



# COMPLIANCE UPDATE

JUNE 2023 | Part 2 of 2

## Reserve Bank of India (RBI)

### ▪ Expanding the scope of Trade Receivables Discounting System

RBI on June 07, 2023 expanded the scope of the Trade Receivables Discounting System (TReDS) as prescribed under the Guidelines for the Trade Receivables Discounting System, 2014 (TReDS Guidelines), with the aim of further easing the operation of the TReDS, including:

- Introduction of insurance facility
- Permitting all entities eligible under the Factoring Regulations Act, 2011 (FRA) to enter into TReDS transactions
- Enabling secondary market operations on TReDS platforms

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

## Securities and Exchange Board of India (SEBI)

### ▪ Online processing of investor service requests and complaints by Registered Registrars to an Issue & Share Transfer Agents (RTAs)

SEBI on June 08, 2023 digitized the process of investors' service requests and complaints by RTAs. All RTAs are directed to have a functional website displaying the following:

- Basic details of the RTA such as registration number, registered address of Head Office and branches, if any
- Names and contact details (such as email IDs, etc.) of Key Managerial Personnel (KMPs) including Compliance Officer
- Step-by-step procedures for various service requests
- Frequently Asked Questions (FAQs)
- Procedure for filing a complaint and finding out the status of the complaint, etc.

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

### ▪ Participation of Mutual Funds in repo transactions on Corporate Debt Securities

SEBI on June 08, 2023 allowed Mutual Funds to invest in repo transactions of following corporate debt securities:

- Listed AA and above rated corporate debt securities
- Commercial Papers (CPs) and Certificate of Deposits (CDs)

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

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- **Transactions in corporate bonds through Request for Quote (RFQ) platform by stockbrokers**

SEBI on June 02, 2023 directed all registered stockbrokers trading in proprietary capacity to undertake at least 10% of their total secondary market trades by value in corporate bonds.

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

- **Upstreaming of clients' funds by stockbrokers/Clearing Members (CMs) to Clearing Corporations (CCs)**

SEBI on June 08, 2023 directed all stockbrokers to ensure that all client funds shall be upstreamed only in the form of either cash, lien on FDR or pledge of units of Mutual Fund Overnight Schemes (MFOS).

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

## Central Board of Direct Taxes (CBDT)

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

CBDT on June 12, 2023 amended the Application Forms under Rule 44E (Provision of Advance Ruling) of the Income Tax Rules, 1962. Advance Ruling means written opinion or authoritative decision by an Authority empowered to render it with regard to the tax consequences of a transaction or proposed transaction or an assessment in regard thereto.

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

## Ministry of Corporate Affairs (MCA)

- **Companies (Accounts) Second Amendment Rules, 2023**

MCA on June 02, 2023 amended Rule 12 of the Companies (Accounts) Rules, 2014 to specify that for the Financial Year 2022-23, Form CSR-2 (Accounts of CSR Fund) must be filed separately on or before March 31, 2024, after filing the specified form AOC-4 (Financial Statement).

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

- **Limited Liability Partnership (Amendment) Rules, 2023**

MCA on June 02, 2023 amended Form 3 (Information with regard to Limited Liability Partnership Agreement) of Limited Liability Partnership Rules, 2009.

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

# Industry-wise updates

## Agriculture & allied sectors

### ▪ **Insecticides (Fifth Amendment) (Draft) Rules, 2023**

The Ministry of Agriculture and Farmers Welfare on June 01, 2023 notified draft rules to further amend the Insecticides Rules, 1971. As per the draft amendment, any family member of a deceased retailer or dealer (Licensee) may apply for transfer of insecticides license.

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

## Food & beverages

### ▪ **Extension of due date of filing Annual Return**

The Food Safety and Standards Authority of India (FSSAI) on June 09, 2023 extended the due date for filing Annual Return till June 30, 2023. The Return shall be filed online at the foscops portal.

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

## Healthcare

### ▪ **Medical Devices (Amendment) Rules, 2023**

The Ministry of Health and Family Welfare on June 02, 2023 delegated the power to set up and regulate Medical Devices Testing Laboratory to the States.

