State-wise updates

### Andhra Pradesh

- **[Notification on empowerment of Competition Commission of India \(CCI\) to handle anti-profiteering cases under Andhra Pradesh Goods and Services Tax Act, 2017](#)**

The Revenue Department, Andhra Pradesh on January 02, 2023 issued a Notification empowering the Competition Commission of India (CCI) to examine whether input tax credits availed by any registered person or the reduction in the tax rate have resulted in a commensurate reduction in the price of the goods or services or both supplied by him.

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

- **[Notification on effective date for filing returns under Andhra Pradesh Goods and Services Tax \(Amendment\) Act, 2022](#)**

The Commercial Taxes Department, Government of Andhra Pradesh on January 04, 2023 appointed October 01, 2022 as the effective date for filing of returns under the Andhra Pradesh Goods and Services Tax (Amendment) Act, 2022.

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

- **[Letter regarding timely billing to consumers by distribution licensees](#)**

The Andhra Pradesh Electricity Regulatory Commission (APERC) on January 03, 2022 issued a letter to DISCOMs directing them to abide by statutory provision of Clause 4 of Electricity Supply Code (Regulation 5 of 2004) wherein it is mandatory that the distribution licensees read every meter on the prescribed date, and two days after or before the prescribed date under unforeseen circumstances. Therefore, DISCOMs are directed to ensure compliance with the above statutory provision to avoid any undue financial burden on the electricity consumers and act against the defaulting officers/agencies.

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

- **[Andhra Pradesh Electricity Regulatory Commission \(Consumer Grievances Redressal Forum, Vidyut Ombudsman and Consumer Assistance\) Regulation, 2016\) Fourth Amendment Regulation, 2023](#)**

The Andhra Pradesh Electricity Regulatory Commission (APEC) on January 04, 2022 notified the Andhra Pradesh Electricity Regulatory Commission (Consumer Grievances Redressal Forum, Vidyut Ombudsman and Consumer Assistance) Regulation, 2016) Fourth Amendment Regulation, 2023, to further amend the Andhra Pradesh Electricity Regulatory Commission Consumer Grievances Redressal Forum, Vidyut Ombudsman and Consumer Assistance Regulation, 2016. As per the Amendment, in Clause 6.2 of the Principal Regulation, the following is substituted: 'The remuneration of the Independent Member shall be such as may be laid down by the Commission from time to time.'

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

- **[Andhra Pradesh Goods and Services Tax \(Third Amendment\) Rules, 2022](#)**

The Government of Andhra Pradesh on January 04, 2022 has extended the due date for filing FORM GSTR-9 under Andhra Pradesh Goods and Services Tax (Third Amendment) Rules, 2022. As per the Amendment, for the figures, letters, and words 'between April 2022 to September 2022', the figures, letters, and words 'of April 2022 to October 2022 filed up to November 30, 2022' has been substituted.

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

- **[Extension on due date for filing FORM GSTR-3B](#)**

The Revenue Department, Andhra Pradesh on January 04, 2023 issued a Notification to extend the due date for furnishing the return in FORM GSTR-3B, wherein for the registered persons, for the month of September 2022, the due date has been extended till October 21, 2022.

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

- **[Andhra Pradesh Goods and Services Tax \(Fourth Amendment\) Rules, 2022](#)**

The Government of Andhra Pradesh on January 05, 2023 issued the Andhra Pradesh Goods and Services Tax (Fourth Amendment) Rules, 2022 to further amend the Andhra Pradesh Goods and Services Tax Rules, 2017. As per the Amendment, in Rule 127, in the marginal heading, for the word 'Duties', the word 'Functions', has been substituted and for the words 'It shall be the duty of the Authority' the words 'The authority shall discharge the following functions' has been substituted.

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

- **[Directions for Digital Payment Security to mitigate cyber-security risk](#)**

The Department of Finance, Government of Andhra Pradesh on January 12, 2023 issued a Notification regarding adoption of additional security layer of two-factor authentication in

Comprehensive Financial Management System (CFMS) transactions to mitigate the cyber-security risk in the digital financial environment. The following directions are issued:

- Two-factor authentication is mandatory for accessing CFMS applications.
- All Employees/Pensioners/Persons having a CFMS ID shall link their respective CFMS ID with their Aadhaar & mobile for availing Government & employee services securely.
- One Time Password (OTP) on an Aadhaar-linked mobile number is made mandatory for secure login/delivery of CFMS services.

