



COMPLIANCE UPDATE

April 2023 | Part 1 of 2

Securities and Exchange Board of India (SEBI)

▪ E-wallet investments in Mutual Funds

SEBI on March 23, 2023 directed all Asset Management Companies and Mutual Funds to ensure, while accepting investments through e-wallets, that all e-wallets are fully compliant with KYC norms as prescribed by Reserve Bank of India.

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

▪ Extension in timelines nomination for Mutual Fund unit holders

SEBI on March 28, 2023 extended the timelines for nomination for all the existing individual unit holder(s) holding Mutual Fund units either solely or jointly to September 30, 2023 from March 31, 2023.

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

▪ Cyber Security and Cyber Resilience framework for Portfolio Managers

SEBI on March 29, 2023 notified Cyber Security and Cyber Resilience framework for Portfolio Managers with asset under management of INR 3000 crore or more, under discretionary and non-discretionary portfolio management service taken together.

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

▪ Streamlining the onboarding process of Foreign Portfolio Investors

SEBI on March 27, 2023 modified the Master Circular for Foreign Portfolio Investors dated December 19, 2022 to the extent of:

- Grant of FPI registration on the basis of scanned copies of application forms and supporting documents
- Use of Digital Signatures by FPIs
- Certification of copies of original documents by authorized bank officials using SWIFT mechanism
- Verification of PAN through the CAF module available on the websites of the Depositories
- Submission of unique Investor Group ID by FPI applicants in lieu of complete details of group constituents

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

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Ministry of Commerce and Industries (MCI)

- **Procedure for Registration Certificate for import of Marble and Fresh (green) Areca Nut from Bhutan**

The Ministry of Commerce and Industries on March 20, 2023 notified the procedure for application of Registration Certificate for import of Marble under HS Codes 2515 or 6802 and Fresh (green) Areca Nut under ITC(HS) 08028010 without Minimum Import Price (MIP) condition from Bhutan.

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

- **Safety Glass (Quality Control) Amendment Order, 2023**

The Ministry of Commerce and Industries on March 27, 2023 amended Para 2 of Safety Glass (Quality Control) Order, 2020. As per the Amendment, the Safety Glass (Quality Control) Order, 2020 shall not apply to:

- Import of safety glass by a vehicle manufacturer for manufacturing up to ten thousand vehicles manufactured in India per financial year.
- Import of up to 5,000 number of safety glass per financial year for the purpose of repairs or after sales service of vehicles.

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

Central Board of Direct Taxes (CBDT)

- **Relaxation with respect to electronic submission of Form 10F**

CBDT on March 28, 2023 extended the relaxation to file Form 10F (Self-certificate of foreign exemption) till September 30, 2023 from March 31, 2023.

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

- **Income Tax (Fourth Amendment) Rules, 2023**

CBDT on March 28, 2023 amended Rule 114AAA of Income Tax Rules, 1962. As per the Amendment, the PAN of any person who failed to link their PAN with Aadhaar before March 31, 2022 shall become inoperative, and he shall be liable for payment of fee.

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

- **CBDT extends the last date for linking PAN and Aadhaar**

CBDT on March 28, 2023 issued a clarification on Income Tax (Fourth Amendment) Rules, 2023. As per the clarification, the date for linking PAN and Aadhaar has been extended to June 30, 2023. From July 01, 2023, the PAN of taxpayers who have failed to intimate their Aadhaar, as required, shall become inoperative.

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

Central Board of Indirect Taxes and Customs (CBIC)

- **Reduction in Special Additional Excise Duty on Petroleum Crude**

The Ministry of Finance on March 20, 2023 reduced the Special Additional Excise Duty on Petroleum Crude to INR 3,500 per ton from INR 4,400 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](#))

Industry-wise updates

Agriculture & other rural sectors

- **Poha Grading and Marking Rules, 2023**

The Ministry of Agriculture and Farmers Welfare on March 28, 2023 notified the Poha Grading and Marking Rules, 2023 to regulate packing, marking and grading of Poha.

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

- **Insecticides (Second Amendment) Rules, 2023 (Draft Rules)**

The Ministry of Agriculture and Farmers Welfare on March 23, 2023 notified the Draft Rules of the Insecticides (Second Amendment) Rules, 2023 to regulate the labelling of insecticides.

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

Fisheries, animal husbandry and dairying

- **Prevention of Cruelty to Animals (Animal Husbandry Practices and Procedures) Rules, 2023 (Draft Rules)**

The Ministry of Fisheries, Animal Husbandry and Dairying on March 20, 2023 notified the Draft Rules for Prevention of Cruelty to Animals (Animal Husbandry Practices and Procedures) Rules, 2023.

These Rules will provide the provisions for protection of animals from cruelty.

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

Chemicals

- **Ethylene Glycol (Quality Control) Order, 2022**

The Ministry of Chemicals and Fertilizers on March 23, 2023 notified the date of enforcement of Ethylene Glycol (Quality Control) Order, 2022 as June 28, 2023.

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

- **Polyurethanes (Quality Control) Order, 2021**

The Ministry of Chemicals and Fertilizers on March 16, 2023 notified the date of enforcement of Polyurethanes (Quality Control) Order, 2021 as March 19, 2023.

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

Wholesale & retail

- **Legal Metrology (Packaged Commodities) Amendment (Amendment) Rules, 2023**

The Ministry of Consumer Affairs, Food and Public Distribution on March 24, 2023 notified the date of enforcement of Legal Metrology (Packaged Commodities) (Amendment) Rules, 2022 as June 01, 2023.

