



COMPLIANCE UPDATE

SEPTEMBER 2023 | Part 1 of 2

Securities and Exchange Board of India (SEBI)

▪ Mandating additional disclosures by FPIs that fulfil certain objective criteria

SEBI on August 24, 2023 mandated additional disclosures by Foreign Portfolio Investors (FPIs). The disclosures shall be made as specified in the Circular.

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

▪ Modification in cyber security and cyber resilience framework of stock exchanges, clearing corporations and depositories

SEBI on August 24, 2023 directed all stock exchanges, depositories and clearing corporation to conduct comprehensive cyber audit at least 2 times in a Financial Year.

Along with cyber audit reports, henceforth MIIs are directed to submit a declaration from the MD/CEO certifying that:

- Comprehensive measures and processes including suitable incentive/disincentive structures, have been put in place for identification/detection and closure of vulnerabilities in the organization's IT systems.
- Adequate resources have been hired for staffing their Security Operations Centre (SOC).
- There is compliance by the MII with all SEBI Circulars and advisories related to cyber security.

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

▪ Securities and Exchange Board of India (Real Estate Investment Trusts) (Second Amendment) Regulations, 2023

SEBI on August 16, 2023 amended Securities and Exchange Board of India (Real Estate Investment Trusts) Regulations, 2014. The provisions now allow unitholders holding at least 10% of the total outstanding units to nominate a director on the board.

This emphasizes the principle of shared governance and ensures that significant stakeholders have a say in the decision-making process.

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

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▪ **Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2023**

SEBI on August 23, 2023 added Chapter VIA in the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The newly added chapter provides framework for voluntary delisting of non-convertible debt securities or non-convertible redeemable preference shares and obligations of the listed entity on such delisting.

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

▪ **Securities and Exchange Board of India (Facilitation of Grievance Redressal Mechanism) (Amendment) Regulations, 2023**

SEBI on August 16, 2023 notified Securities and Exchange Board of India (Facilitation of Grievance Redressal Mechanism) (Amendment) Regulations, 2023.

The amendment provides that following entities shall redress investor grievances promptly but not later than 21 calendar days from the date of receipt of the grievance:

- Merchant banker
- Registrar to an issue and share transfer agent
- Debenture trustee
- Banker to an issue
- Asset management company
- Collective Investment Management Company
- Know Your Client Registration Agency
- Investment adviser
- Research analyst
- Real Estate Investment Trust
- Infrastructure investment trust
- Intermediary
- Portfolio manager
- Vault manager

The Board may also recognize a body corporate for handling and monitoring the process of grievance redressal by the entities operating in the securities market.

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

▪ **Securities and Exchange Board of India (Depositories and Participants) (Second Amendment) Regulations, 2023**

SEBI on August 22, 2023 amended the requirement and criteria of fit and proper person. An applicant, or a depository shall be deemed to be a fit and proper person, if:

- Such a person has a general reputation and record of fairness and integrity, including but not limited to financial integrity; good reputation and character; and honesty.
- Such a person has not incurred any of the following disqualifications:
 - o Conviction of the person by a Court for any economic offence or an offence of the securities law
 - o An Order for winding up has been passed against the person
 - o The person has been declared insolvent and has not been discharged
 - o An Order restraining, prohibiting or debarring the person from dealing in securities or from accessing the securities market, has been passed by the Board and a period of 3 years from the date of the expiry of the period specified in the Order has not elapsed
 - o Any other Order against the person which has a bearing on the securities market, has been passed by the Board and a period of 3 years from the date of the Order has not elapsed

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

Central Board of Direct Taxes (CBDT)

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

CBDT on August 16, 2023 added Rule 11UACA in the Income Tax Rules, 1962 for computation of income chargeable to tax under Clause (xiii) of sub-Section (2) of Section 56.

The amendment provides that where a sum is received by an assessee for the first time under the life insurance policy during the previous year, the income chargeable to tax in the first previous year shall be computed in accordance with the formula A-B where A is the sum or aggregate of sum received under the life insurance policy during the first previous year and B is the aggregate of the premium paid during the term of the life insurance policy till the date of receipt of the sum in the first previous year that has not been claimed as deduction under any other provision of the Act.