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

## Andaman & Nicobar

### ▪ **Revision in the minimum rates of wages**

The Government of Andaman & Nicobar Islands on January 6, 2022 revised the minimum rates of wages across six schedules of employment, in addition to govt. deptt/offices/industrial establishment with effect from January 01, 2023. The following revised minimum rates of wages have been stated:

- For unskilled, the revised rate is INR 529
- For semi-skilled/unskilled supervisory, the revised rate is INR 586
- For skilled/clerical, the revised rate is INR 671
- For highly skilled, the revised rate is INR 729

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

## Bihar

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

The Government of Bihar on January 04, 2023 published the Bihar Goods and Services Tax (Amendment) Act, 2022 to further amend the Bihar Goods and Services Tax Act 2017. The Amendment Act provides that a registered person shall not be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless the details of input tax credit in respect of the supply communicated to a such registered person has not been restricted.

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

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

The Government of Bihar on January 11, 2023 issued the Bihar Goods and Services Tax (Fourth Amendment) Rules, 2022 to further amend the Bihar Goods and Services Tax Rules, 2017. As per the Amendment Rules, in Rule 127, in the marginal heading, for the word 'Duties', the word 'Functions', has been substituted and for the words 'It shall be the duty of the Authority', the words 'The authority shall discharge the following functions' has been substituted.

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

## Goa

### ▪ **Goa Drone Policy, 2022**

The Government of Goa introduced the Goa Drone Policy, 2022 in order to establish an ecosystem that would allow drone companies to thrive in the State.

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

### ▪ **Price Fixation of oil palm fresh fruit bunches**

The Directorate of Agriculture, Government of Goa on January 02, 2023 issued a Notification regarding the price fixation of oil palm fresh fruit bunches at INR 12076.46 per metric ton for the month of January 2023.

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

### ▪ **Change in Output Tax under Goa Value Added Tax Act, 2005**

The Government of Goa on January 02, 2023 issued an amendment in Schedule C for levy of Value Added Tax on Goods specified in the Schedule (Output Tax) under the Goa Value Added Tax Act, 2005. As per the Amendment, the Output Tax for aviation turbine fuel is changed to 8% from 20%.

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

## NCT of Delhi

### ▪ **Revocation of actions under Stage III (Severe Air Quality) and intensifying actions under Stage-I & II of revised Graded Response Action Plan**

The Sub-Committee for operationalization of the revised Graded Response Action Plan (GRAP) in its meeting held on January 15, 2023 reviewed the air quality scenario in the Delhi. Air Quality Index

(AQI) of Delhi has been progressively improving as a result of this, the Sub- Committee has revoked, with immediate effect, actions under Stage-III (Severe Air Quality) of the GRAP. However, actions under Stages-I to stage-II of the GRAP shall remain invoked and be implemented, monitored and reviewed by all agencies.

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

- **[Amendment in fare chargeable by the operators of auto rickshaw and taxi \(black & yellow top\)](#)**

The Transport Department, Delhi on January 9, 2023 issued changes in fare chargeable by the operators of auto rickshaw and taxi (black & yellow top) under Delhi Motor Vehicle Rules, 1993, based upon distance, duration and time of the day.

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

- **[Notification regarding information and documents required from autonomous bodies](#)**

The Government of Delhi on January 03, 2022 issued a Notification regarding Information and documents with respect to receipt and expenditure position, the unspent balance of 5 years, etc. relating to autonomous bodies. As per the Notification, the same is required to be furnished to the Finance Department latest by January 10, 2023.

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

## Haryana

- **[Draft Haryana Municipal Works \(Amendment\) Rules, 2022](#)**

The Urban Local Bodies Department, Haryana on January 10, 2023 issued a Draft Haryana Municipal Works (Amendment) Rules, 2022 to further amend the Haryana Municipal Works Rules, 1976. As per the Amendment Rules, if an estimate of any project exceeds the amount administratively approved, the revised administrative approval is required to be obtained without any delay.