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

### ▪ **Prohibition on sale of Nimesulide+ Paracetamol dispersible tablets**

The Ministry of Health and Family Welfare on June 02, 2023 imposed complete ban on manufacturing for sale, sale or distribution for human use of drug fixed dose combination of Nimesulide+ Paracetamol dispersible tablets with immediate effect.

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

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

The Ministry of Health and Family Welfare on June 08, 2023 defined 'Couple of Indian Origin' in Surrogacy (Regulation) Rules, 2022. The definition, as per the amendment, stands as '*Couple of Indian Origin means the couple where both husband (male) and wife (female) are Overseas Citizens of India cardholders in accordance with the Acts/Rules/Instructions/Guidelines being followed by the Ministry of Home Affairs from time to time subject to fulfillment of various criteria as per the Surrogacy (Regulation) Act, 2021*'.

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

## Wholesale & retail

### ▪ **Removal of licensing requirements, stock limits and movement restrictions on Specified Foodstuffs (Amendment) Order, 2023**

The Ministry of Commerce and Industry on June 02, 2023 directed all wholesalers, retailers, big-chain retailers and millers to maintain the stock of Tur and Urad Pulses as per the limits specified in the Notification. The entities shall also declare the stocks position on the [portal](#) of Department of Consumer Affairs.

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

### ▪ **Legal Metrology (Packaged Commodities) (Amendment) Rules, 2023**

The Ministry of Commerce and Industry on June 05, 2023 notified the date of enforcement of the Legal Metrology (Packaged Commodities) Amendment Rules, 2022 as July 01, 2023.

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

## State-wise updates

### Andhra Pradesh

- **Draft Andhra Pradesh State Electricity Regulatory Commission (The Grid Interactive Solar Rooftop Photovoltaic Systems under Net/Gross Metering) Regulation, 2023**

The Andhra Pradesh Electricity Regulatory Commission (APERC) on June 06, 2023 published the Draft Andhra Pradesh State Electricity Regulatory Commission (The Grid Interactive Solar Rooftop Photovoltaic Systems under Net/Gross Metering) Regulation, 2023. This Regulation shall come into force from the date of its publication in the Official Gazette, and states the following:

- This Regulation shall be applicable to all the Grid-Interactive Solar Rooftop Photovoltaic systems with/without Battery Energy Storage Systems (BESS), installed and commissioned in the areas of Distribution Licensees, Andhra Pradesh as per the provisions stipulated herein.
- All registered companies, Government entities, partnership companies/firms/individuals, who are the consumers of AP Discoms shall be eligible for setting up the Grid-Interactive SRTPVS with/without BESS and Groups of Persons/Societies who are the consumers are also eligible for setting up the Grid Interactive SRTPVS with/without BESS.

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

- **Notification seeking comments on the State Electricity Plan for 5th and 6th Control Period of APTRANSCO**

The Andhra Pradesh Electricity Regulatory Commission, (APEC) on June 09, 2023 issued a Notification seeking comments on the State Electricity Plan for the 5th Control Period (FY 2024-29) and the 6th Control Period (FY 2029-34) of APTRANSCO placed on the website of the Commission. The Commission invites comments, views, and suggestions from all interested persons and stakeholders, which may be sent to the Commission Secretary/APERC by post or through e-mail on or before 5:00 PM of July 03, 2023.

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

- **Draft First Amendment to APERC Renewable Power Purchase Obligation (Compliance by the purchase of Renewable Energy/Renewable Energy Certificates) Regulations, 2022**

The Andhra Pradesh Electricity Regulatory Commission (APERC) on June 05, 2023 published the Draft First Amendment to APERC Renewable Power Purchase Obligation (Compliance by the purchase of Renewable Energy/Renewable Energy Certificates) Regulations. As per the amendment, the purchase of renewable energy by the Open Access Consumer from the Distribution Licensee as per the procedure stipulated shall also be counted towards the fulfillment of RPPO by such an Open Access Consumer. This Regulation shall come into force with effect from the date of its publication in the Official Gazette.

