



# COMPLIANCE UPDATE

April 2023 | Part 2 of 2

## Securities and Exchange Board of India (SEBI)

### ▪ Advertisement code for Investment Advisers (IA) and Research Analysts (RA)

SEBI on April 05, 2023 notified the Code of Conduct for advertisement of investment schemes by Investment Advisers and Research Analysts. The code regulates the following key points:

- Forms of communication
- Information/disclosures in the advertisement
- Prohibitions in the advertisement
- Other compliances/requirements

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

### ▪ Usage of brand name/trade name by Investment Advisers (IA) and Research Analysts (RA)

SEBI on April 06, 2023 notified the guidelines for usage of brand name by Investment Advisers. As per the guidelines, the IA/RA's name, logo, registration number, complete address with telephone numbers should be displayed on the portal, notice board, display boards, advertisements, publications, know your client forms, and client agreements.

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

### ▪ Guidelines with respect to excusing or excluding an investor from an investment of Alternative Investment Funds (AIFs)

SEBI published a Circular dated April 10, 2023 regarding the Guidelines with respect to excusing or excluding an investor from an investment of Alternative Investment Funds (AIFs). By virtue of this circular, it has been informed that an AIF may excuse its investor from participating in a particular investment in the specified circumstances as given in the Annexure.

Further, an AIF may exclude an investor from participating in a particular investment opportunity, if the manager of the AIF is satisfied that the participation of such an investor in the investment opportunity would lead to the scheme of the AIF being in violation of applicable law or regulation or would result in a material adverse effect on the scheme of the AIF.

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

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▪ **Direct plan for schemes of Alternative Investment Funds (AIFs) and trail model for distribution commission in AIFs**

SEBI published a Circular dated April 10, 2023 regarding the Direct plan for schemes of Alternative Investment Funds (AIFs) and the trial model for distribution commission in AIFs to provide flexibility to investors for investing in AIFs. By virtue of this circular, the following instructions are specified to bring transparency in expenses and curb misspelling:

- Direct Plan for schemes of AIFs:
  - o Schemes of AIFs shall have an option of a Direct Plan for investors.
  - o AIFs shall ensure that investors who approach the AIF through a SEBI registered intermediary which is separately charging the investor any fee (such as advisory fee or portfolio management fee), are on-boarded via Direct Plan only.

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

▪ **Formulation of price bands for the first day of trading pursuant to Initial Public Offering (IPO), re-listing, etc. in normal trading session**

SEBI issued a circular on April 11, 2023 regarding formulation of price bands for the first day of trading pursuant to Initial Public Offering (IPO), re-listing etc. in normal trading session. The following has been decided for trading on first day pursuant to IPO or re-listing:

- Call Auction session would continue to be conducted separately on individual exchanges and orders would be matched by respective exchanges after computation of equilibrium price.
- If difference in the equilibrium price between exchanges in percentage terms (i.e. absolute difference/minimum of equilibrium prices, expressed as %) is more than the applicable price band for the scrip, a Common Equilibrium Price (CEP) would be computed by exchanges.

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

▪ **Contribution by eligible Issuers of debt securities to the Settlement Guarantee Fund of the Limited Purpose Clearing Corporation for repo transactions in debt securities**

SEBI issued a circular on April 13, 2023 regarding the contribution by eligible Issuers of debt securities to the Settlement Guarantee Fund of the Limited Purpose Clearing Corporation for repo transactions in debt securities, effective for the offer documents filed on or after May 01, 2023, for private placement/public issues of debt securities by such eligible issuers as specified by the Limited Purpose Clearing Corporation (LPCC). By virtue of this circular, AMC Repo Clearing Limited (ARCL) has been granted recognition as LPCC by SEBI and the framework for the upfront collection of amounts as charges from eligible issuers at the time of allotment of debt securities has been prescribed.

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

## Reserve Bank of India (RBI)

▪ **Online application for Full Fledged Money Changers and non-bank Authorized Dealers Category-II**

RBI on April 06, 2023 released a software application called 'APConnect' for processing of application for licensing of FFMC, non-bank AD Cat-II, authorization as MTSS Agent, renewal of existing license/authorization, for seeking approval as per the extant instructions and for submission of various statements/returns by FFMCs and non-bank AD Cat II. The application can be accessed at <https://apconnect.rbi.org.in/entity>.

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

▪ **Authorized Dealers Category-II – online submission of Form A2**

RBI on April 12, 2023 notified regarding Authorized Dealers Category-II - online submission of Form A2. It has now been decided to permit AD Category-II entities also to allow online submission of Form A2. AD Category-II entities shall frame appropriate guidelines with the approval of their Board within the ambit of the extant statutory and regulatory framework.

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

▪ **Simplification of the application process for the registration of Core Investment Companies**

The Reserve Bank of India has issued a Press Release on April 10, 2023, regarding the simplification of the application process for the registration of Core Investment Companies. By virtue of this, the revised application form, together with an indicative list of documents/information to be furnished along with the application, has been uploaded on the RBI website. Further, RBI may call for further document/s to satisfy itself on the eligibility of the company seeking registration as a CIC, if necessary. The documents to be furnished along with the application are indicative and not exhaustive.

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

- **Outsourcing of Information Technology Services) Directions, 2023**

RBI has notified the Reserve Bank of India (Outsourcing of Information Technology Services) Directions, 2023 on April 10, 2023, to ensure that outsourcing arrangements neither diminish Registered Entities' (REs) ability to fulfill their obligations to customers nor impede effective supervision by the RBI, effective from October 01, 2023.

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

- **Introduction for the framework for acceptance of Green Deposits**

RBI has issued a Notification regarding the framework for acceptance of Green Deposits to encourage Regulated Entities (REs) to offer these to customers to achieve their sustainability agenda and help augment the flow of credit to green activities/projects, effective from June 01, 2023.

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

- **Prudential norms on income recognition, asset classification and provisioning pertaining to advances**

RBI has issued a Master Circular dated April 01, 2023, consolidating instructions/guidelines issued to banks on matters relating to prudential norms on income recognition, asset classification, and provisioning pertaining to advances, and portfolios of the banks so as to move toward greater consistency and transparency in the published accounts.

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

- **Housing Finance for Urban Co-operative Banks (UCBs)**

RBI has issued a Master Circular dated April 11, 2023, regarding the Housing Finance for Urban Co-operative Banks (UCBs) to provide a positive role in providing finance for housing schemes, particularly for the weaker Sections of the community. Accordingly, the banks are permitted to grant loans for housing schemes up to certain limits from their own resources subject to the guidelines detailed in the Master Circular.

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

## Central Board of Direct Taxes (CBDT)

- **Cost Inflation Index for Financial Year 2022-23**

CBDT on April 10, 2023 announced that the 'Cost Inflation Index (CII)' in respect of Financial Year 2023-24 (Assessment Year 2024-25) shall be 348, which has been increased from 331 announced earlier for the last Financial Year 2022-23.

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

- **Clarification regarding deduction of TDS under Section 192**

The Central Board of Direct Taxes on April 05, 2023 has clarified that for deduction of TDS, every employee must inform their employer about the tax regime they have adopted. The employer shall then deduct the tax accordingly.

(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 April 03, 2023 reduced the Special Additional Excise Duty on Petroleum Crude to NIL per ton from INR 3,500 per ton.

