



COMPLIANCE UPDATE

August 2024 | Part 1 of 2

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Central Board of Indirect Taxes and Customs

- **Prevention of Money-laundering (Maintenance of Records) Amendment Rules, 2024**

The Ministry of Finance on July 19, 2024, has amended Prevention of Money-laundering (Maintenance of Records) Rules, 2005. The amendments include:

- Digital asset service providers: Regulations are extended to digital asset service providers.
- KYC process: A digitized KYC process is implemented.
- Reporting entities: Reporting entities must implement group-wide programs against money laundering and terror financing. This includes group-wide policies for sharing information required for client due diligence and risk management.
- Client records: Amendments relate to the maintenance of client records.
- Trust accounts: Amendments relate to the duties of reporting entities with respect to trust accounts.

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

- **Custom duty on new/unused pneumatic radial tyres**

The Ministry of Finance on July 19, 2024, has imposed Custom Duty on import of New/Unused pneumatic radial tyres with or without tubes and/or flap of rubber (including tubeless tyres), having nominal rim dia code above 16" used in buses and lorries/trucks. The Custom duty on import from China shall be 17.57% of CIF Value.

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

▪ **Custom Duty on Animal Skins and Raw Leather**

The Ministry of Finance on July 23, 2024, has imposed Custom Duty on the following items among others:

- Raw hides and skins or Raw skins (excluding raw hides and skins of buffalo): 40%
- Raw hides and skins of buffalo: 30%
- Tanned or crust hides and skins of bovine (including buffalo) or equine animals, other than E.I. tanned leather: 20%
- Raw foreskins: 40%

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

▪ **Revision of Customs Duty on Aquafarming and Marine Products**

The Ministry of Finance on July 23, 2024, has imposed Custom Duty on the following items among others:

- The BCD on Prawn & Shrimps feed and fish feed has been reduced to 5%.
- The BCD on Live SPF Vannamei shrimp (*Litopenaeus vannamei*) broodstock and Black tiger shrimp (*Penaeus monodon*) broodstock has been reduced to 5%
- The BCD on Artemia and Artemia cysts has been reduced to Nil.
- The BCD on following ingredients/inputs for use in the manufacture of Prawn and Shrimps feed or fish feed is being reduced subject to IGCR condition.
- The BCD on Shea nuts has been reduced from 30% to 15%
- BCD has been reduced to 5% on Insect Meal for use in R&D for aquatic feed manufacturing
- BCD has been reduced to 5% on Single Cell Protein from Natural Gas for use in R&D for aquatic feed manufacturing
- BCD has been reduced SPF Polychaete worms 30% to 5%.
- BCD has been reduced to Nil on pre-dust breaded powder for use in processing of seafood.

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

▪ **Exemption to samples, price lists, commercial samples or prototypes imported as baggage or by post.**

The Ministry of Finance on July 23, 2024, has increased the limit on exemption on samples, price lists, commercial samples or prototypes imported as baggage or by post from INR 1,00,000/- to INR 3,00,000/-.

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

▪ **Revision on limit of Exemption on Agriculture Infrastructure and Development Cess**

The Ministry of Finance on July 23, 2024, has revised the limit on exemption on Agriculture Infrastructure and Development Cess. The details of the revised limit are provided in the notification.

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

▪ **Exemption limit on Custom duty and Social Welfare Surcharge on import of Graphite and allied products**

The Ministry of Finance on July 23, 2024, has revised the limit on exemption on Custom Duty and Social Welfare Surcharge on the following goods up to a limit of 2.5%:

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

Bureau of Indian Standards

▪ **Revision of Standards for Corrosion Tests in Artificial Atmospheres**

The Bureau of Indian Standards on July 16, 2024, has revised the Standards for Corrosion Tests in Artificial Atmospheres. The Revised Standards are titled as IS 5528: 2024 ISO 9227: 2022 Corrosion Tests in Artificial Atmospheres — Salt Spray Tests (Second Revision)

All revised standards will come into force **retrospectively** from **June 25, 2024**.

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

▪ **Revision of Arc Welding Equipment**

The Bureau of Indian Standards on July 16, 2024, has revised IS 16593 (Part 12): 2022 IEC 60974-12: 2011 Arc Welding Equipment Part 12 Coupling Devices for Welding Cables with IS 16593 (Part 12): 2024 IEC 60974-12: 2022 Arc Welding Equipment Part 12 Coupling Devices for Welding Cables (First Revision)

All revised standards will come in force **retrospectively** from **June 27, 2024**.

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

▪ **Revision of BIS Standards of Pressing Tools**

The Bureau of Indian Standards on July 16, 2024, revised IS 4296 (Part 2): 2015 ISO 8020: 2002 Tools for Pressing Part 2 Punches with Cylindrical Head and Straight or Reduced Shank (First Revision) by its Second Revision titled as IS 4296 (Part 2): 2024 Tools for Pressing — Punches Part 2 Punches with Cylindrical Head and Straight or Reduced Shank (Second Revision).

The revised standards will come in force **retrospectively** from **June 25, 2024**.

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

▪ **Amendment of BIS Standards for Hollow Steel Sections for Structural Use**

The Bureau of Indian Standards on July 16, 2024, amended the following standards:

- IS 4923: 2017 Hollow Steel Sections for Structural Use — Specification (Third Revision)

All amended standards will come in force **retrospectively** from **June 28, 2024**.