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

## Himachal Pradesh

- **[Himachal Pradesh Goods and Services Tax \(Amendment\) Bill, 2023](#)**

The Government of Himachal Pradesh has issued the Himachal Pradesh Goods and Services Tax (Amendment) Bill, 2023 on January 05, 2023 to further amend the Himachal Pradesh Goods and Services Tax Act, 2017. The Amendment Act provides for eligibility and conditions for taking input tax credit, such that a registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the 30th of November following the end of financial year to which such invoice or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier.

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

## Jammu & Kashmir

- **[Issuance of C-Form Declaration under the Central Sales Tax Act, 1956](#)**

The State Tax Department, Jammu and Kashmir on January 03, 2023, issued a Notification regarding the issuance and use of C-Form declaration under the Central Sales Tax Act, 1956 from July 2017 onwards, in respect of inter-state purchase or sale of goods viz petroleum crude, high-speed diesel, motor spirit (commonly known as petrol), natural gas, aviation turbine fuel, and alcoholic liquor for human consumption for any of the purposes as per Section 8(3) of the Central Sales Tax Act, 1956.

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

- **[List of holidays for the year 2023](#)**

The General Administration Department, Government of Jammu and Kashmir on December 30, 2022 issued the List of holidays for the year 2023 these holidays shall be observed in all the Government offices and educational institutions of the Union Territory of Jammu and Kashmir.

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

## Karnataka

- **[Draft Karnataka Excise \(Brewery\) \(Amendment\) Rules, 2023](#)**

The Government of Karnataka on January 10, 2023, published the Draft Karnataka Excise (Brewery) (Amendment) Rules, 2023. As per the Amendment, the fee for grant or renewal of a microbrewery license shall be rupees two lakhs per year and an additional license fee equivalent to fifteen percent of the license fee.

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

▪ **Draft Karnataka Excise (Sale of Indian and Foreign Liquors) (Amendment) Rules, 2023**

The Government of Karnataka on January 10, 2023 notified the Draft Karnataka Excise (Sale of Indian and Foreign Liquors) (Amendment) Rules, 2023. As per the Amendment Rules, a licensed liquor shop shall sell or permit to sell Indian Liquor or Foreign Liquor or both at prices not exceeding the Maximum Retail Price (MRP) indicated on the labels of the bottles as declared under the Karnataka Excise (Excise Duties and Fees) Rules, 1968 and issue bills to the customers accordingly.

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

▪ **Karnataka Excise (Excise Duties and Fees) (Amendment) Rules, 2023**

The Government of Karnataka on January 09, 2023 issued the draft Karnataka Excise (Excise Duties and Fees) (Amendment) Rules, 2023. The Amendment provides that in the case of a microbrewery, the Excise Duty applicable for twenty-five percent of the annual installed capacity shall be paid along with the license fee. The next installment of Excise Duty applicable for twenty-five percent of the annual installed capacity shall be paid, when the production of draught beer exceeds twenty-five percent of the annual installed capacity or within the end of December month of the Excise year, whichever is earlier.

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

▪ **Draft Karnataka Excise (General Conditions of Licences) (Amendment) Rules, 2023**

The Government of Karnataka on January 09, 2023 issued the Draft Karnataka Excise (General Conditions of Licences) (Amendment) Rules, 2023 to further amend the Karnataka Excise (General Conditions of Licences) Rules, 1967. As per the Amendment, it is given that in case of areas comprised in local bodies with a population of 20,000 or less, the distance criteria pertaining to State Highways or National Highways shall be 220 meters.

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

▪ **Karnataka Panchayat Raj (Zilla Panchayats, Taluka Panchayats and Grama Panchayats control over Erection of Buildings) (Amendment) Model Bye-Laws, 2022**

The Government of Karnataka on January 04, 2023, issued the Karnataka Panchayath Raj (Zilla Panchayaths, Taluka Panchayaths and Grama Panchayaths control over Erection of Buildings) (Amendment) Model Bye-Laws, 2022. As per the Amendment, the minimum open space of industrial buildings:

- 3 meters on front and 1.5 meter on left side, right side and back side for plots up to 255 Sq.m.
- 3 meters on front and 2.5 meter on left side, right side and back side for plots up to 510 Sq.
- 4.5 meter on front and 3 meters on left side, right side and back side for plots up to 1020 Sq.
- The maximum height of industrial buildings shall be 15 meters.

