



COMPLIANCE UPDATE

September 2024 | Part 2 of 2

Table of content

- Central Board of Indirect Taxes and Customs (CBIC)
- Ministry of Corporate Affairs (MCA)
- Reserve Bank of India (RBI)
- Securities and Exchange Board of India (SEBI)
- Bureau of India Standards (BIS)

- Industry-wise updates
 - Forest and Environment

- State-wise updates
 - Andhra Pradesh
 - Andaman and Nicobar
 - Assam
 - Bihar
 - Goa
 - Govt. of NCT of Delhi
 - Haryana
 - Himachal Pradesh
 - Karnataka
 - Kerala
 - Madhya Pradesh
 - Maharashtra
 - Mizoram
 - Puducherry
 - Punjab
 - Rajasthan
 - Tamil Nadu
 - Uttarakhand
 - West Bengal

Central Board of Indirect Taxes and Customs

- [Reduction in Special Additional Excise Duty on export of Aviation Turbine Fuel to Bhutan](#)

The Ministry of Finance on September 02, 2024, has removed Special Additional Excise Duty on export of Aviation Turbine Fuel to Bhutan.
(To view the Notification, please click [here](#))

Ministry of Corporate Affairs

- [Investor Education and Protection Fund Authority \(Accounting, Audit, Transfer and Refund\) Second Amendment Rules, 2024](#)

The Investor Education and Protection Fund Authority on September 09, 2024, has amended Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016. The amendment provides that a foreign national or non-resident Indian shall be permitted to provide self-declaration of securities lost or misplaced or stolen which shall be duly notarized or apostilled or consulars in their country of residence, along with self-attested copies of valid passport and overseas address proof.
(To view the Notification, please click [here](#))

▪ **Companies (Indian Accounting Standards) Second Amendment Rules, 2024**

The Ministry of Corporate Affairs on September 09, 2024, amended Companies (Indian Accounting Standards) Rules, 2015. As per the amendment, a seller-lessee shall apply Lease Liability in a Sale and Leaseback retrospectively in accordance with Ind AS 8 to sale and leaseback transactions entered into after the date of initial application.

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

▪ **Companies (Compromises, Arrangements and Amalgamations) Amendment Rules, 2024**

The Ministry of Corporate Affairs on September 09, 2024, amended Rule 25A of Companies (Compromises, Arrangements and Amalgamations) Rules, 2016. The amendment provides that where the transferor foreign company incorporated outside India being a holding company and the transferee Indian company being a wholly owned subsidiary company incorporated in India, enter into merger or amalgamation, both the companies shall obtain the prior approval of the Reserve Bank of India.

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

Reserve Bank of India

▪ **Liberalised Remittance Scheme (LRS) for Resident Individuals- Discontinuation of Reporting of monthly return**

The Reserve Bank of India on September 06, 2024 directed all AD Category-I banks, henceforth, will be required to upload only transaction-wise information under LRS daily return (CIMS return code: R010) at the close of business of the next working day on CIMS (URL: <https://sankalan.rbi.org.in>). In case no data is to be furnished, AD Category-I banks shall upload a 'NIL' report.

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

Securities and Exchange Board of India

▪ **Securities and Exchange Board of India (Foreign Venture Capital Investors) (Amendment) Regulations, 2024**

The Securities and Exchange Board of India on September 04, 2024, amended Securities and Exchange Board of India (Foreign Venture Capital Investors) Regulations, 2000. The Amendment Regulations will come into effect on January 1, 2025, and seek to streamline the registration process for FVCI by shifting the responsibility of processing registration applications and conducting due diligence to the Designated Depository Participants ("DDPs") registered with SEBI.

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

Bureau of Indian Standards

▪ **Revision of BIS Standards for Electric Equipments Connectors**

The Bureau of Indian Standards on September 05, 2024, has notified following Standards:

- IS/IEC 60512-2-3: 2002 Connectors for Electronic Equipment — Tests and Measurements Part 2 Electrical Continuity and Contact Resistance Tests Section 3 Test 2c: Contact Resistance Variation

The standards will come into force retrospectively from **August 25, 2024**.

