



# COMPLIANCE UPDATE

May 2023 | Part 2 of 2

## Reserve Bank of India (RBI)

### Formalization of Informal Micro Enterprises on Udyam Assist Platform

RBI on May 09, 2023 issued clarification regarding formalization of Informal Micro Enterprises on Udyam Assist Platform. Registration on the Udyam Assist Platform is done with the assistance of Designated Agencies which are RBI Regulated Entities (including Scheduled Commercial Banks, Non-Banking Financial Companies, etc.).

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

## Securities and Exchange Board of India (SEBI)

### Introduction of Legal Entity Identifier (LEI) for issuers

SEBI on May 3, 2023 directed all issuers who have listed and/or propose to list non-convertible securities, securitized debt instruments and security receipts as on August 31, 2023 to report the LEI code in the centralized database of corporate bonds, on or before September 1, 2023.

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

### Investment in units of Mutual Funds in the name of minor through guardian

SEBI on May 12, 2023 directed all Asset Management Companies that the payment for investment by any mode shall be accepted from the bank account of the minor, parent or legal guardian of the minor, or from a joint account of the minor with parent or legal guardian. For existing folios, the AMCs shall insist upon a Change of Payout bank mandate before redemption is processed.

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

## Ministry of Corporate Affairs (MCA)

### Companies (Removal of Names of Companies from the Register of Companies) Second Amendment Rules, 2023

The Ministry of Corporate Affairs on May 10, 2023 directed all companies who intend file an application for removal of name, to file the overdue financial statements and overdue annual returns up to the end of the Financial Year in which the company ceased to carry its business operations.

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

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## Ministry of Commerce & Industry (MCI)

### ▪ Special Economic Zones (Second Amendment) Rules, 2023

The Ministry of Commerce and Industries on April 27, 2023 amended Rule 53A of Special Economic Zones Rules, 2006. As per the substituted Rule, the method of calculation of Net Foreign Exchange Earnings (Rule 53) shall not be application to a unit set up in an International Financial Service Center providing financial services and regulated by the International Financial Services Centers Authority.

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

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

### ▪ Exemption of Custom Duty on import of Crude Vegetable Oil

The Ministry of Finance on May 10, 2023 exempted the importers of Crude Soyabean Oil, whether or not degummed, and Crude Sunflower Seed Oil from payment of Custom Duty under Customs Tariff Act.

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

### ▪ Reduction in threshold for GST e-invoice

The Ministry of Finance on May 10, 2023 reduced the threshold for mandatory e-invoice under Rule 48 of Central Goods and Services Tax Rules, 2017 from INR 10 crore to INR 5 crore.

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

### ▪ Amendment of definition of 'person carrying on designated business or profession' under Prevention of Money Laundering Act, 2002

The Ministry of Finance on May 9, 2023 added the following professions under the definition of '*person carrying on designated business or profession*':

- Person acting as a formation agent of companies and limited liability partnerships.
- Person acting as a director or secretary of a company, a partner of a firm or a similar position in relation to other companies and LLPs.
- Person providing a registered office, business address or accommodation, correspondence or administrative address for a company or an LLP or a trust.
- Person acting as a nominee shareholder for another person.

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

## Industry-wise updates

### Chemicals

- **[National Medical Devices Policy, 2023](#)**

The Ministry of Chemicals and Fertilizers on May 02, 2023 notified the National Medical Devices Policy, 2023 for promoting the medical devices manufacturing and distribution.

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

### Forests and environment

- **[Hazardous and Other Wastes \(Management and Transboundary Movement\) Amendment Rules, 2023](#)**

The Ministry of Environment, Forest and Climate Change on April 27, 2023 amended the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016. As per the amendment, the utilization and management of used oil shall be in accordance with the provisions contained in Schedule X.

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

- **[Extension of timelines for EPR Certificates for plastic waste processors](#)**

Central Pollution Control Board on May 11, 2023 extended the last date for filing Extended Producers Responsibility (EPR) Certificates for sales made in the Financial Year 2022-23 on the Centralized Extended Producers Responsibility Portal for plastic packaging till June 30, 2023.

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

### Healthcare

- **[Drugs \(Amendment\) Rules, 2023](#)**

The Ministry of Ayush on May 03, 2023 amended Rule 153 and Rule 153A of Drugs Rules, 1945. As per the amendment, the application for renewal of license to manufacture ayurvedic drugs, can be filed within 24 months from the date of expiry of license provided an extra fee is paid for the same.

