



# COMPLIANCE UPDATE

May 2023 | Part 1 of 2

## Securities and Exchange Board of India (SEBI)

- [Procedure for seeking prior approval for change in control of Vault Managers](#)

SEBI on April 21, 2023 notified the procedure for seeking prior approval for change in control of Vault Managers.

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

## Reserve Bank of India (RBI)

- [Remittances to International Financial Services Centers \(IFSCs\) under the Liberalized Remittance Scheme \(LRS\)](#)

RBI on April 26, 2023 permitted all Resident Individuals to open a Foreign Currency Account (FCA) in International Financial Services Centers (IFSCs), for making the investments under Liberalized Remittance Scheme (LRS).

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

## Ministry of Corporate Affairs (MCA)

- [Companies \(Removal of Names of Companies from the Register of Companies\) Amendment Rules, 2023](#)

MCA on April 17, 2023 amended the Form of Application for removal of name of company (Form STK-2).

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

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

- [Reduction in Special Additional Excise Duty on Diesel](#)

The Ministry of Finance on April 18, 2023 reduced the Special Additional Excise Duty on High-Speed Diesel to NIL per liter and increased the Special Additional Excise Duty to INR 6,400 per ton.

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

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## Industry-wise updates

### Agriculture & other rural sectors

#### ▪ [Insecticides \(Fourth Amendment\) Rules, 2023](#)

The Ministry of Agriculture and Farmers Welfare on April 25, 2023 extended the due date to comply with the qualifications to hold a license till December 31, 2023.

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

### Chemicals

#### ▪ [Lauric Acid \(Quality Control\) Order, 2022](#)

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

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

### Commerce and industries

#### ▪ [Updation of Aayat Niryat Forms under Foreign Trade Policy](#)

The Director General of Foreign Trade on April 26, 2023 notified the updated Aayat Niryat Forms under Foreign Trade Policy, 2023. The updated forms are available on the <https://dgft.gov.in>.

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

### Employee Provident Fund Organization

#### ▪ [Joint option for employees who were in service prior to September 01, 2014 and continued to be in service on or after September 01, 2014 but could not exercise joint option](#)

The Employees Provident Fund Organization on April 23, 2023 deployed an online portal (valid till May 03, 2023) for validation of joint options from employees who retired prior to September 01, 2014. To visit the online portal, click [here](#).

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

### Forests and environment

#### ▪ [Breeders of Species Licence Rules, 2023](#)

The Ministry of Environment, Forest and Climate Change on April 24, 2023 notified the Breeders of Species Licence Rules, 2023 to regulate the licensing and registration of breeders.

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

#### ▪ [Plastic Waste Management \(Amendment\) Rules, 2023](#)

The Ministry of Environment, Forest and Climate Change on April 27, 2023 amended the Plastic Waste Management Rules, 2016. As per the amendment, the registration granted under these Rules shall be changed only on the request of producers, importers & brand owners, under the existing Extended Producer Responsibility registration. Furthermore, the registration granted under these Rules shall be valid for a period of one year, unless revoked, suspended, or cancelled, and shall subsequently be granted for 3 years.

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

#### ▪ [Amendment in the EIA Notification 2006 for making provision for split and part transfer of Environment Clearance](#)

The Ministry of Environment, Forest, and Climate Change on April 21, 2023 directed that a prior Environmental Clearance granted for a specific project, except mining projects, may be split amongst two or more legal persons entitled to undertake the project and transferred during the validity to another legal person on application made by the transferor in the format specified on PARIVESH portal to the concerned Regulatory Authority along with requisite documents.

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

# State-wise updates

## Andhra Pradesh

### ▪ **Notification regarding optional holiday on the occasion of SHAB-E-QADR**

The Government of Andhra Pradesh on April 17, 2023 issued a Notification in partial modification of the Orders issued in G.O.Rt.No. 2692, General Administration (Poll.B) Department, dated December 15, 2022, wherein while notifying the General Holidays and Optional Holidays, the Government declared April 19, 2023 (Wednesday) as Optional Holiday on the occasion of SHAB-E-QADR instead of April 18, 2023 (Tuesday).