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

- **Custom duty on import of Rice**

The Ministry of Finance on April 10, 2023 removed Custom Duty on import of 'Rice in the husk (paddy or rough), of seed quality' with effect from April 11, 2023.

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

- **Customs (Waiver of Interest) Order, 2023**

CBIC on April 06, 2023 published the Customs (Waiver of Interest) Order, 2023 waiving the whole of interest payable under Section 47(2) of the Customs Act, 1962 for the period from April 01, 2023 up to and including April 10, 2023, in respect of such goods where the payment of import duty is to be made from the amount available in electronic cash ledger.

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

- **Custom Duty on import of certain vegetable oils and gold and silver biscuits**

CBIC on April 13, 2023 amended the rates of Custom Duty on import of certain vegetable oils like Crude Palm Oil, RBD Palm Oil, Crude Palmolein, Other Palm Oils and gold and silver biscuits. Tariff value of Gold is set as INR 646 per 10 grams and Silver is set as INR 815 per kilogram.

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

# Industry-wise updates

## Food & beverages

### ▪ **Imposition of sugar mill wise stock holding limit order for the month of April, 2023**

Directorate of Sugar and Vegetable Oils vide Order dated April 11, 2023, under Clause 4 and 5 of Sugar (Control) Order, 1966, directed every producer of sugar by vacuum pan process to hold such quantity of white or refined sugar stock at the end of April, 2023, including quantity of buffer stock created by Government of India and, if opted by such producer, as per the Table provided in the Order.

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

### ▪ **Food Safety and Standards (Health Supplements, Nutraceuticals) Regulations, 2022**

The FSSAI has notified the Direction on April 11, 2023 to re-operationalize Food Safety and Standards (Health Supplements, Nutraceuticals, Food for Special Dietary Use, Food for Special Medical Purpose, Functional Food and Novel Food) Regulations, 2022.

Earlier, these Regulations were made operational w.e.f. October 1, 2022. Now, the said Regulations have been re-operationalized with effect from April 1, 2023.

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

### ▪ **Extension in timeline to permit tea estates food business operators to use old, pre-printed packaging materials**

The FSSAI on April 13, 2023 extended timeline to permit tea estate food business operators (FBO) to use old, pre-printed packaging materials for a period of six months in cases where second permission has been sought by such FBOs.

Also, the tea estates/tea manufacturing FBOs who have already been granted approval letters by FSSAI for utilization of pre-printed packaging material for a period of three months, may be read as extension for six months from the date of issuance of the Approval Letter.

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

## Media & entertainment

### ▪ **Issuance of Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Amendment Rules, 2023**

The Ministry of Electronics and Information Technology on April 06, 2023 published Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Amendment Rules, 2023. The key highlights of Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Amendment Rules, 2023 are:

- The intermediaries are obligated to make a reasonable effort to not host, publish and share any online game that:
  - o Can harm the user harm.
  - o Has not been verified by an online gaming self-regulatory body.

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

## Telecommunications

### ▪ **Issuance of Indian Wireless Telegraphy (Cell Broadcasting Service for Disaster Alerts) Rules, 2023**

The Department of Telecommunications on April 06, 2023 published Indian Wireless Telegraphy (Cell Broadcasting Service for Disaster Alerts) Rules, 2023 to notify that no manufacturer shall manufacture or sell in India any smart phone or feature phone without having mentioned facilities, within 6 months from April 06, 2023.

- The memory of the phone should be such that the broadcast message stays in the inbox for 24 hours.
- The message should stay on screen until acknowledged by the user.
- The alert sound, vibration and light duration should not be less than 30 seconds.
- Further manufacturer of phone should also ensure that such facilities are implemented in already sold mobiles.

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

## Transportation

### ▪ **Central Motor Vehicles (Third Amendment) Rules, 2023**

The Ministry of Road Transport and Highways on April 13, 2023 published the Central Motor Vehicles (Third Amendment) Rules, 2023 amending provisions under the Central Motor Vehicles Rules, 1989 effective from April 13, 2023.

As per the amendment, in Rule 53A, after the words on which the body has to be fabricated separately, the words or in case of fully built motor vehicle which is to be altered for conversion to an adapted vehicle and in rule 53B after the proviso, provided further that in case of fully built motor vehicle which is to be altered for conversion to an adapted vehicle or the motor vehicle is being registered in a State other than the State in which the dealer is situated, the validity of such temporary registration shall be for a period of forty-five days from the date of its issue has been inserted.

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

## Wholesale & retail

### ▪ **Procedure for obtaining Registration Certificate for import of Isopropyl Alcohol (IPA)**

DGFT vide Public Notice dated April 11, 2023 published the procedure for obtaining a Registration Certificate for the import of Isopropyl Alcohol (IPA). By virtue of this notice, the procedure for filing an application of a Registration Certificate (RC) for the import of Isopropyl Alcohol subject to Country-wise Quantitative Restrictions (QR) for the year 2023-24 have been specified. The last date to file online application for obtaining RC is April 20, 2023.

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

### ▪ **Introduction of new financial accounting software system**

The Spice Board on April 11, 2023 introduced a new financial accounting software system which will manage all financial transactions starting from Financial Year 2023-24. As a part of this system, an online payment method through a payment gateway will be implemented in the Export Support System (ESS) for exporters to pay analytical charges and fees for health certificates. All other modes of payment will be discontinued after the implementation of online payment system starting from April 24, 2023. Any outstanding amount towards analytical charges and health certificate fees needs to be cleared by the exporters before the start of online payment system.

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

## State-wise updates

### Andhra Pradesh

#### ▪ **Draft amendment to the Andhra Pradesh Motor Vehicles Rules, 1989**

The Government of Andhra Pradesh on April 04, 2023 notified a draft amendment to the Andhra Pradesh Motor Vehicles Rules, 1989, by virtue of which in the First Schedule under Rule 80 that states about Registration Mark, the Government vehicles shall now be allotted all the series with 'G' starting from 'AP40'.

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

#### ▪ **Consumer Price Index for industrial and agricultural workers**

The Government of Andhra Pradesh on April 03, 2023 issued a Notification regarding the average rise in the Consumer Price Index for Industrial and agricultural workers, with effect from April 01, 2023. The key highlights of the Notification are as follows:

- It states that the minimum basic rates of wages have been linked to the consumer price index numbers for the Industrial workers as per of the Schedule.
- The Cost of Living Allowance shall be notified every six months i.e. April 01 and October 01.
- The average rise in the State Industrial Workers Consumer Price Index numbers for the half-year ending July and December respectively have been taken into account.
- The average rise in the Consumer Price Index number for State Industrial Workers as well as State Agricultural Workers as of April 01, 2023, in respect of employees working in the scheduled employments are notified.

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

### Bihar

#### ▪ **Bihar State Infrastructure Development Enabling (Amendment) Bill, 2023**

The Government of Bihar on April 03, 2023, amended the Bihar State Infrastructure Development Enabling Act, 2006. The Act aims to promote the participation of the private sector in development works in the state. The amendment includes substitution of Schedule V which contains 'State Support' in Clause (ii) sub-Clause (a) with the following government ownership namely: 'Where the ownership is to be reverted to the government with the approval of the land the infrastructure will be given to the projects on a concessional lease rate for a period determined by Development Authority.' The amendment shall come into force with immediate effect.

