



COMPLIANCE UPDATE

AUGUST 2023 | Part 1 of 2

Table of content

- Reserve Bank of India (RBI)
- Securities and Exchange Board of India (SEBI)
- Ministry of Corporate Affairs (MCA)
- Ministry of Commerce and Industry (MCI)
- Central Board of Direct Taxes (CBDT)
- Central Board of Indirect Taxes and Customs (CBIC)
- Miscellaneous

- Industry-wise updates
 - Civil aviation
 - Fisheries, animal husbandry and dairying
 - Forests & environment
 - Utilities

- State-wise updates

– Andhra Pradesh	– Kerala
– Assam	– Madhya Pradesh
– Bihar	– Maharashtra
– Chhattisgarh	– Meghalaya
– Goa	– NCT of Delhi
– Haryana	– Punjab
– Himachal Pradesh	– Tamil Nadu
– Karnataka	

Reserve Bank of India (RBI)

▪ Master Circular - Management of Advances - UCBs

RBI on July 25, 2023 notified the Master Circular on Management of Advances by Urban Cooperative Banks. The Master Circular consolidates Circulars dealing with:

- Working capital requirements
- Loan system for delivery of bank credit
- Credit administration
- Exchange of credit information
- Prudential Guidelines on restructuring of advances
- Specific lending activities
- Discounting/rediscounting of bills by banks

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

Securities and Exchange Board of India (SEBI)

▪ Trading Window closure period – Extending framework for restricting trading by Designated Persons ('DPs') by freezing PAN at security level to all listed companies in a phased manner

SEBI on July 19, 2023 has extended the framework for restricting trading by Designated Persons ('DPs') by freezing PAN at security level to all listed companies in a phased manner.

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

▪ Resources for trustees of mutual funds

SEBI on July 26, 2023 directed trustees of mutual fund standing arrangement with independent firms to be available on a continuous basis, a confirmation to this effect shall be provided by Trustees in the Half Yearly Trustee Reports submitted to SEBI.

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

▪ Mandating Legal Entity Identifier (LEI) for all non – individual Foreign Portfolio Investors (FPIs)

SEBI on July 27, 2023 directed all non-individual Foreign Portfolio Investors to provide the details of Legal Entity Identifier (LEI) to the depositories.

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

▪ **New category of Mutual Fund schemes for Environmental, Social and Governance (ESG) investing and related disclosures by Mutual Funds**

SEBI on July 20, 2023 has issued a legal framework for a new category of Mutual Fund schemes for Environmental, Social and Governance ('ESG') Investing and related disclosures by Mutual Funds. Any scheme under the ESG category shall be launched with one of the following strategies:

- Exclusion
- Integration
- Best-in-class & positive screening
- Impact investing
- Sustainable objectives
- Transition or transition related investments

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

▪ **Framework for Corporate Debt Market Development Fund**

SEBI on July 27, 2023 has issued Framework for Corporate Debt Market Development Fund (CDMDF). The guidelines focuses on:

- Approach to purchase pricing
- Investment framework of CDMDF

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

▪ **Investment by Mutual Fund Schemes and AMCs in units of Corporate Debt Market Development Fund**

SEBI on July 27, 2023 has directed all Asset Management Companies to 'specified debt-oriented MF Schemes' (i.e., Open ended Debt oriented Mutual Fund schemes excluding Overnight funds and Gilt funds and including Conservative Hybrid funds).

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

Ministry of Corporate Affairs (MCA)

▪ **Exemption of Regional Rural Banks from Competition Act, 2002**

The Ministry of Corporate Affairs on July 19, 2023 exempted Regional Rural Banks from purview of Section 5 (Combinations) and Section 6 (Regulation of combinations) of Competition Act, 2002 for 5 years.

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

Ministry of Commerce and Industry (MCI)

▪ **Smart Meters (Quality Control) Order, 2023**

The Ministry of Commerce and Industry on July 17, 2023 notified Smart Meters (Quality Control) Order, 2023. The order deals with:

- Compulsory use of Standard Mark
- Certification and enforcing authority (BIS)
- Penalty for contravention

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

▪ **Welding Rods and Electrodes (Quality Control) Order, 2023**

The Ministry of Commerce and Industry on July 17, 2023 notified Welding Rods and Electrodes (Quality Control) Order, 2023. The order deals with:

- Compulsory use of Standard Mark
- Certification and enforcing authority (BIS)
- Penalty for contravention

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

▪ **Amendment in export policy of non-basmati rice under HS Code 1006 30 90**

The Ministry of Commerce and Industry on July 20, 2023 has amended the export policy for non-basmati white rice (Semi-milled or wholly milled rice, whether or not polished or glazed: Other) from free to PROHIBITED.

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

▪ **Bolts, Nuts and Fasteners (Quality Control) Order, 2023**

The Ministry of Commerce and Industry on July 21, 2023 notified Bolts, Nuts and Fasteners (Quality Control) Order, 2023. The order deals with:

- Compulsory use of Standard Mark

- Certification and enforcing authority (BIS)
- Penalty for contravention

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

▪ **Amendment in Export policy of de-oiled rice bran**

The Ministry of Commerce and Industry on July 28, 2023 has amended Para 1.02 and 2.01 of the Foreign Trade Policy, 2015-20. As per the amendment, oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils can be exported freely. However, export of deoiled rice bran under ITC HS code 2306 and under any other HS code is prohibited till November 30, 2023.

