

## **COMPLIANCE UPDATE**

March 2023 | Part 2 of 2

## Reserve Bank of India (RBI)

 <u>Change of date of reversal for operations under LTRO</u> and TLTRO

RBI vide Notification dated March 03, 2023 has changed the date of operations of Long Term Repo Operation (**LTRO**) and Targeted Long Term Repo Operation (**TLTRO**) to March 07, 2023 and April 07, 2023, respectively.

(To view the Notification, please click here)

# Securities and Exchange Board of India (SEBI)

Framework for adoption of cloud services by SEBI regulated entities

SEBI on March 06, 2023 issued the cloud framework to provide baseline standards of security and for the legal and regulatory compliances by Registered Entities, which includes stockbrokers, asset management companies and clearing corporations along with depositories and stock exchanges. (To view the Master Circular, please click <u>here</u>)

 Decrease in the rates of GST on certain items on recommendation of 49th GST council meeting Operational Guidance - Amendment to Securities and Exchange Board of India

SEBI on March 08, 2023 notified the Operational Guidance on Securities and Exchange Board of India (Buy-Back of Securities) (Amendment) Regulations, 2023. The amendment regulations shall be made effective for all buy-back offers where the Board of Directors of the company approve resolution with respect to buy-back on or after 30th day of the date of notification of this amendment in the official gazette (i.e., March 09, 2023). Following restrictions have been set-out for the companies undertaking buy-back through stock exchange route:

- The company shall not purchase more than 25% of the average daily trading volume (in value) of its shares or other specified securities in the ten trading days preceding the day in which such purchases are made.
- The company shall not place bids in the pre-open market, during the first thirty minutes and the last thirty minutes of the regular trading session.

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- The company's purchase order price should be within the range of ±1% from the last traded price.
- (To view the Circular, please click here)
- Linking of PAN with Aadhaar to be done by March 31, 2023

SEBI vide its Circular on March 8, 2023 has made it mandatory to link Permanent Account Number (**PAN**) to Aadhar Cards before March 31, 2023, for all SEBI Registered Entities, Market Infrastructure Institutions (**MIIs**) and all existing investors. Non-compliance of the Circular will result in such accounts being considered non-KYC compliant, leading to restrictions on securities and other transactions until the PAN and Aadhaar are linked.

(To view the Circular, please click here)

Clarification with respect to Qualified RTAs (QRTAs)

SEBI has issued a clarification on Qualified Register and Transfer Agents (QRTAs) on March,10, 2023. The Circular clarifies the following:

- Categorization of a Register and Transfer Agents (RTA) as QRTA
- Period for which an RTA shall be recognized as QRTA
- Initial relaxation provided to QRTA

(To view the Notification, please click here)

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

New rate of exchange for conversion of foreign currencies into Indian currency or vice versa for import and export of goods

CBIC on March 02, 2023 announced the new rate of exchange of conversion of foreign currencies into Indian currency or vice versa for import and export of goods. The revised rates shall be effective from March 03, 2023.

(To view the Notification, please click here)

Increase in Special Additional Excise Duty on petroleum crude

The Ministry of Finance on March 03, 2023 increased the Special Additional Excise Duty on petroleum crude to INR 4,400 per ton from INR 2,100 per ton and reduced the duty on aviation turbine fuel to NIL per liter from INR 4.5 per liter.

(To view the Notification, please click here)

Reduction of cess on high-speed diesel

The Ministry of Finance vide Notification dated March 03, 2023 reduced the cess of high-speed diesel oil from INR 12 per liter to INR 0.50 per liter.

(To view the Notification, please click here)

## Ministry of Commerce & Industry (MCI)

#### Removal of Minimum Import Price for import of 10000 MT of marble from Bhutan

The Ministry of Commerce and Industry on March 01, 2023 allowed import of 10000 MT of marble (under ITC (HS) Codes 2515 and 6802) from Bhutan without Minimum Import Price each year, subject to valid Registration Certificate issued by the DGFT.