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

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

The Government of Andhra Pradesh on April 17, 2023 issued the Andhra Pradesh Electricity Regulatory Commission (Licensees' Standards of Performance) Fourth Amendment Regulation, 2023 to further amend the Andhra Pradesh Electricity Regulatory Commission (Licensee's Standards of Performance) Regulation, 2004. As per the Amendment, Service Level Agreement (SLA) period for Low Tension (LT) application processing is enhanced from 7 working days to 15 working days.

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

### ▪ **Amendment in Andhra Pradesh Minor Mineral Concession Rules, 1966**

The Government of Andhra Pradesh on April 19, 2023 issued amendments to the Andhra Pradesh Minor Mineral Concession Rules, 1966 by the virtue of which, in Rule 12 which states about grant of lease, the following key amendments were introduced:

- In cases where the quarry lease holders fail to apply for renewal of the lease of the areas and minerals and the procedure specified therein within a specified time, the respective area shall be considered for the grant through e- auction.
- If the lessee to whom a quarry lease is granted has complied with all the conditions of the lease and filed an application for grant of renewal of the lease in Form-Q, to the Assistant Director of Mines and Geology before 12 months of the expiry of the lease and accompanied by a treasury or bank challan for Rs. 10,000 towards non-refundable application fee, the Director of Mines and Geology shall initially renew for a period not exceeding 10 years.
- If the leases are to expire on March 31, 2023, the lessee shall apply for the renewal of the Quarry Lease in Form-Q along with the premium amount equivalent to 10 times of Dead Rent.
- Where the renewal of quarry lease application is not disposed of before the expiry of the lease, it is deemed to have been extended till the application is disposed of by the Director.

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

### ▪ **Andhra Pradesh Rights of Persons with Disabilities Rules, 2023**

The Government of Andhra Pradesh on April 24, 2023 issued the Andhra Pradesh Rights of Persons with Disabilities Rules, 2023 and the same shall be effective from April 24, 2023. The following are the key highlights:

- Rights and entitlements of persons with disability that includes health and medical treatment and legal guardianship.
- Skill development and employment that includes non-discrimination in employment of persons with disability.
- Social security, health, rehabilitation and recreation for persons with disability.
- Special provisions for persons with benchmark disabilities and with high support needs.
- Certification of specified disabilities as per the guidelines implemented by State Government from time to time.

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

### ▪ **Prohibition on strikes in the essential services under Andhra Pradesh Essential Services Maintenance Act, 1971**

The Government of Andhra Pradesh on April 27, 2023 prohibited strikes in the essential services under Andhra Pradesh Essential Services Maintenance Act, 1971 under the control of the Tirumala Tirupati Devasthanams, Tirupati for a period of 6 months with effect from May 24, 2023 to November 23, 2023.

The following are included in the essential services:

- Water Works Department
- Electricity Department
- Health and Sanitation Department
- Medical Department
- Engineering Department (Maintenance Section)
- Transport Department

- Canteen Department including M.T.V. Annarasada Complex
- Vigilance and Security Department

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

## Bihar

### ▪ **Alternative intoxicants to alcohol have to be transported by vehicles fitted with digital locks with GPS**

The Government of Bihar on April 18, 2023 issued a Notification regarding the transportation inside the state's border with digital lock fitted with GPS vehicles for Industrial Alcohol ENA/Ethanol/Denatured alcohol or other intoxicants produced from distilleries established in the state. The following has been stated namely:

- It has come to light from the research of the spurious liquor incident in Bihar's Saran district that apart from the above-mentioned drugs, other substances used for the manufacture of health benefit drugs or the work of equipment decoration, but they are used for intoxication.
- Therefore, intoxicants used as an alternative to alcohol, syrup containing codeine, Sushav used in the manufacture of homeopathic medicines, Shriner sanitizer surgical spirit, etc., the consumption of which is life-threatening, are to be transported by vehicles fitted with digital locks with GPS within the border area of Bihar state.
- Transportation of all such substances by normal vehicle will be illegal and punishable.