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

▪ **Public Notice on collection of royalty from public**

The Ministry of Commerce and Industry on July 24, 2023 issued a Public Notice cautioning General Public to not to accede to any uncalled demands from any individual/organization/copyright society which is in violation of Section 52 (1) (za) of Copyright Act 1957. Furthermore, the Copyright Societies were directed to strictly refrain from entering into acts which are in contravention to Section 52 (1) (za) of Copyright Act 1957, in order to avoid any legal action.

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

Central Board of Direct Taxes (CBDT)

▪ **TDS on lease rentals to aircraft leasing units located in IFSC**

CBDT on July 20, 2023 notified that no deduction of Income Tax (TDS) shall be made under Section 194 of the Income Tax Act from any income in the nature of a dividend paid by any unit of an International Financial Services Center (IFSC) primarily engaged in the business of leasing an aircraft (Payer) to a company, being a unit of an IFSC primarily engaged in the business of leasing an aircraft (Payee).

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

▪ **Income Tax (Twelfth Amendment) Rules, 2023**

CBDT on July 17, 2023 amended Rule 21AK and Rule 114AAB of the Income Tax Rules, 1962. The amendment provides provisions related to non-resident income, offshore banking units, alternative investment funds, and reporting requirements. It provides exemptions for income accrued from non-deliverable forward contracts or offshore derivative instruments, subject to specified conditions. Furthermore, the reporting form (FORM NO. 10CCF Report under Section 80LA(3) of the Income Tax Act, 1961) has also been revised.

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

▪ **Income Tax (Thirteenth Amendment) Rules, 2023**

CBDT on July 18, 2023 amended Rule 11 UAC of the Income Tax Rules, 1962. As per the amendment, the receipt of following property need not be reported under the head of 'Income from other sources': *'Any movable property, being shares or units or interest in the resultant fund received by the fund management entity of the resultant fund, in lieu of shares or units or interest held by the investment manager entity in the original fund'*.

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

▪ **SOP for recomputation of total income of a co-operative society engaged in the business of manufacturing of sugar**

CBDT on July 27, 2023 notified Standard Operating Procedure (SOP) for making application for recomputation of total income of a co-operative society engaged in the business of manufacturing of sugar, as provided for in sub-Section (19) of Section 155 of the Income Tax Act, 1961.

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

Central Board of Indirect Taxes and Customs (CBIC)

▪ **Extension of waiver of late fee for the Annual GST Return – 2022-23**

The Ministry of Finance on July 17, 2023 extended the waiver of late fee for filing Annual GST Return till August 31, 2023. Before the Notification, the waiver was till June 30, 2023.

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

▪ **IGST Notification on continuation/exercise of RCM/FCM option by GTA**

The Ministry of Finance on July 26, 2023 amended the GST for Goods Transport Agencies (GTAs). The Notification focuses on the continuation/exercise of the Reverse Charge Mechanism (RCM) and Forward Charge Mechanism (FCM) options by GTAs, as per the recommendations of the GST

Council's 50th meeting held on July 11, 2023. Furthermore, the form for exercising option by a GTA intending to revert under RCM to be filed before the commencement of any financial year has been introduced.

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

▪ **Revision of GST rates on certain items**

The Ministry of Finance on July 26, 2023 notified the Revised Schedule I (5% Tax), Schedule II (12% Tax) and Schedule III (18% Tax). As per the revised rates:

- CGST (2.5%) and SGST (2.5%) will be applicable to:
 - o Un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion
 - o Fish soluble paste
 - o Linz-Donawitz (LD) slag
 - o Imitation zari thread or yarn known by any name in trade parlance
- CGST (6%) and SGST (6%) will be applicable to metallised yarn
- CGST (9%) and SGST (9%) will be applicable to toasted bread and similar toasted products, un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion

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

Miscellaneous

▪ **Employees' State Insurance (Central) Amendment Rules, 2023**

The Ministry of Labour and Employment on July 25, 2023 has amended Rule 55 of Employees' State Insurance (Central) Rules, 1950. As per the amendment:

- A Person appointed before April 01, 2020 shall be qualified to claim sickness benefit for benefit period, January 2021-June 2021 in respect to contribution payable for certain time period.
- An Insured Women shall be eligible to claim maternity benefit for a confinement occurring or expected to occur in the benefit period January 2021-June 2021 in respect to contribution payable for certain time period.

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

▪ **Rights of Persons with Disabilities (Amendment) Rules, 2023**

The Ministry of Social Justice and Empowerment on July 17, 2023 has incorporated Guidelines on Accessible Sports Complex and Residential Facilities for Sports Persons with Disabilities into the Rules.

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

▪ **Declaration of Rate of Interest for the EPF Members Account for the Year 2022-23**

Employee Provident Fund Organization and Ministry of Labour and Employment on July 24, 2023 notified the rate of interest on EPF accounts as 8.15% for the Financial Year 2022-23.

