



COMPLIANCE UPDATE

APRIL 2024 | Part 2 of 2

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Reserve Bank of India (RBI)

- **CIMS Project Implementation - Submission of Statutory Returns (Form A, Form VIII and Form IX) on CIMS Portal**

RBI on April 15, 2024 directed all commercial banks to file Form A, Form VIII and Form IX Returns (on unclaimed deposits) on Centralized Information Management System (CIMS) as well as on the XBRL Portal.

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

- **Key Facts Statement (KFS) for loans & advances**

RBI on April 15, 2024 notified Key Facts Statement (KFS) for loans & advances for all commercial banks, cooperative banks and NBFCs. Furthermore, regulated entities shall put in place the necessary systems and processes to implement the KFS at the earliest. In any case, all new retail and MSME term loans sanctioned on or after October 1, 2024, including fresh loans to existing customers, shall comply with the KFS in letter and spirit without any exception.

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

Central Board of Indirect Taxes and Customs (CBIC)

- **Revision of special excise duty on petroleum crude**

The Ministry of Finance on April 03, 2024, revised special excise duty on petroleum crude from INR 4900 per tonne to INR 6800 per tonne.

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

- **Conditions for export of Kala Namak Rice**

The Ministry of Finance on April 02, 2024, revised the conditions for export of Kala Namak Rice. As per the Notification:

- The total quantity of such goods exported through the customs stations taken collectively, shall not exceed one thousand metric tonnes.
- The exporter shall furnish a certificate issued from the Director, Agriculture Marketing & Foreign Trade, Lucknow, Uttar Pradesh, certifying the item and quantity of Kala Namak rice to be exported.

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

- **Extension of due date for filing of details of outward supplies**

The Ministry of Finance on April 12, 2024 extended the due date for filing of Return of Outward Supplies (GSTR-1) from April 11, 2024 to April 12, 2024.

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

Ministry of Commerce and Industry (MCI)

- **Extension in import period for yellow peas**

The Ministry of Commerce and Industry on April 05, 2024, extended the import period for yellow peas under ITC (HS) Code 07131010 of Chapter 07 of ITC (HS), 2022, Schedule-I (Import Policy) till June 30, 2024.

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

Ministry of Electronics and Information Technology (MeitY)

- **Amendment to the Electronics and Information Technology Goods (Requirement of Compulsory Registration) Order, 2021**

The Ministry of Electronics and Information Technology on April 09, 2024 added CCTV Cameras in the Schedule to Electronics and Information Technology Goods (Requirement of Compulsory Registration) Order, 2021. As per the order, the manufacturers of CCTV Cameras shall adhere to the standards specified in the order.

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

State-wise updates

Andhra Pradesh

▪ Interim wheeling tariffs, transmission tariff, and SLDC charges & fees

The Andhra Pradesh Electricity Regulatory Commission (APERC) on April 01, 2024 issued a Notification regarding interim wheeling tariffs, transmission tariff, and SLDC charges & fees. As per the Notification, the distribution wheeling tariffs, transmission tariff, and the SLDC's charges & fees that were determined by APERC for FY 2023-24 in respective multiyear tariff orders will continue to be applicable for all open access users from April 01, 2024 as an interim measure, till the Commission issues the final orders in the respective OPs on the same.

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

Andaman & Nicobar

▪ Declaration of holiday on April 19, 2024

The Government of Andaman and Nicobar on April 01, 2024 issued a Notification to declare a public holiday on April 19 (Poll Day) for all public offices, local bodies, and educational institutions and a paid holiday for all commercial establishments and undertakings.

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

Bihar

▪ Revision of the Minimum Wages

The Government of Bihar on March 15, 2024 issued the revised rates of minimum wages.

The rates for workers are as follows:

- Unskilled – INR 410.00 Per day
- Semi-skilled – INR 426.00 Per day
- Skilled – INR 519.00 Per day
- Highly Skilled – INR 634.00 Per day

These minimum wages will be applicable from April 01, 2024.

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

Chandigarh

▪ Declaration of public holiday on June 01, 2024

The Home Department, Chandigarh on April 02, 2024 issued a Notification declaring that June 01, 2024 shall be observed as public holiday in all offices/boards/corporations/institutions. This will also be a paid holiday in industrial shops and commercial establishment and for daily wage employees.

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

Chhattisgarh

▪ Declaration of a public holiday on account of the General Election to the Lok-Sabha, 2024

The government of Chhattisgarh on April 01, 2024 issued a Notification regarding the declaration of a public holiday in all districts on account of the General Election to the Lok-Sabha, 2024.