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

- **Enforcement of AP Milk Procurement (Protection of Farmers) and Enforcement of Safety of Milk Standards Act, 2023**

The Animal Husbandry, Dairy Development and Fisheries Department, Andhra Pradesh on June 01, 2023, in exercise of powers conferred under sub-Section (3) Section (1) of the Andhra Pradesh Milk Procurement (Protection of Farmers) and Enforcement of Safety of Milk Standards Act, 2023, appointed June 01, 2023 as the date on which the provisions of the said Act shall come into force.

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

### Bihar

- **Bihar Prohibition & Excise (Amendment) Rules, 2023**

The Prohibition, Excise, and Registration Department, Bihar on May 31, 2023 published the Bihar Prohibition & Excise (Amendment) Rules, 2023 to further amend the Bihar Prohibition & Excise Rules, 2021. The Notification has amended, Rule 12A (2) of Bihar Prohibition & Excise Rules, 2021, which specifies release of vehicles, conveyance, etc. on payment of penalty. This will come into force on May 31, 2023.

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

- **Reduction in the e-invoice applicability limit to INR 5 crore**

The Government of Bihar on June 13, 2023 published a Notification to amend to the previously released Notification regarding preparation of invoices and other prescribed documents for registered persons. As per the Notification, registered person whose aggregate turnover in a Financial Year exceeds INR 5 crore shall prepare an invoice and other prescribed documents in respect of the supply of goods or services or both. This shall be in effect from August 01, 2023.

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

## Goa

### ▪ [Goa Logistics and Warehousing Policy, 2023](#)

The Government of Goa, vide Gazette Notification dated June 08, 2023, published the Goa Logistics and Warehousing Policy, 2023 with the following objectives:

- Development of the logistics sector as a common goal among the different departments
- To develop an ecosystem for logistics players by creating opportunities in warehousing and container logistics
- To provide an institutional and regulatory framework to provide time-bound clearances to logistics-led investments in the State
- To strengthen the existing logistics blocks of the State by granting industry status to the logistics and warehousing sector
- To promote accessibility to agricultural production by increasing the mobility from fields to markets
- To promote the growth of waterborne cargo movement by modernizing existing jetties and developing key inland river routes
- To promote environment-friendly commercial carriers by implementing green logistics and decarbonization in transportation
- To enhance skill development in the logistics and warehousing sector, increase employment and generate revenue for the State

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

### ▪ [Revision of Minimum rates of wages for certain categories of employees](#)

The Government of Goa on May 30, 2023 issued the revised minimum rates of wages in various Scheduled Employment on the basis of the average Consumer Price wherein the rate of Variable Dearness Allowance calculated is INR 105 per day for the following categories of employees effective from April 01, 2023:

- Employment in sawmills
- Employment in breweries and distilleries
- Employment in pharmaceutical industry and units engaged in the manufacture, sale, and distribution of medicines and pharmaceutical products
- Employment in cinema exhibition industry
- Employment in watch and ward
- Employment in processing and canning of foodstuff including fish and beverages.

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

### ▪ [Discontinuation of Goa Value Added Tax based subsidy on HSD Oil consumed by Fishing Vessels Scheme](#)

The Government of Goa on June 01, 2023 discontinued the Goa Value Added Tax based subsidy on HSD Oil consumed by Fishing Vessels Scheme with effect from November 30, 2022, from Financial Year 2022-23.

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

## Gujarat

### ▪ [SOP for the elimination of child Labour](#)

The Government of Gujarat on June 12, 2023 issued a Notification regarding sop for the elimination of child Labour. As per the Notification, for attaining the ambitious goal of a child labour-free state, it is imperative to have effective enforcement and implementation of the provisions of laws related to child Labour and child protection, a convergence of resources of Government, coordination between various stakeholders and active involvement of the community.