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

## State-wise updates

### Andhra Pradesh

#### ▪ **Revision of the tax levied on every motor vehicle used or kept for use in the State**

The Government of Andhra Pradesh on May 12, 2023 published a Notification to revise the tax levied on every motor vehicle used or kept for use in the State. In the schedule table, the rate of quarterly tax of the class of motor vehicles fitted with pneumatic tires is mentioned and the table is attached to the document.

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

#### ▪ **Date of commencement of the Andhra Pradesh Women's Commission (Amendment) Act, 2023**

The Government of Andhra Pradesh on May 15, 2023 published a Notification regarding the date of commencement of the Andhra Pradesh Women's Commission (Amendment) Act, 2023. As per the Notification, May 15, 2023 is the date on which the Andhra Pradesh Women's Commission (Amendment) Act, 2023 shall come into force.

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

#### ▪ **Amendment in the Andhra Pradesh Labour Welfare Fund Rules, 1988**

The Government of Andhra Pradesh on May 04, 2023 published a Notification regarding the amendments in the Andhra Pradesh Labour Welfare Fund Rules, 1988, effective from 4th, May, 2023. The highlights of the Amendment are:

- Modification in Rule 25 which states the penalties for violation of provisions under these rules. Fine of INR 25,000 for a first offence and INR 1,000,000 for second or subsequent offences shall be imposed on any employer who contravenes any of the provisions of these Rules.
- Addition in Rule 22 of Rule 22A and Rule 22B, which state the duties and powers of inspectors.

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

#### ▪ **Determination of pooled cost of power purchase for FY 2021-22**

The Andhra Pradesh Electricity Regulatory Commission, (APERC) on May 09, 2023 published a notification regarding the determination of pooled cost of power purchase for FY 2021-22 to be considered for FY 2022-23 under the Renewable Power Purchase Obligation (Compliance by Purchase of Renewable Energy/Renewable Energy Certificates) Regulations, 2017. As per the Notification, the pooled cost of power purchase in INR/kWh determined by the Commission is the rate payable by the DISCOMs to the Developers who entered into the PPAs with them to sell the renewable energy at the pooled cost of power purchase.

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

### Assam

#### ▪ **Implementation of the amended Plastic Waste Management Rules, 2016**

The Pollution Control Board, Assam on April 26, 2023 published the Directions regarding the implementation of the Plastic Waste Management Rules, 2016 as amended. As per the Directions:

- All hotels, restaurants, banquet halls, and marriage halls are directed to:
  - o Stop usage of prohibited Single Use Plastic (SUP) commodities within their premises immediately.
  - o Ensure segregation of waste at the source.
  - o Ensure obtaining of Consent to Operate from the Board.
- Failing to comply will lead to appropriate action under the provisions of the Environment (Protection) Act, 1986 including revocation of Consent/closure of operations and/or levying of environmental compensation against the unit.

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

### Bihar

#### ▪ **Declaration for payment of GST by Goods Transport Agency for FY 2023-24**

The Government of Bihar on May 09, 2023 notified that the Goods Transport Agency which commences new business or crosses the threshold for registration during any Financial Year may exercise the option to itself pay GST on the services supplied by it during that Financial Year by making a declaration in Annexure V before the expiry of 45 days from the date of applying for GST registration or within 1 month from the date of obtaining registration, whichever is later.

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

### ▪ **Bihar Epidemic Diseases, COVID-19 Regulation 2023**

The Government of Bihar on May 11, 2023 published the Bihar Epidemic Diseases, COVID-19 Regulation 2023. As per the Regulations:

- All hospitals (government and private) should have flu corners for screening of suspected cases of COVID-19.
- All hospitals (government and private) during the screening of such cases shall record the history of travel of the person if he/she has travelled to any country or area where COVID-19 has been reported. In addition, the history of coming in contact with a suspected or confirmed case of COVID-19 shall be recorded.

This regulation shall come into force immediately and shall remain valid for a period of 1 year.