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

Gujarat

▪ Paid holiday on account of the General Elections to Lok Sabha 2024

The government of Gujarat on April 05, 2024 issued a Notification regarding a paid Holiday on May 07, 2024 on account of the General Elections to Lok Sabha in the state of Gujarat for 5 Assembly Constituencies namely Vijapur, Khambhat, Vaghodiya, Manavadar and Porbandar.

As per the Notification, a person who is a resident of the constituency and registered as an elector, may be serving or employed in an industrial undertaking or an establishment located outside the constituency having general or bye-election would be entitled to the benefit of a paid holiday extended under the Section 135(B)(1) of the Representative of the People Act, 1951.

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

▪ **Minimum wages for the period of April 01, 2024, to September 30, 2024**

The Government of Gujarat on April 03, 2024 issued the Gujarat State Minimum Wages for the period of April 01, 2024 to September 30, 2024. The rates for workers on monthly basis are as follows:

- Skilled: INR 13234
- Semi-skilled: INR 12922
- Un-skilled: INR 12662

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

▪ **Special allowance under the Minimum Wages Act, 1948**

The government of Gujarat, on April 03, 2024 issued a Notification of special allowance under the Minimum Wages Act, 1948. As per the Notification, the daily rate of special allowance in addition to the basic pay for the period April 01, 2024 to September 30, 2024, will be as follows:

- For the occupation of ship breaking and breaking and sweeping and cleaning work: INR 31.35.
- For industries like brick manufacturing, jari, ready-made garments, sweets, tobacco, beedi, and agriculture: INR 31.121.

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

Haryana

▪ **Declaration of paid holiday in factories due to General Election to the Lok Sabha 2024 under Factories Act in Haryana**

The Labour Department, Government of Haryana on April 03, 2024, issued a Notification regarding the exemption of adult workers working in the factories situated in the state on the dates of the General Election to the Lok-Sabha, 2024. In order to ensure maximum voter turnout, the Governor has invoked the authority granted by the Factories Act, 1948 to grant a leave to all adult workers who are registered voters in Haryana.

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

Himachal Pradesh

▪ **Declaration of paid holiday on Poll Day**

The government of Himachal Pradesh on April 03, 2024 declared a Gazette Holiday on account of the Himachal Pradesh General Election to Lok Sabha-2024 and Bye-elections to the Legislative Assembly of Himachal Pradesh to enable the employees working in all government offices/boards/corporations/educational institutions and industrial establishments situated in Himachal Pradesh to exercise their right to franchise. It has further declared a special paid holiday for the registered voters of Punjab working in the border areas of Una, Kangra, Chamba and Solan districts of Himachal Pradesh, on account of the Punjab General Election to Lok Sabha-2024.

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

Karnataka

▪ **Re-categorization of industry/organizations/activity as per the directions of CPCB**

The Karnataka State Pollution Control Board (KSPCB) on April 04, 2024 issued a Notification regarding the recategorization of industry/ organizations/ activity as per the directions of CPCB during 2016. As per the Notification, CPCB has issued a direction under Section 18 (1) (b) of the Water Act & Air Act, regarding the harmonization of the classification of industrial sectors & categorized 'Tyre Pyrolysis Oil (TPO)'- industries applicable for advance batch automated process/continuous TPO units under 'Orange category'.

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

Kerala

▪ **Kerala Goods and Services Tax (Amendment) Rules, 2024**

The government of Kerala on April 08, 2024 notified the Kerala Goods and Services Tax (Amendment) Rules, 2024 to amend the Kerala Goods and Services Tax Rules, 2017. As per the amendment following rules shall be inserted:

- Rule 31B about the value of supply in case of online gaming including online money gaming.
- Rule 31C which is about the value of the supply of actionable claims in the case of the casino.

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

Lakshadweep

▪ [Declaration of public holiday on the day of poll](#)

The Lakshadweep administration on April 04, 2024 declared April 19, 2024 a public holiday for all public offices and educational institutions and paid holiday for commercial undertaking in Lakshadweep in connection with the General Election to the Lok Sabha 2024 as per Section 135B of the Representation of the People Act, 1951.

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

Ladakh

▪ [Ladakh Rights of Persons with Disabilities Rules, 2024](#)

The Administration of Union territory of Ladakh issued a Notification which pertains to the Ladakh Rights of Persons with Disabilities Rules, 2024. It outlines the process and regulations for the rights and entitlements of persons with disabilities in the Union Territory of Ladakh.

The Rules cover various aspects, including the formation of the Union Territory Committee comprising of members from various relevant departments and organization for research on disability, limited guardianship, the appointment of the appellate authority, the certificate of registration of institutions, the application for and issuance of the certificate of disability, and the constitution and management of the UT Fund for persons with disabilities.