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

Forests and environment

- **Wild Life (Protection) Amendment Act, 2022**

The Ministry of Environment, Forest and Climate Change on March 22, 2023 notified the date of enforcement of Wild Life (Protection) Amendment Act, 2022 as April 01, 2023.

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

State-wise updates

Andhra Pradesh

▪ **Draft Andhra Pradesh Electricity Regulatory Commission (Licensees' Standards of Performance) Fourth Amendment Regulation, 2023**

The Andhra Pradesh Electricity Regulatory Commission (APERC) on March 20, 2023 published a Public Notice on the Draft Andhra Pradesh Electricity Regulatory Commission (Licensees' Standards of Performance) Fourth Amendment Regulation, 2023 for enhancement of the Service Level Agreement (SLA) days for Low tension (LT) application processing from the current 7 days to 15 working days.

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

▪ **Order on Tariff for Retail Sale of Electricity during FY2023-24**

The Andhra Pradesh Electricity Regulatory Commission (APERC) on March 25, 2023 issued a Notification regarding an Order on Tariff for the Retail Sale of Electricity during FY2023-24. The following has been stated:

- The Commission has decided to consider the ARR, FPT, and CSS filings for FY2023-24 submitted by the DISCOMs as stated briefly in this Chapter, as the basis for the determination of ARR and Tariff for Retail Sale of Electricity for FY2023-24 after duly considering the views/objections/suggestions of stakeholders.
- The Sales, Losses, and Power Purchase requirements are stated.
- The Power Purchase Costs are mentioned.

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

▪ **Andhra Pradesh Industrial Development Policy (APIDP) 2020-2023**

The Government of Andhra Pradesh on March 19, 2023 notified Andhra Pradesh Industrial Development Policy (APIDP) 2020-2023 which will remain in force for a period of 4 years, starting from April 01, 2023, till March 31, 2027.

The incentives mentioned in the Policy will be extended to industries as per the operational Guidelines to be notified separately, with the following conditions:

- The total incentives for any company will be restricted to 100% of the Eligible Fixed Cost of Investment (EFICI) (excluding land cost) and limited to 20% in each of the five years.
- Only those brownfield projects where the EFICI and capacity of expansion are greater than 50% will be eligible for incentives.

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

Andaman & Nicobar Islands

▪ **Online document update in Aadhar**

The Govt. of Andaman and Nicobar via Notification dated March 29, 2023 decided to allow residents to update documents in their Aadhaar online free of cost. Residents of Andaman & Nicobar Islands may log in to <https://myaadhaar.uidai.gov.in/> using their Aadhaar Number and update their Aadhaar Card free of cost.

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

Chhattisgarh

▪ **Chhattisgarh Municipal Corporations (Amendment) Act, 2023**

The Government of Chhattisgarh on March 13, 2023 published the Chhattisgarh Municipal Corporations (Amendment) Act, 2023 to further amend the Chhattisgarh Municipal Corporations Act, 1956, amending Section 292B which specifies 'The Registration Certificate granted under Development of Colonies'.

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

▪ **Chhattisgarh Settlement of Arrears Tax, Interest and Penalty Bill, 2023**

The Government of Chhattisgarh on March 13, 2023 published the Chhattisgarh Settlement of Arrear Tax, Interest and Penalty Bill, 2023. The bill lays down the following provisions pertaining to:

- The designated committee
- Provisions related to the eligibility for settlement have been incorporated

The provisions relating to the application form, manner of submission of the application, and the determination of the settlement amount of the arrear have been stated.

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

Goa

▪ **Goa (Regulation of Land Development and Building Construction) Relaxation Rules, 2023**

The Department of Town & Country Planning, Goa on March 16, 2023 issued the Goa (Regulation of Land Development and Building Construction) Relaxation Rules, 2023, wherein the following has been stated:

- The extent to which Regulations can be relaxed has been stated in the Rules.
- Any request made for availing relaxation to the extent as specified in Rule 3
- shall be processed by the Chief Town Planner (Planning) for obtaining the decision of the Government.

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

▪ **Direction to all licensed premises for sale of liquor to be closed on account of polling day and counting of votes for the Bye-Elections**

The Government of Goa on March 17, 2023 directed all licensed premises 'for the sale of liquor' to be closed on March 24, 2023, March 25, 2023, and March 27, 2023, on account of polling day and counting of votes for the Bye-Elections in the seven wards, that involve the following Village Panchayats:

- Velguem
- Ona Maulinguem Kudchirem
- Orlim
- Calem
- Balli-Adnem
- Barcem-Quedem
- Rachol

Furthermore, the licensed premises having license for 'Bar and Restaurant' may be allowed to keep the restaurant open for serving food, but the bar counter shall be closed, and no liquor shall be allowed to be served on the above-mentioned dates.