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

## Goa

### ▪ **Factories (Goa Amendment) Act, 2019**

The Government of Goa on April 18, 2023 issued the Factories (Goa Amendment) Act, 2019 to further amend the Factories Act, 1948 as is in force in the State of Goa. The following are the key highlights of the Amendment:

- Section 65 which states 'Power to make exemption orders' is substituted to empower Chief Inspector to exempt, by written order, on such terms and conditions as may be prescribed, any or all of the adult workers in any factory or group or class or description of factories from any or all of the provisions of Sections 51, 52, 54 and 56 for Weekly hours, Weekly holidays, Daily hours and Spread over period respectively, on the ground that the exemption is required to enable the factory or factories to deal with an exceptional press of work.
- Section 66 which states 'Further restrictions on employment of women' the proviso under sub-Clause (1)(b) has been substituted to empower the State Government, by Notification in the Official Gazette, in respect of any factory or group or class or description of factories, to specify the conditions for ensuring the safety of women who work in any factory or manufacturing process between the hours of 7 PM and 6 AM.

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

### ▪ **Amendment in the computation of Maximum Retail Price (MRP)/Volume in categories of Indian Made Foreign Liquor (IMFL), Foreign Liquor, Wine and Beer**

The Government of Goa amended the Circular dated May 11, 2020 fixing the rates of Excise Duty, License Fee, Tree Tax, Permit Fee, Import Fee, Application Fee, Processing Fee, Fee for Transfer or Shifting of License, and Fee for Recording of the Label by issuing a Circular on April 27, 2023, by virtue of which the computation of the maximum retail price (MRP)/Volume shall be as follows:

- In the case of Indian Made Foreign Liquor/Foreign Liquor, whose strength is below 80 U.P., Wine and Country Liquor, the Excise Duty, Fee, and Label Recording Fee in the standard manner of 60 ml, 90 ml, 180 ml, 375 ml and above 750 ml shall be equated to 750 ml.
- In case of Indian Made Foreign Liquor/Foreign Liquor whose strength is above 80 U.P., 200 ml, 250 ml and above 275 ml shall be equated to 275 ml.
- In the case of Beer, 325 ml, 330 ml, 500 ml and above 650 ml shall be equated to 650 ml.

Further, the Maximum Retail Price for each volume (pack size) in any of the categories of Indian Made Foreign Liquor, Foreign Liquor, Wine, and Beer, shall be determined for individual volume (pack size).

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

### ▪ **Closure of the licensed premises for the sale of liquor in North Goa District**

The District Magistrate on April 26, 2023 issued Order regarding closure of the licensed premises for the sale of liquor under Goa Excise Duty Act, 1964, effective from May 08, 2023 6 PM till May 10, 2023. By virtue of the Order, the following amendments are made:

- The licensed premises having license for bar and restaurant are allowed to keep the restaurant open for serving food only and the bar counter shall be closed, and no liquor shall be allowed to be served on the above-mentioned days and time.

- The owners of the licensed premises having bar and restaurant shall display a board in the premises stating that no liquor will be served on the said days and time and that only the restaurant is open for serving food.

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

## Gujarat

### ▪ **Waiver of late fee for registered persons to furnish the final return in FORM GSTR-10**

The Finance Department, Gujarat on April 20, 2023 via Notification waived the amount of late fee, which is in excess of INR 500 for 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](#))

### ▪ **Registered persons who failed to furnish a valid return within a period of 30 days of Section 62 of the Gujarat Goods and Services Tax Act, 2017**

The Government of Gujarat on April 20, 2023 issued a Notification regarding the registered persons who have failed to furnish a valid return within a period of 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 Gujarat Goods and Services Tax Act, 2017. According to the Notification, the registered persons shall furnish the said return on or before the 30th day of June 2023; and 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](#))

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

The Finance Department, Gujarat on April 20, 2023 issued a Notification regarding the Gujarat Goods and Services Tax (Amendment) Rules, 2023 to further amend the Gujarat Goods and Services Tax Rules, 2017. According to the amendment in Rule 8 which deal with 'Application for registration', where an applicant opts for authentication of Aadhaar Number, he shall, while submitting the application under sub-Rule (4), undergo authentication of Aadhaar Number and the date of submission of the application in such cases shall be the date of authentication of the Aadhaar Number, or 15 days from the submission of the application in Part B of FORM GST REG-01 under sub-Rule (4), whichever is earlier. These Rules shall be deemed to have come into force from December 26, 2022.