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

▪ [Declaration of Holiday on account of Eid-ul-Fitr](#)

The administration of Union Territory of Ladakh declared that the holiday for Eid-ul-Fitr will now be observed on the 10th of April, 2024 (Wednesday), instead of the previously scheduled 11th of April, 2024 (Thursday). This change ensures that the celebrations align with the lunar calendar, which determines the sighting of the moon to mark the end of Ramadan.

The official order issued by the General Administration Department reflects the administration's commitment to honoring the cultural and religious practices of its citizens.

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

Maharashtra

▪ [Declaration of holiday for poll day](#)

The Government of Maharashtra on April 05, 2024, notified regarding giving leaves to voters on polling day.

- The said holiday shall be applicable to all establishments, factories, shops, etc. under the Department of Industries, Energy and Labour (e.g., establishments in private companies, all shops and other establishments, residential hotels, eateries, other houses, theatres, trade, industrial undertakings, or other establishments).
- Also, the said Notification is to be adhered to by information and technology companies, shopping centres, malls, retailers etc.
- The owners/management of all establishments, factories, shops etc. coming under the Industries, Energy and Labour Department should strictly ensure that the above instructions are duly complied with. If complaints are received from the voters regarding not being able to vote due to not getting proper leave or concession for voting, action will be taken against the concerned establishments.

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

▪ [Registration of Producers, Importers, and Brand-Owners \(PIBOs\), and Plastic Waste Processors \(PWPs\) on the Centralized Extended Producer Responsibility \(EPR\) Portal for Plastic Packaging](#)

The Maharashtra Pollution Control Board (MPCB) on April 08, 2024 issued a Notification regarding the Registration of Producers, Importers and Brand-Owners (PIBOs) and Plastic Waste Processors (PWPs) on Centralized Extended Producer Responsibility (EPR) Portal for Plastic Packaging.

- Producers, Importers & Brand-Owners (PIBOS), and Plastic Waste Processors (PWPS) are required to register on the centralized EPR Portal developed by the Central Pollution Control Board (CPCB) to fulfil their EPR liability as per the notified EPR Guidelines.
- The PIBOS are required to obtain registration from CPCB if operating in more than two States/UTS and from the concerned State Pollution Control Board (SPCB)/Pollution Control Committee (PCC) if operating in one or two States/UTS only.
- It was informed to all the PIBOS & PWPSs to obtain registration from CPCB/MPCB (as applicable) in accordance with provisions of PWM Rules, 2016. PIBOS & PWPS, who have not yet applied for registration are required to submit a registration application complete in all

respects on the EPR Portal. Guidance Manual and the Standard Operating Procedure (SOP) for registration of PIROS/PWPS unloaded on FPR Portal, may be referred to for the purpose.

- Necessary action, as deemed appropriate under the Environment (Protection Act), 1986, including levying of Environmental Compensation and closure of operations, shall also be taken against defaulters.

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

▪ **Extension for filing comments on Draft Regulations**

The Maharashtra Electricity Regulatory Commission (MERC) on March 28, 2024 issued a Notification regarding an extension for filing comments on Draft Regulations. The Commission had invited written comments, suggestions, and objections on Draft MERC (Framework for Resource Adequacy) Regulations, 2024 and Draft MERC (Multi Year Tariff) Regulations, 2024.

As per the Public Notice, the last date for submission of comments was March 28, 2024. Considering the requests of various stakeholders, the Commission has now extended the date for submission of suggestions and objections on the above draft Regulations up to April 15, 2024.

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

Meghalaya

▪ **Meghalaya Telecom Infrastructure (Amendment) Policy, 2024**

The Government of Meghalaya on February 23, 2024, issued the Meghalaya Telecom Infrastructure (Amendment) Policy, 2024, to further amend the Meghalaya Telecom Infrastructure Policy 2018.

Objectives:

- To streamline the process of application and granting of permission for installation and operations of telecom infrastructures including mobile tower, mobile poles, laying of optical fiber cable (OFC), and in-building solutions (IBS) with time-bound provisions.
- To provide and increase telecom and broadband penetration to all inhabited villages of the State.
- To act as an enabler to provide reliable, affordable, and high-quality telecommunication and Internet services to citizens of the State.
- To act as an enabler in providing high-speed and high-quality broadband access to rural areas through a combination of technologies.
- To extensively deploy and leverage the State's infrastructure like electricity poles, Street furniture, and highway common ducts, for providing better telecom and broadband connectivity in the State.
- To create a supportive environment for a thriving telecom infrastructure in the State, through capacity building and public awareness related to Electro Magnetic Radiation (EMR) emission from telecom installations, through an institutional mechanism to handle any objections and issues.
- To foster a conducive digital ecosystem in the State with a resilient, scalable, and sustainable telecom infrastructure, connecting every citizen on broadband-enabled digital platforms.