## Industry-wise updates

#### Agriculture & other rural sectors

#### Simplified process for filing and approval of applications under subsidy schemes

The National Horticulture Board (**NHB**) under the Ministry of Agriculture and Farmers vide a Press Release dated March 14, 2023 has introduced a simplified process for filing and approval of applications under its Subsidy Schemes. According to new scheme:

- In-Principal Approval (IPA) will not be needed now, and applicant can apply straightaway for Grant of Clearance (GoC) to NHB after sanction of term loan by bank.
- The term loan sanctioned within three months from the date of online application to NHB will be treated valid.
- Minimum documents are now required for seeking Letter of Comfort and Grant of Clearance. The processing of application will be completely digital, including examination and sanction of applications.
- The stage of inspection of the location for Grant of Clearance has been replaced with a mobile app based self-inspection.

(To view the Press Release, please click here)

#### Vegetable Oils Grading and Marking (Amendment) Rules, 2023 (Draft Rules)

The Ministry of Agriculture and Farmers Welfare vide notification dated March 15, 2023 released the draft rules of the Vegetable Oils Grading and Marking (Amendment) Rules, 2023. The draft rules provide:

- Vegetable oils for domestic trade shall comply with the restrictions regarding residual levels of metal contaminants, pesticides residues, microbial requirements, crop contaminants, naturally occurring toxic substances and other food safety requirements as specified under the Food Safety and Standards (Contaminants, Toxins and Residues) Regulations, 2011.
- Vegetable oils for export trade shall comply with the residual limits of heavy metals, pesticides and other food safety requirements as laid down by the Codex Alimentarius Commission or importing countries requirement for export.

(To view the Notification, please click here)

#### Named Flours Grading and Marking Rules, 2023

The Ministry of Agriculture and Farmers Welfare on March 15, 2023 notified Named Flours Grading and Marking Rules, 2023 to regulate packing, marking and grading of whole, maize flour, rice flour, barley flour, urad flour, water chestnut or singhara flour, full fat soya flour and ragi flour.

(To view the Notification, please click here)

Dried Figs Grading and Marking Rules, 2023

The Ministry of Agriculture and Farmers Welfare on March 15, 2023 notified Dried Figs Grading and Marking Rules, 2023 to regulate packing, marking and grading of dried figs.

(To view the Notification, please click here)

#### **Banking, financial services & insurance**

#### Additional activities covered under Prevention of Money Laundering Act, 2002

The Ministry of Finance on March 07, 2023 declared following activities as money laundering:

- Exchange between virtual digital assets and fiat currencies
- Exchange between one or more forms of virtual digital assets
- Transfer of virtual digital assets
- Safekeeping or administration of virtual digital assets or instruments enabling control over virtual digital assets, and participation in and provision of financial services related to an issuer's offer and sale of a virtual digital asset.

(To view the Notification, please click here)

#### **Chemical industries**

#### Polyurethanes (Quality Control) Amendment Order, 2023

The Ministry of Chemicals and Fertilizers on March 15, 2023 notified the date of enforcement of Polyurethanes (Quality Control) Order, 2021 as March 19, 2023.

#### Acrylonitrile-Butadiene Styrene (ABS) (Quality Control) Amendment Order, 2023

The Ministry of Chemicals and Fertilizers on March 09, 2023 notified the date of enforcement of Acrylonitrile-Butadiene Styrene (ABS) (Quality Control) Order, 2021 as June 12, 2023.

(To view the Notification, please click here)

#### Food & beverages

#### FSSAI further updates its list of recognized Food Testing Laboratories

The Food Safety and Standards Authority (**FSSAI**) vide Notification dated March 09, 2023 updated the list of FSSAI recognized Food Testing Laboratories. The present list includes the validity of the laboratories having National Accreditation Board for Testing and Calibration Laboratories (**NABL**) accreditation scope of testing as on March 06, 2023 for the purpose of carrying out the analysis of food samples taken under the Food Safety and Standards Act, 2006 and Rules and Regulations. The recognition and validity will be governed by the guidelines or orders issued by FSSAI from time to time.

(To view the Notification, please click here)

#### FSSAI issues Press Release on SOP on artificial ripening of fruits

FSSAI issued a Press Release on its SOP on artificial ripening of fruits on March 11, 2023. All the traders'/fruits handlers/FBOs operating ripening chambers are directed to strictly comply with the SOP released on artificial ripening of fruits by ethylene gas and refrain from using any prohibited material or deploying approved sources of ethylene in an incorrect manner for artificial ripening of the fruits. Any such incidence noticed shall be dealt stringently and serious action will be taken against the person(s) indulging in such unlawful practices as per the provisions of FSS Act, 2006 and Rules/Regulations thereunder.