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

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

CBDT on August 17, 2023 amended Rule 26 which provides the rate of exchange for the purpose of deduction of tax at source on income payable in foreign currency. The amendment provides that for the purpose of deduction of tax at source on any income payable in foreign currency, the rate of exchange for the calculation of the value in rupees of such income payable to an assessee outside India, to a unit located in an International Financial Services Centre or by a unit located in an International Financial Services Centre to an assessee in India, shall be the telegraphic transfer buying rate of such currency as on the date on which the tax is required to be deducted at source.

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

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

CBDT on August 18, 2023 revised the method for calculation of value of residential accommodation provided by the employer to employee for levy of income tax, on following scenarios:

- Residential accommodation provided by Government to employees
- Residential accommodation provided by private employers
- Residential accommodation owned by employer
- Residential accommodation provided by employer through lease
- Residential accommodation provided by employer in a hotel

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

Central Board of Indirect Taxes & Customs (CBIC)

▪ **Imposition of Custom Duty on onions**

The Ministry of Finance on August 19, 2023 imposed a Custom Duty of 40% on export of onions. This duty will be leviable till December 31, 2023

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

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

The Ministry of Law and Justice on August 18, 2023 amended the Central Goods and Services Tax Act, 2017. The amendment provides that suppliers of specified actionable claims will be liable to pay CGST. The amendment also defines specified actionable claims as actionable claims involved in (i) betting, (ii) casinos, (iii) horse racing, (iv) lottery, (v) gambling, or (vi) online money gaming. Online money gaming refers to online games where players pay or deposit money (including virtual digital assets) with the expectation of winning money or money's worth.

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

Ministry of Chemicals and Fertilizers

▪ **Publishing of National Policy on Research & Development and Innovation in the pharma-med tech sector in India**

The Ministry of Chemicals and Fertilizers on August 16, 2023 published a National Policy on Research & Development and Innovation in the Pharma-Med Tech Sector in India. The purpose of the policy is:

- Sustained growth of these sectors.
- Development of affordable and high-quality innovative drugs and devices that would enable India to enhance its contribution to global health goals.

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

State-wise updates

Andhra Pradesh

▪ **Special procedure followed by the e-commerce operators in respect of supplies of goods under Andhra Pradesh GST Act, 2017**

The Government of Andhra Pradesh issued a Notification dated August 22, 2023 regarding the special procedure to be followed by the e-commerce operators in respect of supplies of goods through them by composition taxpayers. The following has been stated:

- The e-commerce operator shall not allow any inter-State supply of goods through it by the said person.
- The e-commerce operator shall collect tax at source under sub-Section (1) of Section 52 of the Andhra Pradesh Goods and Services Tax Act, 2017 in respect of the supply of goods made through it by the said person and pay to the Government of Andhra Pradesh
- The e-commerce operator shall furnish the details of supplies of goods made through it by the said person in the statement in FORM GSTR-8 electronically on the common portal.

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

▪ **Amendment in the definition of the Mega Project under Andhra Pradesh Industrial Development policy 2023-27**

The Government of Andhra Pradesh on August 17, 2023 issued a Notification amending the definition of the Mega Project in para 4.1.a of the Andhra Pradesh Industrial Development Policy 2023-27. As per the amendment, the definition of a Mega Project has been revised to include projects with a fixed capital investment of above INR 1000 crore – till INR 3000 crore.

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

▪ **Andhra Pradesh Export Promotion (APEX) Policy 2022-27**

The Government of Andhra Pradesh on August 17, 2023 issued Andhra Pradesh Export Promotion (APEX) Policy 2022-27 wherein it has been stated that 'the Government of India is encouraging states to promote exports. In order to capture the potential, the Government of Andhra Pradesh aims to give a holistic 'PUSH' to exports from the State. The PUSH framework promotes value addition in exports, upgrades infrastructure and institutions, streamlines processes, and harnesses digital technology, to ultimately emerge as a hotspot for exports'.