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

## Goa

### ▪ **Restrictions on liquor transport**

The Department of Finance, Goa, on April 28, 2023 issued a Notification regarding liquor transportation under the Goa Excise Duty Act, 1964 wherein:

- No liquor shall be transported from one place to another within the jurisdiction of Pollem Village of Canacona Taluka, Mollem Village of Dharbandora Taluka, and Surla Village of Sattari Taluka which falls within the range of 5 km from the border of Karnataka.
- The following shall be the maximum quantity of liquor that can be possessed by any person within the said area, without a permit issued:
- Three-quart bottles of Indian-made foreign liquor or foreign liquor other than beer and six bottles of beer of 650 ml for any person, including his family.
- Three-quart bottles of country liquor for any person including his family.

This shall be in force during the period from 6.00 PM of May 08, 2023, till midnight of May 10, 2023, in view of the General Election to the Karnataka Legislative Assembly 2023.

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

### ▪ **Administering of the Rainwater Harvesting Policy**

The Government of Goa on May 11, 2023 notified the administering of the Rainwater Harvesting Policy to collect the rainwater falling on the roof of buildings located on a single plot of land and storing the collected water in underground or overground storage container/tanks/cisterns for continuous use by the users/occupants of the buildings. Subsidy shall be provided by the Implementing Agency as per the extant scheme guidelines upon the incorporation of the rainwater harvesting structure on a reimbursement basis and therefore, for commercial complexes, industries, and hospitality businesses up to 50% of the cost incurred for incorporation of the rainwater harvesting structures or INR 5,00,000, whichever is less.

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

### ▪ **Declaration for payment of GST by Goods Transport Agency for FY 2023-24**

The Ministry of Finance has issued a Notification regarding declaration for payment of GST by Goods Transport Agency for the Financial year 2023-24 wherein, the option for the Financial Year 2023-2024 shall be exercised on or before the May 31, 2023. A Goods Transport Agency which commences new business or crosses the threshold for registration during any financial Year, may exercise the option to itself pay GST on the services supplied by it during that Financial Year by making a declaration in Annexure V before the expiry of 45 days from the date of applying for GST registration or 1 month from the date of obtaining registration, whichever is later.

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

### ▪ **Goa Clinical Establishments (Registration and Regulation) (First Amendment) Rules, 2023**

The Department of Public Health, Goa on May 04, 2023 issued Goa Clinical Establishments (Registration and Regulation) (First Amendment) Rules, 2023 to further amend the Goa Clinical Establishments (Registration and Regulation) Rules, 2021 wherein, Rule 9 which states 'Ultrasonography' has new sub-Rules inserted, which shall come into effect from May 04, 2023.

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

### ▪ **Enhancement of the wage rate of jobseekers for unskilled manual work**

The Government of Goa on May 04, 2023 enhanced the wage rate of the jobseekers for unskilled manual work vide Notification No. S.O. 1425 (E) dated March 24, 2023. In view of the above enhancement of wages under MGNREGA, the wage rate of INR 315 has been increased to INR 322 per day for jobseekers for unskilled manual work under Mahatma Gandhi National Rural Employment Guarantee Act (**MGNREGS**) with effect from April 01, 2023.

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

## Gujarat

### ▪ **Medical benefit to be extended to the families of insured persons**

The Employees' State Insurance Corporation (ESIC) vide Notification dated May 03, 2023 fixed April 01, 2023 as the date from which medical benefits will be extended to the families of insured persons in the entire areas of Valsad, in addition to the already notified areas of the said districts, in the State of Gujarat.

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

## Haryana

### ▪ **Declaration for payment of GST by Goods Transport Agency for FY 2023-24**

The Ministry of Finance has issued a Notification regarding Declaration for payment of GST by Goods Transport Agency for FY 2023-24 wherein, the option for FY 2023-2024 shall be exercised on or before May 31, 2023. A Goods Transport Agency which commences new business or crosses the threshold for registration during any Financial Year, may exercise the option to itself pay GST on the services supplied by it during that Financial Year by making a declaration in Annexure V before the expiry of 45 days from the date of applying for GST registration or 1 month from the date of obtaining registration, whichever is later.

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

## Jharkhand

### ▪ **Jharkhand State Electricity Regulatory Commission (Modalities of Tariff Determination), Regulations, 2023**

The Jharkhand State Electricity Regulatory Commission (JERC) on May 03, 2023 published the Jharkhand State Electricity Regulatory Commission (Modalities of Tariff Determination), Regulations, 2023. As per the Regulations:

- This shall extend to the whole state of Jharkhand.
- The State Transmission Utilities (STUs) shall prepare an updated 5-year Transmission System Plan for the State, identifying specific transmission projects which are required to be taken up along with other Transmissions Licensees.