(To view the Press Release, please click here)

#### **Forest and environment**

#### Solar waste treatment under E-Waste (Management) Rules, 2022

The Ministry of Environment, Forest and Climate Change vide a Press Release dated March 14, 2023 released the details on solar waste treatment under E-Waste Treatment (Management) Rules, 2022.

- All manufacturer and producer of solar photo-voltaic modules or panels or cells shall ensure registration on the portal.
- Manufacturers and producers of solar photo-voltaic modules or panels or cells shall file annual returns in the prescribed form on the portal on or before the end of the year.

(To view the Press Release, please click here)

#### Healthcare

#### Surrogacy (Regulation) Amendment Rules, 2023

The Ministry of Health and Family Welfare on March 14, 2023 amended Form 2 of Surrogacy (Regulation) Rules, 2022. As per the amended, the following conditions are added:

- Couple undergoing surrogacy must have both gamete from the intending couple & donor gametes is not allowed.
- Single woman (widow/divorcee) undergoing surrogacy must use self-eggs and donor sperms to avail surrogacy procedure.

(To view the Notification, please click here)

#### Labour and employment

#### Conduction of fire safety audit

The Employee State Insurance Corporation (**ESIC**) vide Notification dated March 14, 2023 notified that fire safety audit of all ESIC hospitals shall be conducted through authorized government agency, which shall conduct the disaster management drills in all hospitals in their jurisdiction and forward the ATR to the ESIC office.

(To view the Notification, please click here)

#### Extension of date for applications regarding pension on higher wages

The Employee Provident Fund Organization (EPFO) has extended the date for applications regarding pension on higher wages till May 03, 2023.

(To view the Press Release, please click here)

#### Textiles, clothing & leather

#### Cotton Bales (Quality Control) Order, 2023

The Ministry of Textiles on March 01, 2023 notified that cotton bales shall bear the mark of of Indian Standard: IS 12171:2019. The said order shall not apply to goods or article meant for export, which conform to the specification required by the foreign buyer.

(To view the Notification, please click here)

#### **Transportation**

#### Central Motor Vehicle Amendment) Rules, 2023

The Ministry of Road Transport and Highways vide Notification dated March 14, 2023 issued the Central Motor Vehicle (Amendment) Rules, 2023. The amendment has substituted an existing definition of 'battery-operated vehicles' by the new definition of 'electric power train' and has also added the definitions of types of Electric Vehicles.

- Pure Electric Vehicle: A vehicle powered by an electric power train only.
- Strong Hybrid Electric Vehicle (Strong HEV): A hybrid electric vehicle which has a 'stop/start' arrangement, electric regenerative braking system and a motor drive (motor alone is capable to propel the vehicle from a stationary condition).
- Parallel Hybrid Electric Vehicle: Any vehicle which allows power to be delivered to the driven wheels by either a combustion engine and/or by a Rechargeable Energy Storage System powered electric motor.

(To view the Notification, please click here)

#### Utilities (water, gas, electricity)

MNRE suspends Approved Models and Manufacturers of Solar Photovoltaic Modules (Requirements for Compulsory Registration) Order, 2019

Ministry of New & Renewable Energy (**MNRE**) issued an Office Memorandum dated March 10, 2023 suspending the Approved Models and Manufacturers of Solar Photovoltaic Modules (Requirements for Compulsory Registration) Order, 2019. The memorandum states that the projects commissioned by March 31, 2024 will be exempted from the requirement of procuring Solar PV modules from Approved List of Models and Manufacturers (**ALMM**).

(To view the Office Memorandum, please click here)

(To view the Notification, please click here)

#### Wholesale & retail

#### Discontinuation of tariff on import of crude sunflower seed oil

The Directorate General of Foreign Trade (**DGFT**) on March 01, 2023 notified that tariff quota provisions for the import of crude sunflower seed oil will be discontinued from April 01, 2023.