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

▪ **Revision of BIS Standards for Household Electric Equipments**

The Bureau of Indian Standards on September 05, 2024, revised following Standards:

- IS 302 (Part 1): 2024 IEC 60335-1: 2020 Household and Similar Electrical Appliances — Safety Part 1 General Requirements (Seventh Revision)
- IS 302 (Part 2/Sec 3): 2024 IEC 60335-2-3: 2022 Household and Similar Electrical Appliances — Safety Part 2 Particular Requirements Section 3 Electric Irons (Second Revision)
- IS 302 (Part 2/Sec 59): 2024 IEC 60335-2-59: 2021 Household and Similar Electrical Appliances — Safety Part 2 Particular Requirements Section 59 Insect Killers (First Revision)
- IS 302 (Part 2/Sec 74): 2024 IEC 60335-2-74: 2021 Household and Similar Electrical Appliances — Safety Part 2 Particular Requirements Section 74 Portable Immersion Heaters
- IS 16678 (Part 4): 2024 ISO 5149-4: 2022 Refrigerating Systems and Heat Pumps — Safety and Environmental Requirements Part 4 Operation, Maintenance, Repair and Recovery (First Revision)

The standards will come into force retrospectively from **August 23, 2024**.

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

▪ **Revision of BIS Standards for Bitumen, Coal and Natural Gas testing**

The Bureau of Indian Standards on September 05, 2024, revised following Standards:

- IS 436 (Part 1/Sec 1): 2024 Methods for Sampling of Coal and Coke Part 1 Sampling of Coal Section 1 Manual Sampling (Second Revision)
- IS 5821: 2024 Hot Water Hose of Rubber — Specification (Third Revision)
- IS 15125: 2024 ISO 10715: 2022 Natural Gas — Gas Sampling (First Revision)
- IS 18690: 2024 Tar and Bituminous Materials — Determination of Saturates, Naphthene Aromatics, Polar Aromatics and Asphaltenes — Methods of Test

The standards will come into force retrospectively from **August 21, 2024**.

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

▪ **BIS Standards - Code of Practice for Labelling of Prepackaged Foods**

The Bureau of Indian Standards on September 09, 2024, has notified following Standards:

- IS 4251 - 1967 Quality Tolerances for Water for Processed Food Industry
- IS 7655 - 1975 Code of Practice for Food Advertising
- IS 7688 (Part I) - 1975 Code of Practice for Labelling of Prepackaged Foods Part I General Guidelines
- IS 7688 (Part II) - 1976 Code of Practice for Labelling of Prepackaged Foods Part II Guidelines on Claims
- IS 7688 (Part III) - 1976 Code of Practice for Labelling of Prepackaged Foods Part III Nutritional Labelling
- IS 10973 - 1984 Code for Hygienic Conditions for Food Hawkers

The standards will come into force retrospectively from **August 31, 2024**.

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

▪ **Revision of BIS Standards for Methods of Sampling and Test of Water and Wastewater**

The Bureau of Indian Standards on September 09, 2024, has revised following Standards:

- IS 3025 (Part 45): 2024 Methods of Sampling and Test (Physical and Chemical) for Water and Wastewater Part 45 Sodium and Potassium (Second Revision)

All revised standards will come into force retrospectively from **August 12, 2024**.

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

Industry-wise updates

Forest and Environment

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

The Ministry of Environment, Forest and Climate Change on September 09, 2024, amended Schedule I (Standards for Emission or Discharge of Environmental Pollutants) of Environment (Protection) Rules, 1986.

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

State-wise updates

Andhra Pradesh

▪ Implementation of the Pradhan Mantri Fasal Bima Yojana (PMFBY) for the period 2024-26

The Government of Andhra Pradesh, on September 09, 2024, issued a notification regarding the implementation of the Pradhan Mantri Fasal Bima Yojana (PMFBY) for the period 2024-26, covering the Kharif 2024 & 2025 and Rabi 2024-25 & 2025-26 crop seasons.

- For the 2024-25 and 2025-26 seasons, Andhra Pradesh has invited bids from General Insurance companies empanelled by the Government of India for the selection of an implementing agency at the cluster level. The state has been divided into 9 clusters under a yield-based model, following approval from the State Level Coordination Committee on Crop Insurance (SLCCCI).
- The Alternative Risk Sharing Model (ARSM) with a 60-130 Cup & Cap mechanism will be adopted at the season and cluster levels for the next two years. For Kharif 2024, the Free Insurance Universal Coverage Model will be applied based on the e-Panta system, while voluntary enrolment will be available for farmers in subsequent seasons.