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

## Haryana

### ▪ **Notification regarding revised minimum wages**

The Labour Department, Haryana on April 26, 2023 issued a Notification regarding the minimum wages payable to the workers employed in various categories. Key highlights are as follows:

- Increase of 115 points in the overall worker's Consumer Price Index (CPI).
- Revised minimum wages shall be implemented with effect from January 01, 2023, for various categories of workers.
- Increase of 3.81% in the basic wages of various categories of workers in the brick kiln industry.

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

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

The Government of Haryana, on April 24, 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 Haryana 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 the return in FORM GSTR-4 under the Haryana Goods and Services Tax Act, 2017**

The Government of Haryana on April 24, 2023 made further amendments in the Notification dated December 29, 2017, by the virtue of which the amount of late fee payable under Section 47 of the Haryana Goods and Services Tax Act, 2017 shall stand waived which is in excess of INR 250 and shall stand fully waived where the total amount of state tax payable in the said return is nil, for the registered persons who fail to furnish the return in FORM GSTR-4 for the quarters from July 2017 to March 2019 or for the Financial Years 2019-20 to 2021-22 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](#))

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

The Finance Department, Haryana on April 24, 2023 issued a Notification to waive the amount of late fee 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](#))

▪ **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 Haryana vide a Notification dated April 24, 2023 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 Haryana 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](#))

▪ **Revision in Energy Conservation Scheme**

The Industries and Commerce Department of Haryana on April 20, 2023 issued a Notification regarding the revision in Energy Conservation Scheme, which is in effect from January 01, 2021 and remains in operation for 5 years.

- The MSMEs that have undertaken energy audits and purchased equipment on or after January 01, 2021 and before December 31, 2025 shall be eligible under this Scheme.
- It states that 75% reimbursement of the cost of conducting an energy audit is subject to a maximum of INR 2 lakh and further subsidy on the cost of capital equipment required for undertaking measures to conserve energy shall be provided once in 5 years.
- Procedure is given as submission of application on prescribed Form (Annexure-II) for the reimbursement of expenses incurred in conducting energy audit & purchase of capital equipment along with listed documents would be submitted to the Director/Director General, Micro, Small and Medium Enterprises, on the web-portal of the Department.

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

## Himachal Pradesh

▪ **Declaration of holiday on May 02, 2023 (Tuesday) in areas of Municipal Corporation Shimla and Ward No. 02, Palampur Upperla of Municipal corporation Palampur**

The Government of Himachal Pradesh on April 24, 2023 declared paid holiday on May 02, 2023 (i.e. Tuesday) for all government offices, boards, corporations, educational institutions, banks, post offices, shops and industrial establishments situated in the Himachal Pradesh under Industrial Disputes Act in the areas of Municipal Corporation Shimla where general election is to be held and Ward No. 02, Palampur Upperla of Municipal corporation Palampur where by-elections are to be held. Further, special casual leave may be given to those employees who are working in different places in the State but have a right to vote in Municipal Corporation Shimla and Ward No. 02 of Municipal Corporation Palampur on the production of certificate from the concerned presiding officers. This paid holiday is also applicable to employees who work on daily wages basis.

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

## Jammu & Kashmir

▪ **Jammu and Kashmir Communication and Connectivity Infrastructure Policy (Infrastructure Safety) Rules, 2023**

The Government of Jammu and Kashmir on April 24, 2023 issued the Jammu and Kashmir Communication and Connectivity Infrastructure Policy (Infrastructure Safety) Rules, 2023 to further

amend the Jammu and Kashmir Communication and Connectivity Infrastructure Policy, 2020. The Policy deals with 'procedure for exercising of legal right to dig or excavate any property'.