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

#### ▪ **Revision in Minimum Wages in various industries**

The Labour Department of Bihar issued a notification on March 31, 2023 revising Minimum Wages, the Variable Dearness Allowance has been increased for unskilled, semi-skilled, skilled, highly skilled, supervisory/clerical workers, employed in stone breaking and stone crushing operation, bidi making manufacturing, brick manufacture, hair cutting saloon, loading and unloading, forestry and timbering operation, silk industries including manufacturing from pure silk artificial silk and other staple yarn, earth cutting operation, tea plantation, lac manufactory, power loom industry, plucking and processing of kendu leave, effective from April 01, 2023.

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

### Chhattisgarh

#### ▪ **Revision of minimum wage rate for scheduled employment**

The Government of Chhattisgarh on April 01, 2023 revised the minimum wage rate for the scheduled employment as there is a revision from April 01, 2023, to September 30, 2023. The following rates for the following scheduled employment have been mentioned:

- The revised wage rate for employment in agriculture from April 01, 2023, to September 30, 2023, is INR 6900 per month.
- The revised wage rate for employment in Net Payable to Beedi Roller from April 01, 2023 to September 30, 2023, is INR 119.34.

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

### Gujarat

#### ▪ **Gujarat Govt. notification regarding the daily rate of special allowance**

The Government of Gujarat on March 31, 2023 notified the daily rate of special allowance. As per the Notification:

- The special allowance is based on the subsistence figure in addition to the rate of the basic pay fixed by the Government for that profession.
- The Daily rates of special allowance for the following scheduled employment/occupation have been stated:
  - o Employment of sheep-breaking work (Occupation)
  - o Employment of Sweeping and Cleaning Work (Occupation)
- Scheduled Employment (Minimum Wage Tax of Business) is not to be measured separately for the next six months.

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

▪ **Special Allowance under the Contract Labour (Regulation and Abolition) Act, 1970**

The Government of Gujarat on March 31, 2023 notified regarding the release of Special Allowance under the Contract Labour (Regulation and Abolition) Act, 1970. It is stated that the contractors engaged in such occupations have to pay their laborers wages at the minimum rate of wages fixed by the Government in that schedule and subsistence allowance as notified from time to time. And in occupations which are not included in the schedule under minimum wages, the contract laborers involved in the occupations shall be paid wages as determined by this circular. The table specifies the minimum rate of wages for skillful, semi-skilled and unskilled. Further, the contractors have to pay a special allowance linked to the cost-of-living figure to the contract laborers INR 99.25 per day for a period of 6 months from April 01, 2023, to September 30, 2023, in addition to the rates of basic pay fixed.

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

▪ **Govt. of Gujarat fixed the minimum rate of wages for the contract laborers**

The Government of Gujarat vide Notification dated April 01, 2023 fixed the minimum rates of wages for contract laborers. The Minimum rate of wages has been fixed for the following category of worker in:

- Skilled workers - INR 474
- Semi-Skilled workers - INR 462
- Unskilled workers - INR 452

In addition to the rates above a special allowance shall be given at INR 72.70 per day for every 5-point increase in the cost of living, the rate of special allowance for the period of 6 months commencing from October 01, 2023, shall be fixed.

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

## Haryana

▪ **Haryana Rural Development fee on an ad-valorem as well as the lump-sum basis on the agricultural produce of all varieties of paddy**

The Government of Haryana on March 31, 2023, levied Haryana Rural Development fee on an ad-valorem as well as the lump-sum basis on the agricultural produce of all varieties of paddy. The following rates have been stated:

- Paddy (purchase rates up to INR 2500 per quintal) on ad-valorem basis @2%.
- Paddy (purchase rates above INR 2500 per quintal) fixed @INR 50.

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

## Himachal Pradesh

▪ **Himachal Pradesh Ground Water (Regulation and Control of Development and Management) Amendment Bill, 2023**

The Legislative Assembly of Himachal Pradesh on April 06, 2023 published the Himachal Pradesh Ground Water (Regulation and Control of Development and Management) Amendment Bill, 2023 to further amend the Himachal Pradesh Ground Water (Regulation and Control of Development and Management) Amendment Bill, 2005. As per the Amendment Bill, in Rule 21 that states about offences and penalties, in place of 'imprisonment for a term which may extend to five years or with a fine which may extend to ten lakh rupees, or with both', 'a fine which may extend to ten lakh rupees' has been substituted.

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

▪ **Himachal Pradesh Water Cess on Hydropower Generation Act, 2023**

The Government of Himachal Pradesh on April 04, 2023 issued the Himachal Pradesh Water Cess on Hydropower Generation Act, 2023. The following are the key highlights of the Amendment Act:

- The installation of a scheme for the usage of water has been stated such that drawing water from any source for hydropower generation shall be done in accordance with the provision of this Act.

- The assessment of water drawn by the user to done within the premises of scheme or at such other place where the Commission deems fit for measuring the water drawn for hydropower generation or may adopt any indirect method for assessment of water drawn by the user.
- The fixation, recovery, and procedure for assessment of Water Cess have been stated as per such rates as the Government may, by notification fix in this behalf.
- Provisions have been stated on State Commission and their powers.

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

#### ▪ **Notification regarding amendment in the Himachal Pradesh Intoxicants License and Sale Orders, 1965**

The Government of Himachal Pradesh on April 06, 2023 issued a Notification regarding the amendments to the Himachal Pradesh Intoxicants License and Sale Orders, 1965 and shall come into force with immediate effect. The following has been stated in the Amendment:

- In Order 2A which states 'Limit of retail possession' the table that provides the maximum quantities of intoxicants that can be sold in each transaction in a retail sale under the Excise Act shall be substituted with the Table attached in the Notification.
- It states that the possession limit of Foreign Spirit and Beer by one family living in separate and distinct premises will be 6 bottles of 750 ml or 4 bottles of 1000 ml or 2 bottles of 2000 ml of Foreign Spirit (not more than 5 Bulk liter) and 24 bottles of 750 ml/650 ml of wine/cider (not more than 18 BIs) and 24 bottles of beer of 650 ml capacity (not more than 15.6 Bulk liter) or 3 kegs of draught beer of 5 liters (not more than 15 BIs).
- The limit of transportation/carrying personally and possession by the permit holder in form L-50-A for any social or special occasions like weddings, parties, etc. will be 72 bulk liter of Foreign Spirit/Country liquor and 78 bulk liter of Beer or 3 kegs of draught beer of 5 liters (not more than 15 bulk liter ) and 48 bottles of wine (750 ml each or in any other pack size) but not exceeding 36 bulk liters.

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

### Jammu & Kashmir

#### ▪ **Notification on registration of pet shops, pet clinics, pet trade, and pet birds within the limits of the Srinagar Municipal Corporation**

The Government of Jammu & Kashmir on April 04, 2023 issued a Notification regarding the registration of pet shops, pet clinics, pet trade, and pet birds within the limits of the Srinagar Municipal Corporation.

- All the concerned individuals running a business establishment of a pet shop, pet clinic, pet trade, or pet birds within the limits of Srinagar Municipal Corporation are required to get their establishments registered with SMC in accordance with the Section 324 of the Jammu & Kashmir Municipal Corporation Act, 2000.
- Registration Certificate can be obtained online through the official website of Srinagar Municipal Corporation [www.smcsrinagar.in](http://www.smcsrinagar.in).