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

▪ **BIS Standards for Renewable Energy and Hybrid Systems for Rural Electrification**

- The Bureau of Indian Standards on July 16, 2024, issued the following standards among others:
- IS 18596 (Part 2): 2024 IEC TS 62257-2: 2015 Recommendations for Renewable Energy and Hybrid Systems for Rural Electrification Part 2 From Requirements to a Range of Electrification Systems
 - IS 18596 (Part 4): 2024 IEC TS 62257-4: 2015 Recommendations for Renewable Energy and Hybrid Systems for Rural Electrification Part 4 System Selection and Design
 - IS 18596 (Part 8/Sec 1): 2024 IEC TS 62257-8-1: 2018 Recommendations for Renewable Energy and Hybrid Systems for Rural Electrification Part 8 Selection of Batteries and Battery Management Systems for Stand-alone Section 1 Electrification Systems - Specific Case of Automotive Flooded Lead-Acid Batteries Available in Developing Countries
 - IS 18596 (Part 10): 2024 IEC PAS 62257-10: 2017 Recommendations for Renewable Energy and Hybrid Systems for Rural Electrification Part 10 Silicon Solar Module Visual Inspection Guide
 - IS/IEC 61557-7: 2019 Electrical Safety in Low Voltage Distribution Systems up to 1000 V a.c. and 1500 V d.c. - Equipment for Testing, Measuring or Monitoring of Protective Measures Part 7 Phase Sequence

All amended standards will come in force **retrospectively** from **July 02, 2024**.

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

▪ **Revision of BIS Standards of Information Technology Guidelines**

The Bureau of Indian Standards on July 16, 2024, revised the following standards:

- IS 18743: 2024 ISO/IEC TR 9789: 1994 Information Technology - Guidelines for the Organization and Representation of Data Elements for Data Interchange - Coding Methods and Principles
- IS/ISO/IEC TS 20000-5: 2022 Information Technology - Service Management Part 5 Implementation Guidance for ISO/IEC 20000-1 (First Revision)
- IS/ISO/IEC/IEEE 42010: 2022 Software, Systems and Enterprise - Architecture Description (First Revision)

The revised standards will come in force **retrospectively** from **July 04, 2024**.

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

▪ **Revision of BIS Standards for Safety of Transformers and other electronic equipments.**

The Bureau of Indian Standards on July 18, 2024, revised the following standards:

- IS/IEC 61558-1: 2017 Safety of Transformers, Reactors, Power Supply Units and Combinations Thereof Part 1 General Requirements and Tests (First Revision)
- IS/IEC 62146-1: 2013 + AMD 1: 2016 Grading Capacitors for High-Voltage Alternating Current Circuit-Breakers Part 1 General

The revised standards will come into force **retrospectively** from **July 08, 2024**.

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

▪ **Revision of BIS Standards for Instantaneous Domestic Water Heater, CVP Modules and Photovoltaic System Performance**

The Bureau of Indian Standards on July 18, 2024, revised the following standards:

- IS 15558: 2024 Instantaneous Domestic Water Heater for Use with LPG - Specification (First Revision)
- IS 15884: 2024 Alternating Current Direct Connected Static Prepayment Meters for Active Energy (Class 1 and Class 2) - Specification (First Revision)
- IS 16228: 2024 IEC 62108: 2022 Concentrator Photovoltaic (CPV) Modules and Assemblies - Design Qualification and Type Approval (Second Revision)
- IS/IEC 61724-1: 2021 Photovoltaic System Performance Part 1 Monitoring (Second Revision)

The revised standards will come into force **retrospectively** from **July 04, 2024**.

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

▪ **BIS Standards for Testing of Water and Wastewater**

The Bureau of Indian Standards on July 16, 2024, issued the following standards:

- IS 3025 (Part 10/Sec 2): 2024 ISO 7027-2: 2019 Methods of Sampling and Test (Physical and Chemical) for Water and Wastewater Part 10 Turbidity Section 2 Semi-Quantitative Methods for the Assessment of Transparency of Waters
- IS 3025 (Part 83): 2024 ISO/TS 15923-2: 2017 Methods of Sampling and Test (Physical and Chemical) for Water and Wastewater Part 83 Chromium (VI), Fluoride, Total Alkalinity, Total Hardness, Calcium, Magnesium, Iron, Iron (II), Manganese and Aluminium with Photometric Detection

The revised standards will come in force retrospectively from July 11, 2024.

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

▪ **BIS Standards for Gas Cylinders and Fire Safety Equipments**

The Bureau of Indian Standards on July 26, 2024, issued the following standards among others:

- IS 16017: 2024 Transportable Gas Cylinders - Periodic Inspection and Testing of Seamless Aluminum Alloy Gas Cylinders (First Revision)
- IS 17458: 2024 ISO 6826: 2022 Reciprocating Internal Combustion Engines - Fire Protection (First Revision)
- IS 17458 (Part 1): 2024 ISO 22705-1: 2021 Springs - Measurement and Test Parameters Part 1 Cold Formed Cylindrical Helical Compression Springs
- IS 18596 (Part 7/Sec 2): 2024 IEC TS 62257-7-2: 2022 Recommendations for Renewable Energy and Hybrid Systems for Rural Electrification Part 7 Generators Section 2 Off-grid Wind Turbines

The revised standards will come into force **retrospectively** from **July 18, 2024**.

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

Industry-wise updates

Forest and Environment

▪ **DRAFT Environment (Protection) (Amendment) Rules, 2024**

The Ministry of Environment, Forest and Climate Change on July 18, 2024, notified draft Environment (Protection) (Amendment) Rules, 2024. The amendments establish a formalized structure for adjudicating environmental non-compliance and contraventions. Adjudicating Officers will be appointed at central and state levels. The amendments also introduce stricter measures for those who fail to pay imposed penalties. Non-payment can even result in additional penalties and imprisonment.