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

## Haryana

### ▪ [Punjab Brewery \(Haryana Amendment\) Rules, 2023](#)

The Government of Haryana on June 09, 2023 notified the Punjab Brewery (Haryana Amendment) Rules, 2023 to further amend the Punjab Brewery Rules, 1956 whereby the following amendments have been made:

- **Rule 42:** The general operation of the brewery shall be allowed for 8 hours in a working day, which may be extended for an extra shift of 8 hours on payment of INR 18,00,000 per annum and further extra shift of 8 hours on payment of INR 12,00,000 per annum with the prior permission of Competent Authority.
- **Rule 5:** A Letter of Intent shall be obtained by the applicant for setting up a brewery in the State of Haryana before he starts putting up his plant. The Letter of Intent shall be issued with

certain terms and conditions and a specified period of validity, with the permission of the Government. Fee for letter of intent shall as mentioned in the document clause shall be substituted.

- The amendments shall come into effect from June 12, 2023.

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

#### ▪ **Haryana Excise (Amendment) Rules, 2023**

The Excise and Taxation Department, Haryana on June 09, 2023 issued the Haryana Excise (Amendment) Rules, 2023 to further amend Haryana Excise Rules, 2019 whereby:

- The license in form L-1BF shall be granted by inviting online applications through the departmental portal. In case the number of eligible applications received in first round is more than or equal to sixteen, the L-1BF license shall be granted to all the eligible applicants. In such a case, the department shall not initiate any further round(s) for allotment of L-1BFs in the State.
- The maximum number of retail outlets for Indian Made Foreign Liquor/Country Liquor (L-2/L-14A) shall be two thousand four hundred (2400) for the Excise Policy year 2023-2024.
- The amendments shall come into effect from June 12, 2023.

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

#### ▪ **Haryana Restaurant (Consumption of Liquor) Amendment Rules, 2023**

The Excise and Taxation Department, Haryana on June 09, 2023 issued the Haryana Restaurant (Consumption of Liquor) Amendment Rules, 2023 to further amend the Haryana Restaurant (Consumption of Liquor) Rules, 1988 whereby basis the amendment, a license in form L-52 (Tavern) may be granted in urban areas on the specified fee structure. The amendment shall come into effect from June 12, 2023.

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

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

The Excise and Taxation Department, Haryana on June 09, 2023 issued the Punjab Excise Fiscal (Haryana Amendment) Orders, 2023 to further amend the Punjab Excise Fiscal Orders, 1932 whereby the table under Order 1 has been substituted which defines the kind of liquor or spirit and the rate of duty.

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

#### ▪ **Punjab Distillery (Haryana Amendment) Rules, 2023**

The Government of Haryana on June 09, 2023 notified the Punjab Distillery (Haryana Amendment) Rules, 2023 to further amend the Punjab Distillery Rules, 1932 whereby:

- In Rule 3, for setting up a Distillery/Ethanol Plant in the State of Haryana, an applicant shall obtain a Letter of Intent before the installation of the Distillery Plant.
- In Rule 4, the fee structure has been substituted.
- In Rule 28, the general operation of the distillery shall be allowed for 8 hours in a working day which can be extended by further 8 hours (i.e., first extra shift) by a distillery/bottling plant on payment of INR 18,00,000 per annum and for further 8 hours (i.e., second extra shift) on payment of INR 12,00,000 per annum with the prior permission of competent authority
- The amendments shall come into effect from June 12, 2023.

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

#### ▪ **Punjab Liquor Import, Export, Transport and Possession (Haryana Amendment) Orders, 2023**

The Government of Haryana on June 09, 2023 notified Punjab Liquor Import, Export, Transport and Possession (Haryana Amendment) Orders, 2023 to further amend Punjab Liquor Import, Export, Transport and Possession Order, 1932 whereby Foreign Liquor and Beer (whether imported or made in India) when imported shall not exceed in quantities of 12 bottles of foreign liquor each capacity of 750 milliliters, 12 bottles of beer (whether imported or made in India), each capacity of 650 milliliters, 12 bottles of Imported Foreign Liquor (IFL) each capacity of 750 milliliters, 12 bottles of Indian Made Foreign Spirit (IMFS) each capacity of 750 milliliters, 12 bottles of Rum/Wine/Vodka/Gin/Cider (whether imported or made in India), each capacity of 750 milliliters and 12 bottles of Country Liquor each capacity of 750 milliliters of different sizes total quantity not exceeding 12X750 milliliters = 9000 milliliters. The amendments shall come into effect from June 12, 2023.