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

### Jharkhand

#### ▪ **Notification on Average Sale Price of Stone (Boulder) for the month of February 2023**

The Department of Mines and Geology, Government of Jharkhand on April 03, 2023 published a Notification regarding the District/State Wise Average Sale Price of Stone (Boulder) for the month of February Under Jharkhand Minor Mineral Concession (Amendment) Rules, 2017 and Rule 2(1)(n)(ii) of Jharkhand Minor Mineral (Auction) Rules, 2017. As per the Notification:

- These rates are excluding royalty and other applicable taxes.
- The rates shall only apply to auction/auctionable blocks.

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

### Karnataka

#### ▪ **Waiver of late fee under the Karnataka Goods and Services Tax Act, 2017**

The Government of Karnataka on April 06, 2023 issued an amendment in Karnataka Goods and Services Tax Act, 2017. As per the Amendment, the registered persons who fail to furnish the return in FORM GSTR-4 and FORM GSTR-10 for the quarters from July 2017 to March 2019 or for the Financial years 2019-20 to 2021-22 by the due date but furnishes the said return between the period from April 01, 2023 to June 30, 2023, the amount of late fee payable under Section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of state tax payable in the said return is nil.

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



▪ **Special procedure for revocation of cancellation of registration under the Karnataka Goods and Services Tax Act, 2017**

The Government of Karnataka, on April 06, 2023 notified that the registered person whose registration has been cancelled under Clause (b) or Clause (c) of sub-Section (2) of Section 29 of the Karnataka Goods and Services Tax Act, 2017 on or before the 31st day of December, 2022, and who has failed to apply for revocation of cancellation of such registration within the time period specified in Section 30 of the said Act as the class of registered persons, shall follow the below-mentioned special procedure:

- The registered person may apply for revocation of cancellation of such registration up to the 30th day of June, 2023.
- The application for revocation shall be filed only after furnishing the returns due up to the effective date of cancellation of registration and after payment of any amount due as tax, in terms of such returns, along with any amount payable towards interest, penalty and late fee in respect of the such returns.
- No further extension of time period for filing application for revocation of cancellation of registration shall be available in such cases.

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

▪ **Extension of timeline to furnish returns under Karnataka Goods and Services Tax Act, 2017**

The Government of Karnataka on April 06, 2023 issued a Notification regarding the registered persons who failed to furnish a valid return within a period of thirty days from the service of the assessment order issued on or before February 28, 2023, under sub-Section (1) of Section 62 of the Karnataka Goods and Services Tax Act, 2017 as the classes of registered persons, in respect of whom said assessment order shall be deemed to have been withdrawn, if such registered persons follow the special procedures as specified below:

- The registered persons shall furnish the said return on or before the 30th day of June 2023.
- The return shall be accompanied by payment of interest due under sub-Section (1) of Section 50 of the said Act and the late fee payable under Section 47 of the said Act.

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

▪ **Extension of the time limit for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized**

The Government of Karnataka vide a Notification extended the time limit specified under sub-Section (10) of Section 73 for issuance of the order under sub-Section (9) of Section 73 of the Karnataka Goods and Services Tax Act, 2017, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized as follows:

- For the financial year 2017-18, up to the 31st day of December 2023.
- For the financial year 2018-19, up to the 31st day of March 2024.
- For the financial year 2019-20, up to the 30th day of June 2024.

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

## Kerala

▪ **Mandatory mask wearing and testing for at-risk groups**

The Government of Kerala on April 01, 2023 issued a Notification regarding the 'COVID-19 Guidelines- Mandatory Mask Wearing and Testing for At-Risk Groups'. The following guidelines have been issued:

- Masks are mandatory for individuals with lifestyle diseases, pregnant women, children, and the elderly.
- No hospital should deny treatment to COVID-19 patients and in all districts, samples of those who test positive for COVID-19 will be collected in accordance with existing norms.
- Individuals with diabetes, hypertension, cancer, heart disease, kidney disease, lung disease, and other illnesses, as well as pregnant women, children, and the elderly, must wear masks in public places and hospitals. Individuals over the age of 60 or with any of the illnesses should undergo an RT-PCR test and receive treatment according to established standards if they exhibit COVID-19 symptoms.
- Patients and their attendants must wear masks when entering hospitals, and health workers must wear masks inside the hospital premises. The District Medical Officer is responsible for enforcing these guidelines.

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

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

The Industries Department, Kerala on March 31, 2023 issued the Kerala Minor Mineral Concession (Amendment) Rules, 2023 to further amend the Kerala Minor Mineral Concession Rules, 2015, and shall come into force on April 01, 2023. The key highlights of the Amendment are as follows:

- Every applicant for a quarrying permit shall pay royalty in advance to Government at the rate specified in Schedule 1 and shall pay royalty in advance for the entire quantity of mineral proposed to be mined each year as per the approved mining plan.
- The permit holder shall not be eligible for refund of advance royalty remitted even if the quantity of mineral mined or transported is less than the annual quantity of mineral proposed to be mined as per the approved mining plan.
- In case the applied area for quarrying permit is not under the possession and enjoyment of the applicant, the applicant shall produce a copy of the registered lease agreement.

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

## Madhya Pradesh

### ▪ **Amendment in Madhya Pradesh Foreign Liquor Rules, 1996**

The Government of Madhya Pradesh on March 31, 2023 issued a Notification to amend the Madhya Pradesh Foreign Liquor Rules, 1996 in the exercise of the powers conferred by Section 62 of the Madhya Pradesh Excise Act, 1915. The following are the key highlights of the amendments:

- FL-10-A license shall be granted for the purpose of storage of foreign liquor in the State to a licensee holding an appropriate license for the manufacture of foreign liquor outside Madhya Pradesh and or to a person firm/company authorized by him.
- Such an authorized person/firm/company can import foreign liquor of more than one brand/label of foreign liquor manufacturers /companies established outside the state of Madhya Pradesh under the FL-10-A license granted to him.
- For foreign liquor (spirit, beer and wine), under FL-10-A License, the consolidated label registration fee for all labels of one or more than one manufacturer, the Annual Label Registration Fee is INR 10,00,000.
- For Foreign Liquor (Wine) Under FL-10-A License the consolidated label registration fee for all labels of one or more than one manufacturer, the Annual Label Registration Fee is INR 1,00,000.

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

### ▪ **Amendment to the Rules of General Applicability, 1960**

The Government of Madhya Pradesh on March 31, 2023 issued an amendment to Rules of General Applicability, 1960. As per the Amendment, in Rule 1, the following has been substituted with respect to location of shops:

- In the areas with a population of more than 20,000 no shop for the sale of liquor shall be situated within a distance of 500 meters of the outer edge of the national or state highway or of a service lane along the highway.
- In the areas with a population of 20,000 or less no shop for the sale of liquor shall be situated within a distance of 220 meters of the outer edge of the national or state highway or of a service lane along the highway.
- No shop for the sale of liquor shall be visible from a national or state highway.
- All signage and advertisements of the availability of liquor shall be prohibited on national and state highways.