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

▪ **Exemption of certain categories of industries/activities from prior consent**

The Ministry of Environment, Forest and Climate Change on July 19, 2024, notified draft exemption to certain industries from prior consent. The draft notification provides:

- The proposal seeks to exempt specific categories of industries from obtaining Consent to Establish (CTE) and Consent to Operate (CTO) from State Pollution Control Boards (SPCBs). These industries will be categorized as “White” by the Central Pollution Control Board (CPCB).
- Exempted industries will need to submit a self-declaration to SPCBs confirming compliance with existing regulations. SPCBs will maintain a list of exempted industries and ensure they operate within declared parameters.
- Projects requiring Environmental Clearance (EC) will no longer need separate CTE. EC conditions will incorporate necessary CTE requirements. SPCBs will provide comments during the EC application process and may conduct site inspections. EC will become operational only after payment of the prescribed CTE fee to the SPCB.

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

▪ **Draft Water (Prevention and Control of Pollution) (Amendment) Rules, 2024**

The Ministry of Environment, Forest and Climate Change on July 19, 2024, notified Draft Water (Prevention and Control of Pollution) (Amendment) Rules 2024. These Rules are open for public comments for 60 days. Key changes are:

- Notices: Notices to the accused can be sent by registered post, email, or affixed to the premises if other methods fail.
- Penalties and Appeals: The Adjudicating Officer will consider various factors when determining penalties. Appeals against the orders can be made to the National Green Tribunal. Penalties will be credited to the Environment Protection Fund.
- Penalties for Non-Payment: Failure to pay penalties can result in imprisonment or additional fines. The concerned State Pollution Control Board (SPCB) or Pollution Control Committee (PCC) will initiate legal action if penalties are not paid.

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

▪ **DRAFT Public Liability Insurance (Amendment) Rules, 2024**

The Ministry of Environment, Forest and Climate Change on July 18, 2024, issued the draft Public Liability Insurance (Amendment) Rules, 2024. The amendments will be open to public objections for 60 days. The amendments are:

- Application for relief. – An application for a claim of relief or restoration of property shall be made by any person as enlisted to the Collector in Form I.
- Application for Environmental Damage. – Where damage is caused to environment which may not be attributed to a particular company/industry, the Central Pollution Control Board or State Pollution Control Board, as the case may be, shall make an application for allocation of funds from Environmental Relief Fund to the Central Government for identification, assessment and remediation of that damage in Form IA along with an Assessment Report and documents substantiating the assessment.

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

State-wise updates

Andhra Pradesh

- **Extension of Promotional Measures with Regard to Concession in Vessel Related Charges (VRC) for Container Vessel**

The Visakhapatnam Port Authority (VPA) on July 24, 2024, published a Draft notification on the Extension of Promotional Measures with Regard to Concession in Vessel Related Charges (VRC) for Container Vessel.

The Visakhapatnam Port Authority approved the following concessions for One-year w.e.f. April 01, 2024, to March 31, 2025, as a measure towards retaining and attracting the Container Volumes at VPA.

- Concession: 70% rebate on Port Dues and Pilotage for Container Vessels, irrespective of GRT.
- Concession of 80% in Port Dues and Pilotage for Container Vessels, irrespective of GRT, and carrying a minimum inward 100 TEUs for Transshipment.
- The above discounts will NOT be applicable for vessels where concessions on transshipment containers are available.

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

- **Draft Fifth Amendment to APERC (Licensees' Standards of Performance) Regulation, 2004**

The Andhra Pradesh Electricity Regulatory Commission (APERC) on July 26, 2024, issued a notice to seek comments on the draft Fifth Amendment to APERC (Licensees' Standards of Performance) Regulation, 2004.

The notification states that the draft regulation shall be finalized after the expiry of 15 days from July 26, 2024.

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

Andaman and Nicobar Islands

- **Andaman And Nicobar Minimum Wage Notification (Jul 2024)**

Administrator of U.T. Of Andaman and Nicobar Islands vide Notification has released minimum wages for six schedules of employment with effect from **July 01, 2024**.

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

Assam

- **VDA payable to the employees/ workers engaged under Private Security Agency Houses**

The Labour Welfare Department, Assam, on July 15, 2024, issued a notification regarding VDA payable to the employees/workers engaged under Private Security Agency Houses in the State.

The following has been stated: -

- The rates of Variable Dearness Allowance (VDA) payable to the employees/workers engaged under Private Security Agency Houses for the period Jan 2024 to June 2024 are fixed based on a 100% rise in the average All India CPI (Industrial Workers).

VDA as mentioned in the document below shall be payable to the employees/ workers engaged under Private Security Agency Houses in the State of Assam w.e.f. January 01, 2024.

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

Bihar

- **Amendments in the Bihar Motor Vehicle Taxation Act, 1994, regarding the BH-Series**

The Government of Bihar on July 20, 2024, issued amendments in the Bihar Motor Vehicle Taxation Act, 1994, regarding the BH-Series.

As per the amendment, in case of registration of vehicles in BH-Series, the motor vehicle tax provisioned for 2 years or in multiple of 2 years shall be levied for 14 years (2X7). Those vehicles which are registered under BH Series by paying tax of two years only, those vehicles will have to pay the tax of rest 12 years within 60 days otherwise penalty will be imposed as per law.'

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

▪ **Bihar Public Examination (Prevention of Unfair Means) Bill, 2024**

The Government of Bihar on July 24, 2024, issued the Bihar Public Examination (Prevention of Unfair Means) Bill, 2024 to provide for the prevention of unfair means in public examinations and for matters connected therewith and incidental thereto.

The following provisions have been stated:

- Improper means. Unfair means in connection with the conduct of a public examination shall include any act or omission done or caused to be done by any person or group of persons or institutions and shall include any of the following acts for pecuniary or wrongful gain, but only will not be restricted to
 - To partner with others to reveal the question paper or answer key.
 - Accessing or taking possession of the question paper or optical mark recognition response sheet without authority.
 - Providing the solution to one or more questions by any unauthorized person during any public examination to do
 - Directly or indirectly assisting a candidate in the public examination in any unauthorized manner.
 - Tampering with answer sheets, including optical mark recognition response sheets,
 - Altering the valuation without any authority except to correct a material error,
 - Willfully violating the norms or standards established by the State Government for conducting the public examination himself or through his agency,
 - Shortlisting of candidates in any public examination or merit or rank of any candidate.
 - Tampering with any document required to be finalized, intentionally violating security measures to facilitate unfair means in the conduct of any public examination.