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

▪ **Paddy procurement rates for Rabi 2022-23 harvest**

The Government of Goa on March 16, 2023 issued the following Paddy Procurement rates for Rabi 2022-23 harvest:

- For Jyoti variety, the minimum rate per kg is INR 18
- For all other varieties, the minimum rate per kg is INR 15

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

▪ **Issuance of procurement and selling rate of seeds during 2023-24**

The Government of Goa on March 17, 2023 issued procurement and selling rate of seeds during 2023-24. The procurement and selling rate of various types of seeds for food grains, procured by Department as per the recommendations of the Price Fixation Committee and approved by the Director of Agriculture, for the following seeds:

- Paddy - HYV seed
- Paddy - Korgut, Kochri, Damgo, Shitto
- Goa Dhan 1, 2, 3 & 4 salt-tolerant varieties
- Alsando seed
- Moong seed
- Urad seed
- Finger Millet-Nachni
- Groundnut seed

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

Gujarat

▪ **Guidance Manual for slaughterhouse and meat processing industries, bone mill, Processing of animal horn, hoofs, and other body parts**

The Gujarat Pollution Control Board, (GPCB) on March 24, 2023 issued a Guidance Manual for slaughterhouse and meat processing industries, bone mill, Processing of animal horn, hoofs, and other body parts. As per the manual:

- Applicant shall furnish local body NOC for the slaughterhouse.
- Applicant shall furnish Food Safety and Standards Authority of India (FSSAI) department Registration/License.

- Applicant shall install primary effluent treatment plant to achieve discharge norms and shall also furnish local body permission for the reception of primary treated effluent into their sewers leading to a full-fledged Sewage Treatment Plant.

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

- **Addition of Inspector as an authority under Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996**

The Labour and Employment Department of Government of Gujarat via Notification dated March 20, 2023 added Inspector as an authority for inspection of building and other construction with the limitation of jurisdiction.

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

- **Revision in the minimum rates of wages payable to the employees employed in sugarcane cutting and loading**

The Government of Gujarat via Notification dated March 27, 2023 revised the minimum rates of wages payable to the employees employed in sugarcane cutting and loading as INR 476.00 per ton. The rates are effective April 01, 2023.

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

- **Declaration of services under the fertilizer industry as Public Service**

The Department of Labour, Skill Development and Employment, Gujarat on March 16, 2023 notified declaring services under the fertilizer industry as a Public Service. This shall be in force for one year

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

- **Revision in minimum wages of employees**

The Labour, Skill Development and Employment Department, Gujarat on March 27, 2023 revised the minimum wages of employees employed in the appended Scheduled Employment. Following is the class of employee and applicable rates:

- Skilled: INR 474.00 (Zone-I) and INR 462.00 (Zone-II)
- Semi-skilled: INR 462.00 (Zone-I) and INR 452.00 (Zone-II)
- Unskilled: INR 452.00 (Zone-I) and INR 441.00 (Zone-II)

These rates will be effective from April 01, 2023.

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

Himachal Pradesh

- **Issuance of effective date for Himachal Pradesh Ground Water (Regulation and Control of Development and Management) Amendment Act, 2022**

Governor of Himachal Pradesh on March 27, 2023 issued an effective date for Himachal Pradesh Ground Water (Regulation and Control of Development and Management) Amendment Act, 2022 as March 28, 2023. The key highlights of Himachal Pradesh Ground Water (Regulation and Control of Development and Management) Amendment Act, 2022 are:

- Every person extracting ground water and does not come in the ambit of definition of user of ground water in a notified area shall make an application for registration of well, to the Authority, in the manner as may be prescribed.
- No unregistered drilling agency or rig owner shall be allowed to construct ground water abstraction structures and in case of default, he will be liable for penalty as specified by the State Ground Water Authority or Central Ground Water Authority.
- In case of contravention of provisions of the Act, the user shall be liable for imprisonment for a term which may extend to five years or with a fine which may extend to ten lakh rupees, or with both.

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

Jharkhand

- **Notification regarding the Payee ID deactivation.**

The Government of Jharkhand on March 20, 2023 notified regarding the Payee ID deactivation wherein the following process has been prepared by the department to deactivate the payee ID:

- In case of Multiple Payee IDs or Payee ID corrections, Payee will request for Payee ID deactivation to the concerned DDO through a proper letter and ID proof (PAN/GSTIN).
- DDO will verify the request and sends an online request with a forwarding letter and attachments to the concerned treasury for Payee ID deactivation using the DDO's Login in DDO Level Bill Management System.
- Treasury Officer will verify the online request and deactivates the requested Payee ID using the Treasury Officer's Login in Kuber Integrated Online Treasury Information System.

- DDO can view the Payee ID deactivation status (Pending/Deactivated)/payee using the DDO login in the DDO Level management system.
- The payee will also be intimated with SMS regarding this and the DDOS must ensure that the correct mobile no. is updated in the payee's profile.

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

▪ **Addition of explanation to exemption of the intra-State supply of services**

The Commercial Taxes Department, Jharkhand on March 27, 2023 added an explanation under the exempted service of renting of a residential dwelling to a registered person that if 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 shall be on his own account and shall not be of the proprietorship concern.

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

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

The Commercial Taxes Department of Government of Jharkhand on March 18, 2023 made the following amendments in the tax rates:

- Commercial Tax of 2.5% on Ethyl Alcohol supplied to oil marketing companies or petroleum refineries for blending with motor spirit (petrol)
- Commercial Tax of 6% on fruit pulp or fruit juice-based drinks
- Commercial Tax of 9% on Ethyl Alcohol and other spirits, denatured, of any strength
- This Notification shall come into force with effect from January 01, 2023.

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

▪ **Addition in exemption of intra-State supplies of goods under Jharkhand Goods and Services Tax Act, 2017**

The Commercial Taxes Department, Jharkhand on March 18, 2023 added exemptions of intra-State supplies of goods under the Jharkhand Goods and Services Tax Act, 2017. The following has been added:

- Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, wheat bran and de-oiled cake (other than rice bran)
- Husk of pulses including Chilka, Concentrates including chuni or churi, Khanda

This Notification shall come into force with effect from January 01, 2023.