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

### ▪ **Revision in the minimum wage rate for the scheduled employment**

The Government of Madhya Pradesh on April 01, 2023 revised the minimum wage rate for the scheduled employment from April 01, 2023 to September 30, 2023. The following are the monthly rates for the scheduled employment:

- Unskilled – INR 9650
- Semi-skilled/Unskilled Supervisory – INR 10,506
- Skilled/Clerical – INR 11,885
- Highly-Skilled – INR 13,185

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

### ▪ **Exemption of heritage liquor from excise duty and export fees**

The Government of Madhya Pradesh on March 31, 2023 issued a Notification in relation to exemption of heritage liquor from excise duty and export fee for the period of 07 years from February 22, 2023.

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

### ▪ **Exemption of the excise duty on wine manufactured in Madhya Pradesh**

The Government of Madhya Pradesh on April 01, 2023 issued a Notification regarding the exemption of the excise duty on the Wine manufactured in Madhya Pradesh using fruits cultivated, honey produced and collected in Madhya Pradesh, to be exempted till March 31, 2026, and this shall be effective from April 01, 2023.

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

▪ **Notification on annual license fee for B-3 (Brewery license)**

The Government of Madhya Pradesh on March 31, 2023, issued a Notification regarding the annual license fee for B-3 (Brewery License) issued under Madhya Pradesh beer and wine rules is, INR 20,00,000 per year for production capacity up to 5 lakh hector liters, INR 30,00,000 per year for production capacity 5-10 lakh hector liters per year and INR 40,00,000 per year for production capacity more than 10 lakh hector liters. This Notification shall come into force from April 01, 2023.  
(To view the Notification, please click [here](#))

▪ **Amendment in the Madhya Pradesh Electricity Regulatory Commission Regulation, 2021**

Madhya Pradesh Electricity Regulatory Board on April 11, 2023 amended the Madhya Pradesh Electricity Regulatory Commission (Methods and Principles regarding determination of terms and Conditions and charges related to tariff determination of electricity supply and wheeling and determination of condition and charges) Regulation, 2021, effective from April 11, 2023 till March 31, 2027. The Regulations are applicable in all cases of determination of tariff under the Electricity Act, 2003 for wheeling and supply of electricity to be charged by the Distribution Licensees of the State from the consumers.  
(To view the Notification, please click [here](#))

▪ **Madhya Pradesh Udhogon ki Sthapana Aur Parichalan ka Sarlikaran Adhiniyam, 2023**

The Madhya Pradesh Government issued the Madhya Pradesh Udhogon ki Sthapana Aur Parichalan ka Sarlikaran Adhiniyam, 2023. The objective of the Act is to provide for exemption from obtaining specified approvals and inspections for establishing and operationalizing industrial units in Madhya Pradesh and matters connected therewith or incidental thereto, effective from 6th April 2023. By virtue of Adhiniyam, any person intends to start industrial unit in a notified area may furnish to the nodal agency an intention to invest and the nodal agency may issue an acknowledgment certificate valid for three years.  
(To view the Notification, please click [here](#))

## Maharashtra

▪ **Maharashtra State Tax on Professions, Trades, Callings, and Employments (Amendment) Act, 2023**

The Government of Maharashtra issued an amendment on April 06, 2023 in the Maharashtra State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2023, effective from April 01, 2023. By virtue of the amendment, in Section 27A which specifies the exemption under the Act, under Clause (c), the following has been defined under exemption:

- Any person with benchmark disability as defined in of Section 2(r) of the Rights of Persons with Disabilities Act, 2016.
- Parents or guardians of a child with a benchmark disability.

Furthermore, in Schedule -I which specifies rates of tax on professions, trades, callings and employments, the salary and wages earned has been defined for men and women under class of persons.

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

▪ **Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023**

The Government of Maharashtra issued the Maharashtra Settlement of Arrears of Tax, Interest, Penalty, or Late Fee Act, 2023 on April 06, 2023, effective from May 01, 2023. This Act has been issued to provide for the settlement of arrears of tax, interest, penalty, or late fee which were levied, payable, or imposed, respectively, under various Acts administered by the Goods and Services Tax Department and for the matters connected therewith or incidental thereto.

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

## Manipur

▪ **Enforcement of provisions of ESI Act in Imphal East and Imphal West districts**

The Employees' State Insurance Corporation (ESIC) on April 10, 2023 issued a Notification regarding the enforcement date from which the medical benefit as laid down in the said Regulation 95-A and the Manipur Employees' State Insurance (Medical Benefit) Rules, 2018 shall be extended to the families of insured persons in all the areas of Imphal East and Imphal West districts, in addition to the already notified areas of the said districts, in the State of Manipur. The provisions shall come into force on April 10, 2023.

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

## Meghalaya

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

Government of Meghalaya on April 07, 2023 issued certain amendments to Commercial Taxes under Meghalaya 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 Notification, please click [here](#))

### ▪ **Addition of entry in intra-State supply of services under Meghalaya Goods and Service Tax Act, 2017**

The Government of Meghalaya via Notification dated April 07, 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 Meghalaya Goods and Services Tax Act, 2017.

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

## NCT of Delhi

### ▪ **Modifications in the Form names under Delhi Goods and Services Tax Rules, 2017**

The Governor of the National Capital Territory of Delhi has issued a notification on April 05, 2023, regarding the modifications in the notification dated October 22, 2019. By virtue of this, the FORM GST ITC-03 shall now be read as FORM GST DRC-03.

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

### ▪ **Delhi Electricity Renewable Purchase Obligation and Renewable Energy Certificate Framework Implementation) (First Amendment) Regulations, 2023**

The Delhi Electricity Regulatory Commission has issued Delhi Electricity Renewable Purchase Obligation and Renewable Energy Certificate Framework Implementation) (First Amendment) Regulations, 2023, effective from 1st April, 2023. By virtue of the amendment, the following has been defined:

- The Consumption means that in case of distribution licensees' percentage of total sale of power to its retail consumers in its area of supply. In case of open access consumers as the total energy recorded by the meter for the whole year.
- Every Obligated Entity shall purchase electricity from Renewable Energy Sources for fulfilment of a defined minimum percentage of the total consumption during the year.
- Non-compliance of the Renewable Purchase Obligation targets by an Obligated Entity shall make him liable for penalty at the rate of 10% of weighted average REC price discovered at Power Exchange (IEX) for the relevant year.

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

### ▪ **Delhi Electricity Regulatory Commission (Terms and Conditions for Determination of Tariff) (First Amendment) Regulations, 2023**

The Delhi Electricity Regulatory Commission has issued Delhi Electricity Regulatory Commission (Terms and Conditions for Determination of Tariff) (First Amendment) Regulations, 2023, effective from April 01, 2023. The key highlights of the amendments are as follows:

- The effective tax rate of the respective financial year shall be derived from the Income Tax returns.
- The Weighted Average Rate of Interest for any Financial Year shall be arrived by including the Interest Paid, all Bank Charges, Syndication Fee and other Charges paid during that year for Raising and Maintaining of the respective loans.
- The cost of Renewable Purchase Obligation (RPO) of the Distribution Licensee shall be computed on the basis of approved cost of power procurement from Renewable Energy Sources as specified in the Delhi Electricity Regulatory Commission (Renewable Purchase Obligation and Renewable Energy Certificate Framework Implementation) Regulations, 2021 and subsequent amendments.
- The penalty for quantum of shortfall in RPO shall be 10% of weighted average REC price discovered at Power Exchange for the Trued-up Year.