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

▪ Fifth Amendment to the Andhra Pradesh Electricity Regulatory Commission (Licensees' Standards of Performance) Regulation, 2024.

The Andhra Pradesh Electricity Regulatory Commission (APERC), on August 28, 2024, issued the Fifth Amendment to the Andhra Pradesh Electricity Regulatory Commission (Licensees' Standards of Performance) Regulation, 2024 and came into effect on the same day, August 28, 2024.

- The amendment specifically substitutes Item IX of Schedule II, which pertains to the "Release of new connection/additional load upon payment of all charges."
- According to the revised provision, in cases where the connection is feasible from the existing network, the supply must be released within three days in metropolitan areas, seven days in other municipal areas, and fifteen days in rural areas, upon receipt of a complete application along with all prescribed charges. If these timelines are not met, a compensation of INR 100 for each day of default is applicable.

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

Andaman and Nicobar Islands

▪ Tax compliance reminder for VAT-Registered Dealers

The Union Territory of Andaman and Nicobar Islands on September 06, 2024, issued a tax compliance reminder for VAT-Registered Dealers.

- The dealers must adhere to the rules and regulations under A&N Islands Value Added Tax Regulation, 2017, and A&N Value Added Tax Rules, 2020 as laid down in Notification No. F.No.1-1/DC (SA)/VAT (PF)/2017-18/5974 dated December 31, 2020, regarding an advisory for Bar Owner & POL dealers.
- The non-compliance constitutes a gross violation of VAT Rules and results in a significant loss to the Government exchequer. Therefore, all bar owners and POL owners have been once again directed to strictly comply with the due dates as per the notification as mentioned earlier provided as under.
- Further, it is clarified that all the Value Added Tax Returns shall be submitted at the Office. This directive is issued in the interest of maintaining proper tax compliance and ensuring the financial health of the Government exchequer.

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

▪ Introduction of online submission of 'Form C' (Notice of Change) under A&N Islands Shops & Establishments Regulation, 2004

The Department of Labour, Andaman and Nicobar Administration on September 02, 2024, issued a notification regarding the introduction of online submission of 'Form C' (Notice of Change) under A&N Islands Shops & Establishments Regulation, 2004.

- The department, aligned with the Ease of Doing Business and Digital India initiatives, has facilitated online submission of 'Form C' (Notice of Change) for employers of Shops and Establishments in these isles w.e.f. September 03, 2024.
- Any changes in registered establishments under the A&N Islands Shops & Establishments Regulation, 2004, can only be submitted via online Form C.

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

Assam

▪ [Hotels, resorts, lodges, and restaurants operating in Assam to apply for Consent to Operate](#)

The Pollution Control Board of Assam, on August 21, 2024, issued a notification requiring all hotels, resorts, lodges, and restaurants operating in Assam to apply for Consent to Operate.

- According to the notification, establishments with less than 20 rooms (categorized as Green) and restaurants operating without valid consent must apply for Consent to Operate through the Board's Consent Management Portal.
- These establishments must also pay a one-time "Consent to Establish" fee. The deadline for submitting applications is 30 days from the date of the notification, with a final date set for September 20, 2024.

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

▪ [Grant of entitlement certificates and claims for SGST reimbursement](#)

The Government of Assam, on August 20, 2024, issued a notification concerning the grant of entitlement certificates and claims for SGST reimbursement.

- The notification states that, under the Assam Industries (Tax Reimbursement for Eligible Units) Scheme, 2017, and the Assam Industries (SGST Reimbursement for Eligible Units) Scheme, 2021, all applications for entitlement certificates and SGST reimbursement must be submitted online through the Department's portal starting from August 21, 2024. From this date, offline applications will no longer be accepted.

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

Bihar

▪ [SOP under the Real Estate \(Regulation and Development\) Act, 2016](#)

The Bihar Real Estate Regulatory Authority (RERA) issued an SOP on September 10, 2024, regarding the revocation of a project at the request of the Promoter under Section 7(1)(a) of the Real Estate (Regulation and Development) Act, 2016.