## State-wise updates

#### Andhra Pradesh

Amendment to commercial taxes related to the tax levied on intra-State supplies of goods

Government of Andhra Pradesh on March 06, 2023 has issued certain amendments to Commercial Taxes under Andhra Pradesh GST Act, 2017:

- Jaggery of all types including cane jaggery (gur), palmyra jaggery, pre-packaged and labelled; khandsari sugar, pre-packaged and labelled; rab, pre-packaged and labelled will be charged at 2.5%.
- 2Pencil sharpeners will be charged at 6%.
- Articles of cutlery, manicure or pedicure sets and instruments other than paper knives and pencil sharpers be charged at 9%.

(To view the Notification, please click here)

#### Notification regarding holiday on March 22 and September 18 under NI Act, 1881

The General Administration Department, Government of Andhra Pradesh on March 10, 2023 issued a notification regarding declaring holidays on the occasion of Ugadi on March 22 and September 18 as Vinayak Chavithi under the Negotiable Instruments Act, 1881.

(To view the Notification, please click here)

#### Assam

Ban on transportation of live pigs due to outbreak of African Swine Fever (ASF

The government of Assam on March 10, 2023 banned for the time being with immediate effect and until further order the transportation of all live pigs to the State of Assam due to outbreak of African Swine Fever (**ASF**), which is a highly infectious hemorrhagic viral disease of pigs. However, the intradistrict and inter-district transportation of live pigs is allowed in the State in the interest of the local farmers, subject to adherence of the bio-security measures.

(To view the Notification, please click here)

#### Goa

 <u>Goa (Prevention of Illegal Mining, Storage and Transportation of Minerals) (Fifth</u> <u>Amendment) Rules, 2023</u>

The Department of Mines, Goa on March 02, 2023, issued the Goa (Prevention of Illegal Mining, Storage and Transportation of Minerals) (Fifth Amendment) Rules, 2023 to further amend Goa (Prevention of Illegal Mining, Storage and Transportation of Minerals) Rules, 2013 whereby:

- Rule 12 which states 'Import of Mineral' has been amended.
- In Rule 14 which states 'Storage of Mineral', sub-Rule (1) has been substituted.
- In Rule 17 which states 'Regulation of Transport and Extraction', sub-Rule (1) has been substituted.

(To view the Notification, please click here)

#### Gujarat

#### Enforcement of provisions of ESI Act in Gandhinagar District of Gujarat

The Ministry of Labour and Employment vide Notification dated March 13, 2023 finalized April 01, 2023 as the date on which the following provisions of the Employees' State Insurance Act, 1948 shall come into force in all the areas of Gandhinagar district of Gujarat:

- Chapter IV (Contributions)
- Chapter V (Benefits)
- Chapter VI (Adjudication of Dispute and Claims)

(To view the Notification, please click here)

#### Haryana

Amendment to commercial taxes related to the tax levied on intra-State supplies of goods

The Government of Haryana on March 01, 2023 issued amendments to commercial taxes under Haryana Goods and Service Tax, Act 2017. The amendments are:

- Jaggery of all types including cane jaggery (gur), palmyra jaggery, pre-packaged and labelled; khandsari sugar, pre-packaged and labelled; rab, pre-packaged and labelled will be charged at 2.5%.
- Pencil sharpeners will be charged at 6%.
- Articles of cutlery, manicure or pedicure sets and instruments other than paper knives and pencil sharpers be charged at 9%.

(To view the Notification, please click here)

#### **Himachal Pradesh**

#### Himachal Pradesh Water Cess on Hydropower Generation Bill 2023

The Government of Himachal Pradesh has issued Himachal Pradesh Water Cess on Hydro Power Generation Rules, 2023, effective from 10th March 2023. The highlights are as follows:

- Any person intending to install a scheme requiring usage of water for the purpose of generation of hydropower shall:
  - Submit the detailed project report duly sanctioned by Department of Energy,
     Government of Himachal Pradesh or Central Electricity Authority, Government of India.
  - Obtain Registration Certificate for use of water from the commission.
  - Ensure the user shall comply with the agreement to be executed with the Commission.

(To view the Notification, please click here)

#### Municipal Council Kullu (Property Taxation) Bye-laws, 2022

The Government of Himachal Pradesh issued the Municipal Council Kullu (Property Taxation) Byelaws, 2022, effective from March 03, 2023. The highlights are:

- It is applicable to owners or occupiers of land and buildings located within the jurisdiction of Municipal Council Kullu.
- It specifies the process for payment of property taxes.
- The owner or occupier may also be required to furnish information or a written return in Form-E (Tax liability Form), if required by the Secretary; and this information will have to be furnished within a period of 30 days of receiving the requisition.