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

Chandigarh

▪ **Draft Chandigarh Administration Motor Vehicle Aggregator Rules, 2024**

The Chandigarh Administration on July 24, 2024, issued the Draft Chandigarh Administration Motor Vehicle Aggregator Rules, 2024.

- **Applicability:**
The Rule shall be applicable to Aggregators On boarding transport vehicles in the Area of Operation. The vehicles integrated by the Aggregator shall include all motor vehicles under the Act and e-rickshaw/e-bikes/cabs etc.
- **Eligibility of an Aggregator:**
 - The applicant shall be a company registered under the Companies Act, 1956 or 2013 or a co-operative society registered under the Co-operative Societies Act, 1912 formed by an association of drivers or motor vehicle owners or such other association or a limited liability partnership under the Limited Liability Partnership Act, 2008.
 - The applicant shall have operative registered office in India and sub office in Tri-City i.e. Chandigarh, Panchkula, or Mohali

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

Chhattisgarh

▪ **Levy of Countervailing duty or Excise Duty as applicable on supply of liquor**

The Government of Chhattisgarh on July 16, 2024, notified regarding the levies Countervailing duty or Excise Duty as applicable on supply of Country liquor as 50% on ex-factory Price and on foreign liquor as 50% on Landing Price. Countervailing duty or Excise Duty is payable before supply of liquor to warehouse of country liquor/godown of Chhattisgarh State Beverages Corporation Limited.

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

Goa

▪ **Exemption of registered person whose aggregate turnover in the financial year 2023-24 is up to two crore rupees**

The Department of Finance, Goa on July 22, 2024, issued the notification to state that the registered person whose aggregate turnover in the financial year 2023-24 is up to two crore rupees is exempt from filing annual return for the said financial year. This shall come into force on July 10, 2024.

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

▪ **Draft Goa Factories (Seventeenth Amendment) Rules, 2024**

The Government of Goa on July 25, 2024, notified the Draft Goa Factories (Seventeenth Amendment) Rules, 2024.

The following has been stated:

- In sub-rule (2) of rule 6, for the Schedule, the Schedule Scale of fees payable for license and annual renewal of license by Factories shall be substituted.
- For rule 8 of the principal Rules, the Amendment of the license rule shall be substituted.
- In rule 11 of the principal Rules, sub-rules (3) and (4) shall be omitted.
- In rule 95 of the principal Rules, in sub-rule (1), in the proviso, for the expression "or a three months certificate course in Associate Fellow of Industrial Health offered by the Directorate General Factory Advice Services and Labour Institutes, Mumbai", the expression "or three months certificate course in Associate Fellow of Industrial Health offered either by the Directorate General of Factory Advice Services and Labour Institute (DGFASLI) Mumbai or an institute approved by the Central Government/any State Government/Union Territory Administration, in accordance with the guidelines issued by DGFASLI" shall be substituted.
- Substitution of Form No. 1. Comments and suggestions will be taken till the expiry of a period of forty-five days from the publication date of this Notification in the Official Gazette.

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

Govt of NCT of Delhi

▪ **Exemption of registered person whose aggregate turnover in the financial year 2023-24 is up to two crore rupees**

The Excise and Taxation Department, Delhi on July 18, 2024, issued the notification regarding the exemption of the registered person whose aggregate turnover in the financial year 2023-24 is up to two crore rupees from filing annual return for the said financial year.

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

▪ **Delhi Electricity Regulatory Commission (Supply Code and Performance Standards) (Fifth Amendment) Regulations, 2024**

The Delhi Electricity Regulatory Commission (DERC) on July 16, 2024, issued the Delhi Electricity Regulatory Commission (Supply Code and Performance Standards) (Fifth Amendment) Regulations, 2024 to further amend the Delhi Electricity Regulatory Commission (Supply Code and Performance Standards) Regulations, 2017.

- Regulation 2 which states "Definitions" the following has been amended
- Regulation 11 (4) which states "Energization of connection" has been substituted.

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

Haryana

▪ **Draft Haryana Electronics Waste Recycling Policy, 2024**

The Government of Haryana on July 22, 2024, notified the Draft Haryana Electronics Waste Recycling Policy, 2024.

- The Government of Haryana aims to create an environmentally conscious electronics waste recycling ecosystem and simultaneously position Haryana as a frontrunner in the recycling of electronic products.
- Growth of IT Asset Disposal (ITAD) Services: Investments in IT infrastructure management have increased multi-fold for over a decade now. These IT assets raise a concern once they reach their end of life and hence require efficient recycling and recovery methods.
- Household appliances as a major contributor to e-waste: The increased penetration and accumulation of household appliances has generated a need to formulate effective policies to manage the tremendous volume of e-waste.

- Environmental and health hazard awareness: The growing environmental and health concerns due to the accumulation of e-waste have propelled the need for its environment-friendly disposal, recycling and reuse services.
- This policy will be valid for 05 years from the date of notification of this policy or the date of any new policy/amendment, introduced by the Government of Haryana, whichever is earlier.
- The policy outlines the eligibility and incentives for electronics waste recycling units in Haryana, applicable to both new and existing units undertaking expansion or diversification. New units starting commercial operations post policy notification can avail themselves of benefits. Existing units expanding in specified blocks or approved industrial areas, with an additional investment of at least 50% of their Fixed Capital Investment (FCI), can also avail incentives once during the policy period, provided they have not applied for similar incentives under HEEP 2020 or any other Haryana government policy. The cumulative incentives are capped at 100% of the FCI, and compliance with Central/State Pollution Control Board regulations is mandatory.