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

### ▪ **Delhi Eating Houses Registration Regulations, 2023**

The Delhi Government issued the Delhi Eating Houses Registration Regulations, 2023 on April 08, 2023. Some highlights of the Regulations have been mentioned below:

- No person shall run or maintain an eating house in the National Capital Territory of Delhi unless he holds a certificate of registration granted under the Delhi Police Act, 1978 in accordance with these Regulations, in respect of such Eating House.
- Every person applying for a registration certificate for an eating house shall furnish particulars in the online application form available on the Unified Portal of Ministry of Home Affairs, Government of India.
- Certificate of registration once granted renewed shall be valid for a maximum period of three years at a time and shall expire on March 31 of the third year.
- If a registration certificate is lost or destroyed, the Applicant may download a copy of the license from the Unified Portal of Ministry of Home Affairs, Government of India.

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

#### ▪ **Regulations for Keeping Places of Public Entertainment in the National Capital Territory of Delhi**

The Delhi government has issued Regulations for Keeping Places of Public Entertainment in the National Capital Territory of Delhi on April 08, 2023. Some key highlights of the Regulations are mentioned below:

- All Places of Public Entertainment are classified as Class A & Class B. Class A comprises of every place of Public Entertainment in which liquor, tari or any intoxicating items are sold, while Class B comprises of every place of Public Entertainment not covered in class A.
- No person shall open or keep Place of Public Entertainment of Class A or Class B without having previously obtained license in this behalf from Licensing Authority.
- Applicant applying for license shall furnish particulars in the online application form available on the Unified Portal of Ministry of Home Affairs, Government of India.
- Applicant shall apply for renewal online at least three months before the day on which license is to expire, through the application form , available on the Unified Portal of Ministry of Home Affairs, Government of India.

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

## Odisha

#### ▪ **Amendment in the fuel policy of the State of Odisha**

The Ministry of Environment, Forest and Climate Change has amended the fuel policy of the State of Odisha, effective from 12th April,2023. As per the Notification, the use of fuel 'Low Sulphur Heavy Stock (LSHS) premium (1.5% Sulphur maximum)' would be permitted in the State of Odisha in addition to the approved fuels.

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

#### ▪ **Awareness among Biju Swasthya Kalyan Yojana (BSKY) beneficiaries**

Government of Odisha has issued a Notification on raising awareness among Biju Swasthya Kalyan Yojana (BSKY) beneficiaries and stopping those who take advantage of beneficiaries to commit fraud, effective from April 11, 2023. By virtue of the Notification, all parties concerned may be made aware of the following issues in light of recent reports of beneficiary exploitation by nefarious elements:

- The BSKY Smart Health Card is automatically renewed every year through the BSKY IT platform, therefore once it is granted to a beneficiary it does not need to be renewed.
- The card is automatically renewed through the IT platform at the back end for private hospitals, so the beneficiary does not need to pay anyone or visit any offices.

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

## Punjab

#### ▪ **Punjab Brewery (First Amendment) Rules, 2023**

The Government of Punjab on March 31, 2023 issued the Punjab Brewery (First Amendment) Rules, 2023 to further amend the Punjab Brewery Rules, 1956. As per the amendment in Rule 5, deposit of a sum for license fee is changed from INR 90 lakh to INR 157 lakh.

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

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

The Government of Punjab has notified the Punjab Liquor License (Second Amendment) Rules, 2023 on March 31, 2023. The Rules have revised the amount of fixed annual license fee and security in respect of different kinds of licenses. Furthermore, it introduces a special license fee on Punjab Medium Liquor, Indian Made Foreign Liquor and Imported Foreign Liquor.

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

▪ **Punjab Intoxicants License and Sales Orders (First Amendment) Orders, 2023**

The Punjab Government on March 31, 2023 published the Punjab Intoxicants License and Sales Orders First Amendment, 2023 to further amend the Punjab Intoxicants License and Sales Orders, 1955. As per the Amendment Order, the retail licenses i.e. L-2/L-14A shall be offered for renewal to the existing licensees as per the eligibility conditions prescribed and the retail vends of IMFL (L-2) and PML (L-14A) which have not been renewed, shall be allotted through the process of e-tender. This shall be done through a Government portal. The detailed procedure for e-tendering shall be finalized by Excise Commissioner, Punjab. This would be displayed on the departmental website [www.excise.punjab.gov.in](http://www.excise.punjab.gov.in).

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

▪ **Punjab Restaurant (Consumption of Liquor) First Amendment Rules, 2023**

The Government of Punjab on March 31, 2023 published the Punjab Restaurant (consumption of Liquor) First Amendment Rules, 2023 to further amend the Punjab Excise Act, 1914, and Punjab Restaurant (consumption of Liquor) Rules, 1955. As per the Amendment, in Rule 5 that states about license in Form L-52 granted by the Collector concerned for a period of one year from April 1 to March 31, the fixed fee is substituted as follows:

- 'Six thousand and six hundred rupees' and 'thirty-three thousand rupees' per annum in urban areas in respect of any premises specified in the license is changed to 'six thousand and nine hundred rupees'
- 'Forty-four thousand rupees', 'thirty-three thousand rupees', and 'two hundred rupees', 'eighty thousand and eight hundred rupees' per annum in other urban areas and eight thousand rupees per annum in rural areas in respect of any premises, specified in the license is changed to 'forty-six thousand and two hundred rupees', 'thirty-four thousand rupees six hundred and fifty rupees', and 'nine thousand two hundred and forty rupees' respectively.

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

▪ **Punjab Liquor Permit and Pass (First Amendment) Rules, 2023**

The Government of Punjab on March 31, 2023 issued the Punjab Liquor Permit and Pass (First Amendment) Rules, 2023 to further amend the Punjab Liquor Permit and Pass Rules, 1932. The following are the amendments:

- In Rule 22 for Clause (g), it is inserted that the permit fee shall be leviable on liquor and the permit fee shall be recovered at the time of issuance on permits at the rates given under the table mentioned in the document.
- In Rule 22B, it is stated that the rates of liquor to be served in the marriage palaces shall be finalized by a committee constituted by the Excise Commissioner, Punjab. These rates shall be prominently printed on the permit downloaded from the departmental website and shall be issued on the payment of rupees one thousand per day per function and the same shall be issued online.

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

▪ **Notification regarding remitting duty under Punjab Infrastructure (Development and Regulation) Act, 2002**

The Government of Punjab on April 06, 2023 issued a Notification regarding remitting duty under Punjab Infrastructure (Development and Regulation) Act, 2002. The following are the details of remitting duty:

- A fee at the rate of rupee one, for every hundred rupees.
- A Special Infrastructure Development fee at the rate of INR 0.25 for every hundred rupees of the value of the purchase of any immovable property within the State of Punjab, shall, respectively, not be levied up to April 30, 2023.