- The SOP outlines preconditions for project cancellation, which require promoters to submit a clean RERA account statement, a certificate from a Chartered Accountant, proof of cancellation of the Development Agreement, and, if applicable, additional documents like cancellation of project maps, various NOCs, and evidence of penalty payments.
- Additionally, promoters are required to pay an administrative charge based on the project's registration duration: INR 1,50,000 if within one year, INR 3,00,000 if between one and two years, and INR 6,00,000 if after two years. The processing timeline for applications is set at 30 days, and applicants are required to address any deficiencies within 15 days of notification to ensure timely approval.

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

▪ [Exemption of registered persons having aggregate turnover for the financial year 2023-24 up to two crore rupees](#)

The Government of Bihar on September 04, 2024, issued a notification granting relief to small taxpayers by exempting them from the requirement of filing annual returns for the financial year 2023-24.

- According to this notification, registered persons whose aggregate turnover for the financial year does not exceed two crore rupees are no longer required to file the annual return for that year.

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

Goa

▪ [Goa Ground Water Regulation \(Amendment\) Act, 2024](#)

The Government of Goa on September 10, 2024, notified the Goa Ground Water Regulation (Amendment) Act, 2024 to further amend the Goa Ground Water Regulation Act, 2002.

The following has been stated-

- In section 2 after clause (a), the "(aa) "aquifer systems" means geological formation capable of storing and transmitting groundwater;" clause shall be inserted.
- In section 17 (i) for clause (B), the following shall be substituted "(B) For illegal sinking/construction and/or use of well, or transportation of groundwater"
- After clause (B), the following clause shall be inserted "(C) For polluting or contaminating groundwater by injecting treated/untreated water into the aquifer systems"

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

▪ **Goa Controlled Commodities (Regulation of Distribution) (Amendment) Order, 2024**

The Department of Civil Supplies and Consumer Affairs, Goa on September 05, 2024, issued the Goa Controlled Commodities (Regulation of Distribution) (Amendment) Order, 2024 to further amend Goa, Daman and Diu Controlled Commodities (Regulation of Distribution) Order, 1966.

- In clause 1 which states “Short title, extent and commencement”, in sub-clause (1) the words “Daman and Diu” shall be omitted and subclause (2) shall be substituted as below:— “It extend to the whole of the State of Goa.”
- Clause 16 which states “Powers to enter premises, inspect, search or seize ration card, ask question, require production of documents, etc.” sub-clause (2) has been substituted namely: - “(2) The provisions of section 103 of the Bharatiya Nagarik Suraksha Sanhita, 2023, relating to search and seizure shall so far as may be, apply to searches and seizures under this clause”

This shall come into force from **September 05, 2024**.

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

▪ **Inland Vessels (Insurance, Limitation of Liability and Obligations of Service Providers and Service Users) Rules, 2022**

The Government of Goa, on September 04, 2024, issued a notification regarding the Inland Vessels (Insurance, Limitation of Liability and Obligations of Service Providers and Service Users) Rules, 2022.

The limits of liability in respect to Loss of Life or Personal Injuries in different scenarios are given in Schedule Limits Of Liability [see rule 22] attached to the document.

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

▪ **Goa Boilers (Penalty Adjudication and Appeal) Rules, 2024**

The Government of Goa on September 05, 2024, issued the Goa Boilers (Penalty Adjudication and Appeal) Rules, 2024.

It states the manner of preferring appeal arising from a decision of the Adjudicating Officer appointed under section 26A of the Act, shall be filed with the Appellate Authority in Form 'A' within sixty days from the date of receipt of the order by the appellant, presented in triplicate by the appellant, their authorized agent, or an appointed advocate, or sent by registered or speed post, and accompanied by a fee of five hundred rupees paid via Court Fee Stamp affixed on the Memorandum of Appeal.

This shall come into force from **September 05, 2024**.

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

Govt. of NCT of Delhi

▪ **Corrigendum to the DERC (Guidelines for establishment of the Forum and the Ombudsman for redressal of grievances of Electricity Consumers) Regulations, 2024**

The Delhi Electricity Regulatory Commission (DERC) on September 03, 2024, issued the Corrigendum to the Delhi Electricity Regulatory Commission (Guidelines for establishment of the Forum and the Ombudsman for redressal of grievances of Electricity Consumers) Regulations, 2024.