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

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

The Government of Haryana on June 09, 2023 issued the Punjab Liquor Permit and Pass (Haryana Amendment) Rules, 2023 to further amend the Punjab Liquor Permit and Pass Rules, 1932 whereby the fee structure for different types of liquor has been revised. The amendment shall come into effect from June 12, 2023.

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



▪ **Reduction in the e-invoice applicability limit to INR 5 crore**

The Finance Department, Haryana issued an amendment to the previously released Notification regarding preparation of invoices and other prescribed documents for registered persons. Registered person whose aggregate turnover in a Financial Year exceeds INR 5 crore shall prepare an invoice and other prescribed documents in respect of the supply of goods or services or both. This shall be in effect from August 01, 2023.

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

## Himachal Pradesh

▪ **Himachal Pradesh Electricity Regulatory Commission (Terms and Conditions for Determination of Transmission Tariff) (Third Amendment) Regulations, 2023**

The Government of Himachal Pradesh on June 02, 2023 issued the Himachal Pradesh Electricity Regulatory Commission (Terms and Conditions for Determination of Transmission Tariff) (Third Amendment) Regulations, 2023 to further amend the HPERC (Terms and Conditions for Determination of Transmission Tariff) Regulations, 2011, whereby:

- Where tariff has been determined through a transparent process of bidding in accordance with the guidelines issued by the Central Government, the Commission shall adopt such tariff in accordance with the provisions of the Act.
- All Intra-State Transmission Projects i.e., Transmission Line or Sub-station or both Transmission Line and Sub-station as a package (where the proposed Transmission Line is associated with the proposed Sub-station) above the threshold limit of INR 45 crore shall be developed through Tariff Based Competitive Bidding (TBCB).

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

▪ **Draft Himachal Pradesh Motor Vehicles (Amendment) Rules, 2023**

The Government of Himachal Pradesh on May 29, 2023 notified the draft Himachal Pradesh Motor Vehicles (Amendment) Rules, 2023 to further amend Himachal Pradesh Motor Vehicles Rules, 1999 whereby Rule 40 A, which states security and fee for authorization of agency and issue of pollution under control certificate, has been substituted.

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

## Jharkhand

▪ **Waiver of late fee for registered persons who failed to furnish the final return in FORM GSTR-10 by the due date**

The Commercial Taxes Department, Jharkhand on June 05, 2023 issued a Notification to waive the amount of late fee, which is more than INR 500 for registered persons who fail to furnish the final return in FORM GSTR-10 by the earlier due date, if they furnish the said return between the period from April 01, 2023 to June 30, 2023. This shall be effective from March 31, 2023.

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

▪ **Notification regarding the class of registered persons whose registration has been cancelled on or before December 31, 2022**

The Commercial Tax Department, Government of Jharkhand on June 05, 2023 notified the class of registered persons whose registration has been cancelled on or before December 31, 2022, and who have failed to apply for revocation of cancellation of such registration within the time period.

As per the Notification, 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 the time period for filing an application for revocation of cancellation of registration shall be available in such cases.

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

## Karnataka

▪ **Mandatory Retrofitting of Emission Control Devices (RECD)**

The Karnataka State Pollution Control Board (KSPCB) on May 25, 2023 issued a Notification regarding the Mandatory Retrofitting of Emission Control Devices (RECD)/Equipment to DG sets with a Capacity of 125 KVA and above.

As per the Notification, all industries, establishments, projects, buildings, utilities, airports, railway stations, or any other places operating DG sets of capacity 125 KVA and above, within the jurisdiction of the State of Karnataka, are directed to retrofit all operational DG sets of capacity with an Emission Control Device/Equipment. For diesel power-generating set engines up to gross

mechanical power 800 kW, the emission control device has to be type approved as per the CPCB system.