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

▪ **Punjab State Electricity Regulatory Commission (Electricity Supply Code and Related Matters) (12th Amendment) Regulations, 2023**

The Government of Punjab on March 31, 2023 issued the Punjab State Electricity Regulatory Commission (Electricity Supply Code and Related Matters) (12th Amendment) Regulations, 2023 to further amend the Punjab State Electricity Regulatory Commission (Electricity Supply Code and Related Matters) Regulations, 2014, which shall be applicable to all licensees (including entities exempted under Section 13 of the Act) in their respective licensed/supply areas and all consumers/persons in the State of Punjab. The following are the key amendments:

- The partially completed Lay Down (LD) system, after clearance from Chief Electrical Inspector, shall be taken over by the distribution licensee and energized to release electric connections to the residents according to the specified time frame. Such partially completed LD system taken over from the promoter shall be maintained by distribution licensee at its cost.
- The distribution licensee shall ensure that not be more than 0.1% of the total number of bills issued require modifications.

- The distribution licensee shall ensure that not be more than 1% of the total number of meters are defective meters at any one time.

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

#### ▪ **Punjab Excise Fiscal (First Amendment) Orders, 2023**

The Government of Punjab on March 31, 2023 issued the Punjab Excise Fiscal (First Amendment) Orders, 2023 to further amend the Punjab Excise Fiscal Orders, 1932. The following are the rates of excise duty leviable on all kinds of liquor:

- On Punjab Medium Liquor of any degree, excise duty shall be charged at the rate of INR 53 per proof liter at the retail stage (at the time of issuance of permit) and INR 107 per proof liter each at wholesale (at the time of issuance of permit) and manufacture level (at time of issuance of pass) respectively.
- On Indian Made Foreign Liquor of any degree, Beer, and on all kinds of liquor, except Punjab Medium Liquor and Imported Foreign Liquor (BIO Brands), the excise duty shall be charged at the rate of 1% of the wholesale price.
- If the licensee lifts an additional quota of PML with a maximum permissible ceiling of five percent of the minimum guaranteed quota per quarter, the excise duty shall be charged at the rate of 60% of excise duty payable at wholesale and manufacture ends only.

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

#### ▪ **Punjab Supply and Sale of Bhang (First Amendment) Rules, 2023**

The Government of Punjab on March 31, 2023, notified the Punjab Supply and Sale of Bhang (First Amendment) Rules, 2023 to further amend the Punjab Supply and Sale of Bhang Rules, 1956, by the virtue of which, the fee payable for wholesale license in form H. 26 has been changed from 'rupees five lakhs' to 'rupees five lakhs and fifty thousand'.

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

## Rajasthan

#### ▪ **Rajasthan Excise (Grant of Hotel Bar/Club Bar Licenses) (Amendment) Rules, 2023**

The Government of Rajasthan on April 01, 2023 published the Rajasthan Excise (Grant of Hotel Bar/Club Bar Licenses) (Amendment) Rules, 2023 to further amend the Rajasthan Excise (Grant of Hotel Bar/Club Bar Licenses) Rules, 1973. The following are the key highlights of the Amendment Rules:

- The Licensee of Hotel Bar/Club Bar shall deposit the remaining initial license fee within seven working days from the date of issue of Hotel Bar/Club Bar License.
- Initial fees payable for the new license shall be fixed on a quarterly basis i.e. the yearly fees shall be divided into four equal parts and the fees shall be charged for the whole quarter in which the license is applied along with fees payable for the remaining quarters of that financial year.
- The Licensee shall apply for renewal of his license before the 31st day of March of the year in which the term of the license expires or surrender the license within 30 days after its expiry.
- In the case where the licensee fails to apply for renewal or surrender the license within the period specified above and such bar was not working during the intervening period, 25% of the initial fee shall be charged for intervening financial years, whenever the licensee applies for renewal of license.

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

#### ▪ **Rescission of earlier notification related to Rajasthan Excise (Amendment) Rules, 2020**

The Finance Department, Rajasthan on April 01, 2023 issued a Notification to rescind an older Notification dated April 01, 2020, related to the Rajasthan Excise (Amendment) Rules, 2020 that entailed about the provision of licenses depending upon nature of liquor along with license fees, with effect from April 01, 2023.

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

#### ▪ **Relaxation of timeline to furnish returns under Rajasthan Goods and Services Act, 2017**

The Government of Rajasthan on April 01, 2023 issued a Notification regarding the registered persons who failed to furnish a valid return within 30 days from the service of the assessment order issued on or before February 28, 2023, under sub-Section (1) of Section 62 of the Rajasthan Goods and Services Tax Act, 2017 as the classes of registered persons, in respect of whom said assessment order shall be deemed to have been withdrawn, such registered persons shall follow the special procedures as specified below:

- The registered persons shall furnish the said return on or before the 30th day of June 2023.
- The return shall be accompanied by payment of interest due under sub-Section (1) of Section 50 of the said Act and the late fee payable under Section 47 of the said Act.

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

▪ **Notification prescribing special procedure for revocation of cancellation of registration under the Rajasthan Goods and Services Tax Act, 2017**

The Government of Rajasthan, on April 01, 2023 notified that the registered person, whose registration has been cancelled under Clause (b) or Clause (c) of sub-Section (2) of Section 29 of the Rajasthan Goods and Services Tax Act, 2017 on or before the 31st day of December, 2022, and who has failed to apply for revocation of cancellation of such registration within the time period specified in Section 30 of the said Act as the class of registered persons, shall follow the below-mentioned special procedure:

- The registered person may apply for revocation of cancellation of such registration up to the 30th day of June, 2023.
- The application for revocation shall be filed only after furnishing the returns due up to the effective date of cancellation of registration and after payment of any amount due as tax, in terms of such returns, along with any amount payable towards interest, penalty and late fee in respect of such returns.
- No further extension of time period for filing application for revocation of cancellation of registration shall be available in such cases.

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

▪ **Waiver of late fee to furnish return in FORM GSTR-10 under the Rajasthan Goods and Services Tax Act, 2017**

The Finance Department, Rajasthan on April 01, 2023 issued a Notification to waive the amount of late fees, which is in excess of INR 500 for the registered persons who fail to furnish the final return in FORM GSTR-10 by the due date but furnish the said return between the period from April 01, 2023 to June 30, 2023.

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

▪ **Rationalization of late fee for GSTR-9 and Amnesty to GSTR-9 non-filers**

The Government of Rajasthan on April 01, 2023 issued a Notification to waive the amount of late fee in respect of the return to be furnished for the Financial Year 2022-23 under the Rajasthan Goods and Services Tax Act, 2017. The following are the class of registered persons and amount in excess of which the late fees is waived:

- Registered persons having an aggregate turnover of up to five crore rupees in the relevant financial year - Twenty-five rupees per day, subject to a maximum amount calculated at 0.02 percent of turnover in the State.
- Registered persons having an aggregate turnover of more than five crore rupees and up to twenty crore rupees in the relevant financial year - Fifty rupees per day, subject to a maximum of an amount calculated at 0.02 percent of turnover in the State.

Furthermore, the registered persons who fail to furnish the return by the due date for any of the Financial Years 2017-18, 2018-19, 2019-20, 2020-21, or 2021-22, but furnish the said return between the period from April 01, 2023 to June 30, 2023, the total amount of late fee payable in respect of the said return, shall stand waived which is in excess of INR 10,000.