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

## Karnataka

### ▪ **Declaration of a paid holiday to all employees on the day of polls under the Karnataka Industrial Establishment (National And Festival Holidays) Act, 1963**

The Government of Karnataka on April 24, 2023 issued a Notification regarding declaring a paid holiday to all employees whose name is included in the electoral roll of the constituency where such election is held. All such people shall be allowed a day's paid holiday on the polling day to enable them to exercise their franchise on the day of poll on May 10, 2023 (Wednesday) under the Karnataka Industrial Establishment (National And Festival Holidays) Act, 1963.

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

## Kerala

### ▪ **Categorization of industries based on pollution potential which are not included in categorization list**

The Kerala State Pollution Control Board on April 19, 2023 issued a list of items and industries which were not previously categorized into the pollution potential based color categorization of Red, Orange, Green, White, as follows:

- Manufacturing of jigs & fixtures, precision machined components, special purpose machines, etc. - Orange category
- Control valve manufacturing unit - Orange category
- Polyurethane tube - Orange category

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

### ▪ **Clarification to deal with the difference in Input Tax Credit (ITC) availed in FORM GSTR-3B as compared to that detailed in FORM GSTR-2A for FY 2017-18 and 2018-19**

The Government of Kerala on April 17, 2023 reiterated the Circular issued by CBIC dated December 27, 2022 regarding the clarification to deal with the difference in Input Tax Credit (ITC) availed in FORM GSTR-3B as compared to that detailed in FORM GSTR-2A for FY 2017-18 and 2018-19, since during the initial period of implementation of GST, during the Financial Years 2017-18 and 2018-19, in many cases, the suppliers had failed to furnish the correct details of outward supplies in their FORM GSTR-1, which has led to certain deficiencies or discrepancies in FORM GSTR-2A of their recipients.

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

## Madhya Pradesh

### ▪ **Waiver of the late fee for the filing of Form GSTR-4 between the period from April 01, 2023 to June 30, 2023**

The Government of Madhya Pradesh has reiterated a Circular issued by CBIC dated March 31, 2023 regarding the waiver of the late fee to the registered persons who fail to furnish the return in FORM GSTR-4 for the quarters from July 2017 to March 2019 or for the Financial Years from 2019-20 to 2021-22. It is provided that the late fee shall stand waived which is in excess of INR 500 (INR 250 in CGST & INR 250 in SGST) shall stand fully waived where the total amount of central tax payable in the said return is nil subject to the condition that return shall be filed April 01, 2023 to June 30, 2023.

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

### ▪ **Madhya Pradesh Heritage Liquor Rules, 2023**

The Government of Madhya Pradesh issued the Madhya Pradesh Heritage Liquor Rules, 2023, effective from April 19, 2023. These rules shall apply to the manufacture, export, transport, compounding, blending, bottling, possession, labeling of bottles, sale, and other incidental matters of heritage spirit and heritage liquor. The Madhya Pradesh Heritage Liquor Rules, 2023 includes, granting of license for heritage liquor manufacturing unit, bottling of heritage liquor, registration of labels, transport and sale of heritage liquor, export of heritage liquor, penalties, miscellaneous, etc.

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

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

The Government of Madhya Pradesh reiterated a Circular issued by CBIC dated March 31, 2023 regarding extension of the time limit under Section 73(10) of the Central Goods and Services Tax

Rules, 2017 for recovery of tax not paid or short paid or input tax credit wrongly availed or utilized, relating to the period as specified below:

- For the Financial Year 2017-18, up to the December 31, 2023
- For the Financial Year 2018-19, up to the March 31, 2024
- For the Financial Year 2019-20, up to the June 30, 2024

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

#### ▪ **Madhya Pradesh Municipality (Trade Licensing) Rules, 2023**

The Government of Madhya Pradesh on April 18, 2023 issued a Notification regarding the Madhya Pradesh Municipality (Trade Licensing) Rules, 2023, which will come into force on April 18, 2023. The Rules shall extend to the entire area under the jurisdiction of the Municipal Corporations, Municipal Councils, and Nagar Parishads. According to the Rules, no person shall be permitted to carry out any trade within the municipal limit without obtaining a Trade Licence from that concerned municipality.