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

▪ **Andhra Pradesh Goods and Service Tax (Amendment) Ordinance 2023 enforcement date**

The Government of Andhra Pradesh on August 22, 2023 issued a Notification appointing the date on which the Andhra Pradesh Goods and Services Tax (Amendment) Ordinance 2023 shall come into force. The following has been stated:

- It has appointed the date October 01, 2023 on which Sections 2 to 23 except Sections 14 to 19 of the said Ordinance shall come into force.
- It has appointed the date August 01, 2023 on which Sections 14 to 19 of the said Ordinance shall come into force.

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

Assam

▪ **The Water (Prevention and Control of Pollution) (Assam) (Amendment) Rules, 2022**

The Government of Assam on August 23, 2023 issued a Notification publishing the Water (Prevention and Control of Pollution) (Assam) (Amendment) Rules, 2022 to further amend the Water (Prevention and Control of Pollution) (Assam) Rules, 1977. The following has been amended:

- Rule 2 gives various definitions of terms like idol, synthetic paint, remnants, etc.
- Insertion of new Rules 46 to 54 has been done under Chapter IX.
- Rule 46 talks about the idol immersion points.
- Rule 47 lays down materials accredited for creating idol.

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

Bihar

▪ **Notification for penalty amount under Motor Vehicles Act, 1988**

The Government of Bihar on August 18, 2023 issued a Notification prescribing the amount to be determined through handheld device under Section 184 of the Motor Vehicles Act, 1988. The Notification states the amount for compounding for the following offences:

- Crossing a red light
- Stop sign violation

- Use of mobile while driving
- Pass or overtake in any manner contrary to law
- Driving against the authorised flow of traffic
- Driving in a manner which would be dangerous to the public

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

Chhattisgarh

▪ Waiver of Stamp Duty under the Chhattisgarh Municipalities Act, 1961

The Urban Administration and Development Department, Government of Chhattisgarh on August 23, 2023 issued a Notification regarding the waiver of Stamp Duty on transfer of immovable property situated within the limits of any municipality, under sub-Section (1) of Section 161 of the Chhattisgarh Municipalities Act, 1961.

The Notification states that the Stamp Duty of 1% is waived in full in respect of transfer cases relating to allotment/settlement of Government land under encroachment and conversion of non-concessional/concessional permanent lease into Bhumi swami rights.

This waiver is applicable till Financial Year dated March 31, 2024.

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

▪ Resubmission of documents for registration by promoters/agents

The Chhattisgarh Real Estate Regulatory Authority on August 24, 2023 issued a Notification on clarification regarding the documents submitted for registration by promoters.

The Notification states that all the documents submitted before the Authority by promoters/agents have been removed from the public domain, since the same is a violation of Section 33 of the Aadhaar Act, 2016.

Further, instructions are issued to promoters/agents regarding re-uploading of the required documents other than Aadhaar, PAN card and thumb print.

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

Dadra & Nagar Haveli and Daman & Diu

▪ Revised minimum rates of wages

The Department of Labour and Employment, Dadra & Nagar Haveli and Daman & Diu on August 18, 2023 issued the revised minimum rates of wages payable to the different categories of employees, effective from April 01, 2023:

- Skilled – INR 462.00
- Semiskilled – INR 452.00
- Unskilled – INR 441.00

The List of Scheduled Employees has been stated as follows:

- Employment in automobiles repairing, workshops and garages
- Employment in Bakeries
- Employment in bobbin industry
- Employment in bone crushing industry
- Employment in any oil mill
- Employment in any pharmaceuticals industry

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

Goa

▪ Exemption of motor vehicles from payment of tax under the Goa Motor Vehicles Tax Act, 1974

The Government of Goa on August 18, 2023 issued a Notification regarding the exemption of motor vehicles from payment of tax leviable under the Goa Motor Vehicles Tax Act, 1974.

- The Government of Goa exempts the motor vehicles registered against submission of Certificate of Deposit of the scrapped vehicles, from the payment of tax leviable under the Act to the extent.
- For Transport Vehicle 15% of tax leviable or 50% of the scrap value of transport vehicle as shown on the Certificate of Deposit, whichever is lower will be exempted.
- For Motor vehicles other than transport vehicles 25% of tax leviable or 50% of transport vehicle the scrap value of motor vehicles other than transport vehicles as shown on the Certificate of Deposit, whichever is lower, will be exempted.