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

▪ **Notification regarding changes in rates of excise duty in Rajasthan Excise Act, 1950**

The Finance Department, Rajasthan on April 01, 2023 issued amendments to change the excise rates with respect to Bottled in India (BII) having price including the amount of export fee and any other fee, excluding the amount of the Central Sales Tax (CST), payable per carton of Quarts, Pints, Nips or other size as declared by manufacturers and as accepted by the Rajasthan State Beverages Corporation Limited, as follows:

- Up to INR 5000 – INR 330 per LPL
- Above INR 5000 but up to INR 8000 – INR 370 per LPL
- Above INR 8000 but up to INR 10000 – INR 371 per LPL
- Above INR 10000 – INR 372 per LPL

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

## Tamil Nadu

▪ **Prohibition of Online Gambling and Regulation of Online Games Act, 2022**

The Government of Tamil Nadu on April 10, 2023 issued the Tamil Nadu Prohibition of Online Gambling and Regulation of Online Games Act, 2022. The following are the key highlights of the Notification:

- Provisions relating to the Online Gaming Authority have been stated.
- Prohibitions such as Gambling have been stated.
- The Regulations for Non-local online games providers have been stated.
- The penalties for violation of the act have been stated.

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



## Telangana

### ▪ **Notification on conditions for shops operating 24/7**

The Government of Telangana has issued a Notification on April 04, 2023 stating the guidelines for opening and closing hours of any premises where any trade or business is carried on or where services are rendered to customers and a shop run by a Co-operative Society, an office, a storeroom, godown, warehouse operating 24/7, to be in force with immediate effect. The following conditions are to be taken care of:

- Issue ID cards.
- Weekly off, weekly working hours.
- Overtime wages, Compensatory holiday with wages in lieu of employees attending duty on a notified national/festival holiday.
- Adequate safety of women employees, Consent of women employee to work in night shift, to and from transportation for women employees working the night shift.
- The management shall maintain the records and furnish returns.
- Payment of annual fee of INR10,000 for each store to open 24x7 under the Telangana Shops and Establishments Act, 1988.

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

## Uttarakhand

### ▪ **Addition of provisions to the SOP for battery recycling for battery recycling industries**

The Uttarakhand Pollution Control Board has issued additional provisions to the SOP issued for battery recycling Industries, effective from April 06, 2023, which is applicable to all new battery recycling industries to be established in the state (only in case of setting up rotary clean furnace) and all existing industries, which are established or operated on the temple furnace process, operated for battery recycling. The additional provisions to the SOP for battery recycling provides for issuance of CTE (Consent for Establishment) to all new battery recycling industries under Water Act or Air Act.

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

### ▪ **Timeline for disposal of the application received for the consent to establish industrial units in the state**

The Uttarakhand Pollution Control Board on April 06, 2023 published a Notification regarding the disposal of the application received for the consent to establish industrial units in the state. This shall come into force with immediate effect. As per the Notification, the applications for the Consent to establish the White Category industries shall be disposed in 30 days.

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

### ▪ **Notification on launch of 'A-HELP' program**

The Government of Uttarakhand on April 13, 2023 launched the 'A-HELP' (Accredited Agent for Health and Extension of Livestock Production) programme in the State of Uttarakhand. Under this program, trained A-HELPS will give their vital contribution to preventing various infectious diseases of animals, artificial insemination under the Rastriya Gokul Mission (RGM), tagging of animals, and animal insurance.

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

## Uttar Pradesh

### ▪ **Issuance of Instructions to Concern Sugar Mills, Uttar Pradesh regarding Cane Survey Policy, 2023**

The Sugar Industry & Cane Development Department, Uttar Pradesh has published instructions on April 13, 2023 to Concern Sugar Mills of Uttar Pradesh to send information related to date of the survey, name of the surveyor, etc. through mobile SMS in respect of Cane Survey Policy, 2023 to all the farmers. Cane survey work will start from April 15, 2023 and will be completed by June 15, 2023.

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

### ▪ **Revision in Minimum Wages of scheduled employment**

The Government of Uttar Pradesh vide Notification dated April 03, 2023, published Variable Dearness Allowance payable to 74 scheduled employees. As per the Notification:

- The basic rates of wages and variable dearness allowance have been fixed for the workers employed in scheduled employments.
- The daily rates of wages that have been fixed on a monthly basis shall not be less than 1/26 of the basic wage and variable dearness allowance and hourly tax shall not be less than 1/6 of the daily rate.

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

▪ **Exemption of development fees for bio-energy units**

The Government of Uttar Pradesh on April 03, 2023 notified regarding the exemption of development fees for bio-energy units under certain conditions.

- The facility of exemption will be admissible only to those bio units which have been registered under UP Bio-Energy Policy 2022.
- The bioenergy units shall have an obligation to operate the beneficiary bioenergy unit for the next five years.
- In case of non-operation of the bioenergy unit for the prescribed period and violation of any condition, the entire amount of rebate given in duty will have to be returned along with 15 percent simple annual interest otherwise it will be recovered like arrears of land revenue.

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

▪ **Setting up of Modern Integrated Sugar Complex in place of old sugar mill of Cooperative Sugar Mill for Gajraula**

The Government of Uttar Pradesh vide Press Release dated April 03, 2023 decided to set up a Modern Integrated Sugar Complex in place of the old sugar mill of Cooperative Sugar Mill Gajraula. By virtue of this, the crushing capacity of Gajraula Cooperative Sugar Mill will be doubled from 2500 T.C.D (Tons of Cane per Day) and 40,000 sugarcane farmers of the mill area will be benefitted along with overall development of local people by way of providing employment opportunities.

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

▪ **COVID Order: Uttar Pradesh Government, Office of the District Magistrate, Lucknow**

Office of the District Magistrate, Lucknow vide office memo dated April 12, 2023 published certain precautions and COVID protocols for prevention of infection from COVID-19. The following directions are published for offices, schools, hospitals, cinema halls, railway stations and airports:

- COVID protocol should be followed at all places like Compliance of mask, sanitizer and social distancing should be ensured.
- Cleanliness should be maintained at all places.
- Ensure not to visit crowded places.
- Ensure to sanitize railing, lift, doors, parking area, etc. of all places.
- Thermal scanning should take place at all above written places and temples and other crowded places.
- In case of symptoms of cold, fever and flu it is directed to stay quarantine at home.

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

## West Bengal

▪ **Amendments in the West Bengal Sales Tax (Settlement of Dispute) Rules, 1999**

The Government of West Bengal vide Notification dated April 05, 2023 amended the West Bengal Sales Tax (Settlement of Dispute) Rules, 1999, adding Rule 5(3) which deals with the application for settlement to be accompanied by the copy of duly receipted challan showing payment of the amount required to be made for settlement. The amendments will come into effect from April 15, 2023.

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

▪ **Notification regarding the generation and quoting of Document Identification Numbers (DIN) on communications issued under GST**

The Directorate of Commercial Taxes, West Bengal on March 29, 2023 published a Notification regarding the Generation and quoting of Document Identification Numbers (DIN) on communications issued under GST by the officers of the Directorate to taxpayers and other concerned persons. As per the Notification, the WBGST DIN would be initially used for summons, arrest memos, search authorizations, inspection notices, recovery proceedings, etc. relating to a taxpayer/taxable person/any person, as the case may be. Subsequently, WBGST DIN may be extended to other communications.

(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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