(To view the Notification, please click here)

#### Municipal Council/Nagar Panchayat Bhunter (Property Taxation) Bye-laws, 2022

The Government of Himachal Pradesh issued the Municipal Council/Nagar Panchayat Bhunter (Property Taxation) Bye-laws, 2022, effective from March 03, 2023. The highlights are:

- It is applicable to owners or occupiers of land and buildings located within the jurisdiction of Nagar Panchayat Bhunter.
- It specifies the process for payment of property taxes.
- The owner or occupier may also be required to furnish information or a written return in Form-E (Tax liability Form), if required by the Secretary; and this information will have to be furnished within a period of 30 days of receiving the requisition.

(To view the Notification, please click here)

#### Municipal Council Manali (Property Tax Bye-laws, 2022)

The Government of Himachal Pradesh issued the Municipal Council Manali (Property Tax Bye-laws, 2022), effective from March 02, 2023. The highlights are:

- It is applicable to owners or occupiers of land and buildings located within the jurisdiction of Nagar Panchayat Manali.
- It specifies the process for payment of property taxes.
- The owner or occupier may also be required to furnish information or a written return in Form-E (Tax liability Form), if required by the Secretary; and this information will have to be furnished within a period of 30 days of receiving the requisition.

(To view the Notification, please click here)

#### Prohibition on manufacturing, storage, distribution and sale of gutka or pan masala

The Department of Health and Welfare Department, Himachal Pradesh on March 01, 2023 issued a notification regarding the prohibition of the manufacture, storage, distribution, or sale of gutka or pan masala, or any other products marketed separately to constitute a gutka or pan masala as a final product.

The manufacture, storage, distribution, and sale of gutka or pan masala, scented chewing pan masala or khaini, masheri, zarda or any other products marketed separately to constitute a gutka or pan masala a final product (containing tobacco or nicotine) has been prohibited, irrespective of whatsoever name called whether packaged or unpackaged and sold as one product, or through packaged in separate products, sold or distributed in the whole of Himachal Pradesh.

This is applicable for a period of 1 year from March 01, 2023

#### Himachal Pradesh Electricity Regulatory Commission (Transmission Performance Standards) Regulations, 2023

The Government of Himachal Pradesh on March 02, 2023 issued the Himachal Pradesh Electricity Regulatory Commission (Transmission Performance Standards) Regulations, 2023. These performance standards shall serve as guidelines for the Transmission Licensee to operate its State Transmission System to provide an efficient, reliable, coordinated, and economical electricity supply and transmission system.

These Regulations will be applicable to all the licensees engaged in the Transmission of electricity in the State of Himachal Pradesh. These Regulations shall come into force on March 02, 2023.

(To view the Notification, please click here)

#### Jammu & Kashmir

#### Draft Jammu and Kashmir Logistics Policy, 2023

The Industries and Commerce Department, Jammu and Kashmir on March 06, 2023 issued the Draft Jammu and Kashmir Logistics Policy, 2023.

The policy is a transformative approach for improving logistics efficiency and reducing logistics costs, focusing on integrating existing and proposed infrastructure development initiatives of different agencies to ensure first and last mile connectivity for the seamless movement of people and goods.

(To view the Notification, please click here)

#### Karnataka

## Amendment to commercial taxes related to the tax levied on intra-State supplies of goods

The Government of Karnataka on March 01, 2023 issued amendments to commercial taxes under Karnataka GST Act 2017. The amendments are:

- Jaggery of all types including cane jaggery (gur), palmyra jaggery, pre-packaged and labelled; khandsari sugar, pre-packaged and labelled; rab, pre-packaged and labelled will be charged at 2.5%.
- Pencil sharpeners will be charged at 6%.
- Articles of cutlery, manicure or pedicure sets and instruments other than paper knives and pencil sharpers be charged at 9%.

(To view the Notification, please click here)

Karnataka Tax on Profession, Trades, Callings and Employments (Amendment) Act, 2023

The Government of Karnataka, vide Notification dated March 14, 2023 amended various provisions of the Karnataka Tax on Profession, Trades, Callings, and Employments Act, 1976, including the provision regarding escaped tax, interest on delayed payments, and consequences of failure to deduct or to pay tax.

