



COMPLIANCE UPDATE

AUGUST 2023 | Part 2 of 2

Securities and Exchange Board of India (SEBI)

▪ [Audit of firm-level performance data of Portfolio Managers](#)

SEBI on August 02, 2023 directed all Portfolio Managers to consider all clients' portfolios managed (i.e. clients of both discretionary and non-discretionary portfolio management services) for the purpose of audit of firm-level performance data. Furthermore, the Audit Report shall be submitted within 60 days from the end of each Financial Year.

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

▪ [Corrigendum cum amendment to Circular dated July 31, 2023 on Online Resolution of Disputes in the Indian Securities Market](#)

SEBI on August 04, 2023 directed all listed companies, specified intermediaries and regulated entities in the securities market (collectively referred to as Market Participant/s) shall enroll on the ODR Portal within specified timelines.

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

▪ [Validity period of approval granted by SEBI to AIFs and VCFs for overseas investment](#)

SEBI on August 04, 2023 reduced the time limit for making overseas investments by Alternative Investment Funds (AIFs)/Venture Capital Funds (VCFs) from 6 months to 4 months, so that the allocated limit is utilized efficiently and, if unutilized, the same is again available to the AIF industry in a shorter time span.

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

▪ [Transactions in corporate bonds through RFQ platform by FPIs](#)

SEBI on August 07, 2023 directed all Foreign Portfolio Investors to undertake at least 10% of their total secondary market trades in corporate bonds by value by placing/seeking quotes on the Request for Quote (RFQ) platform of stock exchanges, on a quarterly basis.

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

▪ [Reduction of timeline for listing of shares in public issue from existing T+6 days to T+3 days](#)

SEBI on August 09, 2023 reduced the time taken for listing of specified securities after the closure of public issue to 3 working days (T+3 days) as against the present requirement of 6 working days (T+6 days).

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

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- **Timeline for the exit option window period for change in control of AMC**

SEBI on August 11, 2023 provided the unitholders, an option to exit on the prevailing Net Asset Value (NAV) without any exit load within a time period not less than 15 calendar days from the date of communication. However, in case of change in control resulting in consolidation or merger of schemes, the unitholders are given an option to exit on the prevailing NAV without any exit load.

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

- **Securities and Exchange Board of India (Foreign Portfolio Investors) (Second Amendment) Regulations, 2023**

SEBI on August 10, 2023 amended Regulation 4 of Securities and Exchange Board of India (Foreign Portfolio Investors) Regulations, 2019. As per the amendment, the restriction of 25 % or more has been replaced with '*more than the threshold prescribed under sub-Rule (3) of Rule 9 of the Prevention of Money-laundering (Maintenance of Records) Rules, 2005*'. This implies that FPIs need to comply with anti-money laundering rules for ownership and control identification.

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

Central Board of Direct Taxes (CBDT)

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

CBDT on August 01, 2023 added Rule 6ABBB in the Income Tax Rules, 1962. The newly added Rule introduces Form No. 3AF for furnishing statements regarding preliminary expenses incurred by taxpayers. This form must be submitted one month prior to the due date for filing the income tax return. It should be furnished electronically either under digital signature or through an electronic verification code.

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

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

CBDT on August 09, 2023 amended Rule 10TD - Safe Harbour, which provides list of eligible international transactions. The amendment provides that where an eligible assessee has entered into an eligible international transaction and the option for safe harbor is exercised, the transfer price declared by the assessee in respect of such transaction shall be accepted by the Income Tax authorities. This shall be applicable till end of Assessment Year 2022-2023.

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

Central Board of Indirect Taxes & Customs (CBIC)

- **Payment of TCS by e-commerce operators**

The Ministry of Finance on August 04, 2023 directed all e-commerce operators to collect TCS for composition taxpayers, while unregistered individuals will require enrolment numbers before supplying goods. Furthermore, e-commerce operators must electronically provide details of goods supplied by composition taxpayers through Form GSTR-8 on the common GST portal.