- In Regulations 23, 44 and 52, figure ‘16’ wherever occurring, be substituted with figure ‘15’.
- In Regulation 29, figure ‘11’ be substituted with figure ‘10’.
- In Regulation 30, words ‘and the prioritisation of the grievance as per Regulation 7 above’ be deleted and the word ‘and’ be placed before the words ‘the gist’.
- In Regulation 31(h), words ‘for passing the Final Order’ be deleted.
- In Regulation 45, words ‘of the Forum’ be deleted.
- In Regulation 53, the word ‘reappointment’ be substituted with the words ‘during the period of extension’.
- In Regulation 60, figure ‘32’, wherever it occurs, be substituted with figure ‘31’.
- In the English version only in Regulation 65, word ‘pass’ be substituted with ‘be’.
- In Regulation 69, in the words and expression ‘said Monthly Reports’, word ‘Monthly’ be deleted.

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

Haryana

▪ **Declaration of Paid holiday on October 01, 2024, on account of General Election to Legislative Assembly of Haryana**

The Government of Haryana on August 28, 2024, notified regarding the paid holiday on October 01, 2024, on account of General Election to Legislative Assembly of Haryana. It declares October 01, 2024 (Tuesdays) a paid holiday for all Shops and Commercial Establishments in Haryana for enrolled voters.

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

Himachal Pradesh

▪ **Himachal Pradesh Electricity Regulatory Commission (Short Term Open Access) (Second Amendment) Regulations, 2024**

The Himachal Pradesh Electricity Regulatory Commission (HPERC), on August 30, 2024, notified the Himachal Pradesh Electricity Regulatory Commission (Short Term Open Access) (Second Amendment) Regulations, 2024 to further amend the Himachal Pradesh Electricity Regulatory Commission (Short Term Open Access) Regulations, 2010.

- In Regulation 6 of the Himachal Pradesh Electricity Regulatory Commission (Short Term Open Access) Regulations, 2010 (hereinafter referred to as the “said Regulations”), in sub-regulation (3), for the words “rupees five thousand”, the words “rupees fifteen thousand” shall be substituted.
- In Regulation 26 of the said Regulations, for the word, signs and figures “Rs.2000/-”, the word, signs and figures “Rs.5000/-” shall be substituted.

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

▪ **Himachal Pradesh Electricity Regulatory Commission (Levy and Collection of Fees and Charges by State Load Despatch Centre) (Third Amendment) Regulations, 2024**

The Himachal Pradesh State Electricity Regulatory Commission (HPERC) on August 30, 2024, notified Himachal Pradesh Electricity Regulatory Commission (Levy and Collection of Fees and Charges by State Load Despatch Centre) (Third Amendment) Regulations, 2024 further to amend the Himachal Pradesh Electricity Regulatory Commission (Levy and Collection of Fees and Charges by State Load Despatch Centre) Regulations, 2011.

- In Regulation 20 which specifies Return on Equity, in sub-regulation (1) for the figures and signs “15.5%”, the figures and signs “14.5%” shall be substituted.
- In Regulation 27 which specifies the Registration fee (i) In sub-regulation (2) for the word and figure “Rs. 1 Lakh”, the word and figure “Rs. 3 Lakhs” shall be substituted; and (ii) Existing sub-regulation (3) shall be omitted.

These Regulations shall come into force from **September 03, 2024**.

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

Karnataka

▪ **Approval of the inclusion of Short-Term Open Access (STOA) in its regulations**

The Karnataka Electricity Regulatory Commission (KERC), on September 05, 2024, issued a notification approving the inclusion of Short-Term Open Access (STOA) in its regulations. The notification specifies that the Commission has approved the inclusion of Short-Term Open Access (STOA) under Regulation 8 of the Green Energy Open Access (GEOA) Regulations. Furthermore, STOA will now also be incorporated into Clause 10.1 of the approved Wheeling and Banking Agreement (WBA), and the WBA will subsequently be applicable to STOA transactions as well.

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

▪ **Extension of the Kara-Samadhana Scheme (waiver of interest)**

The Government of Karnataka, on August 31, 2024, issued a notification extending the Kara-Samadhana Scheme (waiver of interest).

The scheme, under the provisions of Rule 15-A of the Karnataka Excise Licences (General Condition) Rules, 1967, was initially introduced on January 20, 2024. This extension allows eligible entities to benefit from the waiver of interest under Kara-Samadhana Scheme-V until December 31, 2024.

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

Kerala

▪ **Instructions concerning the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)**

The Government of Kerala, on September 5, 2024, issued instructions concerning the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) to ensure transparent and corruption-free asset creation.