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

▪ **Goa Excise Duty (Amendment) Rules, 2023**

The Government of Goa on August 14, 2023 notified the Goa Excise Duty (Amendment) Rules, 2023 further amend the Goa Excise Duty Rules, 1964 whereby:

- In Rule 99 of the Principal Rules, after sub-Rule (6), following sub-Rule shall be inserted: '(7) On the airport, the licensed premises for the retail sale of liquor may be kept open for 24 hours'.
- In Rule 102 of the Principal Rules, in sub-Rule (2), after the words 'same city or town or village', the expression 'except for the retail sale of liquor on the airport' shall be inserted

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

▪ **Revision of minimum rates of wages payable for Scheduled Employment**

The Government of Goa on August 11, 2023 issued a Notification regarding the revision of minimum rates of wages payable for Scheduled employment. The following has been stated:

- For revising minimum rates of wages payable to various categories of employees employed in various trades in the Scheduled employment, namely, employment in any shop and commercial establishment other than a residential hotel, restaurant or eating house, Government invited objections and suggestions and rates have been revised.
- The revised minimum rates of wages which shall be effective from the date of publication of this Notification in the Official Gazette shall consist of basic rates of wages and special allowance (Variable Dearness Allowance) of INR 105.

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

Gujarat

▪ **Exemption to persons from obtaining registration under the Gujarat GST Act, 2017**

The Finance Department, Government of Gujarat on August 24, 2023 issued a Notification specifying the persons to be exempted from obtaining registration under the Gujarat Goods and Services Tax Act, 2017 subject to certain conditions. The Notification states that persons making supplies of goods through e-commerce operator who is required to collect tax at source under Section 52 of the Act and an aggregate turnover in the preceding Financial Year and the current Financial Year not exceeding the amount of aggregate turnover above which a supplier is liable to be registered in the State in accordance with the provisions of the Act, are persons exempt, subject to conditions mentioned in the Notification.

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

Haryana

▪ **Haryana Minimum Wages Notification (July 2023)**

The Government of Haryana vide a Notification released the Variable Dearness Allowance towards minimum wages effective from July 01, 2023.

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

▪ **Haryana Instruments (Control of Noises) Repeal Act, 2023**

The Government of Haryana on August 24, 2023 issued the Haryana Instruments (Control of Noises) Repeal Act, 2023 thereby repealing the Haryana Instruments (Control of Noises) Act, 1956.

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

▪ **Haryana Juvenile Smoking Repeal Bill, 2023**

The Government of Haryana on August 24, 2023 issued the Haryana Juvenile Smoking Repeal Bill, 2023 to repeal the Haryana Juvenile Smoking Act, 1918. All the provisions of the Haryana Juvenile Smoking Act, 1918 are duly covered under the Cigarettes and Other Tobacco Products (Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and Distribution) Act, 2003 which extends to the whole of India, so there was no need to retain the Haryana Juvenile Smoking Act, 1918 in the State anymore.

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

▪ **Extension of timeline on the PM-KUSUM State Portal of Department of New & Renewable Energy, Haryana**

The Department of New & Renewable Energy, Haryana on August 21, 2023 extended the timeline on the PM-KUSUM State Portal for 3 days, i.e., till August 25, 2023 for the applicants to choose the type & capacity of solar water pumps and deposit the beneficiary share. The Department has opened the PMKUSUM Portal for the shortlisted solar pump applicants to choose the type and capacity of solar pump, vendor, and deposit the beneficiary share for 6 categories of solar water pumps which was from August 18, 2023 to August 22, 2023.

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

Himachal Pradesh

▪ [Payment of processing fee for the proposed infrastructure project](#)

The Government of Himachal Pradesh on August 24, 2023 published the Himachal Pradesh Infrastructure Development Board Unsolicited Proposal (Under Swiss Challenge Approach) Regulations, 2022.

As per the Regulations, each person making a proposal should accompany it with a non-refundable Proposal Processing Fee for an amount equivalent to 0.10% of the tentative total cost of the proposed infrastructure project, subject to a maximum of INR 1 crore.