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

Karnataka

▪ **Karnataka Fire Force (Amendment) Ordinance, 2023**

The Government of Karnataka on March 24, 2023 issued the Karnataka Fire Force (Amendment) Ordinance, 2023 to further amend the Karnataka Fire Force Act, 1964. As per the Amendment, in Section 13 which states 'Preventive measures', the following have been inserted:

- (3) Any person proposing to construct a high-rise building shall obtain a No Objection Certificate from the Karnataka State Fire and Emergency Services department.
- (4) Subject to the provisions of the National Building Code 2016 relating to Fire and life safety, while issuing a No objection certificate for construction of a high rise building, the Karnataka State Fire and Emergency Services department shall follow such procedure and collect such amount of fee as may be prescribed.

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

▪ **Karnataka Transparency in Public Procurements (Amendment) Ordinance, 2023**

The Government of Karnataka on March 29, 2023 published the Karnataka Transparency in Public Procurements (Amendment) Ordinance, 2023 to further amend the Karnataka Transparency in Public Procurements Act, 1999 and shall come in force at once. As per the Amendment, in Section 6 which states 'Procurement Entities to follow Procedure' in the first proviso, for the words and figures 'Rs. 50.00 Lakhs', the words and figures 'Rs. 1.00 crore', shall be substituted.

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

▪ **Karnataka Minor Mineral Concession (Amendment) Rules, 2023**

The Government of Karnataka on March 17, 2023 published the Karnataka Minor Mineral Concession (Amendment) Rules, 2023 to further amend the Karnataka Minor Mineral Concession Rules, 1994. As per the Amendment, the following are the key highlights:

- Schedule- I which specifies the rates of 'dead rent' has been substituted.
- Schedule II-A that specifies the rate of 'minimum area for grant of quarry lease' has been substituted.

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

Kerala

▪ **Revision in Consumer Price Index numbers for agricultural labourers and industrial workers**

The Department of Economics & Statistics, Kerala on March 21, 2023 revised the Consumer Price Index (Cost of Living Index) numbers, updating the rate of variable Dearness Allowance for all the industries in the State of Kerala, with effect from January 01, 2023.

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

▪ **Installation of illegal billboards and banning of single-use plastics**

The Department of Local Self-Government, Kerala has issued guidelines on March 21, 2023 incorporating the provisions of various orders regarding the installation of illegal billboards within the local government limits and banning of single-use plastics. The key aspects of the guidelines are as follows:

- Ensure the use of government prescribed 100% cotton plastic free paper, recyclable Poly Ethylene (EPR Registration Number and Expiry), PVC Free Recyclable Logo, unit name and number and certificate number from Pollution Control Board QR Code.
- Ensure not to use PVC flux, polyester, nylon, Korean cloth, plastic coated cloth.
- In case of a complaint from the general public, the complainant shall bear the expenses incurred by the KSPCB in getting the sample tested by the CIPET and Textile Committee.
- Banner and boards containing program details shall be removed by the installers within 7 days of the day following the date of the program and maximum 30 days for advertisement banner boards of organizations etc. without date. Failure to do so, fine of not less than INR 20 per square feet and dismantling charges including removal, transportation charges and processing and disposal charges from the installers shall be levy by Municipal Corporation Gram Panchayat.

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

▪ **Revision in minimum rate of wages in timber cutting, felling and transportation of logs industry**

The Government of Kerala on March 18, 2023 revised the minimum rates of wages payable to the employees employed in the timber cutting, felling and transportation of logs industry sector. Furthermore, in addition to the rate of basic wages, the employees shall be eligible for Dearness Allowance calculated on the basis of Consumer Price Index calculated at the rate of INR 2.30 for piece rated employees and daily waged employees and INR 60 for monthly waged employees.

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

Madhya Pradesh

▪ **Draft of amended rules under the Madhya Pradesh Municipal Corporation Act, 1956**

The Government of Madhya Pradesh via Notification dated March 24, 2023 proposed the draft of amended rules under the Madhya Pradesh Municipal Corporation Act, 1956, amending Rule 23 by adding a proviso that the urban body may consult the concerned resident association before issuing No Objection Certificate. According to the Notification, any objection or suggestion, which may be received from any person with respect to the said draft of amendment at the office of the Principal Secretary, Urban Development and Housing Department, Government of Madhya Pradesh, Mantralaya, Vallabh Bhawan, Bhopal shall be considered by the State Government.

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

▪ **Fixation of price of cloth supplied by the State Power Loom Cooperative Union**

The Government of Madhya Pradesh via Notification dated March 17, 2023 fixed the price of cloth supplied by the State Power Loom Cooperative Union. The rates will be effective in the entire state of Madhya Pradesh for which GST will be payable and Union's dividend has been fixed at 15 %. The rates shall be effective till March 31, 2023, for the financial year 2022-2023.

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

▪ **Madhya Pradesh Nagarpalik Vidhi (Sanshodhan) Adhiniyam, 2023**

The Government of Madhya Pradesh via Notification dated March 17, 2023 published the Madhya Pradesh Nagarpalik Vidhi (Sanshodhan) Adhiniyam, 2023 to further amend the Madhya Pradesh Municipal Corporation Act, 1956 and the Madhya Pradesh Municipalities Act, 1961. According to the Amendment, penalty for owner or occupier of a building or land has been changed in Section 195 of Madhya Pradesh Municipal Corporation Act, 1956 as the Commissioner shall impose a fine which may extend to INR 5,000 and further additional fine which may extend to INR 200 per day till the work mentioned in the notice is not complete.