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

- **Deferred Payment of Import Duty (Amendment) Rules, 2023**

The Ministry of Finance on August 03, 2023 amended Rule 6 of the Deferred Payment of Import Duty Rules, 2016. As per the amendment, eligible importer shall be permitted to make the deferred payment if he has:

- Paid the duty for a bill of entry within due date.
- Paid the differential duty for the same bill of entry along with the interest on account of reassessment within 1 day (excluding holidays).

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

Ministry of Commerce & Industry (MCI)

- **Amendment in Import Policy for computers and laptops**

MCI on August 03, 2023 imposed restrictions on import of personal computers and other computer devices. The import of computer devices is now subject to the conditions specified in the Import Policy.

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

- **Implementation of the Track and Trace system for export of pharmaceuticals**

MCI on August 04, 2023 implemented Track and Trace system for export of drug formulations with respect to maintaining the parent-child relationship in packaging levels.

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

- **Fire Extinguishers (Quality Control) Order, 2023**

MCI on August 09, 2023 notified Fire Extinguishers (Quality Control) Order, 2023. As per the Order, portable fire extinguishers shall of Indian Standard 15683:2018 and wheeled fire extinguishers shall be of Indian Standard 16018:2012.

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

- **Cookware and Utensils (Quality Control) Order, 2023**

MCI on August 09, 2023 notified Cookware and Utensils (Quality Control) Order, 2023. As per the Order, cookware and utensils shall conform to specified Indian Standards.

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

- **Domestic Gas Stoves for use with Piped Natural Gas (Quality Control) Order, 2023**

MCI on August 09, 2023 notified domestic gas stoves for use with Piped Natural Gas (Quality Control) Order, 2023. As per the Order, domestic gas stoves for use with Piped Natural Gas (PNG) shall be Indian Standard 17153:2019.

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

- **Wood Based Boards (Quality Control) Order, 2023**

MCI on August 10, 2023 notified Wood Based Boards (Quality Control) Order, 2023. As per the Order, wood-based boards shall conform to specified Indian Standards.

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

Industry-wise updates

Civil aviation

- **Aircraft (Security) Rules, 2023**

The Ministry of Civil Aviation on August 09, 2023 notified Aircraft (Security) Rules, 2023 to define the roles and responsibilities of Director General, Aircraft Security Committee and Private Security Agencies in providing security. The new Rules will supersede Aircraft (Security) Rules, 2011.

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

IT & telecommunication

- **Indian Telegraph Right of Way (Amendment) Rules, 2023**

The Ministry of Communication on August 07, 2023 added Rule 9A in the Indian Telegraph Right of Way Rules, 2016. The newly added Rule 9A deals with establishment of temporary overground telegraph infrastructure in case of damage of any existing underground telegraph infrastructure for any reason.

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

- **Digital Personal Data Protection Act, 2023**

The Ministry of Law and Justice on August 11, 2023 notified Digital Personal Data Protection Act, 2023. The objective of the Act is to provide processing of digital personal data in a manner that recognizes both the right of individuals to protect their personal data and the need to process such personal data for lawful purposes and for matters connected therewith or incidental thereto. Compliances under the DPDP Act, 2023 have been detailed in the Addendum.

(To view the Compliances under the DPDP Act 2023 please click [here](#) and to read the Act, please click [here](#))

State-wise updates

Andhra Pradesh

▪ **Andhra Pradesh Co-Operative Societies, 1964**

The Government of Andhra Pradesh vide Notification dated August 09, 2023 amended the Andhra Pradesh Co-Operative Societies, 1964. The following amendments have been included:

- Rule 8(3) is substituted to provide that every notice under sub-Rule (2) shall be sent to the society's members and creditors by registered post or personal delivery or by its publication in a local leading newspaper (district edition) and also its publication on the notice board of the society, gram panchayat/Municipality, MPDO office and Tahsildar office.
- Rule 15 regarding restriction on holding shares is substituted to provide that where the liability of a member of a society is limited by shares, no member, other than a society or the Government, shall hold more than one-fifth of the share capital of the society. Provided further that in the case of a Cooperative Urban Bank, the individual shareholding of a member shall not exceed one-twentieth of the total paid share capital of the Bank.