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

▪ **Exemption of registered person whose aggregate turnover in the financial year 2023-24 is up to two crore rupees**

The Excise and Taxation Department, Haryana on July 19, 2024, issued the notification regarding the exemption of the registered person whose aggregate turnover in the financial year 2023-24 is up to two crore rupees from filing annual return for the said financial year.

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

▪ **Draft Haryana IT & ITeS Policy, 2024**

The Department of Industries & Commerce, Govt. of Haryana issued The Draft Haryana IT & ITeS Policy, 2024, which focuses on transforming the IT landscape of Haryana and establishing the state as a leading global hub for the IT/ITeS sector on July 16, 2024.

The Draft Haryana IT & ITeS Policy, 2024, will be valid for a period of five years from the date of its notification. However, if a new policy or amendment is introduced by the Government of Haryana within this period, the earlier date will be considered.

Objective:

- **Doubling IT Service Exports and Turnover:** Haryana aims to double its annual IT service exports and turnover, boosting the state's economic growth and global competitiveness.
- **Job Creation:** The policy targets the creation of 300,000 jobs in the IT/ITeS sector, providing ample employment opportunities for the state's residents.
- **Promotion of R&D:** By establishing Centres of Excellence, the policy aims to promote research and development, fostering a culture of innovation and technological advancement.
- **Holistic Development:** The policy seeks to foster holistic development across the IT/ITeS sector, ensuring balanced growth and progress statewide

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

▪ **Notification directing monthly contributions to the Labour Welfare Fund by all institutions**

The Government of Haryana on July 09, 2024, issued a notification regarding awakening the Labour Welfare Fund every month.

In connection with the subject, it was stated that the monthly provision for depositing the contribution to be deposited under the Punjab Labour Welfare Fund Act, 1965 (Haryana Amended) has also been made on the online portal.

Therefore, like EPF and ESI, the Labour Welfare Fund should be deposited monthly from all the institutions.

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

▪ **Haryana Electricity Regulatory Commission Terms and Conditions for setting up Charging Infrastructure, Tariff and other Regulatory issues for Electric Vehicles), Regulations, 2021, (1st Amendment) Regulations, 2024**

The Haryana Electricity Regulatory Commission on July 19, 2024, has issued Amendments to the Haryana Electricity Regulatory Commission (Terms and Conditions for setting up Charging Infrastructure, Tariff and other Regulatory issues for Electric Vehicles), Regulations, 2021 whereby the following amendments have been made:

- **Amendment of Regulation 17(f):**
 - o Regulation 17(f) shall be read as — In case of HT connection for E-Vehicle Charging Station(s) for load up to 200 kW, the cost of separate/ dedicated transformer along with allied equipment shall be borne out of CSR fund of Discoms to rein in cost of installation(s). If the CSR fund of Discoms falls short, the distribution licensee shall claim the same in the ARR/True-up petition filed by the distribution licensee.
- **Amendment of Regulation 18(e):**
 - o Regulation 18(e) shall be read as — In case of HT connection for E-Vehicle Charging Station(s) for load up to 200 kW, the cost of separate/ dedicated transformer along with allied equipment shall be borne out of CSR fund of Discoms to rein in cost of installation(s). If the CSR fund of Discoms falls short, the distribution licensee shall claim the same in the ARR/True-up petition filed by the distribution licensee.
- **Insertion of clause 17(2):**
 - o HT metering can be provided by installing outdoor CT/PT unit on H Pole along with transformer at the nearest point outside the explosive zone (only in the fire prone areas like petrol pump, gas agency etc.) and taking LT supply inside the charging station as it this would practically be tantamount to giving supply on LT

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

▪ **Haryana Electricity Regulatory Commission (Rooftop Solar Grid Interactive Systems Based on Net Metering/Gross Metering), Regulations, 2021 (1st Amendment) Regulation, 2024**

The Haryana Electricity Regulatory Commission on July 19, 2024, has issued Amendments to the Haryana Electricity Regulatory Commission (Rooftop Solar Grid Interactive Systems Based on Net Metering/Gross Metering), Regulations, 2021 whereby the following amendments have been made:

- Amendment to Regulation 14.2 - Application Processing:
 - o The proviso under sub clause 14.2(c) shall be substituted with the following proviso: — “Provided that the applications for roof top solar photo voltaic systems up to 10 kW capacity, complete in all respects shall be deemed to have been accepted without requiring technical feasibility study and any commensurate enhancement of the sanctioned load of the consumer, as may be required, shall be carried out by the distribution licensee.”
 - o Subclause 14.2(d) shall be substituted with the following: — “In case any deficiencies are found in the application, on account of rooftop system capacity and available D.T. Loading as specified in these Regulations, during technical feasibility study, the same shall be intimated by the distribution licensee to the applicant via Format 2(a) through email/SMS notification within 15 days from the date of issuance of acknowledgement of application failing which it shall be presumed that the proposal is technically feasible.”

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

▪ **NET SGST Reimbursement Scheme**

The Government of Haryana on July 23, 2024, notified regarding the “NET SGST Reimbursement Scheme” for the Startups registered under the Haryana State Startup Policy 2022.

Objective:

The Government of Haryana has always followed a proactive approach to facilitate Startup entrepreneurs for ease of doing business in Haryana. In order to achieve the same, State has undertaken precise policy-level interventions to position Haryana as a pre-eminent investment destination and notified the Haryana State Startup Policy 2022 with a focus on the creation of a world-class ‘Startup Ecosystem’ in the State. Through this scheme, the State government intends to provide fiscal support in the form of “Reimbursement of Net SGST” to eligible Startups based in Haryana and facilitate the growth of Startups in the State of Haryana.