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

▪ **Classification of Industrial Sectors into Red, Orange, Green and White Categories**

The Central Pollution Control Board (CPCB) on July 25, 2023 issued draft classification of industrial sectors into Red, Orange, Green and White Category. The classification has been made on following points:

- Assessment of Pollution Index
- Size of operations of industrial activities
- Consideration to segregated industrial activities.
- Consideration of cleaner fuels progressive environmental management

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

Industry-wise updates

Civil aviation

- **Ministry of Civil Aviation (Height Restrictions for Safeguarding of Aircraft Operations) Amendment Rules, 2023**

The Ministry of Civil Aviation on July 20, 2023 has added Shivamogga Airport (Karnataka) in Schedule IV (Aerodrome operated by the State Governments and Private Owners (aerodromes licensed for Public/private use and planned RCS airports) of the Ministry of Civil Aviation (Height Restrictions for Safeguarding of Aircraft Operations) Rules, 2015.

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

Fisheries, animal husbandry & dairying

- **Society for Prevention of Cruelty to Animals Rules, 2023**

The Ministry of Fisheries, Animal Husbandry and Dairying on July 21, 2023 notified Society for Prevention of Cruelty to Animals Rules, 2023. As per the Rules, non-government organizations currently operating under the name 'Society for Prevention of Cruelty to Animals' in any district of the State are required to make necessary changes to their name within sixty days of the Notification of these Rules.

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

Forests & environment

- **E-Waste (Management) Second Amendment Rules, 2023**

The Ministry of Environment, Forest and Climate Change on July 24, 2023 amended E-Waste (Management) Rules, 2022. The amendments aim to ensure secure, accountable, and sustainable management of e-waste, specifically focusing on refrigerants generated during the manufacture and end-of-life of refrigeration and air-conditioning equipment. The newly introduced provisions highlight the importance of adopting approved destruction technologies for managing refrigerants.

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

Utilities (water, gas, electricity)

- **Electricity (Second Amendment) Rules, 2023**

The Ministry of Power (MoP) on July 26, 2023 amended Rule 15 (Subsidy accounting and payment) and Rule 20 (Framework for Financial Sustainability) of the Electricity Rules, 2005. The substituted Rule 15 directs distribution licensee to maintain account of subsidies and submit a quarterly report within thirty days from end date of the respective quarter to the State Commission.

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

State-wise updates

Andhra Pradesh

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

The Government of Andhra Pradesh on July 14, 2023 notified the First Amendment to APERC Renewable Power Purchase Obligation (Compliance by Purchase of Renewable Energy/Renewable Energy Certificates) Regulations, 2022 further amending the APERC Renewable Power Purchase Obligation (Compliance by Purchase of Renewable Energy/Renewable Energy Certificates) Regulations, 2022. As per the Notification, the key amendments are as follows:

- Insertion of new proviso to Clause 3 sub-Clause 3.2 dealing with the purchase of renewable energy by the Open Access Consumer from the Distribution Licensee.
- Insertion of new proviso to Clause 3 sub-Clause 3.3 dealing with the purchase of renewable energy by the Captive Consumer from the Distribution Licensee.
- Insertion of new proviso to Clause 3 sub-Clause 3.4 dealing with the renewable energy procurement from the Distribution Licensee by obligated entities/non-obligated entities.

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

▪ **Second Amendment to the Andhra Pradesh Electricity Regulatory Commission (Fees) Regulation, 2005**

The Government of Andhra Pradesh on July 14, 2023 notified the Second Amendment to the Andhra Pradesh Electricity Regulatory Commission (Fees) Regulation, 2005 further amending the Andhra Pradesh Electricity Regulatory Commission (Fees) Regulation, 2005. As per the Notification, Clause 4 has been amended which deals with the following:

- Fees to be paid with the application for license or for exemption,
- Annual license fee to be paid by licensees,
- Fees to be paid with the application for determination of tariff,
- Fees to be paid along with petition for adjudication of disputes and
- Fees to be paid with a petition seeking review of Commission's orders

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

▪ **Date of commencement of the Andhra Pradesh Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits, and Services) Ordinance, 2023**

The Government of Andhra Pradesh on July 14, 2023 published a Notification regarding the date of commencement of the Andhra Pradesh Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits, and Services) Ordinance, 2023. As per the Notification, the date on which the Andhra Pradesh Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits, and Services) Ordinance, 2023 shall come into force is July 14, 2023.

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

▪ **Notification seeking comments on the Draft Second Amendment to APERC (Terms and Conditions for Determination of Tariff for Transmission of Electricity) Regulation, 2005**

The Andhra Pradesh Electricity Regulatory Commission (APERC) on July 14, 2023 issued a Notification seeking comments on the Draft Second Amendment to APERC (Terms and Conditions for Determination of Tariff for Transmission of Electricity) Regulation, 2005.

As per the Notification, the Commission invites comments, suggestions and objections from all interested persons and stakeholders, which may be sent to the Commission Secretary/APERC by post or through e-mail on or before August 14, 2023.

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

▪ **Draft Fifth Amendment to APERC (Terms and Conditions for Determination of Tariff for Wheeling and Retail Sale of Electricity) Regulation, 2005**

The Andhra Pradesh Electricity Regulatory Commission (APERC) on July 14, 2023 published the Draft Fifth Amendment to APERC (Terms and Conditions for Determination of Tariff for Wheeling and Retail Sale of Electricity) Regulation, 2005.

The draft amendment has been prepared and placed on the website of the Commission. Any comments or suggestions by persons likely to be affected thereby will be taken into consideration with respect to the said draft, provided the same have been sent to the Commission Secretary/APERC by post or through e-mail on or before August 14, 2023.