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

▪ **Holiday on the day of election of Sarpanch and Ward Members of Gram Panchayats**

The Government of Andhra Pradesh vide Notification dated August 07, 2023 issued a Notification to declare a local holiday to facilitate employees of public and private undertakings/firms located in the areas notified for elections. The elections for casual vacancies of Sarpanch and Ward Members of Gram Panchayats Polling will be held on August 19, 2023.

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

▪ **Exemption on supply of services under the AP Goods and Services Tax Act, 2017**

The Government of Andhra Pradesh vide Notification dated August 04, 2023 amended the list of exemption on the supply of services under the Andhra Pradesh Goods and Services Tax Act, 2017. As per the amendment, satellite launch services has been added to the list.

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

▪ **Guidelines to extend timeline for filing of GSTR-9**

The Government of Andhra Pradesh vide Notification dated July 27, 2023 extended the timeline for filing of GSTR-9 under Andhra Pradesh Goods and Service Tax Act, 2017 to August 31, 2023 in place of June 30, 2023.

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

▪ **Time limit for application for revocation of cancellation of registration**

The Department of Revenue, Government of Andhra Pradesh vide Notification dated August 01, 2023 issued a Notification regarding extending the time limit for application for revocation of cancellation of registration. As per the amendment, new timelines for revocation of cancellation of registration are August 31, 2023 in place of June, 30 2023.

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

Assam

▪ **Assam Motor Vehicle (Amendment) Rules, 2023**

The Government of Assam vide Notification dated July 24, 2023 notified the Assam Motor Vehicle (Amendment) Rules, 2023 to amend the Assam Motor Vehicle Rules, 2003. Key aspects:

- In Rule 112, licenses shall be valid for 5 years and thereafter may be renewed for another 5 years on an application to the licensing Authority.
- In case of non-renewal of license in time, a fine of INR 50 per day shall be imposed.

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

Bihar

▪ **Amnesty scheme for tax defaulter transport and non-transport vehicle**

The Government of Bihar on August 01, 2023 published a Notification regarding the amnesty scheme for tax defaulter transport and non-transport vehicle. As per the Notification, the State Government puts exemption from penalty/interest on depositing outstanding one-time toll tax/green tax by registered tax defaulter transport/non-transport vehicle/tractor-trailer/battery operated vehicle in the state of Bihar and all the above types of unrestricted vehicles on one-time deposit of outstanding road tax and one-time deposit of fees for temporary registration and due business tax by vehicle traders.

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

Chhattisgarh

▪ **Amendment in instructions regarding providing information on the portal**

The Real Estate Regulatory Authority, Chhattisgarh on August 10, 2023 published a Notification amending the instructions issued earlier regarding providing information on the component-wise financial plan on the portal. As per the Notification, it was stated that the information of the component-wise financial plan of the project and additional disclosures to the promoters/developers should be compulsorily provided in the format attached with Circular number-83. Obligation to submit quarterly updates was abolished.

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

Goa

▪ **Exemption of registered persons from filing annual returns**

The Office of the Commissioner of Commercial Taxes, Goa on August 10, 2023 issued a Notification exempting the registered person whose aggregate turnover in the Financial Year 2022-23 is up to INR 2 crore, from filing annual returns for the said Financial Year. The Notification shall come into force from July 31, 2023.

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

Gujarat

▪ **Notification to maintain public order, peace and security in the Rajkot rural, district area**

The Government of Gujarat on August 09, 2023 published a Notification issuing orders to maintain public order, peace and security in the Rajkot rural district area to prevent any untoward incident during the month of August. The following acts are forbidden:

- Walking around with weapons, swords, spears, guns, knives, sticks or sticks, burning torches, other weapons capable of causing bodily injury
- Carrying any tubercular or explosive substance
- Carrying, collecting and preparing stones or other weapons or implements for throwing
- Showing persons or words or figures or effigies
- Making, displaying or disseminating any eloquent speech, aping or copying and preparing pictures, signs, public announcements, etc.