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

## Karnataka

### ▪ **Karnataka Tax on Professions, Trades, Callings and Employments (Removal of Difficulties) Order, 2023**

The Government of Karnataka on May 06, 2023 published an order Karnataka Tax on Professions, Trades, Callings and Employments (Removal of Difficulties) Order, 2023 with the objective to remove the difficulties. Following are the highlights of the Order:

- New insertion in Section 6-A sub-Section (1) stating that the statement shall be submitted on or before May 31, 2023 for the month of April 2023.
- New insertion in Section 10 sub-Section (2) stating that the payment of the amount of tax due shall be paid before May 31, 2023 by the person who stands enrolled before the commencement of the said year for FY 2023-24.

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

### ▪ **Stipulation of timelines for new service under Construction and Demolition Waste Management Rules, 2016**

The Karnataka State Pollution Control Board on May 03, 2023 published a Circular for stipulating timelines for new service under Construction and Demolition Waste Management Rules, 2016. By virtue of the Circular, the stipulated time for disposal of authorization and renewal applications under Construction and Demolition Waste Management Rules, 2016 shall be 90 working days, however all the officers of the board are advised to follow the said process to avoid penalization under the said Rules.

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

### ▪ **Declaration of Public Holiday for voting on May 10, 2023**

Government of Karnataka on May 02, 2023 declared Public Holiday for voting on May 10, 2023 (i.e. Wednesday) to all the Central and State government offices, schools, colleges, various organizations and private institution (including aided and un-aided educational institutions) within the respective polling area.

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

▪ **SOP for the Non-standard Parking of Aircraft for the Hubballi Airport**

The Airport Authority of India (AAI) on May 05, 2023 issued the Standard Operating Procedures (SOP) for the Non-standard Parking of Aircraft for the Hubballi Airport. These SOPs aim to ensure safe, orderly and efficient operations of aircraft in compliance with Indian and international laws and regulations in order to optimize the allocation of Non-Standard Parking Stands at Hubballi Airport.

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

## Kerala

▪ **Waiver of the late fee for the filing of Form GSTR-4**

The Government of Kerala on May 06, 2023 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 in excess of INR 250 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 between April 01, 2023 to June 30, 2023.

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

▪ **Waiver of the late fee for the filing of Form GSTR-10**

Government of Kerala on May 06, 2023 reiterated a Circular issued by CBIC regarding waiver 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 and furnish the said return between the period from April 01, 2023 to June 30, 2023.

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

▪ **Filing of valid return from registered person under Kerala State Goods and Services Tax Act, 2017**

Government of Kerala on May 06, 2023 notified that the registered persons who failed to furnish a valid return under Section 62 of the Kerala State Goods and Services Tax Act, 2017 within a period of 30 days from the service of the Assessment Order issued on or before February 28, 2023, 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 specified as follows:

- 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 and the late fee payable under Section 47 of the said Act irrespective of whether or not an appeal had been filed against such assessment order under Section 107 of the said Act.

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

▪ **Waiver of the late fee for return to be furnished under the Kerala State Goods and Services Tax Act, 2017**

The Government of Kerala on May 06, 2023 published a Notification regarding the waiver of the late fee to the registered persons who fail to furnish the return by the due date or 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 the 1st day of April, 2023 to the 30th day of June, 2023, the total amount of late fee under Section 47 of the said Act 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](#))

▪ **Delivery of Social Security Pension to the beneficiary's home**

The Government of Kerala on May 08, 2023 approved the scheme for delivering Social Security Pension to beneficiary's home through Primary Agricultural Credit Unions and other credit unions.

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

## Lakshadweep

▪ **Date for monthly payment of tax and quarterly returns of Value Added Tax**

The Directorate of Planning, Statistics & Taxation, Lakshadweep on April 27, 2023 notified the due date for monthly payment of tax and quarterly returns of Value Added Tax. As per the Notification, if the due date for monthly payment of tax and quarterly returns of Value Added Tax happens to be a public holiday/bank holiday in any month/any quarter as the case may be, the due date shall be the immediate next working day of the respective month/quarter.

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

## Madhya Pradesh

### ▪ **Scheme for implementation of Pumped Hydro Storage (PHS) Projects**

The Government of Madhya Pradesh on April 28, 2023 notified the Scheme for implementation of Pumped Hydro Storage (PHS) Projects in Madhya Pradesh. As per the scheme, the Central Electricity Authority (CEA), India has identified 63 sites for Pump Storage Hydro Project exploration with a total potential of about 96.5 GW Madhya Pradesh is estimated to have a total potential of 11.2 GW.