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

▪ **Draft Eighth Amendment to APERC (Conduct of Business) Regulation, 1999**

The Andhra Pradesh Electricity Regulatory Commission (APERC) on July 15, 2023 published the Draft Eighth Amendment to APERC (Conduct of Business) Regulation, 1999. As per the Amendment, Clause 45-A of the Principal Regulation and Clause 45-C in Chapter IV(A) shall stand deleted. The

Draft is being placed for comments, suggestions, and objections, which may be submitted for consideration latest by August 5, 2023.

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

Assam

▪ **Assam Goods and Services Tax (Amendment) Ordinance, 2023**

The Government of Assam on July 05, 2023 issued the Assam Goods and Services Tax (Amendment) Ordinance, 2023 amending the Assam Goods and Services Tax Act, 2017. Key aspects:

- Amendment to Section 16 dealing with eligibility and conditions for taking the import tax credit
- Amendment to Section 17 dealing with the apportionment of the import tax credit
- Insertion of Section 158A dealing with the consent-based sharing of information furnished by taxable persons

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

▪ **Prohibition of strikes by officers, workmen, contract labor, tankers, driver and Khalasi involved in oil and gas sector services**

The Government of Assam on July 12, 2023 published a Notification regarding prohibiting strikes in the State of Assam by officers, workmen, contract labor, tankers, driver, and Khalasi involved in services in the oil and gas sector. As per the Notification, such strikes shall be prohibited for a period of 6 months from July 07, 2023 to December 31, 2023.

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

▪ **Assam Motor Vehicle Taxation (Amendment) Ordinance, 2023**

The Government of Assam on July 10, 2023 notified the Assam Motor Vehicle Taxation (Amendment) Ordinance, 2023 amending the Assam Motor Vehicle Taxation Act, 1936. Key aspects:

- Amendment to Section 4E dealing with Motor Vehicle Tax on all types of sleeper buses
- Amendment to Section 5A dealing with the fine for delayed payments
- Amendment to Schedule I and Schedule II

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

Bihar

▪ **Amendment to BGST paid on Reverse Charge on certain supply of service**

The Government of Bihar on July 26, 2023 issued an amendment regarding Bihar Goods and Services Tax paid on reverse charge on certain supply of services. The Notification states that in Annexure III, the words and figures 'during the Financial Year ____ under forward charge', have been substituted with 'From the Financial Year ____ under forward charge and have not reverted to reverse charge mechanism'.

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

▪ **Bihar Goods and Services Tax (Amendment) Bill, 2023**

The Government of Bihar on July 11, 2023 notified the Bihar Goods and Services Tax (Amendment) Bill, 2023 amending the Bihar Goods and Services Tax Act, 2017. Key aspects: The highlights of the amendment are as follows:

- Amendment to Section 109 dealing with the constitution of appellate tribunals
- Omission of Section 110 and Section 114
- New insertion in Section 122 sub-Section (1B) dealing with electronic commerce operator

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

Chhattisgarh

▪ **Use of Aadhaar as an identity document for availing benefits under certain schemes**

The Government of Chhattisgarh on July 11, 2023 issued a Notification regarding the use of Aadhaar as an identity document for availing benefits under certain schemes from July 11, 2023. As per the Notification, the schemes conducted under the following shall be considered:

- Chhattisgarh Building and Other Construction Workers Welfare Board.
- Chhattisgarh Labour Welfare Board.
- Chhattisgarh Unorganized Workers State Social Security Board.

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

▪ **Amendment to Chhattisgarh Motoryan Karadhan Adhinyam, 1991**

The Government of Chhattisgarh on July 20, 2023 issued a Notification regarding the amendment to the Chhattisgarh Motoryan Karadhan Adhinyam, 1991. As per the Notification, in the Schedule of the said Adhinyam, after serial number 8 of Part-I of the Second Schedule, the following serial

number shall be added, namely: '9. Motor Caravan 10% of the cost of the vehicle.' This shall come into force on July 20, 2023.

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

▪ **Indian Stamp (Chhattisgarh Amendment) Bill, 2023**

The Government of Chhattisgarh on July 19, 2023 notified the Indian Stamp (Chhattisgarh Amendment) Bill, 2023 further to amend the Indian Stamp Act, 1899 as applicable to the State of Chhattisgarh. Key aspects:

- As per the Notification, in Section 2 new clauses have been added: Clause (11-A) which talks about the e-stamp or electronic stamp, and Clause (12-A) which talks about the term impound as 'the taking of the instrument into the custody of the public officer with an endorsement made thereon in this behalf'
- Section 45 (1) has been omitted

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

Goa

▪ **Extension of date for applicability of the Joint Electricity Regulatory Commission for the State of Goa and Union Territories (Terms and Conditions for Tariff Determination from Renewable Energy Sources) Regulations, 2019**

The Joint Electricity Regulatory Commission (JERC) for the State of Goa and Union Territories on July 25, 2023 issued a Notification regarding the extension of the date for applicability of the Joint Electricity Regulatory Commission for the State of Goa and Union Territories (Terms and Conditions for Tariff determination from Renewable Energy Sources) Regulations 2019 wherein the JERC for the State of Goa and Union Territories (Terms and Conditions for Tariff Determination from Renewable Energy Sources) Regulations 2019 which were applicable up to July 23, 2022, are now extended till July 23, 2023.