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

▪ **Declaration of various districts as 'the prohibited place' for purposes of Official Secrets Act, 1923**

The Home Department, Government of Gujarat on August 10, 2023 published a Notification declaring various districts as 'the prohibited place' for purposes of the Official Secrets Act, 1923. As per the Notifications, Districts of Surat, Botad, Navsari, Tapi, Morbi, Bhavnagar, Valsad, Dang, and Sub-districts are considered.

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

Haryana

▪ **Regulations for the use of DG sets in NCR districts of Haryana**

The Government of Haryana on July 24, 2023 issued a Public Notice regarding Regulations for the use of DG sets in NCR districts of Haryana.

- The new regulations of DG sets would come into force in the entire NCR strictly w.e.f. October 01, 2023 and retro fitment of dual fuel kits or ECDs, wherever warranted, must be targeted to be completed latest by September 30, 2023 failing which the use of the diesel gensets shall not be permitted under any circumstances, anywhere in the entire NCR.
- All stakeholders using DG sets in the NCR have to comply with the Direction of CAQM well before September 30, 2023 failing which action will be taken as per law.

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

▪ **Aadhaar authentication services and eKYC authentication facility**

The Government of Haryana on August 03, 2023 issued a Notification regarding notifies the use of Aadhaar authentication services, using Yes/No or/and eKYC authentication facility on a voluntary basis, for establishing the identities of individuals enrolled under various skill training schemes implemented by the Haryana Skill Development Mission, for the purpose of their attendance.

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

Himachal Pradesh

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

The Government of Himachal Pradesh on August 01, 2023 notified the Himachal Pradesh Motor Vehicles (Amendment) Rules, 2023 to further amend the Himachal Pradesh Motor Vehicles Rules, 1999 whereby Rule 40 A, which talks about the Security and Fee for Authorization of Agency and issue of pollution under control certificate, has been amended. These rules shall come into force from the date of publication in the Rajpatra (e-Gazette), Himachal Pradesh.

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

▪ **Himachal Pradesh Lease (Amendment) Rules, 2023**

The Government of Himachal Pradesh on July 31, 2023 notified Himachal Pradesh Lease (Amendment) Rules, 2023 to further amend the Himachal Pradesh Lease Rules, 2013 whereby in Rule 7 of the Himachal Pradesh Lease Rules, 2013, for the first proviso the following shall be substituted: 'Provided that the State Government shall not grant the lease of land in any case for a period exceeding 40 years.'

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

Jharkhand

▪ **Administrative approval of the Mahagama Urban Water Supply Project**

The Urban Development and Housing Department, Government of Jharkhand on August 07, 2023 published a Notification regarding determination to provide basic facilities to the citizens in the light of the 74th Constitutional Amendment. In this sequence, Mahagama Urban Water Supply Project has been formulated. Detailed Project Report (DPR) has been prepared for its phased implementation, according to which the estimated amount of Mahagama Urban Water Supply Project is INR 8301.21 lakh. This project is being implemented by the Ministry of Housing and Urban Affairs, Government of India.

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

Karnataka

▪ **Regulation on appropriate use of reverse osmosis-based water purification system**

The Karnataka State Pollution Control Board (**KSPCB**) vide Notification dated June 27, 2023 issued Regulation on Appropriate use of reverse osmosis-based water purification system. As per the Notification, the Board is instructed to take action to ensure the effective dissemination and execution of guidelines.