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

## Kerala

▪ **Kerala Clinical Establishments (Registration and Regulation) Amendment Act, 2022**

The Government of Kerala on January 07, 2023 issued a Notification for Kerala Clinical Establishments (Registration and Regulation) Amendment Act, 2022. As per the Amendment, the validity of provisional registration shall be four years and six months.

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

▪ **Kerala Motor Vehicles (Amendment) Rules, 2023**

The Government of Kerala on January 09, 2023 extended the time limit to January 01, 2024 to convert the diesel-powered auto rickshaws into those powered by electrical energy, Liquefied Petroleum Gas (LPG), Compressed Natural Gas (CNG) or Liquefied Natural Gas (LNG).

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

## Maharashtra

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

The Government of Maharashtra has notified Maharashtra Goods and Services Tax (Fourth Amendment) Rules, 2022 on January 04, 2023 to further amend the Maharashtra Goods and Services Tax Rules, 2017. As per the Amendment, the following changes are made:

- Rule 122 relating to Anti-Profiteering Constitution of the Authority is omitted.
- Rule 124 and Rule 125 that refer to appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority and the Secretary to the Authority, are omitted.
- In Rule 127, in the marginal heading, for the word 'Duties', the word 'Functions', has been substituted and for the words 'It shall be the duty of the Authority', the words 'The authority shall discharge the following functions' has been substituted.

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



▪ **Notification on manner of filing applications for refunds by unregistered persons**

The Government of Maharashtra on January 03, 2023 with reference to the CBIC Circular No. 188/20/2022-GST dated December 27, 2022 issued a Circular regarding the prescribed manner of filing an application for refund by unregistered persons. As per the Circular, the implementation of the Maharashtra Goods and Services Tax Act, 2017 shall be on same lines as that of manner provided by Central Board of Indirect Taxes.

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

▪ **Clarification regarding certain provisions under Maharashtra Goods and Services Tax Act, 2017**

The Government of Maharashtra issued a clarification with respect to the applicability of provisions of Section 75(2) of the Maharashtra Goods and Services Tax Act, 2017 which includes the time limit within which the proper officer is required to re-determine the amount of tax payable considering notice to be issued under Section 73(1), especially in cases where the time limit for issuance of Order as per Section 73(10) has already been over.

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

▪ **Clarification regarding statutory dues under GST laws for taxpayers against whom the proceedings have been finalized under Insolvency and Bankruptcy Code, 2016**

The Government of Maharashtra, with reference to CBIC Circular No. 187/19/2022-GST dated 27 December 27, 2022 has issued clarification on January 03, 2023, regarding the modalities for implementation of the Order of the adjudicating authority under the Insolvency and Bankruptcy Code, 2016 (IBC), with respect to the demand of recovery against such Corporate Debtor under Central Goods and Services Tax, 2017 as well as existing laws, after finalization of proceedings under IBC.

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

▪ **Clarification on the entitlement of Input Tax Credit under Integrated Goods and Services Tax Act, 2017**

The Government of Maharashtra on January 03, 2023 issued a Notification clarifying the entitlement of input tax credit where the place of supply is determined in terms of the proviso to Sub-section (8) of Section 12 of the Integrated Goods and Services Tax Act, 2017. The following have been brought about:

- The place of supply of services by way of transportation of goods, including by mail or courier to, a registered person, shall be the location of such person.
- In case the person is other than a registered person, shall be the location at which such goods are handed over for their transportation.

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

## Puducherry

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

The Government of Puducherry on January 03, 2023 issued the Puducherry Goods and Services Tax (Fourth Amendment) Rules, 2022 to further amend the Puducherry Goods and Services Tax Rules, 2017. As per the Amendment Rules, the following have been brought into force:

- Rules 122, 124, 125, 134, and 137 have been omitted.
- In Rule 127, in the marginal heading, for the word 'Duties', the word 'Functions', has been substituted and for the words 'It shall be the duty of the Authority,', the words 'The authority shall discharge the following functions' has been substituted.

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

▪ **Amendment in the rate of the Puducherry Commercial Taxes**

Government of Puducherry on January 10, 2023 hereby makes the following further amendments in the Notification of the Commercial Taxes Secretariat, Government of Puducherry issued vide G.O. Ms. No. 2017- Puducherry GST (Rate), dated June 29, 2017, published in the Gazette of Puducherry. The following amendments have been brought about:

- Against S. No. 102, in column (3), the entry, 'Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)' has been substituted.
- After S. No. 102B, S. No. 102 C for the entry 'Husk of pulses including chilka, concentrates including chuni or churi, Khanda' has been added.