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

▪ **Goa Ground Water Regulation (Amendment) Act, 2022**

The Government of Goa on July 21, 2023 notified the Goa Ground Water Regulation (Amendment) Act, 2022 to further amend the Goa Ground Water Regulation Act, 2002 whereby the penalty under Section 17 has been substituted to provide that 'in case of second and subsequent offence, Fine which may extend up to rupees ten thousand, every time and the well shall be sealed by the Ground Water Officer'.

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

Haryana

▪ **Freight Assistance Scheme**

The Government of Haryana on July 26, 2023 notified the Freight Assistance Scheme wherein exporting units located in the state have to incur additional transportation costs due to distance from international borders and seaports, making their products uncompetitive in comparison to the exporting units located in coastal areas. The Industrial Units must comply with the following conditions at the time of application:

- All MSMEs in the State having ZED certification which are engaged in manufacturing and export except industries listed in the Restrictive List of HEEP-2020.
- The amount of assistance shall be calculated on the FOB value of the export consignment as certified by the Office of Custom & Central Excise indicated in the shipping bill/airway bill/transport bill.
- MSMEs under the same Management/ constitution shall be clubbed together and the maximum ceiling of the eligible amount of freight subsidy put together shall not exceed the maximum limit in the blocks and categories explained under Clause 2 in a financial year.
- The assistance will be admissible only in case of direct export of the goods manufactured by the exporting unit.
- The unit should have filed Udyam Registration Certificate (URC) and Haryana Udyam Memorandum (HUM) on the respective portals for the statistical purpose, at any stage.
- The unit should have obtained Registration-Cum-Membership Certificate from Export Promotion Council for the period of the claim of assistance.
- The unit should have obtained the Importer-Exporter code from DGFT.

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

▪ **Haryana Development and Regulation of Urban Areas (Amendment) Act, 2023**

The Government of Haryana on July 26, 2023 notified the Haryana Development and Regulation of Urban Areas (Amendment) Act, 2023 further to amend the Haryana Development and Regulation of Urban Areas Act, 1975 wherein in Clause (n2) of Section 2, provisions regarding Transferable

Development Rights Certificate (TDR Certificate), which means the certificate of development rights given to an owner who surrenders such land to vest with the Government without claiming any compensation and such development rights may be sold or traded or auctioned by the owner, have been substituted.

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

▪ **Amendment to the Haryana Enterprises & Employment Policy-2020**

The Government of Haryana on July 26, 2023 amends Haryana Enterprises & Employment Policy-2020. Key aspects:

- **Support for exporting units:** To make the exporting of MSMEs competitive in the global market, a freight subsidy of up to INR 25 lakh will be provided to defray the transportation cost from the premises of the unit to the seaport/air cargo/international borders, including other non-fiscal incentives.
- **Freight assistance:** Freight assistance to the extent of 1% of Free on Board (FOB) value or actual freight excluding government fees and taxes on transportation of goods from the place of manufacture to the seaport/air cargo/by road up to the international border, whichever is less, based on the level of ZED Certification, sector of manufacturing and block of exporting unit.

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

▪ **Draft Notification on the modification of the Stage Carriage Scheme, 2016**

The Government of Haryana on July 27, 2023 issued a draft Notification regarding the modification of the Stage Carriage Scheme, 2016. All routes and locations are serviced only by the State Transport Undertaking of Haryana for stage carriage transport, with the exception of a few intra-State routes that were allocated to private operators under the Stage Carriage Scheme, 2016.

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

▪ **Haryana State Creche Policy, 2022**

The Women and Child Development Department, Haryana on July 21, 2023 issued the Haryana State Creche Policy, 2022 and recognized the necessity of investing in Early Childhood Development projects for the social and economic benefits they provide. The Policy focuses on the following:

- Existing laws on creches
- Key guidelines
- Creche monitoring and supervision model
- Other guidelines

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

Himachal Pradesh

▪ **Draft Himachal Pradesh Electricity Regulatory Commission (Promotion of Generation from the Renewable Energy Sources and Terms and Conditions for Tariff Determination) (Seventh Amendment) Regulations, 2023**

The Himachal Pradesh Electricity Regulatory Commission (HPERC) on July 20, 2023 notified the draft Himachal Pradesh Electricity Regulatory Commission (Promotion of Generation from the Renewable Energy Sources and Terms and Conditions for Tariff Determination) (Seventh Amendment) Regulations, 2023 whereby the following amendments have been made:

- Regulation 2 sub-Regulation (1) which specifies the date of commencement of operation of the project has been amended. It mentions the date on which the first unit of the project is synchronized with the grid for the first time. However, in the case of a solar PV project such date shall be reckoned with respect to the first synchronization for each part of the total capacity of such plant.
- In Regulation 9 sub-Regulation (1), additional proviso shall be inserted immediately after the second proviso to state that 'Provided further that the fourth control period for the small hydro projects under these Regulations shall start from October 01, 2023 and shall end by March 31, 2027'.

These Regulations shall come into force from October 01, 2023.