It may, however, be noted that the CEA assessment does not include off river Pumped Storage Hydro projects and the potential of retrofitting existing hydro projects to develop Pump Storage Hydro Projects.

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

### ▪ **Amendment in the Madhya Pradesh Vat Rules, 2006**

The Government of Madhya Pradesh on May 04, 2023 amended Rule 21 of Madhya Pradesh Vat Rules, 2006 which deals with filing of 'Return' by a registered dealer, who predominantly sells petrol and diesel. As per the amendment, the registered dealer will pay tax in the manner provided and furnish an annual return in Form 10, along with a copy of challans as proof of such payments within 30 days of the expiry of the year. This amendment shall be deemed to have come into force from April 01, 2023.

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

## Maharashtra

### ▪ **User manual for uploading amnesty application online**

The Government of Maharashtra on May 01, 2023 published a Notification regarding the user manual for uploading amnesty application online. The following has been stated in the user manual:

- Access for the online application can be viewed at the <https://www.mahagst.gov.in> URL.
- Steps for online submission of application under the Amnesty Scheme have been stated.
- Applicants need to download the application template for Settlement (Amnesty) in Form-I or Form-IA from the Maharashtra GST portal.

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

## NCT of Delhi

### ▪ **Revised license fee for certain trades for FY 2023-2024**

The New Delhi Municipal Council (NDMC) on May 06, 2023 issued a Notification regarding the revised license fee for certain trades for FY 2023-2024 whereby:

- The table with the annual fee applicable for the grant as well as renewal cases has been inserted.
- The processing fee shall be for one time only, during the time of grant of licenses.
- Late fee shall be charged in the cases where an application is received after April 30, 2023.

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

## Meghalaya

### ▪ **Meghalaya Advertisement Policy, 2023**

The Government of Meghalaya on March 31, 2023 published a notification regarding the Meghalaya Advertisement Policy, 2023. The following has been stated by Policy:

- The Directorate of Information and Public Relations shall be the nodal agency for the issuance of advertisements for government departments/public sector units-undertakings/corporations/ autonomous bodies/other agencies of the government to impaneled print/electronic media.
- No government advertisement will be issued by any government departments directly to the impaneled print/ electronic media/online news portal except through the nodal agency.

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

## Mizoram

### ▪ **Draft Labour Code on Occupational Safety & Health & Working Condition (Mizoram) Rules, 2022**

The Ministry of Labour and Employment (MoL&E) on May 04, 2023 notified the Draft Labour Code on Occupational Safety, Health & Working Condition (Mizoram) Rules, 2022 to further formulate the Labour Code on Occupational Safety Health & Working Condition Act, 2020 by amalgamating,



simplifying and rationalizing all existing labour laws related to the Factories Act, 1948, the Contract Labour (Regulation and Abolition) Act, 1970, the Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) Act, 1979, and the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996.

The Draft is being placed on the website for 45 days for information, consultations and comments from the stakeholders. Employers' organizations and trade unions recognized by the State Government are invited to give their suggestions and comments if any, on this revised Code. Comments may be submitted latest by June 15, 2023.

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

## Odisha

### ▪ **Issuance of SOP for registration of training institutes under the Private Security Agencies (Regulation) Act, 2005**

Ministry of Home Affairs vide Notification dated 02 May, 2023 issued a Standard Operating Procedure (SOP) for license/recognition to training institutes that are giving trainings under the Private Security Agencies (Regulation) Act, 2005. As per the SOP:

- **Section 7(1):** An application for grant of license to a private security agency shall be made to the Controlling Authority in such form as may be prescribed.
- **Section 9(2):** Every private security agency shall ensure imparting of such training and skills to its private security guards and supervisors as may be prescribed.

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

## Puducherry

### ▪ **Online submission of applications for the registration of establishments**

The Government of Puducherry vide Order dated April 24, 2023 mandated online submission of applications for registration/amendment of establishments under the Contract Labour (R&A) Act, 1970 (Principal Employer Registration) and Inter-State Migrant Workmen (RECS) Act, 1979.

The online portal is to be accessed through the website of the Labour Department, Puducherry (<https://labour.py.gov.in>) and the Service Plus portal is <https://sen/cieonline.gov.in>.