Key instructions include:

- Ensuring transparency in implementing projects, timely execution, and adherence to procurement and financial guidelines. Emphasizing competitive bidding, adherence to quality standards, and local sourcing to ensure fairness and efficiency.
- Assigning responsibilities: Project managers to oversee material distribution, procurement officers to ensure supplier delivery, and field supervisors to monitor on-site usage.

- Compliance with GST and TDS regulations, including the proper documentation of invoices, payment receipts, TDS certificates, and other necessary financial records.

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

Madhya Pradesh

▪ **Replacement of existing meters, with Smart Pre-payment meters**

The Madhya Pradesh Electricity Regulatory Commission (MPERC) on August 30, 2024, issued a notification concerning the replacement of existing meters, including stopped, defective, or burnt meters, with Smart Pre-payment meters.

- The Commission grants a relaxation in the timeline for replacing these meters from the previous deadline of June 30, 2024, to a new deadline of December 31, 2024.
- This extension applies to specific areas and consumer categories.

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

Maharashtra

▪ **Maharashtra Electricity Regulatory Commission (Grid Interactive Rooftop Renewable Energy Generating Systems) (Second Amendment) Regulations, 2024**

The Maharashtra Electricity Regulatory Commission (MERC) on August 29, 2024, issued the Maharashtra Electricity Regulatory Commission (Grid Interactive Rooftop Renewable Energy Generating Systems) (Second Amendment) Regulations, 2024 to further amend Maharashtra Electricity Regulatory Commission (Grid Interactive Rooftop Renewable Energy Generating Systems) Regulations, 2019.

- Regulation 2.1 (m)(a) which states "Lead Person" has been inserted
- Regulation 2.1 (z)(a) which states "Virtual Net Metering" has been inserted
- Regulation 4.4 and 4.5 has been inserted namely: -
 - o 4.4. Grid connectivity and scheduling of the Renewable Energy Generating System installed under virtual net metering arrangement, if applicable, shall be governed by relevant Regulations of the Commission.
 - o 4.5 Responsibilities of Lead Person

The following shall come into force retrospectively from **August 29, 2024**.

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

▪ **Revision of minimum wage of Employment in chemical fertilizer manufacturing and processes**

The Government of Maharashtra on August 30, 2024, issued a notification regarding the revision of minimum wage of Employment in chemical fertilizer manufacturing and processes incidental thereto.

The Advisory Board hereby revises, with effect from August 30, 2024, the basic minimum rates of wages payable to the employees employed in the said scheduled employment and refixes them, as set out in the Schedule appended to the document.

The Cost-of-Living Index Number for employees in scheduled employment in Maharashtra will be determined based on the average Consumer Price Index (CPI) for eleven centers in the state, using the New Series 2001=100. The Competent Authority, appointed by the government, will calculate this average every six months, starting from January 1 and July 1.

The calculation will compare the average CPI with a base of 454 points, and for every point increase, a Cost-of-Living Allowance (COLA) of ₹27 per month will be added to the employees' wages for the next six months.

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

▪ **Maharashtra Motor Vehicles (1st Amendment) Rules, 2024**

The Government of Maharashtra on August 30, 2024, issued the Maharashtra Motor Vehicles (1st Amendment) Rules, 2024, to further amend the Maharashtra Motor Vehicles Rules, 1989.

Rule 54-A, which states "Allotment of Registration Mark", has been substituted.

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

Mizoram

▪ **Amendments in the Schedule of the Mizoram Value Added Tax Act, 2005**

The Government of Mizoram on September 03, 2024, issued a notification regarding amendments in the Schedule of the Mizoram Value Added Tax Act, 2005.

- In exercise of the powers conferred by section 19 of the Mizoram Value Added Tax Act, 2005 the government has amended the Schedule to the Mizoram Value Added Tax Act, 2005 with effect from September 01, 2024.

- Further it is to be noted that the levy of Social Infrastructure and Services Cess and Road Maintenance Cess against entry S. No.7 and 8 of the Schedule of the Act in addition to the rate of tax prescribed.

The two cesses shall be regulated with effect from **September 01, 2024**.

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

- **Holiday List for the Calendar Year 2025**

The Government of Mizoram on August 27, 2024, issued the Holiday List for the Calendar Year 2025.