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

▪ **Madhya Pradesh Electricity Regulatory Commission (Verification of Captive Generating Plants and Captive Users) Regulations, 2023**

The Government of Madhya Pradesh on March 17, 2023 published the Madhya Pradesh Electricity Regulatory Commission (Verification of Captive Generating Plants and Captive Users) Regulations, 2023 for verification of the captive status of Generating Plants and Captive Users. These Regulations will apply to all the Captive Generating Plants (CGPs) and extend to the whole State of Madhya Pradesh. These Regulations will come into force from March 17, 2023.

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

▪ **Madhya Pradesh Electricity Regulatory Commission (Terms and Conditions for Determination of Tariff) (1st Amendment) Regulations, 2021**

The Government of Madhya Pradesh on March 17, 2023 notified amendment in Regulation 47 of the Madhya Pradesh Electricity Regulatory Commission (Terms and Conditions for Determination of Tariff for Supply and Wheeling of Electricity and Methods and Principles for Fixation of Charges) Regulations, 2021, which states that 'A consumer situated within the area of supply of a Distribution Licensee availing Open access as per the provisions of Madhya Pradesh Electricity Regulatory Commission (Terms and Conditions for Intra-State Open Access in Madhya Pradesh) Regulations, 2021 as amended from time to time, shall be liable to pay Cross-Subsidy Surcharge as determined by the Commission'. These regulations shall be in force from March 17, 2023, till March 31, 2027.

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

▪ **Exemption of Stamp Duty chargeable in favor of Economically Weaker Section (EWS)**

The Government of Madhya Pradesh via Notification dated March 30, 2023 exempted the Stamp Duty chargeable in favor of the Economically Weaker Sections (EWS), under Article 25 of Schedule 1-A of the Indian Stamp Act, 1899 which deals with 'Counterpart or duplicate of any instrument chargeable with duty and in respect of which the proper duty has been paid' on the instruments of sale of properties designated as EWS units in projects duly registered with the Real Estate Regulatory Authority (RERA), executed by the developer in favor of a person of 'economically Weaker Section (EWS)'. This shall come into force from April 01, 2023.

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

▪ **Amendment in Madhya Pradesh Krishi Upaj Mandi Adhiniyam, 1972**

The Government of Madhya Pradesh via Notification dated March 29, 2023 amended the Schedule of the Madhya Pradesh Krishi Upaj Mandi Adhiniyam, 1972 by adding item number XIV 'Oat', under the heading 'II-Cereals'.

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

Maharashtra

▪ **Exemption of lockdown period from submission of application for consent**

The Maharashtra Pollution Control Board (PCB) has issued a Circular on March 29, 2023 to exempt the lockdown period due to outbreak of COVID-19, from submission of application for consent or authorization, from 1st April, 2020 to 31st March, 2021.

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

Manipur

▪ **Manipur Minor Mineral Concession (Second Amendment) Rules, 2022**

The Manipur Government has issued Manipur Minor Mineral Concession (Second Amendment) Rules, 2022. By virtue of the Amendment, in Rule 39 which states condition of quarrying lease, it has been defined that only manual mining will be allowed in riverbed mining and no machinery shall be allowed. The depth of mining has been restricted to 3m/water level. It has also been provided that any breach of these conditions will lead to cancellation of lease.

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

▪ **Issuance of Industrial and Investment Promotion Policy of Manipur, 2022**

The Manipur Government has issued Industrial and Investment Promotion Policy of Manipur, 2022. The policy is formulated with the objective of inviting investment in Manipur by private sector. The government will help in providing infrastructural support and incentives to industrial units identified under the policy. Some highlights of the policy are mentioned below:

- The policy shall be applicable to all micro, small and medium enterprises identified under thrust areas in the policy, which shall commence their commercial production in the state after March 21, 2023 till March 31, 2027.
- The State Government will encourage creation of supportive infrastructure like cold storage, packaging houses, warehouses, pre-cooling facilities etc.
- The State Government will also provide for trading with neighboring countries especially Myanmar and South-East Asian countries.

- The provisions of this policy will be applicable for a period of five years reckoned from the date of commercial production of the enterprise.
- The enterprise falling under the purview of this policy shall employ not less than 80% of its employee strength from local domiciled people of the state.
- The State will provide Capital Investment Subsidy at the rate 30% of their investment in plant and machinery subject to the aggregate ceiling of INR 50 lakh.
- The State will provide an interest subsidy of 3% on the working capital loan to all new industrial units for a period of ten years after the commencement of commercial production.
- The incentive will be disbursed to applicable enterprises in single instalment.

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

▪ **Manipur Mineral (First Amendment) Policy, 2022**

The Manipur Government has issued Manipur Mineral (First Amendment) Policy, 2022 to further amend the Manipur Mineral Policy, 2021. By virtue of the Amendment, in Section 21 which states that mining should be done in such a way that it does not cause environmental disturbances, it has been provided that only manual mining will be permitted in case of riverbed mining. The depth of mining shall be restricted to 3m/water level and no machinery shall be allowed.

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

▪ **Implementation of Manipur Value Added Tax (Third Amendment) Act, 2023**

The Manipur Government on March 23, 2023 brought about effective date of the Manipur Value Added Tax (Third Amendment) Act, 2023, to be from March 24, 2023. By virtue of this amendment, a new line item has been added to Section 9 of the Manipur Value Added Tax, 2004 which deals with the levy of tax on sales wherein tax imposed have been extended to alcoholic liquor for human consumption apart from motor spirit and diesel oil.