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

## Kerala

### ▪ **Applicability of the recent amendments in Income Tax introduced in the Union Budget 2023**

Kerala State Electricity Board vide Notification on June 02, 2023 made some recent amendments in Income Tax introduced in the Union Budget 2023 as applicable in Kerala. The Notification states the following:

- Change in the Tax slab under Section 115BAC (New Regime) of the Income Tax Act
- Change in benefits for those employees opting to get taxed under Section 115BAC
- Rebate under Section 87A
- Responsibility of the DDOs as per the CBDT Circular dated April 05, 2023
- Calculation of Exemption for Terminal Earned Leave Surrender (TELS)

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

## Madhya Pradesh

### ▪ **Authorization to officers to build, alter, and reconstruct the building activities in Madhya Pradesh**

The Government of Madhya Pradesh on June 02, 2023 published a Notification regarding authorizing officers to grant permission to build, alter, and reconstruct the building activities. As per the Notification:

- Managing Director is authorized to issue the permission for erecting a building or to make any alteration or addition to an existing building to reconstruct a building in industrial area.
- The permission shall be presumed to have been granted if no refusal of such permission is communicated by the above authority within 30 days of the receipt of the application.

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

## Maharashtra

### ▪ **Reduction in the e-invoice applicability limit to INR 5 crore**

The Finance Department, Maharashtra issued an amendment to the previously released Notification regarding preparation of invoices and other prescribed documents for registered persons.

Registered person whose aggregate turnover in a Financial Year exceeds INR 5 crore shall prepare an invoice and other prescribed documents in respect of the supply of goods or services or both. This shall be in effect from August 01, 2023.

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

### ▪ **Integrated and Sustainable Textile Policy of the State 2023-28**

The Government of Maharashtra on June 02, 2023 issued the Integrated and Sustainable Textile Policy of the State 2023-28. The Policy and all its related schemes will come into force from June 02, 2023 and will remain valid till March 31, 2028.

If the new policy is not formulated by March 31, 2028, then this policy will remain in force for a maximum period of 1 year.

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

## Punjab

### ▪ **Punjab State Electricity Regulatory Commission (Conduct of Business) (6th Amendment) Regulations, 2023**

The Punjab State Electricity Regulatory Commission (PSERC) on June 05, 2023 published the Punjab State Electricity Regulatory Commission (Conduct of Business) (6th Amendment) Regulations, 2023 which shall come into force from June 05, 2023, whereby:

- Regulation 55 of the Principal Regulations which states 'Revision of Tariff' has been substituted.
- Appendix 7 of the Principal Regulations which states 'Fuel Cost Adjustment (FCA) Formula' has been substituted.

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



## Tamil Nadu

### ▪ **Draft amendment to the Tamil Nadu Legal Metrology (Enforcement) Rules, 2011**

Government of Tamil Nadu has issued draft amendment to the Tamil Nadu Legal Metrology (Enforcement) Rules, 2011 wherein the amendment has provided following revised rates for obtaining and renewing the license for manufacturers, repairers and dealers of weights and measures:

- Manufacturer: INR 6000 per year
- Repairer: INR 2250 per year
- Dealer: INR 750 per year
- Alteration of license: INR 150
- Issue of duplicate license: INR 75

The amendment has also revised certain standards for manufacturing of weights and measures.

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

### ▪ **Tamil Nadu Shops and Establishments (Amendment) Act, 2023**

The government of Tamil Nadu has notified the Tamil Nadu Shops and Establishments (Amendment) Act, 2023 whereby the following provisions have been inserted:

- Availability of drinking water
- Adequate number of latrine and urinals
- Appropriate rest room and lunchroom
- First-aid

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

## West Bengal

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

The Directorate of Commercial Taxes, West Bengal vide Notification dated May 30, 2023 extended the last date of filing returns in Form-III under Section 6 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, last date of transmission of data electronically of the return is now June 15, 2023 and last date of furnishing paper form of that return is now June 22, 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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