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

### Meghalaya

#### ▪ **Meghalaya Epidemic Diseases Malaria Regulation, 2023**

The Government of Meghalaya on April 11, 2023 notified the Meghalaya Epidemic Diseases Malaria Regulation, 2023. The following has been stated:

- Powers and functions of the Inspecting Officer to enter any premises for the purpose of fever surveillance, treatment, anti-larval measures, fogging or spray.
- Preparation of blood slides for each fever case, besides the presently adopted procedures of Rapid Diagnostic Test (RDT) antigen.
- Declaration as a case of suspected malaria until confirmed by microscopic examination.
- Private hospitals and laboratories should preferably do microscopic examination of blood slide for malaria testing.
- Whenever, RDT has to be used in a private hospital or-laboratory it has to be antigen based RDT and the same should be approved as per NIMR (National Institute of Malaria Research).

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

### NCT of Delhi

#### ▪ **Delhi e-Monitoring app for project & tasks monitoring**

The Finance Department, Delhi on April 20, 2023 issued a Notification regarding the implementation of the Delhi e-Monitoring App for project & task monitoring. According to the scheme:

- All Projects more than INR 10 crore shall be monitored through the app.
- No payment shall be released if progress is not updated on the fortnightly basis for each project.
- All Pay and Accounts Officers of Govt. of Delhi are directed to accept bills of such projects only if accompanied by a copy of the status report generated from the e-monitoring mobile app.
- Administrative Heads of Departments, autonomous bodies, controllers of accounts/IFA, PWD, DCA/IFA, and I&FC shall personally monitor the compliance.

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

#### ▪ **Revised rates of minimum wages in respect of unskilled, semi-skilled, and skilled categories in scheduled employment**

The Government of Delhi on April 20, 2023 issued a Notification regarding the revised rates of minimum wages in respect of unskilled, semi-skilled, and skilled categories in scheduled employment. The following revised rates of minimum wages, payable from April 01, 2023, shall be applicable in respect of the unskilled semi-skilled and skilled categories in all schedules employment:

- Unskilled – 442 (DA/per month); 17,234 (Rates/Per month)
- Semi-skilled – 494 (DA/per month); 18,993 (Rates/Per month)
- Skilled – 546 (DA/per month); 20,903 (Rates/Per month)

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

### Puducherry

#### ▪ **PM Gati Shakti - planning, implementation and monitoring of new infrastructure projects guidelines**

The Government of Puducherry on April 24, 2023 issued a Notification regarding PM Gati Shakti - planning, implementation and monitoring of new infrastructure projects guidelines. PM Gati Shakti is a transformative approach to integrated and holistic planning of projects that was launched by the Prime Minister. It aims to improve multimodal connectivity, and logistics efficiency and address critical gaps for the seamless movement of goods and services, with a focus on minimizing

disruptions and ensuring the timely completion of work. Under this approach, a GIS-based technology platform - PM Gati Shakti National Master Plan Portal has been developed. It is a comprehensive map providing a bird's eye view of infrastructure development with key layers of various economic zones, infrastructure & utilities across the country.