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

NCT of Delhi

▪ **Extension of license period for sale of liquor under L-1/L-1F and L-2 (Draught Beer) License up to September 30, 2023**

The Government of National Capital Territory of India via a Circular dated March 24, 2023 extended the license period for the sale of liquor under L-1/L-1F and L-2 (Draught Beer) License for 6 months from April 01, 2023 to September 30, 2023. By virtue of this Circular, the L-1/L-1F/L-2 Licensees who are willing to avail of this extension period for 6 months are required to deposit 6 months' fee i.e. License Fee, Label Registration Fee, Bonded Warehouse (BWH) Fee and any/all other fee as applicable to L-1/L-1F/L-2 Licenses on pro-rata basis for 6 months in advance. However, any person holding such a non-renewable license shall not be under any obligation to accept such an offer to extend his license period.

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

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

The Finance Department, Delhi on March 27, 2023 amended the Delhi Goods and Services Tax Rules, 2017 adding Rule 37A which deals with 'Reversal of input tax credit in the case of non-payment of tax by the supplier and re-avilment thereof' via Delhi Goods and Services Tax (Fifth Amendment) Rules, 2022. The Notification is effective from December 26, 2022.

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

▪ **Explanation to exemption of the intra-State supply of services**

The Commercial Taxes Department, Delhi on March 27, 2023 added an explanation under the exempted service of renting of a residential dwelling to a registered person to provide that if 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 shall be on his own account and shall not be of the proprietorship concern.

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

▪ **Addition in exemption of intra-State supplies of goods under DGST Act, 2017**

The Finance Department, Delhi on March 21, 2023 added exemptions of intra-State supplies of goods under the Delhi Goods and Services Tax Act, 2017. The following has been added:

- Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, wheat bran and de-oiled cake (other than rice bran)
- Husk of pulses including Chilka, Concentrates including chuni or churi, Khanda

This Notification shall come into force with effect from January 01, 2023.

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

▪ **Amendment in tax rates on intra-State supply of goods**

The Government of Delhi on March 21, 2023 made the following amendments in the tax rates on intra-State supply of goods:

- On Ethyl Alcohol supplied to oil marketing companies or petroleum refineries for blending with motor spirit (petrol), tax of 2.5%
- On fruit pulp or fruit juice-based drinks, tax of 6%
- On Ethyl Alcohol and other spirits, denatured, of any strength, tax of 9%

This Notification shall come into force with effect from January 01, 2023.

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

▪ **NDMC invites public comments and suggestions on Draft Cellular Tower Policy**

The New Delhi Municipal Council, (NDMC) on March 03, 2023 invited public comments and suggestions on Draft Cellular Tower Policy, which is available on the website www.ndmc.gov.in under Public Notice. Suggestions and comments may be sent by email at the address director.it@ndmc.gov.in up to April 02, 2023.

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

▪ **Notification regarding renewal of the license for beer manufactured by microbrewery**

The Government of the National Capital Territory of Delhi on March 29, 2023 notified regarding the renewal of the licenses in form of L-11 which provides the license for the retail vend of beer manufactured by microbreweries at all hotels, restaurants and airports. According to the Notification, all licensees of L-11 are hereby directed to submit their application for renewal of license online by accessing their account in the ESCIMS portal through their ID and password along with the applicable license renewal fee for the period April 01, 2023, to August 30, 2023, by providing the requisite information and payment of renewal license fee on or before March 31, 2023.

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

Odisha

▪ **Procedure for registration by the recycler or refurbisher**

The State Pollution Control Board Odisha on March 18, 2023 defined the procedure for registration by the recycler or refurbisher under Batteries Waste Management Rules, 2022, that is effective from February 23, 2023. According to the procedure, a refurbisher or recycler shall submit registration in Form 2 (A) at hwmd@ospboard.org and a hardcopy of the application to the Member Secretary. The registration will be provided initially for a 6-month period and get renewed through the central portal once it gets operational.

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

▪ **Expansion the range of assured Free Diagnostic Services - Nidaan**

The Health & Family Welfare Department of Odisha via Notification dated March 18, 2023 broadened the scope of the assured diagnosis services (Essential Diagnostic List) with few stipulations to reduce the expenditure on diagnostics by strengthening the public health facilities. The following stipulations are proposed:

- All State residents receiving both inpatient and outpatient care at public health facilities are guaranteed access to the 'Nidaan' - Free Diagnostic Services.
- All public health facilities, ranging from Sub-centers to Medical Colleges and Hospitals, have started offering all patients free access to the indicated diagnostic tests under 'Nidaan' as of January 1, 2018.

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

Puducherry

▪ **Organization of Special Grievance Adjudication Camp (SUVIDHA SAMAGAM)**

The Employees State Insurance Corporation (ESIC) via Notification dated March 24, 2023 published that a camp will be held on 2nd Wednesday of every month from 3.30 PM to 4.30 PM regarding Special Grievance Adjudication (SUVIDHA SAMAGAM) at Labor Government Insurance Corporation Zonal Office Puducherry. Workers, beneficiaries, and entrepreneurs can participate in the abovementioned camp and submit their ESI-related claims in detail in a letter along with relevant documents and the claims will be considered and resolved immediately.

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

▪ **Addition of entry in intra-State supply of services under Puducherry Goods and Services Tax Act, 2017**

The Government of Puducherry via Notification dated March 16, 2023 added an entry of 'Rab, other than pre-packaged and labeled' along with 'Jaggery of all types including Cane Jaggery (gur) and

Palmyra Jaggery' under intra-State supply of services under Puducherry Goods and Services Tax Act, 2017. This Notification shall come into force on March 01, 2023.