(To view the Notification, please click here)

#### Kerala

#### Kerala labor department reschedules work timings considering summer heat

The Government of Kerala has revised the working hours of workers working in the sun in various parts of the state are prone to sunstroke under the provisions of Rule 24 and 25 of the Kerala Minimum Wages Rules, 1958, effective from 2, March 2023 to 30, April 2023. Key highlights of the order:

- For employees working during daytime hours, rest period is from 12:00 PM to 03:00 PM. The fixed workings hours are from 07:00 AM to 07:00 PM, for a total of 8 hours, meaning that the morning shifts are rescheduled to end at 12:00 PM and the afternoon shift starts at 03:00 PM.
- The scope of this order does not apply to areas that are above 3000 feet above sea level and are not exposed to the sun.

(To view the Notification, please click here)

#### Kerala State Pollution Control Board defines distance criteria of various industries and units

The Kerala State Pollution Control Board has issued distance criteria of various industries and units as on March 02, 2023. The criteria have defined as follows:

- General criteria
- Industry specific criteria
- Farms
- Municipal solid waste processing/disposal centers

 Sewage and effluent treatment plant, common sewage and effluent treatment plants and fecal sludge treatment plants

(To view the Notification, please click <u>here</u>)

#### **Madhya Pradesh**

 Madhya Pradesh Electricity Regulatory Commission (Methodology for Determination of Open Access Charges and Banking charges for Green Energy Open Access Consumers) Regulations, 2023

The government of Madhya Pradesh vide notification dated March 09, 2023 issued the Madhya Pradesh Electricity Regulatory Commission (Methodology for Determination of Open Access Charges and Banking Charges for Green Energy Open Access Consumers) Regulations 2023 to provide a Methodology for green energy open access consumers on determination of:

- Open access charges: These include central transmission charges, state transmission charges, wheeling or distribution charges, cross-subsidy surcharge, additional surcharge, SLDC charges, etc.
- Banking charges: Banking charges are levied upon the renewable energy generator for the energy banked and are paid to the DISCOM and determined by State Electricity Regulatory Commissions.

(To view the Notification, please click here)

#### Nagaland

#### Plastic Waste Management (Second Amendment) Rules, 2022

The Nagaland Pollution Control Board (NPCB) vide Public Notice dated March 02, 2023 under Plastic Waste Management (Second Amendment) Rules, 2022 has informed the industries, commercial establishments, distributors, stockists, sellers, users, etc. that banned Single Use Plastic (SUP) products claiming to be biodegradable will not be manufactured, imported, stocked distributed and sold without Central Pollution Control Board's Certificate.

(To view the Public Notice, please click here)

#### **NCT of Delhi**

#### Draft Cellular Tower Policy

The New Delhi Municipal Council vide Public Notice dated March 03, 2023 has invited suggestions and comments on draft Cellular Tower Policy.

- There are four main aspects of the policy:
  - Regularization of unauthorized towers
  - o Increase in one-time tower installation fee
  - o Rent fee for towers situated on New Delhi Municipal Council (NDMC) buildings
  - Process to install new towers.
- The draft policy aims to modify the rules for the installation of communication towers by cellular and basic telecom operators on rooftops and ground bases within the premises and in the area under the jurisdiction of NDMC.
- The policy also proposes to increase the one-time permission charge from INR 2 lakh to INR 3 lakh for five years.

(To view the Public Notice, please click here)

#### Odisha

#### Battery Waste Management Rules, 2022

The Odisha Pollution Control Board vide a Public Notice on March, 03, 2023 reiterated that as per the Waste Management Rules notified on August 28, 2022, there is no longer a requirement for dealers of lead acid batteries to register with the State Pollution Control Board (**SPCB**).