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

Karnataka

▪ [Exemption to registered persons under Karnataka GST Act, 2017](#)

On August 11, 2023 the Government of Karnataka issued a Notification under Karnataka Goods and Services Tax Act, 2017 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.

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

▪ [Procedure to be followed by a registered person under Karnataka GST Act, 2017](#)

The Government of Karnataka on August 11, 2023 issued a Notification regarding special procedure to be followed by a registered person engaged in manufacturing certain goods under Karnataka Goods and Services Tax Act, 2017, the description of which is specified in the corresponding entry in the column of the Schedule appended to this Notification, and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in the column of the said Schedule attached to the document.

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

Kerala

▪ [Notification regarding display of a QR code in every project promotion/advertisement by K-RERA](#)

The Kerala Real Estate Regulatory Authority (K-RERA) on August 19, 2023 issued a Notification regarding the display of a QR code in every project promotion/advertisement by K-RERA registered real estate projects.

In the exercise of the powers conferred on the Authority under the Real Estate (Regulation and Development) Act, 2016 the following directions are issued to the promoters of projects registered with K-RERA:

- The QR Code of each registered project is available for download in the promoter's dashboard close to the certificate download section.
- The QR code must be published in a manner that is legible, readable, and detectable with software applications.
- The QR code must be published beside the K-RERA registration.

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

Madhya Pradesh

▪ [Notification exempting certain persons to file annual return under the Madhya Pradesh Goods and Services Tax Act, 2017](#)

The Commercial Tax Department, Government of Madhya Pradesh, on August 18, 2023 issued a Notification exempting registered person whose aggregate turnover in the Financial Year 2022-2023 is up to INR 2 crore from filing annual return in the said Financial Year.

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

▪ [Amendment in Madhya Pradesh High Speed Diesel Upkar Niyam, 2018](#)

The Commercial Tax Department, Government of Madhya Pradesh on August 18, 2023 issued a Notification amending the Madhya Pradesh High Speed Diesel Upkar Niyam, 2018. The following Rules have been amended:

- Rule 2(1)(b) has been omitted
- The word Adhyadesh wherever it occurs, was substituted by Adhinyam
- Rule 4 has been substituted which deals with furnishing of returns

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

▪ **MahaRERA Circular on establishment of a home buyer/allottee Grievance Redressal Cell**

The Maharashtra Real Estate Regulatory Authority (**MahaRERA**) on August 24, 2023 issued a Circular regarding the establishment of a home buyer/allottee Grievance Redressal Cell whereby every such Grievance Redressal Cell should have at least one Grievance Redressal Officer and the name and contact details of such Officer should be made available to home buyers/allottees.

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

▪ **Maharashtra (Urban Areas) Protection and Preservation of Trees (Amendment) Act, 2023**

The Government of Maharashtra on August 25, 2023 notified the Maharashtra (Urban Areas) Protection and Preservation of Trees (Amendment) Act, 2023 to further amend the Maharashtra (Urban Areas) Protection and Preservation of Trees Act, 1975 whereby the following amendments have been made:

- In Section 6A, which talks about monitoring the functioning of the Tree Authority, Clauses (iii) and (iv) shall be deleted.
- In Section 8 which talks about the Restrictions on the felling of trees, sub-Section (3), in Clause (a-1), the first, second, and third provisos shall be deleted, and sub-Section (5B) shall be deleted.

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

▪ **Implementation of micro siting guidelines issued by the GOI for the development of wind power projects**

The Government of Maharashtra on August 25, 2023 issued a Notification regarding the implementation of micro siting guidelines issued by the GOI for the development of wind power projects in the state. Micro siting is the optimization of energy production through the correct placement of wind turbine generators in the wind farm area, considering all physical constraints of the area. The optimized location of wind turbine generators (WTGs) may be computed by running an appropriate wind flow modelling, optimization tools (linear and non-linear) and techniques in any terrain conditions.