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

▪ **Himachal Pradesh Electricity Regulatory Commission (Compensation to Victims of Electrical Accidents) Regulations, 2023**

The Government of Himachal Pradesh on July 22, 2023 issued the Himachal Pradesh Electricity Regulatory Commission (Compensation to Victims of Electrical Accidents) Regulations, 2023 which shall extend to the whole of the State of Himachal Pradesh. These Regulations shall be applicable to the Distribution and Transmission Licensees in their respective areas of supply and all the Generating Companies in the State of Himachal Pradesh.

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

▪ **Revised minimum wages for various employment**

The Government of Himachal Pradesh on July 07, 2023 revised the minimum wages for the following employment categories from April 01, 2023:

- Agriculture
- Construction or maintenance of roads or building operations, stone breaking and stone crushing
- Public motor transport
- Shops & commercial establishments
- Forestry Industries
- Chemical & chemical products
- Engineering industries
- Tea plantation
- Manufacturing process as defined in Clause (K) of Section 2 of Factories Act, 1948
- Hotel and restaurants
- Private educational institutes
- Hydro power projects
- Pharmaceuticals industries
- Hospitals/nursing homes & clinics
- Domestic workers
- Safai karamchari employment
- Security Services
- Temples and religious places/dharamshalas
- Workers working in toll tax barriers

There will be no distinction between the minimum wages of males or females and adults or non-adult for the same and similar nature of work. And where any class of work is performed on a piecework basis, the wages shall not be less than the time rate prescribed for that category.

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

Karnataka

▪ **Karnataka Government (Allocation of Business) (Amendment) Rules, 2023**

The Government of Karnataka on July 11, 2023 issued the Karnataka Government (Allocation of Business) (Amendment) Rules, 2023 amending the Karnataka Government (Allocation of Business) Rules, 1977. As per the Notification, Schedule XIA dealing with the law, justice and human rights department was substituted with the said amendment. This shall be in effect from July 11, 2023.

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

▪ **Introduction of Karasamadhana Scheme, 2023**

The Government of Karnataka on July 18, 2023 published a Notification regarding the introduction of Karasamadhana Scheme, 2023 for expeditiously resolving the pre-GST legacy tax disputes and to collect arrears promptly without litigation.

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

▪ **Registration (Karnataka Amendment) Bill, 2023**

The Government of Karnataka on July 18, 2023 published the Registration (Karnataka Amendment) Bill, 2023 amending the Registration Act, 1908. As per the Notification, Section 2 and 22 dealing with definitions and documents registration respectively, shall be amended.

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

▪ **Karnataka Co-operative Societies (Amendment) Act, 2023**

The Government of Karnataka on July 27, 2023 issued the Karnataka Co-operative Societies (Amendment) Act, 2023 to further amend the Karnataka Co-operative Societies Act, 1959. Section 128-A of the Act states that if the Registrar deems it necessary for the co-operative movement to create a common cadre of employees, he may authorize one or more federal societies to exercise appointment, transfer, and disciplinary action for specific categories of employees. The Registrar may also make necessary regulations for this purpose. However, affiliated co-operative societies may only deal with such employees as permitted by the regulations.

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

▪ **Karnataka Excise (Excise Duties and Fees) (Amendment) Rules, 2023**

The Government of Karnataka on July 18, 2023 notified the Karnataka Excise (Excise Duties and Fees) (Amendment) Rules, 2023 amending the Karnataka Excise (Excise Duties and Fees) Rules, 1968. As per the Notification, Schedule D dealing with the name of the article along with the price range and the excise duty on the same shall be amended. This shall be in effect from July 20, 2023.

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

▪ **Karnataka Land Revenue (Amendment) Bill, 2023**

The Government of Karnataka on July 18, 2023 issued the Karnataka Land Revenue (Amendment) Bill, 2023 amending the Karnataka Land Revenue Act, 1964. As per the Notification, Section 95(2)(i) and 95(2)(ii) dealing with the use of agricultural land and the procedure for use of agricultural land for other purposes shall be substituted.

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

▪ **Karnataka Motor Vehicles Taxation (Amendment) Bill, 2023**

The Government of Karnataka on July 21, 2023 published the Karnataka Motor Vehicles Taxation (Amendment) Bill, 2023 to amend the Karnataka Motor Vehicles Taxation Act, 1957. Key aspects:

- In item No. 2 of Part A, for the words 'Invalid carriages', the words 'Invalid carriages/Adapted vehicle/Divyangjan (availing GST Concession)' shall be substituted.
- In item 3 which states 'Goods Vehicles including mobile canteen, mobile library van, mobile workshop, mobile clinic, X-Ray van, Cash van' in sub-item (1), Clause (c) and entries relating thereto shall be omitted.

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

▪ **Karnataka State Road Safety Authority (Amendment) Act, 2023**

The Government of Karnataka on July 27, 2023 notified the Karnataka State Road Safety Authority (Amendment) Act, 2023 to amend the Karnataka State Road Safety Authority Act, 2017. As per the Notification, the following have been amended:

- In Section 12 sub-Section (2), Clause (f), which talks about other sources of funding as may be prescribed, shall be inserted.
- In Section 14 sub-Section (3), for the words 'All amounts forming part of the Fund shall be deposited in any nationalized bank,' the words 'The fund shall be administered through Reserve Fund maintained in the treasury or Bank account maintained in the nationalized bank' shall be substituted.