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

▪ **Exemption on intra-State supply of services under Puducherry Goods and Services Act, 2017**

The Finance Department, Government of Puducherry on January 11, 2023 issued a Notification to further amend Notification No. G.O. Ms. No. 12/2017-Puducherry GST (Rate), dated June 29, 2017, related to the exemption of the intra-State supply of services. For the purpose of exemption with

respect to services by way of renting of a residential dwelling to a registered person, the following conditions are required to be met:

- The registered person is the proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence.
- Such renting is on his own account and not that of the proprietorship concern.

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

#### ▪ **Puducherry Goods and Services Tax (Amendment) Rules, 2023**

The Government of Puducherry on January 10, 2023 issued the Puducherry Goods and Services Tax (Amendment) Rules, 2023 to further amend the Puducherry Goods and Services Tax Rules 2017. As per the Amendment Rules, in Rule 46, it is stated that a tax invoice issued by the registered person shall contain the name and address of the recipient along with its PIN code and the name of the State.

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

## Punjab

#### ▪ **Northern India Canal and Drainage (First Amendment) Rules, 2023**

The Department of Water Resources, Government of Punjab on January 06, 2023 published the Northern India Canal and Drainage (First Amendment) Rules, 2023 to further amend Northern India Canal and Drainage Rules, 1878. As per the Amendment, in Rule 13, which states that the supply of canal water to industrial units, power plants, and bulk users, beverages and bolted water industry, etc., shall be subject to contract at special rates as accepted by the Divisional Canal Officer with the previous sanction of the State Government.

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

#### ▪ **Punjab Liquor License (First Amendment) Rules, 2023**

The Government of Punjab on January 06, 2023 published the Punjab Liquor License (First Amendment) Rules, 2023 to further amend the Punjab Liquor License Rules, 1956. As per the Amendment, in Rule 36A, indicative Formula for determining minimum retail Sale rates per bottle in respect of Punjab Medium Liquor 50 degree, 65 degree and 75 degree is substituted as 'EDP x 1.25/12 (for Imported Foreign Liquor-BIO Brands)' in place of 'EDP x 1.75/12'.

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

#### ▪ **Draft Punjab State Electricity Regulatory Commission (Electricity Supply Code and Related Matters) (Twelfth Amendment) Regulations, 2023**

The Department of Food, Civil Supplies and Consumer Affairs, Government of Punjab on January 06, 2023 published the Punjab Targeted Public Distribution System (Licensing and Control) (Amendment) Order, 2023 to further amend the Punjab Targeted Public Distribution System (Licensing and Control) Order, 2016. The followings amendments have been brought about:

- Wherever the words 'District Magistrate', occur the words 'licensing authority' shall be substituted.
- In clause (9) of the Order which states 'Licensing and regulation of fair price shops' after sub-clause (3), for the words 'designated authority', the words 'licensing authority' shall be substituted.

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

#### ▪ **Punjab Targeted Public Distribution System (Licensing and Control) (Amendment) Order, 2023**

The Department of Food, Civil Supplies and Consumer Affairs, Government of Punjab on January 06, 2023 published the Punjab Targeted Public Distribution System (Licensing and Control) (Amendment) Order, 2023 to further amend the Punjab Targeted Public Distribution System (Licensing and Control) Order, 2016. As per the Amendment, for the words 'District Magistrate', occur the words 'licensing authority' has been substituted.

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

## Rajasthan

#### ▪ **Clarification regarding statutory dues under Rajasthan Goods and Services Tax Act, 2017 for taxpayers against whom the proceedings have been finalized under Insolvency and Bankruptcy Code, 2016**

The Government of Rajasthan on January 09, 2023 issued a Notification regarding clarification regarding the treatment of statutory dues under Rajasthan Goods and Services, Act, 2017 (RGST Act) in respect of the taxpayers for whom the proceedings have been finalized under the Insolvency and Bankruptcy Code, 2016 (IBC).