Quantum of Assistance (Net SGST Reimbursement):

Financial support of 50% Net SGST will be reimbursed for a period of 7 years with a cap of 100% Fixed Capital Investments (FCI)

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

Himachal Pradesh

▪ **Amendments in the Punjab Excise Fiscal Orders 1932**

The Government of Himachal Pradesh on July 12, 2024, notified regarding the amendments in the Punjab Excise Fiscal Orders 1932.

- Order 1 shall be substituted by "The following shall be the rates of Excise Duty, Manufacture, Export Duty, and other levies on the excisable articles with effect from 01-04-2024:" (refer to the attached document for the Rate of Excise duty 2024-25).
- Provided further, that duty shall not be levied on rectified spirit supplied to the Government and Charitable Hospitals/ dispensaries and Educational Research Institutions approved by the Government; under the provisions of H.P. Fiscal Orders 1965.

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

Jammu & Kashmir

▪ Joint Electricity Regulatory Commission for UT of Jammu & Kashmir and UT of Ladakh (Electricity Supply Code) (First Amendment) Regulations, 2024

The Joint Electricity Regulatory Commission (JERC) for the UT of Jammu & Kashmir and the UT of Ladakh on June 28, 2024, issued the Joint Electricity Regulatory Commission for UT of Jammu & Kashmir and UT of Ladakh (Electricity Supply Code) (First Amendment) Regulations, 2024, to further amend the Joint Electricity Regulatory Commission for the UT of Jammu & Kashmir and the UT of Ladakh (Electricity Supply Code) 2023. This shall come into force on **July 24, 2024**.

- Clause 2.3 (52) which states a definition of "owner" shall be substituted with "owner means the person who is having absolute right over the property and the expression owner includes the legal heirs."
- In clause 2.3, a new definition clause shall be inserted "(59A) 'Resident Welfare Association' (here in after referred to as the Association) means an association comprising all the property owners within a Co-operative Group Housing Society, Multi storied Building, Residential Colony, or a similar body registered with the State Government/UT Government".
- After Clause 5.59, a new clause shall be added "5.59A - For electrified areas up to 150 kW or such higher load as the Commission shall specify the connection charges for new connection shall be fixed on the basis of the load, category of connection sought and average cost of connection of the distribution licensee so as to avoid site inspection and estimation of demand charges for each and every case individually. The demand charges, in such cases, may be paid at the time of application for new connection".
- After Clause 5.64, a new clause shall be added "5.64A - Procedure for supply to Electric Vehicle charging system: On the request of an Association or an owner of the flat or house in an Association or any other consumer, the distribution licensee shall provide a separate connection for supply of electricity for Electric Vehicle charging system".

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

Karnataka

▪ Revision of rates of non-taxable income in the Fire and Emergency Services Department

The Government of Karnataka on July 16, 2024, issued a notification regarding the revision of rates of non-taxable income in the Fire and Emergency Services Department.

The following has been stated: -

- The non-tax income currently prevailing in the Department of Fire and Emergency Services has been revised.

It has increased by 20 percent.

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

Kerala

▪ Revised employment tax slabs of Panchayats and Municipalities

The Government of Tamil Nadu on July 02, 2024, issued amendments to the Tamil Nadu Shops and Establishments Rules, 1948 wherein the following Rules have been inserted:

The Government of Kerala on June 27, 2024, issued a notification regarding the revised employment tax slabs of Panchayats and Municipalities.

The Government has examined the issue of revision of employment tax slabs in detail. Based on that, the order is issued revising the employment tax slabs of Gram Panchayats and Municipal Corporations at the rates in the Sixth State Finance Commission's Second Report No. 2118. Revised employment tax rates will be effective from October 01, 2024, commencing the second half year.

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

▪ **Provision of strict action if health card is not collected within four weeks**

The Government of Kerala on July 19, 2024, issued a notification regarding strict action if a health card is not collected within four weeks.

The Food Safety Department will take strict action if those working in food establishments in the state do not get their health card within four weeks.

Health cards are mandatory for those working in food establishments in the state. A special drive conducted by the Food Safety Department found that some employees do not have health cards, and some have not renewed them.

Newly employed people are given a grace period to get health cards and those who have expired are given time to renew.

The typhoid vaccine was made available at a very low cost through Karunya Pharmacies. The minister also requested that all the food establishments like hotels, restaurants etc. should ensure health cards for the employees.

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

▪ **Kerala Revenue Recovery (Amendment) Act, 2024**

Kerala Revenue Recovery (Amendment) Act, 2024 to further amend the Kerala Revenue Recovery Act, 1968.

The following has been stated-

In section 49(i) in item (1) after the words “public auction”, the words and symbol “including e-auction” shall be inserted.

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

▪ **Draft Kerala Motor Transport Workers (Amendment) Rules, 2024**

The Labour and Skill Department, Kerala on July 26, 2024, issued the Draft Kerala Motor Transport Workers (Amendment) Rules, 2024 to further amend the Kerala Motor Transport Workers' Rules, 1962.

As per the amendment, the table under Rule 5 has been substituted. Comments/suggestions shall be sent within 42 days from July 26, 2024, to Secretary to Government, Labour and Skills (E) Department, Government Secretariat, Thiruvananthapuram.

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

Maharashtra

▪ **Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) (Amendment) Rules, 2024**

The Industries, Energy, Labour, and Mining Department, Maharashtra on July 22, 2024, issued the Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) (Amendment) Rules, 2024, to further amend the Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Rules, 2018.