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

Puducherry

- **Revision of minimum wages for employees in Shops and Establishments in the Union Territory**

The Government of Puducherry on September 02, 2024, has revised the minimum wages for employees employed in Shops and Establishments in the Union Territory of Puducherry.

- In exercise of the powers granted under Section 3(1)(b), Section 5(2), and Section 13(1) of the Minimum Wages Act, 1948, the Lieutenant-Governor of Puducherry has approved the revised minimum wage rates for employees in Shops and Establishments,
- According to the schedule attached, the revised minimum wages are as follows - For general categories:
 - o Manager, Sales Manager etc. are to receive INR 11,695/- per month.
 - o Assistant Manager, Accountant, Supervisor etc. are to receive INR 11,283/- per month.
 - o Cashier, Clerk, Stenographer, etc. are to receive INR 11,242/- per month.
 - o Bill Collector, Booking Clerk etc. are to receive INR 11,192/- per month.
 - o Peon, Watchman etc. are to receive INR 11,131/- per month.

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

Punjab

- **Public Notice on Implementation of E- Waste Management Rules, 2022**

The Punjab Pollution Control Board, (PPCB) issued a notification regarding Public Notice Implementation of E-Waste Management Rules 2022.

Ministry of Environment, Forest and Climate Change vide notification no. G.S.R. 801 (E) dated November 02, 2022, has notified E-Waste (Management) Rules, 2022 under the Environment (Protection) Act, 1986 and the same are applicable from April 01, 2023.

- These Rules apply to every:- (i) manufacturer, (ii) producer, (iii) refurbisher and (iv) recycler, involved in the manufacture, sale, transfer, purchase, refurbishing, dismantling, recycling and processing of E-waste including 106 items of electrical and electronic equipment listed in Schedule-I including their components, consumables, parts and spares, which make the product operational.
- Any (i) manufacturer, (ii) producer, (iii) refurbisher and (iv) recycler of E-waste and any Scrap dealer/Solid Waste Disposal Authority, if found involved in any illegal activity concerning storage and processing of E-waste, action as deemed fit shall be taken against the violator(s) under the said Rules, including levying of Environmental Compensation.

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

Rajasthan

- **Revised guidelines for the supply and delivery of drugs and medicines under RGHS through Pharma and E-Pharma stores**

The Finance Department of Rajasthan on September 05, 2024, issued revised guidelines for the supply and delivery of drugs and medicines under RGHS through Pharma and E-Pharma stores.

- Annexure - A - Pharma Stores
 - o In Provision no. 3, point No. 3.2 which states "Procedure for applying for empanelment as pharma store" shall be replaced, it specifies the performance security guarantee (PSG) amounts for various types of areas and conditions, including specifics for chain stores and e-pharma stores, with different PSG requirements based on the area and type of application.
 - o In Provision 11, point no. 11.2 which states "Presentation of Bills" shall be replaced as "The service provider may use own system of acknowledgment for delivery along with the mandatory authentication code to be provided by the beneficiary for confirmation of Door Step Delivery."
- Annexure - B – E-Pharma Stores

- The Application form for empanelment of e-pharma store for the supply of drugs and medicines - Annexure I at Sr. No.4, the details shall be replaced as "The e-pharma stores should be registered in respective city of Rajasthan under Shops and Establishment Act/ Rajasthan Dukan Evam Vanijyik Sansthan Adhiniyam, 1958/ Indian Partnership Act 1932 / Companies Act 1956/ Limited Liability Act 2008 and should be in existence for at least last one financial year."
 - In the SLA document (E-pharma) - Annexure 3, Point No.2 (g) shall be replaced by "Option shall be given to RGHS beneficiaries to return medicine and to e-pharma store to take back and replace medicines through the portal PD, RGHS shall develop the system accordingly."
- (To view the Revised Guidelines, please click [here](#))