The services shall be availed through online mode only to eliminate the need to submit the applications physically, payment of fee for the services, and track their status at each stage. Upon approval, the final certificate can also be downloaded from the online portal.

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

## Punjab

### ▪ **Punjab Child Labor (Prohibition and Regulation) First Amendment Rules, 2023**

Government of Punjab has issued the Punjab Child Labor (Prohibition and Regulation) First Amendment Rules, 2023 which provide that a child may, without affecting his school education, help his family in his family enterprise, subject to the condition that such help:

- Shall not be in any hazardous occupation or process listed in Part A and Part B of the Schedule to the Act.
- Shall not include work or occupation or process at any stage of the manufacturing, production, supply or retail chain that is remunerative for the child or his family or the family enterprise.
- Shall not perform any tasks during school hours and between 7 PM and 8 AM.
- Shall not be engaged in any task continuously without rest which may make him tired and shall be allowed to take rest to refresh his health and mind, and a child shall not help for more than three hours excluding the period of rest in a day.
- Shall not be in contravention to any other law for the time being in force.

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

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

The Punjab Government has issued Punjab Liquor License (Third Amendment) Rules, 2023 wherein the Amendment Rules shall be deemed to have come in force with effect from April 01, 2023, and in case of L-2 airport, from April 15, 2023. For the grant of license, some special conditions have been stipulated in Rule 37, such as monthly non-refundable security amount for a particular month shall be payable by the 15th of the same month.

As part of the amendment, the license L-2 is for retail sale and the first right of refusal shall be granted to the existing licensee. Furthermore, a fixed license fee has also been defined.

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

## Tamil Nadu

### ▪ **Central Motor Vehicles (Seventeenth Amendment) Rules, 2021**

The Government of Tamil Nadu on April 26, 2023 issued the Central Motor Vehicles (Seventeenth Amendment) Rules, 2021 to further amend the Central Motor Vehicles Rules, 1989 whereby Rule 167A has been inserted which specifies 'Electronic Monitoring and Enforcement of Road Safety'. This amendment shall come into force on April 26, 2023.

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

### ▪ **Establishments permitted to remain open on all 365 days of the year**

The Government of Tamil Nadu, on March 23, 2023 exempted all establishments from the provisions of sub-Section (1) of Section 11 of the Tamil Nadu Shops And Establishments Act, 1947 and permitted all the establishments to open on all 365 days of the year, for a further period of 3 years w.e.f. March 23, 2023 subject to certain conditions:

- Every employee shall be given 1 day holiday in a week on a rotation basis and the details of every employee shall be provided in Form S and shall be exhibited by the employer in a conspicuous place in the establishment.
- Every employer shall exhibit details of the employees who are on holiday/leave on a daily basis, in a conspicuous place.
- Wages including overtime wages of the employees shall be credited to their savings bank account.
- Working hours for an employee shall not be more than 8 in a day and 48 in a week.
- If employees are found working on any holiday or after normal duty hours without proper indent of overtime, penal action will be initiated against the employer.
- Women employees shall not be required to work beyond 8.00 PM provided that the employer/manager, after obtaining written consent of a woman employee, shall allow her to work between 8.00 PM and 6.00 AM subject to providing adequate protection.
- Transport arrangements shall be provided to the women employees who work in shifts. A notice shall be exhibited at the main entrance of the establishment indicating the availability of transport.
- The employees shall be provided with a rest room, washroom, safety lockers and basic amenities.

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

## Tripura

### ▪ **Guidelines against the fake registration & fake Input Tax Credit**

The government of Tripura on May 10, 2023 enacted the guidelines against fake registration & fake Input Tax Credit. The following guidelines have been framed for the actions against the fake dealers & fake billers:

- A special drive may be launched by the central & state administrations during the period May 16, 2023 to July 15, 2023 to detect suspicious fake GSTINs and to conduct requisite verification and further remedial actions to weed out these fake billers from the GST eco system and to safeguard govt revenue.
- Based on detailed data analytics and risk parameters, GSTIN will identify such fraudulent GSTINs for the state as well as central authorities.