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

▪ **Special procedure to be followed by a registered person under Maharashtra GST Act, 2017**

The Government of Maharashtra on August 22, 2023 issued a Notification under Maharashtra Goods and Services Tax Act, 2017 regarding a special procedure to be followed by a registered person engaged in manufacturing certain goods such as:

- Any person intending to manufacture goods as mentioned in Schedule to this Notification, and who has been granted registration after the issuance of this Notification, shall furnish the details of packing machines being used for filling and packing of pouches or containers in FORM SRM-I on the common portal, within 15 days of grant of such registration.
- The details of any additional filling and packing machine being installed in the registered place of business shall be furnished, electronically on the common portal, by the said registered person within 24 hours of such installation in FORM SRM-IIA.
- Upon furnishing of such details in FORM SRM-I or FORM SRM-IIA, a unique ID shall be generated for each machine, whose details have been furnished by the registered person, on the common portal.

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

▪ **Conditions for persons making supplies of goods under Maharashtra GST Act, 2017**

The Government of Maharashtra on August 22, 2023 issued a Notification regarding the persons making supplies of goods through an e-commerce operator who is required to collect tax at source under Section 52 of the Maharashtra Goods and Services Tax Act, 2017 and having an aggregate turnover in the preceding Financial Year and in the current Financial Year not exceeding the amount of aggregate turnover above which a supplier is liable to be registered in the State. The following conditions have been enlisted and shall come into force from October 01, 2023:

- Not make any inter-State supply of goods through e-commerce operator in more than one State or Union territory.
- Have a Permanent Account Number issued under the Income Tax Act, 1961.
- Before making any supply of goods through an e-commerce operator, declare on the common portal their Permanent Account Number issued under the Income Tax Act, 1961 address of their place of business and the State or Union territory in which such persons seek to make such supply, which shall be subjected to validation on the common portal.
- Such persons shall not be granted more than one enrolment number in a State or Union territory.

- No supply of goods shall be made by such persons through an e-commerce operator unless such persons have been granted an enrolment number on the common portal.
- Where such persons are subsequently granted registration under Section 25 of the said Act, the enrolment number shall cease to be valid from the effective date of registration.

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

▪ **Maharashtra Integrated and Sustainable Textile Policy 2023-2028**

The Government of Maharashtra on June 02, 2023 issued the Integrated and Sustainable Textile Policy 2023-2028. The Policy and all related schemes are for 5-year duration and will come into effect from the date of issuance of this Government Resolution and will remain in force till March 31, 2028. The Policy aims to increase the processing capacity of cotton from 30% to 80% in the next 5 years and promote state of the art infrastructure and technological upgradation of the textile value chain in the State.

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

NCT of Delhi

▪ **Declaration of public holiday for G-20 Summit in Delhi**

The Administrator of Delhi vide a Notification declared a public holiday on September 08, September 09, and September 10 for all shops, commercial and business establishments, including various organizations, because of the G-20 Summit planned to be held in NCT of Delhi.

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

▪ **Declaration of certain services as essential under the Haryana Essential Services Maintenance Act 1974 as extended to the National Capital Territory of Delhi**

The Government of the National Capital Territory of Delhi, on August 21, 2023 issued a Notification regarding the declaration of services of Ground Handling at Indira Gandhi International Airport, Delhi, as essential services and prohibited the strike of all employees of the Ground Handling Service Provider at the IGIA, Delhi as well as the employees of Delhi International Airport Ltd who provide the services of ground handling at Indira Gandhi International Airport, Delhi under the Haryana Essential Services Maintenance Act, 1974 for another period of 6 months w.e.f. September 24, 2023 up to March 23, 2024.

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

▪ **Prohibition on manufacture, storage, distribution, or sale of gutkha and similar products containing tobacco**

The Food safety Department of Delhi, on August 22, 2023 notified about the prohibition of manufacture, storage, distribution, or sale of gutkha, pan masala flavored/scented tobacco, Kharra, and similar tobacco products in the region of National Capital Territory of Delhi as per Regulation 2.3.4 of the Food Safety and Standards (Prohibition and Restrictions on Sales) Regulations, 2011 for a period of 1 year till August 22, 2024.

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

▪ **Prohibition of flying of sub-conventional aerial platforms due to G20 Summit 2023**

The Office of the Commissioner of Police, Delhi on August 29, 2023 released a Notification prohibiting the flying of sub-conventional aerial platforms like paragliders, para-motors, hang gliders, UAVs, microlight aircraft, hot air balloons, etc., over jurisdiction of NCT of Delhi with effect from August 29, 2023 till September 12, 2023.