- The word 'other proceedings' is not defined in RGST Act, therefore, as per the clarification, adjudicating authorities and appellate authorities under IBC are quasi-judicial authorities and they may adjudicate upon the government dues pending under the RGST Act.
- Rule 161 of RGST Act prescribes FORM GST DRC-25 for issuing intimation for such reduction of demand specified under Section 84 of the RGST Act. Accordingly, in cases where a confirmed demand for recovery has been issued by the tax authorities for which a summary has been issued in FORM GST DRC-07/DRC 07A against the corporate debtor, and where the proceedings have been finalized against the corporate debtor under IBC reducing the number of statutory dues payable by the corporate debtor to the government under RGST Act or under existing laws.

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

▪ **Clarification regarding applicability of certain provisions under Rajasthan Goods and Services Tax Act, 2017**

The Government of Rajasthan has clarified on the applicability of provisions of Section 75(2) of the Rajasthan Goods and Services Tax Act, 2017 and its effect on limitation. As per the Notification, a show cause notice for payment of tax has to be issued within 2 years and 9 months from the due date of furnishing of annual return for the financial year to which such tax not paid or short paid or input tax credit wrongly availed or utilized relates, or within 2 years and 9 months from the date of erroneous refund.

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

▪ **Clarification on the entitlement of Input Tax Credits**

The Government of Rajasthan on January 03, 2023 issued a Notification clarifying the entitlement of Input Tax Credit where the place of supply is determined in terms of the proviso to Sub-section (8) of Section 12 of the Integrated Goods and Services Tax Act, 2017. The following have been brought about:

- The place of supply of services by way of transportation of goods, including by mail or courier to, a registered person, shall be the location of such person.
- In case the person is other than a registered person, shall be the location at which such goods are handed over for their transportation.

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

▪ **Relaxation in Consent fee for solar power plant projects**

The Department of Environment and Climate Change, Rajasthan issued relaxations for units to install captive solar power plant within the units premises for generation of power or use in the State, in supersession of earlier Office Orders, by providing capital cost of such solar power plant projects which shall be excluded from their overall of capital investment for the purpose of calculating consent fee under Water (Prevention and Control of Pollution) Act, 1974 and Air (Prevention and Control of Pollution) Act, 1981.

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

## Tamil Nadu

▪ **Clarification on the entitlement of Input Tax Credit**

The Government of Tamil Nadu on January 03, 2023 issued a Notification clarifying the entitlement of input tax credit where the place of supply is determined in terms of the proviso to Sub-section (8) of Section 12 of the Integrated Goods and Services Tax Act, 2017. The following have been brought about:

- The place of supply of services by way of transportation of goods, including by mail or courier to, a registered person, shall be the location of such person.
- In case the person is other than a registered person, shall be the location at which such goods are handed over for their transportation.

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

▪ **Clarification on applicability of certain provisions of the Tamil Nadu Goods and Services Tax Act, 2017**

The Government of Tamil Nadu has clarified on the applicability of provisions of Section 75(2) of the Tamil Nadu Goods and Services Tax (TNGST) Act, 2017, and its effect on limitation. As per the Notification, a show cause notice for payment of tax has to be issued within 2 years and 9 months from the due date of furnishing of annual return for the financial year to which such tax not paid or short paid or input tax credit wrongly availed or utilized relates, or within 2 years and 9 months from the date of erroneous refund.

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

## Uttar Pradesh

### ▪ Clarification on the difference in Input Tax Credit

The Government of Uttar Pradesh has issued a clarification on January 04, 2023 to deal with the difference in Input Tax Credit (ITC) availed in FORM GSTR-3B as compared to that detailed in FORM GSTR-2A for FY 2017-18 and 2018-19. Furthermore, the officer of the actual recipient shall intimate the concerned jurisdictional tax authority of the registered person, whose GSTIN has been mentioned wrongly, that ITC on those transactions is required to be disallowed if claimed by such recipients in their FORM GSTR-3B.

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

## West Bengal

### ▪ Notification on 3 services to be provided only through online Silpasathi Portal

The Finance Department, West Bengal on January 02, 2023 issued a Notification to name the below mentioned services to be provided exclusively through the State Single Window Silpasathi Portal:

- Registration under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979
- Registration of Own Generating plant under the Bengal Electricity Duty Act, 1935
- Renewal of Registration of Own Generating plant under the Bengal Electricity Duty Act, 1935

(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.

## CONNECT WITH US

 [connect@uncomplycate.com](mailto:connect@uncomplycate.com)

 [www.uncomplycate.com](http://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