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

▪ **Factories (Karnataka Amendment) Act, 2023**

The Government of Karnataka vide Notification dated August 07, 2023 published the Factories (Karnataka Amendment) Act, 2023 to further amend the Factories Act, 1948 in its application to the State of Karnataka. The following has been amended:

- Section 54 which deals with Daily hour
- Amendment of Section 55 which deals with Intervals for rest
- Amendment of Section 56 which deals with spread over
- Amendment of Section 59 which deals with extra wages for overtime

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

▪ **Karnataka Goods and Services Tax (Amendment) Act, 2023**

The Government of Karnataka vide Notification dated August 01, 2023 issued the Karnataka Goods and Services Tax (Amendment) Act, 2023 to further amend the Karnataka Goods and Services Tax Act, 2017. The following have been amended:

- Section 37 which states furnishing details of outward supplies
- Section 39 which states, furnishing of returns
- Section 122 which states penalty for certain offences

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

▪ **Government of Karnataka issued a Notification regarding the limit on the supply of diesel fisheries**

The Government of Karnataka published a Notification dated August 08, 2023 regarding the limit on the supply of diesel fisheries. As per the Notification, the tax due by a dealer under Section 5 of Karnataka Sales Tax Act, 1957 on the sale of diesel up to 1,33,333 kilo liters for the period from August 1, 2023 is therefore free.

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

Lakshadweep

▪ **Draft Lakshadweep Excise Regulation, 2022**

The Government of Lakshadweep on August 03, 2023 published the Draft Lakshadweep Excise Regulation, 2022. The following has been stated in the Draft:

- No person shall construct or establish any manufactory or warehouse or bottle, possess, sell, collect, transport, transit, import, export or purchase any liquor or use, keep or have in his possession any still, utensil, implement, apparatus, label, cork, capsule or seal for the manufacture of any liquor except under the authority and in accordance, with the terms and conditions of a letter of intent, license or permit granted under this of liquor.
- While considering an application for grant of a license or permit, the authorized officer shall ensure that the applicant:
 - Is a citizen of India.
 - Is above eighteen years of age.
 - Is not a defaulter or blacklisted or debarred from holding an excise license.

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

Madhya Pradesh

▪ **Time limit for application for revocation of cancellation of registration**

The Government of Madhya Pradesh on August 03, 2023 published a Notification regarding extending the time limit for application for revocation of cancellation of registration. As per the amendment new timelines for revocation of cancellation of registration are August 31, 2023 in place of June 30, 2023.

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

▪ **Notification on Ayurvedic Vishwavidyalaya (Sanshodhan) Adhiniyam, 2023**

The Government of Madhya Pradesh on August 04, 2023 notified the Madhya Pradesh Ayurvedic Vishwavidyalaya (Sanshodhan) Adhiniyam, 2023 further to amend the Madhya Pradesh Ayurvedic Vishwavidyalaya Adhiniyam, 2011. The amendment is as follows:

- The Vice Chancellor shall be appointed by the Chancellor from a panel of not less than three persons recommended by the committee constituted.
- A person possessing the highest level of competence, integrity, the moral and institutional commitment shall be appointed as Vice-Chancellor.
- The person so appointed as Vice-Chancellor shall have at least 10 years of experience as a Professor in a Government College or University or shall be a distinguished academician with 10 years of experience and demonstrated academic leadership in a reputed Government research or academic administrative organization at the national level.

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

▪ **Notification on the benefit under the Mudra Yojana scheme**

The Government of Madhya Pradesh on August 07, 2023 published a Notification regarding the benefit under the Mudra Yojana scheme. As per the Notification, the pre-existing units that are being renewed after September 01, 2023 in order to be benefited under the scheme shall be exempted from being given from the provision of being a new enterprise under the scheme.

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

Maharashtra

▪ **Draft Regulations under the Electricity Act, 2003**

The Maharashtra Electricity Regulatory Commission (**MERC**) on August 05, 2023 issued a Notification regarding the Draft Regulations under the Electricity Act, 2003. The following Drafts have been issued:

- Draft MERC ((Distribution Open Access) (Second Amendment) Regulations, 2023
- Draft MERC (Grid Interactive Rooftop Renewable Energy Generating Systems) (First Amendment) Regulations, 2023
- Draft MERC (RPO, its Compliance and implementation of REC framework) (First Amendment) Regulations, 2023

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

▪ **Regulation on appropriate use of reverse osmosis based water purification system**