This Notification will come into force from March 01, 2024.

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

▪ **MSERC extended the renewable purchase obligation trajectory for FY 2024-25**

The Meghalaya State Electricity Regulatory Commission (MSERC) on March 28, 2024, issued a Notification regarding the extension of renewable purchase obligation trajectory for FY 2024-25.

- The applicability of the renewable purchase obligation trajectory has been extended for the period FY 2024-25
- All other terms and conditions mentioned in the initial regulations and subsequent amendments remain unchanged and enforceable during this period.
- Applicants and stakeholders are required to adopt the extended trajectory for compliance with the renewable purchase obligation during the fiscal year 2024-25

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

Nagaland

▪ **Draft Nagaland Occupational Safety, Health, and Working Conditions Rules, 2023**

The Government of Nagaland on February 29, 2024, issued the draft of the Nagaland Occupational Safety, Health, and Working Conditions Rules, 2023.

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

NCT of Delhi

▪ [Grant of paid holiday to employees working in Delhi on the polling dates of the concerned Parliament and Assembly Constituencies of Uttar Pradesh](#)

The Government of NCT of Delhi on March 27, 2024 issued a Notification regarding the grant of paid holiday to employees working in NCT of Delhi on the polling dates of the concerned Parliament and Assembly Constituencies of Uttar Pradesh. All establishments, Factories, and other business establishments in Delhi will grant a paid holiday on the day of the poll i.e. on April 19, 2024 (Phase-I), April 26, 2024 (Phase-II), May 07, 2024(Phase-III) and May 13, 2024 (Phase-IV) in their respective constituency as per the Notification.

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

Puducherry

▪ [Declaration of paid holiday on account of the General Elections to Lok Sabha, 2024](#)

The Government of Puducherry on April 03, 2024 issued a Circular declaring a paid public holiday on April 19, 2024 on account of the General Elections to Lok Sabha 2024. All the electors of the Puducherry, Karaikal, Enam, and Mahe regions are invited to vote under Section 135-B Sub-Sections (1) and (2) of the Representation of the People Act, 1951.

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

Punjab

▪ [Compliance of laws with the Companies Act, 2013, up to March 31, 2024](#)

The Punjab State Power Corporation Limited (PSPCL) on April 01, 2024 issued a Notification regarding the compliance of laws with the Companies Act, 2013, up to March 31, 2024.

- Certification has been requested confirming compliance with the Companies Act, 2013, and related laws up to March 31, 2024.
- Deadline for submission is April 18, 2024; failure to comply will result in report of non-receipt.
- The Certification shall be signed by the Head of Department (HOD) only. Any other officer's signature will be deemed non-received.

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

▪ [Punjab Liquor License \(First Amendment\) Rules, 2024](#)

The Government of Punjab on March 31, 2024, notified the Punjab Liquor License (First Amendment) Rules, 2024 to amend the Punjab Liquor License Rules, 1956.

- Rule 35 and rule 36 have been substituted which deal with retail liquor licenses and the procedure for the grant of license.
- The amendment shall come into force and with effect from March 09, 2024, in respect of allotment of L-2/L-14A liquor vends, application fees, security amount, participation fees, earnest money deposit and adjustment thereof in security amount, and any other matter incidental and related thereto and April 01, 2024, in respect of all other matters.

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

Tamil Nadu

▪ [Declaration of paid holiday on poll day to all employees/casual workers/daily wages workers](#)

The Government of Tamil Nadu on March 27, 2024, declared a paid holiday on poll day i.e April 19, 2024, for all employees/casual workers/daily wages workers.

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

Uttar Pradesh

▪ [Guidelines for submitting self-attested physical copies of the complaint form to U.P. RERA office](#)

The Uttar Pradesh Real Estate Regulatory Authority (UPRERA) on April 03, 2024 issued guidelines for submitting self-attested physical copies of the complaint form and attached documents to the UP RERA office. As per the Notification, the complainant should file a complaint in the Uttar Pradesh RERA portal and attach the relevant documents. All documents will be arranged according to the serial number entered by the system. In case of receipt received by post or submitted in person by the complainant as proof of delivery of documents, the copy of the receipt received from the RERA office must be uploaded under the Pre-Register Section in your login on the portal.

(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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