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

▪ **Amendment in tax rates on intra-state supply of goods**

The Government of Puducherry on March 16, 2023 made the following amendments in the tax rates on intra-state supply of goods: On 'Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, Khandsari Sugar, Rab', a tax of 2.5% will be levied. This Notification shall come into force with effect from January 01, 2023.

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

Punjab

▪ **Online platform for registration of every commercial establishment under Punjab Shops and Commercial Establishment Act, 1958**

The Punjab Government has issued a public notice regarding online platform for registration of every commercial establishment under Punjab Shops and Commercial Establishment Act, 1958. By virtue of this notice, Section 19 of Punjab Shop and Commercial Establishments Act, 1958 regarding mandatory registration for shops and commercial establishments has been brought about. The registration can be done online through the portals of e-labor Punjab or Invest Punjab. The registration certificate will be issued within 24 hours of application by visiting any of sites.

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

▪ **Punjab State Electricity Regulatory Commission (Power Quality) Regulations, 2023**

The Punjab Government has issued Punjab State Electricity Regulatory Commission (Power Quality) Regulations, 2023 on March 21, 2023. These will extend to the whole of the State of Punjab and will apply to Distribution Licensee(s) including Deemed Distribution Licensee(s), Distribution Franchisees and the Designated Consumers of electricity in the State as decided by the Commission from time to time, including Full Open Access Consumers, Deemed Licensee(s) using the intra-State transmission and/or distribution system of other licensee to source power through open access.

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

▪ **Prohibition on production, distribution, or use of single use of plastic**

The Punjab Pollution Control Board has issued an order on March 21, 2023 reiterating that all producers, retailers, shopkeepers, street vendors, e-commerce companies and commercial establishment should stop the production, distribution, and usage of plastic carry bags immediately. It is also prohibited to sell banned single use plastic item claiming to be biodegradable without a certificate from Central Pollution Control Board. The Punjab Pollution Control Board shall take action against violators including seizure of goods, levying of environmental compensation and closure of operation of industries and commercial establishment.

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

▪ **Revision of application processing fee for the authorization of Hazardous & Other Wastes Management & Transboundary Movement Rules, 2016**

Government of Punjab has issued a Notification on March 20, 2023 regarding revision of application processing fee for the registration of the recycler/re-processor for reuse of hazardous waste listed in Schedule IV of Hazardous & Other Wastes Management & Transboundary Movement Rules, 2016 for implementation and necessary action, for issuance of registration, certificate or passbook as mentioned below:

- Small scale industries: INR 10,000
- Medium scale industries: INR 15,000
- Large scale industries: INR 25,0000

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

Rajasthan

▪ **Amendment in the Rajasthan Ethanol Production Promotion Policy 2021**

The Government of Rajasthan on March 16, 2023 issued a Notification to amend the Rajasthan Ethanol Production Promotion Policy 2021. The following amendments have been stated:

- The existing Clause 4 and entries thereto have been substituted by the following: '4. Incentives to Ethanol Manufacturing Units - The eligible Ethanol manufacturing units in Rajasthan will be entitled to avail of the incentives provided under Rajasthan Investment Promotion Scheme, 2022 (RIPS 2022)'.
- The existing Clause 7.3 have been substituted by the following: '7.3 - Incentives under this policy shall be processed as per the provisions and operational guidelines of 'the Rajasthan Investment Promotion Scheme 2022'. (RIPS 2022)'.

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

Tamil Nadu

▪ [Tamil Nadu City Gas Distribution Policy 2023](#)

The Industries, Investment, Promotion, and Commerce Department, Tamil Nadu on March 18, 2023 published the Tamil Nadu City Gas Distribution Policy 2023, in order to promote the adoption of natural gas by the state as a green fuel and ensure faster implementation of GCD infrastructure in the state. According to the policy, the utility entities shall pay the upfront restoration charges based on the rates fixed with an annual escalation @5% from April 01, 2023. This shall come into effect from March 18, 2023.

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

▪ [Tamil Nadu Logistics Policy 2023](#)

The Government of Tamil Nadu, on March 18, 2023 issued the Tamil Nadu Logistics Policy 2023 to promote an integrated, reliable, cost-efficient, and sustainable logistics system in the State of Tamil Nadu. This policy will be effective from the date of issue of the order and will be applicable for five years or after the Notification of a revised policy whichever is earlier.

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

▪ [Special Scheme for Technical Textiles, MMF Yarn from Recycled Products, MMF Fabric & Apparel Manufacturing \(2023\)](#)

The Government of Tamil Nadu via Notification dated March 18, 2023 published Special Scheme for Technical Textiles, MMF Yarn from Recycled Products, MMF Fabric & Apparel Manufacturing (2023). The special scheme is an extension of the Tamil Nadu Industrial Policy, 2021 and provides incentives for new/expansion Projects engaged in manufacturing of eligible products in technical textiles, MMF yarn from recycled products with minimum investment of INR 50 crore and MMF Fabric and Apparel Manufacturing with minimum investment of INR 100 crore. The Special Scheme also provides incentives for projects of existing textile manufacturers diversifying to manufacture of technical textiles, MMF yarn from recycled products & MMF fabric. Further, this Special Scheme also supports the establishment of Common Facility Centers in technical textiles & MMF. The Special Scheme shall be in operation for a period of 5 years.