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

Odisha

▪ **Notification publishing the Odisha Goods and Services Tax (Second Amendment) Rules, 2023**

The Finance Department, Government of Odisha on August 25, 2023 issued a Notification publishing the Odisha Goods and Services Tax (Second Amendment) Rules, 2023. As per the amendment, Rule 9(1)(aa) was inserted which deals with person undergoing authentication of Aadhar number.

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

▪ **Special Procedure to be followed by e-commerce operator under the Odisha GST Act, 2017**

The Finance Department, Government of Odisha on August 17, 2023 issued a Notification regarding the e-commerce operator who is required to collect tax at source under Section 52 of the Odisha Goods and Services Tax Act, 2017. The special procedure requires that the e-commerce operator shall:

- Not allow any inter-State supply of goods through it by the said person.

- Collect tax at source according to Section 52 (1) and pay to the Government as per Section 52 (3) of the Act.
- Furnish the details of the supplies of goods in Form GSTR-8 electronically on the common portal.

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

▪ **Timeline for submission of Annual Audit Certificate and Quality Progress Reports**

The Odisha Real Estate Regulatory Authority, Government of Odisha on August 19, 2023 issued a Notification regarding directions under Section 37 of Real Estate (Regulation and Development) Act, 2016. The Notification stated the following directions:

- Timeline for submission of Annual Audit Certificate (AAC) will be October 31, 2023.
- Extension of time for submission of Quality Progress Reports by promoters for both April-June quarter of the current Financial Year 2023-2024 will be October 15, 2023.

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

Puducherry

▪ **Special procedure to be followed by a registered person under Puducherry GST Act, 2017**

The Commercial Taxes Department, Government of Puducherry on August 29, 2023 issued a Notification regarding the special procedure to be followed by a registered person engaged in manufacturing of certain goods under Puducherry Goods and Services Tax Act, 2017. The Notification pertains to the following:

- 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](#))

▪ **Special procedure to be followed by the e-commerce operators under Puducherry GST Act, 2017**

The Commercial Taxes Department, Government of Puducherry on August 29, 2023 issued a Notification regarding the e-commerce operator who is required to collect tax at source under Section 52 of Puducherry Goods and Services Tax Act, 2017, as the class of persons who shall follow the special procedure in respect of supply of goods made through it by the persons paying tax under Section 10 of the said Act, namely:

- The e-commerce operator shall not allow any inter-State supply of goods through it by the said person.
- The e-commerce operator shall collect tax at source under Section 52 (1) of the said Act in respect of supply of goods made through it by the said person and pay to the Government as per Section 52 (3) of the Act.
- The e-commerce operator shall furnish the details of supplies of goods made through it by the said person in the statement in FORM GSTR-8 electronically on the common portal.

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

▪ **Puducherry Goods and Services Tax (Second Amendment) Rules, 2023**

The Commercial Taxes Department, Government of Puducherry on August 29, 2023 issued a Notification publishing the Puducherry Goods and Services Tax (Second Amendment) Rules, 2023 wherein Rule 8, which states tax liability on composite and mixed supplies, has been amended.

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

Punjab

▪ **Extension of validity of One Time Settlement Scheme**

The Punjab State Power Corporation Limited, (PSPCL) on April 20, 2023 published the One Time Settlement (OTS) Scheme for all categories of defaulting consumers. The validity of this scheme expired on August 25, 2023. Now it has been decided to extend the validity of this OTS scheme for a further period of 3 months. Therefore, the scheme shall now be valid up to November 24, 2023. All other terms & conditions of the scheme shall remain the same.

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

▪ **Punjab Liquor License Fourth (Amendment) Rules, 2023**

The Government of Punjab on August 22, 2023 issued the Punjab Liquor License Fourth (Amendment) Rules, 2023 to further amend e Punjab Liquor License Rules, 1956. Rule 36AA(26), which states the procedure prescribed for the grant of liquor licenses, has been amended and the said amendment shall come into force on April 01, 2023.