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

## Uttar Pradesh

### ▪ **Draft Dog Licensing Byelaws, 2023**

The Municipal Corporation Rudrapur, Uttar Pradesh on May 01, 2023 notified the Draft Dog Licensing Byelaws, 2023. As per the Byelaws:

- Every dog of 3 months or more within the limits of the Municipal Corporation Rudrapur will have to be necessarily registered in the office of the Municipal Corporation.
- The certificate of vaccination of dogs with anti-rabies vaccine with the application form and the Aadhar Card of the owner will have to be submitted, so that the owner of the dog shall be fully responsible for any kind of incident such as bite, injury, etc.
- The registration shall be renewed every year in the month of April and the application shall be sent along with the prescribed fee, the registration up to 3 months from the scheduled period, and in case of non-renewal a late fee of INR 100 shall be payable every 3 months.

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

### ▪ **Airstrip Policy of Government of Uttar Pradesh, 2023**

The Government of Uttar Pradesh on May 09, 2023 published the Airstrip Policy of Government of Uttar Pradesh, 2023. According to the policy:

- The government seeks to uplift the overall aviation ecosystem with the impetus on economic development.
- The government plans to develop the aviation ecosystem at the airstrips situated in the state. Accordingly, the restoration and optimum utilization of these will accelerate overall economic development.

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

## West Bengal

### ▪ **Amendment to West Bengal State Tax on Professions, Trades, Callings, and Employments Rules, 1979**

The Finance Department, West Bengal on April 24, 2023 amended the West Bengal State Tax on Professions, Trades, Callings, and Employments Rules, 1979. As per the amendment, Rule 12 has been amended which deals with 'Filing of returns and payment of taxes'. Rule 12 states that 'every employer registered under the Act shall, in respect of any Financial Year shall furnish return annually in Form III within one month from the date immediately following the date of expiry of each Financial Year by way of transmitting the data in the return in Form III electronically with Digital Signature Certificate or through e-signature or otherwise through the official website of Profession Tax, i.e., [www.wbprofessiontax.gov.in](http://www.wbprofessiontax.gov.in), in respect of the return period'.

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

### ▪ **Extension of the last date of filing return in Form III**

The Directorate of Commercial Taxes, West Bengal vide notification dated April 27, 2023 extended the last date of filing return in Form III under Section 6 of the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 read with Rule 12 of the West Bengal State Tax on Professions, Trades, Callings and Employments Rules, 1979, for the year ending on March 31, 2023. As per the Notification, the new date of transmission of data electronically of the return now is May 31, 2023 which was April 30, 2023 earlier and last date of furnishing return now is June 07, 2023. No late fee shall be payable for such return if furnished within the prescribed date.

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

### ▪ **Clarification on realization of property tax when the building is occupied by some occupiers, not by the owners**

Department of Urban Development and Municipal Affairs on April 28, 2023 issued a clarification on realization of property tax and imposition of penal provisions in contravention of provisions of mosquito prevention when the building is occupied by the occupiers, not by the owners, under West Bengal Municipal Act, 1993. As per the Notification:

- For the purpose of recovery of property tax, the occupiers have to pay rent towards satisfaction of property tax. A notice shall be served to the occupier if any rent due or falling due in respect of any land or building, and such notice shall be operated as an attachment of rent unless the sum due shall have been paid or satisfied.
- The owner or the occupier, whether authorized or unauthorized, of a land or building are liable to comply with the legal provisions.

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

### ▪ **Implementation of Integrated Health Management System (IHMS) and e-Prescription**

Department of Health & Family Welfare under Government of West Bengal issued a notice on May 03, 2023 regarding Implementation of IHMS and e- Prescription. By virtue of the order, medical colleges and hospitals are required to ensure that the entire process of Implementation is completed by June 30, 2023. This process will enable generation and maintenance of digital records of diseased people, patient's medical history, usage of generic drugs to the beneficiary and share patient record with his/her consent.

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

## ABOUT US

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

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

## CONNECT WITH US

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

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

 [Uncomplycate](https://www.linkedin.com/company/uncomplycate)

### New Delhi

81/1 Adchini  
Sri Aurobindo Marg  
New Delhi – 110 017  
**Phone:** (+91) (11) 6638 7000

### Mumbai

Construction House, 5th Floor  
Ballard Estate  
Mumbai – 400 001  
**Phone:** (+91) (22) 4340 0400

### Bengaluru

Aswan, Ground Floor, 15/6  
Primrose Road  
Bengaluru – 560 001  
**Phone:** (+91) (80) 4631 7000

### Kolkata

No. 14 S/P, Block C,  
Chowringhee Mansions  
Kolkata – 700 016  
**Phone:** (+91) (33) 4035 0000