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

## Punjab

### ▪ Adjustment of minimum wage rates with effect from March 01, 2023

The Punjab Government has issued adjustment of minimum wage rates with effect from March 01, 2023. The minimum wages are revised as follows:

- For unskilled laborers, it is revised to INR 10343.77 as monthly, INR 398.2 as daily and 4 INR 9.77 as hourly rates of minimum wages
- For semi-skilled laborers, it is INR 11133.77 as monthly, INR 428.22 as daily and INR 53.52 as hourly rates of minimum wages
- For skilled laborers, it is INR 12030.77 as monthly, INR 462.72 as daily, INR 57.84 as hourly rates of minimum wages
- For highly skilled laborers, it is INR 13062.77 as monthly, INR 502.41 as daily and INR 62.80 as hourly rates of minimum wages
- The minimum rates of wages of labor in agriculture for unskilled workers per annum consolidated with food meals is INR 70871.42
- The minimum rates of wages for other agriculture labor on daily basis is with meals INR 373.59 and without meals INR 415.36

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

## Rajasthan

### ▪ Clarifications on certain Clauses of the Rajasthan Investment Promotion Scheme, 2019

The Government of Rajasthan on April 26, 2023 issued clarifications on Clauses 5.18, 7.6, and 11.3 of the Rajasthan Investment Promotion Scheme, 2019, as follows:

- Benefits of Clause 5.18 of the scheme pertaining to food processing sector are available to textile sector and apparel sector both.
- There is a provision in Clause 7.6 of the Scheme that enterprises making an investment equal to or above INR 5 crore shall be granted a 5% Interest subsidy on term loans taken by enterprises from financial institutions or state financial institutions or banks recognized by Reserve Bank of India, for making an investment for the development of IT infrastructure, subject to a maximum of INR 25 lakh per year. It is clarified that this interest subsidy will be available for 5 years as in the case of the IT park under Clauses 7.5.1 and 7.5.2.
- In Clause 11.3 of the scheme that deals with subsidy in case of expansion of enterprise, it is clarified that in cases where the enterprise has carried out expansion and started commercial operation of the expansion project before 3 years, the benefit under the Scheme shall be calculated over and above the maximum of State tax due and deposited or over and above the maximum of turnover or over and above the maximum of electricity consumption as the case may be in any month preceding the date of commencement of commercial production/operation of an expansion project, rationalized into annual figures.

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

## Tamil Nadu

### ▪ Amendment in Tamil Nadu Liquor (Licence and Permit) Rules, 1981

The Government of Tamil Nadu on April 24, 2023 made amendments in Rule 17 to the Tamil Nadu Liquor (Licence and Permit) Rules, 1981 which deals with 'licenses for liquor used for consumption'. According to amendment, Special Licence for possession and serving of liquor to the guests, visitors and participants in international/ national conferences, summits, held in conference halls/convention centers etc., other than in the precincts of educational institutions; and in venues and stadia hosting sports events of national/international importance is to be taken.

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

## Telangana

### ▪ Minimum wages for industrial workers

The Commissioner of Labour, Telangana, on April 17, 2023 issued a Notification under the Minimum Wages Act, 1948 declaring the average State Industrial Workers Consumer Price Index Numbers for the half year ending December 2022 as follows:

- Part-1 (Industrial Workers): Increase of 74 points from 1659 to 1733

- Part-II (Agricultural Workers): Increase of 42 points from 1260 to 1302

These are applicable for the period from April 01, 2023 to September 30, 2023 in various Scheduled Employments notified under the Minimum Wages Act, 1948, in the State of Telangana for the purpose of calculation of Variable Dearness Allowance.

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

## Tripura

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

The Finance Department, Tripura on April 12, 2023 issued a Notification to waive the amount of late fee 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](#))

### ▪ Waiver of late fee in respect of the return to be furnished for Financial Year 2022-23

The Government of Tripura on April 11, 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 Tripura Goods and Services Tax Act, 2017. The following are the class of registered persons and amount in excess of which the late fee is waived:

- Registered persons having an aggregate turnover of up to INR 5 crore in the relevant Financial Year: INR 25 per day, subject to a maximum amount calculated at 0.02% of turnover in the State.
- Registered persons having an aggregate turnover of more than INR 5 crore and up to INR 20 crore in the relevant Financial Year: INR 50 per day, subject to a maximum of an amount calculated at 0.02% 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 prescribing special procedure for revocation of cancellation of registration under the Tripura Goods and Services Tax Act, 2017

The Government of Tripura, on April 11, 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 Tripura 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-4 under the Tripura Goods and Services Tax Act, 2017