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

▪ [Tamil Nadu Ethanol Blending Policy 2023](#)

The Government of Tamil Nadu via Notification dated March 18, 2023 published the Tamil Nadu Ethanol Blending Policy 2023 to promote a green economy and investment hub for alternate cost-effective green fuel. The following are the aims of the policy:

- Improve farmer income through price realization and expansion in opportunities due to ethanol blending.
- Revive the sugar industry in Tamil Nadu through improved utilization of existing mills and diversification to dual feedstock.
- Enable capacity creation and diversification of grain-based distilleries.

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

Tripura

▪ [Amendment to commercial taxes related to the tax levied on intra-State supplies of goods](#)

Government of Tripura on March 16, 2023 issued certain amendments to Commercial Taxes under Tripura GST Act, 2017, as mentioned below:

- 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 at 2.5%
- Pencil sharpeners will be charged at 6%
- Articles other than pencil sharpeners be charged at 9%

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

Uttarakhand

▪ [Chief Minister Solar Self Employment Scheme](#)

Energy Department, Uttarakhand on March 13, 2023 notified Chief Minister Solar Self Employment Scheme, with the aim of providing self-employment opportunities to the unemployed, entrepreneurs of the state, such migrants of Uttarakhand who have returned to the state due to Covid-19, and small and marginal farmers. The Scheme has been made effective for setting up solar power plants of Kio capacity. Under the Scheme, all the permissible benefits are being provided to the selected beneficiaries under the MSY scheme (Chief Minister Self Employment Scheme) run by the Industries Department.

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

▪ **Door-to-door waste management**

The Municipal Corporation, Dehradun on March 20, 2023 notified the municipal corporation limit for door-to-door waste management, the amendment of user charges collection/service fee has been approved in the municipal convention. The rates will be applicable from April 01, 2023. The rates of revised user charges/service charges are as mentioned below:

- For BPL – INR 30 per month
- Low-income group other than BPL - INR 70 per month
- Fish seller - INR 400 per month

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

▪ **Fixation the State Consultative Price of sugarcane for the crushing season 2022-23 for all sugar mills**

The Government of Uttarakhand on March 06, 2023 issued a Notification to fix the State Consultative Price of sugarcane for the crushing season 2022-23, payable by all the sugar mills of the state. The following rates have been fixed:

- For early species, the rate fixed is INR 355 per quintal.
- For common species, the rate fixed is INR 345 per quintal.

Regarding the rates fixed for the crushing season 2022-23, the sugar mills of the state should make payments to the farmers and the information about the payment should be made available to the government on a monthly basis.

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

Uttar Pradesh

▪ **Fixation of the supply rate and the retail rate for all species of Ground nut seeds**

The Directorate of Agriculture, Uttar Pradesh on March 16, 2023, notified the fixation of the Supply Rate and Retail Rate for all species of Ground nut seeds. The following rates have been fixed:

- The Supply Rate for all species of Groundnut for the agriculture department is INR 9,900
- The Retail Rate for all species of Ground nut for distribution among the farmers is INR 10,000

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

▪ **Uttar Pradesh Goods and Services Tax (Fifty-Ninth Amendment) Rules, 2023**

The Governor of Uttar Pradesh via Notification dated March 20, 2023 amended the Uttar Pradesh Goods and Services Tax Rules, 2017 to bring about changes in FORM GST REG-01, FORM GST REG-17, and FORM GST REG-19 of the Uttar Pradesh Goods and Services Tax (Fifty-Ninth Amendment) Rules, 2023. Amendments are effective from December 26, 2022.

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

▪ **Fixation of rate for Peanuts Certified (All Species)**

The Government of UP via Notification dated March 13, 2023 fixed the rates for Peanuts Certified (All Species) at INR 8310 for Supply Rate for agricultural department and Retail Rate as INR 9130.

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

West Bengal

▪ **Exemption of tax on Motor Spirit and High-Speed Diesel**

The Finance Department, West Bengal on March 21, 2023 amended the earlier Notification for exemption of amount of one rupee per liter from the payment of aggregate amount of tax, including additional sales tax, payable by a dealer on Motor Spirit (commonly known as petrol) and High-Speed Diesel with immediate effect under Section 18 of the West Bengal Sales Tax Act, 1994.

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

▪ **West Bengal Finance Act, 2023**

The Government of West Bengal via Notification dated March 17, 2023 published the West Bengal Finance Act, 2023 to further amend Bengal Agricultural Income Tax Act, 1944, and West Bengal Sales Tax (Settlement of Dispute) Act, 1999, amending Section 3 of the Bengal Agricultural Income Tax Act, 1944 which deals with 'Charge of Agricultural Income Tax' and Section 4 of West Bengal Sales Tax (Settlement of Dispute) Act, 1999 which deals with 'Eligibility for settlement'.

- Section 1 of the Act which states the 'short title and commencement' has come into force on March 28, 2023
- Section 2 which amends the Bengal Agricultural Income Tax Act, 1944 has come into force on April 01, 2023
- Section 3 which amends the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 shall come into force on April 15, 2023

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

ABOUT US

UnComplycate is an end-to-end compliance and contract management solutions provider that integrates domain experience with IT-enabled implementation, monitoring and management protocols.

With more than thirty years' experience in helping clients discharge their compliance obligations, we have developed a repository of significant knowledge and practical experience in advising and assisting businesses on their regulatory compliance, litigation management, notice and contract management and other attendant requirements. We create bespoke products for clients that include, among other things, an audit of the functions of the company, offering technology-enabled platforms that provide solutions for effective control over the compliance and contract management functions. These services are not limited by geography and can be seamlessly extended to all operating sites of the client.

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