Tamil Nadu

- **Amendments to the Tamil Nadu Electricity Restructuring and Transfer Scheme, 2024**
The Government of Tamil Nadu on August 28, 2024, notified regarding the amendments to the Tamil Nadu Electricity Restructuring and Transfer Scheme, 2024.
 - In clause 1, the marginal heading "Short title, extent and commencement" shall be substituted with the marginal heading "Short title and extent".
 - In clause 2 (b), after the expression "Companies Act, 2013 (Central Act 18 of 2013)", the expression "and for the purpose of this scheme, it shall be 01.04.2023" shall be added at the end.
 - In clause 2 (u), the expression "TANTRASNCO" shall be substituted with the expression "TANTRANSCO".
 - After clause 12, clause 13, and clause 14 shall be inserted titled as "Accounting Treatment in the books of Transfer - TANGEDCO" and "Accounting Treatment in the books of Transferees" respectively.
 (To view the Amendments, please click [here](#))

Uttarakhand

- **Revision of the Dearness Allowance (DA) for unskilled employees working in establishments**
The Government of Uttarakhand on August 31, 2024, issued a notification revising the Dearness Allowance (DA) for unskilled employees working in establishments.
 - The revised DA will be applicable from August 01, 2024, to January 31, 2025. The revised schedule applies to establishments employing between 50 to 500 persons and establishments employing more than 500 persons.
 For establishments:
 - Employing 50 to 500 persons, the basic minimum wage for unskilled workers is INR 2,535 with a DA of INR 8,545, for semi-skilled workers INR 2,785 with a DA of INR 9,388, and for skilled workers INR 3,090 with a DA of INR 10,416.
 - Employing more than 500 persons, the basic minimum wage for unskilled workers is INR 2,660 with a DA of INR 8,967, for semi-skilled workers INR 2,925 with a DA of INR 9,860, and for skilled workers INR 3,190 with a DA of INR 10,753.
 (To view the Notification, please click [here](#))
- **Disposal of generated garbage in the Rudrapur Municipal Corporation area**
The Nagar Nigam, Rudrapur, on August 30, 2024, issued a notification regarding the disposal of generated garbage in the Rudrapur Municipal Corporation area.
 - According to the notification, any institution such as hospitals, hotels, schools, RWAs, etc. that generates 100 kg or more of garbage (both dry and wet) per day must dispose of the garbage on its own under the provisions of the Solid Waste Management Act 2016.
 - If any institution fails to comply, legal/punitive action will be taken against them by the Municipal Corporation Rudrapur as per the provisions of the Act.
 (To view the Notification, please click [here](#))

West Bengal

- **Guidelines for the fair settlement of workers' bonus dues for the 2024 Durga Puja**
The Labour Department, West Bengal, on September 05, 2024, issued guidelines for the fair settlement of workers' bonus dues for the 2024 Durga Puja, aimed at promoting industrial peace and harmony.
 - The guidelines emphasize that employers must ensure all eligible employees receive their bonuses by September 30, 2024, before Durga Puja. Employers are also required to either maintain or increase the bonus rate compared to the previous year and are encouraged to provide ex-gratia payments to employees who exceed eligibility limits.

- Additionally, the guidelines urge employers to amicably resolve disputes and collaborate with trade unions to preserve industrial peace.

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

- **Special Employment Exchange for Physically Handicapped**

The Government of West Bengal, on August 30, 2024, issued a notification regarding the Special Employment Exchange for Physically Handicapped.

- The notification mandates that every employer in an establishment must provide information or submit returns in the prescribed forms related to vacancies designated for individuals with benchmark disabilities.
- These details must be submitted to the Special Employment Exchange for Physically Handicapped at the Directorate of Employment under the Department of Labour, in accordance with Rule 13 of the Rights of Persons with Disabilities Rules, 2017.

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

ABOUT US

UnComplycate is an end-to-end compliance and contract management solutions provider that integrates domain experience with IT-enabled implementation, monitoring and management protocols.

With more than thirty years' experience in helping clients discharge their compliance obligations, we have developed a repository of significant knowledge and practical experience in advising and assisting businesses on their regulatory compliance, litigation management, notice and contract management and other attendant requirements. We create bespoke products for clients that include, among other things, an audit of the functions of the company, offering technology-enabled platforms that provide solutions for effective control over the compliance and contract management functions. These services are not limited by geography and can be seamlessly extended to all operating sites of the client.

CONNECT WITH US

 connect@uncomplycate.com

 www.uncomplycate.com

 [Uncomplycate](https://www.linkedin.com/company/uncomplycate)



New Delhi

newdelhi@uncomplycate.com

Mumbai

mumbai@uncomplycate.com

Bengaluru

bengaluru@uncomplycate.com

Kolkata

kolkata@uncomplycate.com