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

▪ **Guidance Note on Sustainable and Green Public Procurement**

The Government of Punjab on August 17, 2023 notified the Guidance Note on Sustainable and Green Public Procurement to provide a holistic approach to the procuring entities to enable them to incorporate sustainable and green public procurement practices in their procurement processes. These guidelines will guide and support the procuring entities in delivering value for money, maximize social and economic benefits, and minimize damage to the environment and health.

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

▪ **Punjab Building and Other Construction Workers (Regulation of Employment and Conditions of Service) (Amendment) Rules, 2023**

The Government of Punjab vide amended various procedural rules under the Punjab Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2008, includes remittance of contribution in advance for a period of 1 year and amendment in a form for certification.

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

Rajasthan

▪ **Declaration of industrial units as a public utility**

The Government of Rajasthan on August 25, 2023 issued a Notification regarding the declaration of industrial units as public utilities under the Industrial Disputes Act, of 1947 located in the Japanese International Investment Zone for a period of 6 months from the date of issue of the Notification.

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

▪ **Installation of solar meters in case of Net Metering connection**

The Government of Rajasthan on August 16, 2023 issued a Notification regarding the installation of solar meters in case of a Net Metering connection whereby all meters installed at the renewable energy generating system shall comply with the CEA (Installation and Operation of Meters) Regulations, 2006. It further states that the CT-operated solar meter shall be installed above 1 8.65 KW solar plant capacity under the Net Metering arrangement.

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

Tamil Nadu

▪ **Amendment to the Tamil Nadu Minor Mineral Concession Rules, 1959**

The Government of Tamil Nadu on August 22, 2023 issued a Notification regarding amending the Tamil Nadu Minor Mineral Concession Rules, 1959. This shall come into force on September 05, 2023 whereby:

- Rule 35B pertaining to 'returns' has been amended.
- Rule 43-A which discusses revision of seigniorage fee, area assessment, dead rent, and prospecting fee has been inserted.
- Appendix II has been substituted.

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

Tripura

▪ **Tripura Telecom Infrastructure RoW (Amendment) Guidelines, 2023**

The Government of Tripura on August 09, 2023 published the Tripura Telecom Infrastructure RoW (Amendment) Guidelines, 2023 to further amend the Tripura Telecom Infrastructure RoW Guidelines, 2022 which shall come into force on August 09, 2023 whereby certain provisos have been added to the applicability of the Guidelines. Further, in Clause 6 which pertains to prior permission for establishment of telegraph infrastructure of the said Guidelines, the penalty has been increased from INR 5 lakh to INR 1 lakh.

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

West Bengal

▪ **Notification regarding furnishing FORM GSTR-4 under West Bengal GST Act, 2017**

The Department of Finance, Government of West Bengal on August 10, 2023 issued a Notification changing date of filing of GSTR-4 under West Bengal Goods & Services Act, 2017 to August 31, 2023 in place of June 30, 2023.

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

▪ **Notification regarding extension of amnesty for filing a return under West Bengal GST Act, 2017**

The Government of West Bengal on August 10, 2023 issued a Notification regarding extension of amnesty for filing a return where assessment under Section 62 of West Bengal Goods and Services Tax Act, 2017 has been made. As per the Notification, new date for filing return has been changed to August 31, 2023 in place of June 30, 2023.

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

▪ **Exemption from filling annual returns under West Bengal GST Act, 2017**

The Commissioner of State Tax, West Bengal on August 9, 2023 issued a Notification exempting registered persons whose aggregate turnover in the Financial Year 2022-23 is up to INR 2 crore from filing annual returns under West Bengal Goods and Services Tax Act, 2017 for FY 2022-23.

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

▪ **Clarification regarding GST rates based on the recommendations of the GST Council in its 48th meeting**

The Government of West Bengal on August 22, 2023 issued a Notification regarding clarification of GST rates and classification of certain goods based on the recommendations of the GST Council in its 48th meeting. The following has been clarified:

- Applicability of GST on snack pellets manufactured through an extrusion process (such as 'fryums')
- Applicability of Compensation Cess on Sports Utility Vehicles (**SUVs**)

(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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