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

▪ **Karnataka Land Revenue (Amendment) Act, 2023**

The Government of Karnataka on July 27, 2023 published the Karnataka Land Revenue (Amendment) Act, 2023 to further amend the Karnataka Land Revenue Act, 1964. The Notification amends Section 95 which states 'Uses of agricultural land and the procedure for use of agricultural land for other purposes'.

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

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

The Government of Karnataka on July 27, 2023 notified the Karnataka Fire Force (Amendment) Act, 2023 to amend the Karnataka Fire Force Act, 1964. Key aspects:

- In Section 13, the following shall be inserted:
 - o Sub-Section (3) which talks about any person proposing to construct a high-rise building shall obtain a No Objection Certificate from the Karnataka State Fire and Emergency Services Department.
 - o Sub-Section (4) mentions that subject to the provisions of the National Building Code, 2016 relating to fire and life safety while issuing a NOC for the construction of a high-rise building, the Karnataka State Fire and Emergency Services Department shall follow such procedure and collect such amount of fee as may be prescribed.
- The Amendment shall be deemed to have come into force with effect from March 24, 2023.

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

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

The Government of Karnataka on July 27, 2023 notified the Karnataka Transparency in Public Procurements (Amendment) Act, 2023 to further amend the Karnataka Transparency in Public Procurements Act, 1999. As per the Notification, the following have been amended:

- In Section 6 in the first proviso, for the words and figures 'Rs.50.00 Lakhs', the words and figures 'Rs.1.00 crore', shall be substituted.
- Karnataka Transparency in Public Procurements (Amendment) Ordinance, 2023 (Karnataka Ordinance 02 of 2023) is hereby repealed.

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

Kerala

▪ **Consumer Price Index numbers for agricultural labourers and industrial workers for the month of May 2023**

The Department of Economics & Statistics, Kerala on July 18, 2023 released the Consumer Price Index numbers for agricultural labourers and industrial workers for the month of May 2023.

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

▪ **One-time settlement for electricity dues**

The Government of Kerala on July 21, 2023 issued a Notification regarding one-time settlement for electricity dues. As per the Notification, the following has been stated:

- A one-time settlement scheme for electricity dues is being offered for collecting the past dues at a low-interest rate.
- Consumers who are currently in arrears for 2 years or more can settle their outstanding payments at a lower interest rate through this scheme.
- The duration of the project will be from July 20, 2023 to December 30, 2023.

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

Madhya Pradesh

▪ **Madhya Pradesh Goods and Service Tax (Amendment) Bill, 2023**

The Government of Madhya Pradesh on July 12, 2023 notified the Madhya Pradesh Goods and Service Tax (Amendment) Bill, 2023 amending the Madhya Pradesh Goods and Services Tax Act, 2017. As per the Notification, the amendments are as follows:

- Amendment to Section 16 dealing with eligibility and conditions for taking input tax credit
- Amendment to Section 17 dealing with appointment of credit and blocked credits
- Amendment to Section 23 dealing with non-liability of states persons for registration
- Amendment to Section 30 dealing with revocation of cancellation of registration
- Amendment to Section 37 dealing with states furnishing details of outward supplies

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

▪ **Madhya Pradesh Medical University (Amendment) Bill, 2023**

The Government of Madhya Pradesh on July 12, 2023 notified the Madhya Pradesh Medical University (Amendment) Bill, 2023 amending the Madhya Pradesh Medical University Merger Act, 2011. As per the Notification, Section 12, 17 and 19 dealing with the Appointment of Vice Chancellor, Registrar and Controller of Examination along with other officers respectively were amended.

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

▪ **Madhya Pradesh Profession Tax (Amendment) Bill, 2023**

The Government of Madhya Pradesh on July 12, 2023 notified the Madhya Pradesh Profession Tax (Amendment) Bill, 2023 amending the Madhya Pradesh Profession Tax Act, 1995. As per the Notification, Section 23, 24 and 26 dealing with offences, offences by companies and bar of prosecution where penalty imposed, respectively, have been omitted.

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

Maharashtra

▪ **Maharashtra Co-operative Societies (Third Amendment) Bill, 2023**

The Government of Maharashtra on July 26, 2023 issued the Maharashtra Co-operative Societies (Third Amendment) Bill, 2023 to further amend the Maharashtra Co-operative Societies Act, 1960. The following has been stated namely:

- In Section 101(1) which states 'Recovery of arrears due to certain societies as arrears of recovery of land revenue' the word 'individual' shall be deleted.
- Maharashtra Co-operative Societies (Second Amendment) Ordinance, 2023 is hereby repealed

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

▪ **Maharashtra Mathadi, Hamal and other Manual Workers (Regulation of Employment and Welfare) and Maharashtra Private Security Guards (Regulation of Employment and Welfare) (Amendment) Bill, 2023**

The Government of Maharashtra on July 27, 2023 issued the Maharashtra Mathadi, Hamal and other Manual Workers (Regulation of Employment and Welfare) and Maharashtra Private Security Guards (Regulation of Employment and Welfare) (Amendment) Bill, 2023 to further amend the Maharashtra Mathadi, Hamal and other Manual Workers (Regulation of Employment and Welfare) Act, 1969 and Maharashtra Private Security Guards (Regulation of Employment and Welfare) Act, 1981, whereby the following has been amended:

- Amendment to the Maharashtra Mathadi, Hamal, and Other Manual Workers (Regulation of Employment and Welfare) Act, 1969
 - o Section 5A (Constitution of Maharashtra Unprotected Workers Regulatory Authority) and Section 5 B (Powers and functions of Authority) have been inserted.
 - o The Schedule has been substituted.
- Amendment to the Maharashtra Private Security Guards (Regulation of Employment and Welfare) Act, 1981

- Section 15 of the Private Security Guards Act shall be deleted
- Section 18A which states 'Appeals' has been inserted

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

▪ **Non-display of Quick Response (QR) Code in promotions/advertisements of real estate projects registered with MahaRERA**

The Maharashtra Real Estate Regulatory Authority (**MahaRERA**) on July 25, 2023 notified regarding the non-display of the Quick Response (**QR**) Code in promotions/advertisements of real estate projects registered with MahaRERA.

- With effect from August 01, 2023, the promoter shall prominently display the QR Code on each and every real estate project promotion/advertisement published in the mediums, in the manner, and at the place as more specifically mentioned in MahaRERA Order No. 46/2023 dated May 29, 2023.
- Failure to comply with (a) above shall be construed as a violation of the directions issued in the above-referred MahaRERA Order and penalty which may extend up to INR 50,000 subject however to a minimum penalty which shall not be less than INR 10,000 under Section 63 of the Act shall be imposed upon promoters for each such violation.

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

▪ **Revised minimum wages for workers in construction industry – road building and maintenance**

The Government of Maharashtra on July 20, 2023 issued the basic minimum wage special allowance amount for workers working in 'construction industry – road building and maintenance' for the period of June 07, 2023 to June 30, 2023.

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

Meghalaya

▪ **Revision of the rates of diesel oil**

The Government of Meghalaya on July 21, 2023 published a Notification, to come into force on July 22, 2023, regarding revised rates of diesel oil and other internal combustion oils with the rate of tax 5% or INR 6.50 per liter, whichever is higher, with a pollution surcharge of INR 0.10 per liter.

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

NCT of Delhi

▪ **DERC inviting comments and suggestions on Draft DERC (Forum for Redressal of Grievances of the Consumers and Ombudsman) (Second Amendment) Regulations, 2023**

The Delhi Electricity Regulatory Commission, (**DERC**) on July 19, 2023 issued a Notification inviting comments and suggestions latest by July 31, 2023 on Draft DERC (Forum for Redressal of Grievances of the Consumers and Ombudsman) (Second Amendment) Regulations, 2023. Key aspects:

- Amendment to Regulation 25 (1) of Principal Regulations which states the Term of Office and conditions of service.
- Amendment to Regulation 9 (1) of First Amendment Regulations which states Term of office and conditions of service.

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

▪ **DERC extension of the last date for seeking comments/suggestions/objections on Draft Delhi Electricity Regulatory Commission (Approval of Capital Investment Schemes for Distribution Licensees) Regulations, 2023**

The Delhi Electricity Regulatory Commission (**DERC**) on July 19, 2023 extended the last date for seeking comments/objections on Draft Delhi Electricity Regulatory Commission (Approval of Capital Investment Schemes for Distribution Licensees) Regulations, 2023 to August 18, 2023.

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

Punjab

▪ **Draft Punjab State Electricity Regulatory Commission (Terms and Conditions for Intra-state Open Access) Regulations, 2011**

The Punjab State Electricity Regulatory Commission (PSERC) on July 19, 2023 issued a Notification regarding the Draft Punjab State Electricity Regulatory Commission (Terms and Conditions for Intra-state Open Access) Regulations, 2011.

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

Tamil Nadu

▪ **Amendment to the Tamil Nadu Rectified Spirit Rules, 2000**

The Government of Tamil Nadu on July 18, 2023 amended the Tamil Nadu Rectified Spirit Rules, 2000 whereby the table which specifies the Category and Rate of Licenses has been amended.

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

▪ **Amendment to the Tamil Nadu Manual Workers (Construction Workers) Welfare Scheme, 1994**

The Government of Tamil Nadu on July 27, 2023 published a Notification regarding the amendment to the Tamil Nadu Manual Workers (Construction Workers) Welfare Scheme, 1994 whereby:

- In Clause 3 which states 'Objects', assistance for transportation of the dead body of a deceased manual worker who dies due to an accident at the worksite' has been inserted.
- After Clause 14A which states 'Assistance on the natural death of a registered manual worker' the following clause has been inserted, namely: '14B. Assistance for transportation of the dead body of a deceased manual worker who dies due to an accident at the work site:
 - If a manual worker dies due to an accident that occurred at the worksite, his nominee or legal heirs are eligible for financial assistance for transportation of the dead body of the deceased manual worker, from the hospital to his native place. Explanation.– For the purpose of this clause, 'accident' means death resulting to a manual worker solely and directly from an accident arising out of and in the course of his employment but does not include any intentional self-injury, suicide, attempted suicide, injury caused while under the influence of intoxicating liquor or drugs or caused by insanity or resulting from the commission of any breach of the law, or rules, regulations or instructions applicable, from time to time.
 - The amount of financial assistance shall be payable as the Table attached.

(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.

CONNECT WITH US

 connect@uncomplycate.com

 www.uncomplycate.com

 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