The Maharashtra Pollution Control Board (MPCB) on August 01, 2023 notified regarding the regulation on appropriate use of reverse osmosis-based water purification systems in the States/UTs. The salient features of the Notification are as below:

- All Other than Domestic Water Purification System (**ODWPS**) are regulated within the provisions of Water (Prevention and Control of Pollution) Act, 1974 and rules made under the Environment (Protection) Act, 1986.
- Manufacturers and importers of ODWPS are required to register as per the provisions of the Plastic Waste Management Rules, 2016 and E-Waste (Management) Rules, 2016.
- Discarded elements from Domestic Water Purification System (**DWPS**) shall be managed as per the provisions of the Plastic Waste Management Rules, 2016, E- Waste (Management) Rules, 2016, Hazardous Waste Management Rules, 2016, as amended from time to time and plastic, electronic and electrical waste generated as discarded elements shall be brought under Extended Producer Responsibility (**EPR**).

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

▪ **Retrofitting of Emission Control Device (RECD) for in-use diesel operated internal combustion engines up to 800kW (1000KVA) gross mechanical power for generator set**

The Maharashtra Pollution Control Board (**MPCB**) issued a Circular regarding the Retrofitting of Emission Control Device (**RECD**) for in-use diesel operated Internal combustion engines up to 800kW (1000KVA) gross mechanical power for generator set in the state of Maharashtra. The guideline provided Exhaust Emission Limits, Applicability and RECD to be installed on all the Phase- I & Phase-1 engines/engine families as mentioned below, which have completed five years from the date/month of engine manufacturing:

- **Phase-1 engines:** The engines complying to emission limits as specified in CPCB Stage-1/GSR 371 dated May 17, 2002, and the diesel genset engines manufactured/imported on or after July 01, 2004, till July 01, 2014, shall establish the compliance of minimum 70% reduction of Particulate Matter by using the retrofitted after treatment device's without adversely affecting any other emission parameters.
- **Phase-II engines:** The engines complying to emission limits as specified in CPCB Stage-2/GSR 771(E) dated December 11, 2013, and its amendment vide GSR 232(E) dated March 31, 2014, and the diesel genset engines manufactured imported on or after July 01, 2014, shall establish the compliance of minimum 70% reduction of Particulate Matter by using the retro-fitted after treatment device/s without adversely affecting any other emission parameters.
- Within 120 days of the date that this Circular was issued, all projects, buildings, utilities, airports, train stations, and other locations in the State of Maharashtra that use diesel generator sets with a capacity of up to 800 KW (1000KVA) must comply with the said Circular.

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

▪ **Seeds (Maharashtra Amendment) Act, 2023**

The Government of Maharashtra on August 04, 2023 notified the Seeds (Maharashtra Amendment) Act, 2023 further to amend the Seeds Act, 1966, in its application to the State of Maharashtra. In Section 19 of the Seeds Act, 1966, in its application to the State of Maharashtra (hereinafter referred to as the principal Act), Clauses (b) and (c) shall be deleted.

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

▪ **Insecticides (Maharashtra Amendment) Act, 2023**

The Government of Maharashtra on August 04, 2023 notified the Insecticides (Maharashtra Amendment) Act, 2023 further to amend the Insecticides Act, 1968, in its application to the State of Maharashtra. After Section 29 of the Insecticides Act, 1968, in its application to the State of Maharashtra, the following Section shall be inserted: '29A. Notwithstanding anything contained in this Act or the Code of Criminal Procedure, 1973, the offences punishable under sub-Section (1) of Section 29, shall be cognizable and non-bailable.'

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

▪ **Basic Minimum Wages for workers for certain industries**

The Government of Maharashtra on August 01, 2023 issued the Basic Minimum Wages for workers for certain industries for the period of December 31, 2023 namely:

- Motor repair workshop industry
- Bakery industry
- Pharmaceutical industry
- Dairy industry
- Food industry
- Film production industry

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

▪ **Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) (Amendment) Act, 2023**

The Government of Maharashtra on August 03, 2023 introduced the Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) (Amendment) Bill, 2023 further to amend the Maharashtra Shops and Establishment (Regulation of Employment and Conditions of Service) Act, 2017. In Section 61 after sub-Section (8) of sub-Clause (b), sub-Clause (B1)

shall be inserted which talks about every female employee in the establishments mentioned in sub-Section (4) of Section 2 shall be granted leave during the period of menstruation.