- In Form- 'A' and 'D' after entry 13, a new entry “13A Insurance certificate of establishment.”, shall be inserted.
- In Form- 'F' after entry 11, a new entry “11A Insurance certificate of establishment.”, shall be inserted.
- In Schedule, in Part-A, in entry (A), after sub-entry (3), a new sub-entry shall be inserted, namely: “(3A) Copy of insurance certificate of insurance of the establishment.”.
- In Schedule, in PART-B, in entry (B), after sub-entry (4), a new sub-entry shall be inserted, namely: “(4A) Copy of insurance certificate of insurance of the establishment.”.
- In Schedule, in PART-C, in entry (C), after sub-entry (2), a new sub-entry shall be added, namely: “(3) Copy of insurance certificate of insurance of the establishment.”

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

Mizoram

▪ [Mizoram Wood Based Industries \(Establishment & Regulation\) \(Amendment\) Rules, 2024](#)

The Government of Mizoram on July 12, 2024, notified the Mizoram Wood Based Industries (Establishment & Regulation) (Amendment) Rules 2024.

- In rule 11 for the words and symbol "The license granted shall remain valid for a period up to which the annual fee is paid by the licensee," the words, figures and symbol "The license granted shall remain valid for a period of 5 (five) years from the date of issue or renewal of such license." shall be substituted.
- In rule 12 of the principal rules, after the words and symbol "opportunity of being heard." the words, figures and symbol "If the licensee is not able to operate the wood-based industry within 1 (one) year from the date of issue of license, the license shall be liable to be cancelled." shall be inserted.
- In clause (c) of rule 15 of the principal rules, the words "whose decision shall be final" shall be omitted

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

▪ [Notification regarding coverage of ESI Scheme to Six Districts of Manipur](#)

Ministry of Labour and Employment vide Notification has specified regarding coverage of ESI Scheme to all the areas of Bishnupur, Senapati, Ukhrul, Kangpokpi, Churachandpur and Thoubal districts of Manipur with effect from August 01, 2024.

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

Odisha

▪ [Revision of minimum wages](#)

The Government of Odisha on July 18, 2024, revised the minimum wages for various scheduled employment

- The revised per day rates are:
 - o Unskilled Worker: INR 450/-
 - o Semi-Skilled Worker: INR 500/-
 - o Skilled Worker: INR 550/-
 - o Highly Skilled Worker: INR 600/-

The Notification is effective from July 18, 2024.

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

Puducherry

▪ [Submission of Half Yearly Returns under Factories Act, 1948 by Factories through online mode only](#)

The Government of Puducherry on June 21, 2024, notified mandating submission of Half Yearly Returns under the Factories Act, 1948 by Factories through online mode only.

As required under the 'Reducing Compliance Burden' the following services of submission of Half Yearly Returns under the Factories Act, 1948 by Factories are to be provided through online mode only.

The services shall be availed through online mode only to eliminate the need to submit the returns physically.

This will come into force with immediate effect and the present practice of submitting such returns by physical means is dispensed with immediate effect.

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

Punjab

▪ [Registration \(Punjab Amendment\) Act, 2023](#)

The Government of Punjab on July 23, 2024, issued the Registration (Punjab Amendment) Act, 2023, to further amend the Registration Act, 1908, in its application to the State of Punjab.

This shall come into force on **July 23, 2024**.

The following has been amended in section 17 which states "Documents of which registration is compulsory" namely: -

- In sub-section (1), clause (f) shall be inserted "(f) any certificate of sale granted to the purchaser of any property sold by public auction by a Civil or Revenue Officer or Civil Court or any authority, under law."
- Sub-section (1B) shall be inserted "(1B) Notwithstanding anything contained in section 59 of the Transfer of Property Act, 1882 (4 of 1882), any instrument or agreement relating to the deposit of title deeds (Equitable Mortgage), where such deposit has been made by way of security for the repayment of a loan or an existing or future debts, shall be registered."
- In sub-section (2), clause (xii) shall be omitted

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

▪ **New Minimum Wage Rates**

The Government of Punjab issued a notification detailing the revised Minimum Wage Rates on July 18, 2024. This update is a significant step towards ensuring fair compensation for workers across various sectors.

- The notification introduces a new series of the Consumer Price Index (CPI) for industrial workers, now based on a 2016 base year (previously 2001). This updated index is designed to better reflect current economic conditions and cost of living changes.
- For the period spanning September 2023 to February 2024, the average CPI stands at 396.03. This figure is derived from the old CPI series and is used to determine the new wage rates. As a result, the minimum wage for unskilled workers will increase to INR 10,899.82 per month starting March 1, 2024. This adjustment ensures that wages are in line with inflation and rising living costs.
- The notification provides comprehensive details on the minimum wage rates across various categories:
 - **Unskilled Workers**
 - **Semi-Skilled Workers**
 - **Skilled Workers**
 - **Highly Skilled Workers**
- Additionally, it specifies wage rates for staff categories A to D. These categories encompass employees working in government departments, local authorities, boards, corporations, or any agencies under government control. The rates are detailed on a monthly, daily, and hourly basis, ensuring clarity and fairness across different employment scenarios.
- The Revised Minimum Wages Rates will come into effect from March 1st, 2024.

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

Rajasthan

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

On July 19, 2024, the Government of Rajasthan issued a significant notification that amends the Rajasthan Goods and Services Tax (GST) Rules, 2017. These changes, encapsulated in the Rajasthan Goods and Services Tax (Amendment) Rules, 2024, introduce crucial updates aimed at enhancing the GST framework in the state.

Key Changes in the Amendments:

The primary focus of these amendments is the inclusion of references to "FORM GSTR-1A" across several existing rules.