As per these Rules, it is the responsibility of the consumer to discard waste batteries from other waste streams especially mixed and domestic waste streams. These batteries should be given to an entity engaged in collection, refurbishment or recycling. All entities engaged in the collection, segregation and treatment of waste batteries, refurbishes of used batteries and recycler of waste batteries must obtain Consent to Establish (CTE) and Consent to Operate (CTO) under Water (PCP) Act, 1974 and Air (PCP) Act, 1981

(To view the Public Notice, please click here)

#### Govt. of Odisha amends an older notification related to the tax levied on intra-State supplies of goods

The Government of Odisha on March 02, 2023 issued amendments to commercial taxes under Odisha GST Act 2017. The amendments are:

- Jaggery of all types including cane jaggery (gur), palmyra jaggery, pre-packaged and labelled; khandsari sugar, pre-packaged and labelled; rab, pre-packaged and labelled will be charged at 2.5%
- Pencil sharpeners will be charged at 6%
- Articles of cutlery, manicure or pedicure sets and instruments other than paper knives and pencil sharpers be charged at 9%

(To view the Notification, please click here)

#### Punjab

#### Punjab State Minor Mineral Policy, 2023

The government of Punjab vide notification dated March 13, 2023 issued the Punjab State Minor Mineral Policy, 2023 with an objective to ensure that mining of sand and gravel is undertaken across the state in a transparent and legal manner so that sufficient quantities of sand and gravel is available on demand.

As per policy, mining sites have been divided into two categories namely Commercial Mining Sites (CMS) and Public Mining Sites (PMS). Commercial sites shall be grouped into distinct clusters and shall be auctioned through e-tender process whereas, the public sites shall be operated by the department manually for the interest of the general public.

(To view the Notification, please click here)

#### Rajasthan

#### Rajasthan Pollution Control Board issues directions to regulate industrial noise pollution

The Rajasthan Pollution Control Board (RPCB) issued directions to regulate industrial noise pollution dated February, 28, 2023. Some of the directions issued by the State Board are as follows:

- Where Diesel Generator (DG) set or heavy machinery is set up, poly urethane of at least 20
  mm thickness must be used on ground surface for controlling noise and vibration.
- Where stone breaking/cutting, steel cutting or such type of noise generating machinery are available poly urethane of at least 20 mm thickness must be used on ground surface to control noise and vibration.
- Suitable noise barrier/acoustical treatment as an enclosure of the noise generating machine must be provided.
- Use of earplug/ headphone for industry worker where noise is dominant is mandatory.

(To view the Order, please click here)

#### Guidelines regarding the refund process within a specific time limit

The Rajasthan Government's Commercial Taxes Department has issued guidelines on March 10, 2023 regarding the refund process within a specific time limit.

As per the Guidelines, all proper officers are directed to verify the correctness of the refund claim under Section 54 of Rajasthan Goods and Services Act and decide the refund application by passing the final sanction or rejection order in form GST RFD-06 (GST Refund Order) and the (payment advice) in form GST RFD-05.

This should be done in accordance with the provisions of the Rajasthan Goods and Services Tax Act, 2017 and Rules made thereunder within 21 days of the date of receipt of the refund application. It has been further directed that all refund applications pending beyond 21 days of the receipt date should be disposed of by the proper officer within seven days of this order.

(To view the Guidelines, please click here)

#### Tamil Nadu

#### Government of Tamil Nadu amends the Motor Vehicle Rules 1988

The Government of Tamil Nadu vide Notification dated March 01, 2023 amended Rule 132 (Fees for different vehicles) of the Tamil Nadu Motor Vehicles Rules, 1988. The amended fees are as following:

- For grant of permission for certificate of fitness in another region INR 500
- For revocation of CFX Notice INR 500
- For issue of Duplicate Certificate of Fitness INR 250
- For issue of certified copy of documents INR 400
- For the grant of authorization INR 5000

- For the renewal of authorization – INR 3000

(To view the Notification, please click here)

#### Tripura

Tripura Electricity Regulatory Commission (Miscellaneous Provisions relating to Petition Fees, License Fees and Other Fees) (2nd Amendment) Regulations, 2023

The Tripura Regulatory Commission (**TERC**), vide Notification dated March 06, 2023, amended the Tripura Electricity Regulatory Commission (Miscellaneous Provisions relating to Petition Fees, License Fees and Other Fees) (2nd Amendment) Regulations, 2023. The amendment now states that petition for determination for tariff for supply of electricity in case of a bundle license like Tripura State Electricity Corporation Ltd (**TSECL**) who is responsible for transmission and distribution, the fees will be INR 0.125 paisa per kwh on energy proposed to be handled.

## 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.

# REQUIREMENTS POLICIES REGULATIONS LAW STANDARDS TRANSPARENCEY RULES GOVERNANCE

**COMPLIANCE** 

## **CONNECT WITH US**