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

▪ **Draft Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) (Second Amendment) Rules, 2023**

The Government of Maharashtra on August 02, 2023 notified the draft Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) (Second Amendment) Rules, 2023 to further amend the Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Rules, 2018 whereby entries in the following Forms have been inserted:

- In Form-D appended to the principal Rules, after entry 13, 13A, insurance certificate of establishment entry shall be inserted.
- In Form-A appended to the principal Rules, after entry 11, 11A, insurance certificate of establishment entry shall be inserted.
- In Form-R appended to the principal Rules, after entry 7, 7A Insurance policy number and date of validity of insurance policy of the establishment is inserted.

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

Meghalaya

▪ **MSERC extended the Control Period under the MYT framework**

The Meghalaya State Electricity Regulatory Commission (**MSERC**) on August 03, 2023 issued a Notification regarding the Extension of the Control Period under the MYT framework. The applicability of the Meghalaya State Electricity Regulatory Commission (Terms and Conditions Multi Year Tariff) Regulations 2014 has been extended for a fourth term of the MYT control period. The period is from April 01, 2024, to March 31, 2027.

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

NCT of Delhi

▪ **Delhi Electricity Regulatory Commission (Forum for Redressal of Grievances of the Consumers and Ombudsman) (Second Amendment) Regulations, 2023**

The Delhi Electricity Regulatory Commission, (**DERC**) on August 02, 2023 notified DERC (Forum for Redressal of Grievances of the Consumers and Ombudsman) (Second Amendment) Regulations, 2023 to further amend Delhi Electricity Regulatory Commission (Forum for Redressal of Grievances of the Consumers and Ombudsman) Regulations, 2018 wherein the following have been amended:

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

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

▪ **Schedule of Charges and the Procedure (Seventh Amendment) Order, 2023**

The Delhi Electricity Regulatory Commission (**DERC**) on August 01, 2023 notified the Schedule of Charges and the Procedure (Seventh Amendment) Order, 2023 further to amend the Delhi Electricity Regulatory Commission (Supply Code and Performance Standards) Regulations, 2017. In Clause 6 which talks about the installation of grid sub-station, transformers, service lines, meters and other equipment under Regulation 22 of Supply Code Regulations has been amended.

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

Odisha

▪ **Exemption of tax on intrastate supplies of goods**

The Finance Department, Government of Odisha on August 01, 2023 published a Notification regarding the Exemption of Tax on intrastate supplies of goods. As per the Notification, unfried or uncooked snack pellets, fish soluble paste has been added to the list.

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

▪ **Notification on the exemption on the supply of services**

The Finance Department, Government of Odisha on August 01, 2023 published a Notification, regarding the exemption on the supply of services under the Odisha Goods and Services Tax Act, 2017. As per the Notification, satellite launch services has been added to the list.

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

▪ **Notification to waive the requirement of mandatory registration under Section 24(ix) of CGST Act for person supplying goods through ECOs**

The Finance Department, Government of Odisha on August 07, 2023 published a Notification specifying the persons making supplies of goods through an electronic commerce operator under category of persons exempted from obtaining registration under the Odisha Goods and Services Act, 2017, subject to the following conditions:

- Persons shall not make any inter-state supply of goods, supply of goods through electronic commerce operator in more than one State or Union Territory.
- Persons must have a Permanent Account Number issued under the Income Tax Act, 1961.