- **Rule 36, Sub-rule (4), Clause (a)**
 - **Previous Text:** FORM GSTR-1
 - **New Insertion:** as amended in FORM GSTR-1A if any
 - **Implication:** This change mandates that any amendments made in FORM GSTR-1A must now be acknowledged in this clause. It ensures that adjustments made post the initial filing are considered.
- **Rule 37A**
 - **Previous Text:** FORM GSTR-1
 - **New Insertion:** as amended in FORM GSTR-1A if any.
 - **Implication:** Similar to Rule 36, this amendment requires the incorporation of any changes made in FORM GSTR-1A, thus providing a more comprehensive view of the filed returns.
- **Rule 40, Sub-rule (1), Clause (e)**
 - **Previous Text:** FORM GSTR-1
 - **New Insertion:** and in FORM GSTR-1A, if any,

- **Implication:** This amendment ensures that both the original returns (FORM GSTR-1) and any subsequent amendments (FORM GSTR-1A) are accounted for, reflecting a more accurate tax position.
- **Rule 48, Sub-rule (3)**
 - **Previous Text:** FORM GSTR-1
 - **New Insertion:** or in FORM GSTR-1A, if any
 - **Implication:** By including FORM GSTR-1A, this rule now recognizes any corrections or changes made after the original filing, ensuring compliance with the latest information.

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

Tamil Nadu

▪ **Amendments to the Tamil Nadu Combined Development and Building Rules, 2019**

The Government of Tamil Nadu on July 22, 2024, issued amendments to the Tamil Nadu Combined Development and Building Rules, 2019.

- In rule 2, which states "Definitions", after sub-rule (105), the following sub-rules shall be inserted, namely:
 - (105-A) "Self-Certification" means self-certification or declaration issued by the applicant to the effect that, the building plan and site plan for the construction or reconstruction of self-certified buildings, are in accordance with the provisions of the Act or rules made thereunder or any other law for the time being in force;
 - (105-B) "Self-Certified Buildings" means buildings in a plot of area up to 2,500 sq. ft and built-up area up to 3,500 sq. Ft for residential purposes up to 2 dwelling units having ground or ground plus one floor up to a maximum of 7m in height;
- In rule 6, after sub-rule (1), the following sub-rule shall be inserted, namely: "(1-A) Notwithstanding anything contained in rule 35, for the purpose of obtaining planning permission and building permit for self-certified building, the applicant who should be the owner of the land or leaseholder or power of attorney holder who has right over the land to develop, shall submit the application online through self-certification module and the regulations for self-certified buildings shall be in accordance with Annexure XXVI.";
- After Annexure XXV, the following Annexure shall be added.

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

▪ **Enforcement of the Tamil Nadu Prohibition (Amendment) Act, 2024**

The Government of Tamil Nadu on July 12, 2024, issued the date of enforcement of the Tamil Nadu Prohibition (Amendment) Act, 2024. It has appointed **July 12, 2024**, as the date on which the Tamil Nadu Prohibition (Amendment) Act, 2024, shall come into force.

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

▪ **Exemption of registered person whose aggregate turnover in the financial year 2023-24 is up to two crore rupees**

The Government of Tamil Nadu on July 11, 2024, issued the notification regarding the exemption of the registered person whose aggregate turnover in the financial year 2023- 24 is up to two crore rupees, from filing annual return for the said financial year. This shall come into force on July 10, 2024.

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

Telangana

▪ **Revised stock limits in respect of Traders/Wholesaler, Retailer, Big Chain Retailer, and Processors of Wheat**

The Government of Telangana on July 16, 2024, revised the stock limits in respect of Traders/Wholesalers, Retailer, Big Chain Retailer, and Processors of Wheat.

It has ordered that Respective legal entities shall declare the stocks position on the portal (<http://evegoils.nic.in/wsp/login>) of Department of Food and Public Distribution and in case the stocks held by them are higher than the prescribed limits, then they shall bring the same to the prescribed stock limits within 30 days of issue of Government of India notification and the stock is regularly declared and updated on the portal Department of Food & Public Distribution.

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

▪ **Ease of Doing Business TG-IPASS - Timelines for processing of Bio-Medical Waste Authorization applications - Penalties for delay in processing**

The Telangana Pollution Control Board (TGPCB) on July 23, 2024, issued a circular regarding Ease of Doing Business TGIPASS - Timelines for processing of Bio-Medical Waste Authorization applications - Penalties for delay in processing.

- The Department for Promotion of Industry and Internal Trade (DPIIT) communicated the Business Reforms Action Plan (BRAP), 2024 consisting of 344 Reform points targeted at increasing transparency and improving the efficiency and effectiveness of regulatory framework and services for businesses in India under EoDB.
- As per the reform No.116 the Board has to ensure that, the information is available on the website on all necessary components for availing a service such as a comprehensive list of documents required, fee, procedure with stage-wise details, and time for completion of each procedure/step, searchable based on risk category, size of the firm, business location and Foreign/Domestic investor with regard to Bio-Medical Waste Authorization. In this regard, the Board prepared a prescribed procedure for processing BMW Authorization applications for bedded and non-bedded HCFs is herewith enclosed for ready reference to be uploaded on the TGPCB website.
- Further, as per reform No.117 the Board shall mandate time-bound delivery through legislation, and in this regard, the Board is stipulating the revised timelines for processing of BMW Authorization applications (Fresh & Renewal) as given below.
- The ROs shall forward the applications within the stipulated timelines to complete the processing of applications through Committee meetings at ZO/HO.

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

Uttar Pradesh

▪ **Clarification on the time of supply of services of spectrum usage and other similar services under the GST**

The Government of Uttar Pradesh on July 05, 2024, issued a clarification on the time of supply of services of spectrum usage and other similar services under the GST.

It clarifies that GST shall be payable when the upfront payment is due or made for full upfront payments, and when payments are due or made for deferred payments in installments by telecom operators.

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

West Bengal

▪ **Revision of minimum wages**

The Government of West Bengal on July 16, 2024, revised the minimum wages for various scheduled employment.

- The revised per day rates are:
 - Unskilled Worker: INR 383/-
 - Semi-Skilled Worker: INR 421/-
 - Skilled Worker: INR 463/-
 - Highly Skilled Worker: INR 510/-

(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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