The Government of Tripura on April 11, 2023 made the amendments in Notification dated January 05, 2018 whereby the amount of late fee payable under Section 47 of Tripura Goods and Services Tax Act, 2017 shall stand waived which is in excess of INR 250 and shall stand fully waived where the total amount of state tax payable in the said return is nil, for the registered persons who fail to furnish the return in FORM GSTR-4 for the quarters from July 2017 to March 2019 or for the Financial years from 2019-20 to 2021-22 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](#))

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

The Government of Tripura 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 Tripura 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 December 31, 2023
- For the Financial Year 2018-19, up to March 31, 2024
- For the Financial Year 2019-20, up to June 30, 2024

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

## Uttarakhand

### ▪ Variable Dearness Allowance payable to the workers employed in various Scheduled Employment

The Government of Uttarakhand on March 27, 2023 issued a Notification regarding the Variable dearness allowance (VDA) payable to the workers employed in various Scheduled Employment. The following has been stated namely:

- VDA has been fixed on the basis of increase in the All-India Consumer Index (CPI)
- There is a provision to adjust the rate of INR 20 per unit
- The VDA shall be applicable from April 01, 2023 to September 30, 2023

The list that specifies the VDA of the employees employed in scheduled employment is attached.

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

### ▪ Revision of fee by Uttarakhand Pollution Control Board under Waste Management Rules, 2016

Uttarakhand Pollution Control Board has revised the application fee under following Rules:

- E-Waste Management Rules, 2016
- Solid Waste Management Rules, 2016
- Plastic Waste Management Rules, 2016
- Hazardous Waste and Other Waste (Management and Transboundary Movement) Rules, 2016
- Authorization under Bio-Medical Waste Management Rules, 2016

Further all Red category large, medium, small industries are obliged to get their effluent sample and air quality sample analyzed on paid basis from Boards Laboratory on quarterly, half yearly and yearly basis respectively and Orange category industries are obliged to get their effluent sample and air quality sample analyzed on paid basis from Boards Laboratory on yearly basis.

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

## Uttar Pradesh

### ▪ Remittance on the Stamp Duty for establishing a new unit/park under Uttar Pradesh Solar Energy Policy, 2022

The Uttar Pradesh Administration on April 12, 2023 issued a Notification regarding remitting the Stamp Duty, for establishing a new unit/park under the Uttar Pradesh Solar Energy Policy, 2022. According to the policy:

- The District Magistrate/Deputy Commissioner of Industries shall confirm in the Instrument of Conveyance/Lease that the deed is being executed under the Uttar Pradesh Solar Energy Policy, 2022 and also signs as a witness for the said purpose.
- Irrevocable bank guarantee of the amount equivalent to the remission of the stamp duty in favor of the UPNEDA shall be presented before the registration officer at the time of registration of such deed.
- The unit which has obtained the benefit of stamp duty exemption under any other policy shall not be eligible for a stamp duty remittance/exemption under this policy and Notification.

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

## West Bengal

### ▪ Registered persons who failed to furnish a valid return within a period of 30 days of Section 62 of the West Bengal Goods and Services Tax Act, 2017

The Government of West Bengal on April 12, 2023 issued a Notification regarding the registered persons who have failed to furnish a valid return within a period of 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 West Bengal Goods and Services Tax Act, 2017. According to the Notification, registered persons shall furnish the said return on or before the 30th day of June 2023.

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

- **Waiver of the amount of late fee in respect of the return to be furnished for Financial Year 2022-23**

The Government of West Bengal on April 12, 2023 issued a Notification to waive the amount of the late fee in respect of the return to be furnished for the Financial Year 2022-23 under the West Bengal Goods and Services Tax Act, 2017. According to the Notification, 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 settlement of disputes scheme**

The Directorate of Commercial Taxes, West Bengal on April 17, 2023 issued a Notification regarding the settlement of arrear disputes in tax, interest, late fee, and penalty. According to the Notification, the settlement of arrear disputes in tax, interest, late fee, penalty, etc. shall be settled by May 31, 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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