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

▪ **Special procedure to be followed by a registered person engaged in manufacturing of certain goods**

The Finance Department, Government of Odisha on August 07, 2023 published a Notification specifying the special procedure to be followed by a registered person engaged in manufacturing of the goods, and falling under the tariff item, namely:

- Details of packing machines
- Additional records to be maintained by the registered persons manufacturing the goods mentioned in the Schedule
- Special monthly statement

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

▪ **Write off of arrears including tax, interest and penalty between INR 5001 to INR 25,000**

The Finance Department, Government of Odisha on August 11, 2023 published a Notification to write off arrears including tax, interest and penalty between INR 5001 to INR 25,000 in each case relating to Orissa Sales Tax Act, 1947, Orissa Additional Sales Tax Act, 1975, Central Sales Tax Act, 1956, Orissa Value Added Tax Act, 2004 (except for 6 goods namely: petrol, diesel, ATF, natural gas, petroleum crude oil, and liquor for human consumption) and Odisha Entertainment Tax Act, 2005.

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

Punjab

▪ **Punjab Urban Planning and Development Building (Amendment) Rules, 2023**

The Government of Punjab on August 04, 2023 notified the Punjab Urban Planning and Development Building (Amendment) Rules, 2023 to further amend the Punjab Urban Planning and Development Building Rules, 2021 whereby:

- Rule 27, in Clause (xi) which talks about colour zoning maps has been amended.
- Rule 4(A) in sub-Rule (1), after Note (g), the following notes shall be inserted:
 - o The Maximum floor-to-floor height of booths or shops or shop-cum-offices shall not be more than 14'-0
 - o Clear height of the basement shall not be more than 3 meters

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

▪ **Punjab Custom Milling Policy for Kharif 2023-24**

The Government of Punjab on July 31, 2023 issued the Punjab Custom Milling Policy for Kharif 2023-24 which shall come into force on July 31, 2023 and shall be applicable for KMS 2023-24. It shall be followed by all the procurement agencies i.e., Pungrain, Markfed, Punsup, PSWC & FCI, the rice millers and their successors/legal heirs, and all other stakeholders in the paddy procurement/milling process. Kharif Marketing Season commences from October 01 each year or as per the dates notified by the Government of India.

The paddy arriving in the mandies shall be procured by the procurement agencies as per the specifications laid down by the Government of India. Paddy so procured shall be got milled from the rice millers of the state as per this policy. The State shall be taken as a single unit for the purpose of milling of paddy and delivery of rice.

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

▪ **PSERC inviting suggestions and objections of the public and stakeholders on proposed amendments in Supply Code, 2014**

The Punjab State Electricity Regulatory Commission, (PSERC) on July 31, 2023 invited suggestions and objections of the public and stakeholders on the proposed Draft Punjab State Electricity Regulatory Commission (Electricity Supply Code and Related Matters) (13th Amendment) Regulations, 2023.

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

Uttarakhand

▪ **Guidelines on maintenance and repair, and disposal of Government vehicles**

The State Transport Department, Government of Uttarakhand, on July 19, 2023 published a Notification regarding guidelines to be followed for the maintenance, repair, and disposal of Government vehicles. The Notification states:

- The development in the condition of roads and maintenance of vehicles
- Procedure for auction/disposal of Government vehicles are also provided

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

▪ **Response to pre-bid queries for designing souvenirs for Uttarakhand**

The Uttarakhand Handloom and Handicraft Development Council, Government of Uttarakhand on August 10, 2023 published a Notification to notify all the bidders/participants the responses to Pre-Bid Queries for designing souvenirs for Uttarakhand. It provides the manner in which bidders/participants can submit EOI response through online, offline mode or through mail.

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

Uttar Pradesh

▪ **Tax payable on the amount received in return for giving land on long term lease by the State or Central Government**

The Commercial Tax Department, Government of Uttar Pradesh on August 11, 2023 published a Notification regarding the tax payable on the amount received in return for giving land on long term lease by the State or Central Government. The Notification stated that no tax is being deposited by the Rail Development Authority despite having tax liability after 30 years or more of land leased to the developers for commercial development. For the purpose of this exemption, the Central Government, State Government, or Union Territory shall have 50 % or more ownership in the entity.

(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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