



COMPLIANCE UPDATE

October 2024 | Part 1 of 2

Table of content

- Central Board of Direct Taxes (CBDT)
- Central Board of Indirect Taxes and Customs (CBIC)
- Ministry of Corporate Affairs (MCA)
- Securities and Exchange Board of India (SEBI)
- Bureau of Energy Efficiency (BEE)
- Bureau of India Standards (BIS)

- Industry-wise updates
 - Telecommunication

- State-wise updates
 - Andhra Pradesh
 - Andaman and Nicobar
 - Assam
 - Bihar
 - Goa
 - Govt. of NCT of Delhi
 - Gujarat
 - Himachal Pradesh
 - Karnataka
 - Kerala
 - Ladakh
 - Maharashtra
 - Meghalaya
 - Nagaland
 - Punjab
 - Rajasthan
 - Tamil Nadu
 - Telangana
 - Tripura
 - West Bengal

Central Board of Direct Taxes

▪ Direct Tax Vivad se Vishwas Rules, 2024

The Ministry of Finance on September 20, 2024, notified Direct Tax Vivad se Vishwas Rules, 2024. The Rules aim to streamline the resolution of direct tax disputes, ensuring an amicable closure of long-pending litigations. These rules in continuation of the government's initiative through the Vivad se Vishwas Scheme, provide taxpayers a straightforward mechanism to settle disputes by paying specified amounts. (To view the Notification, please click [here](#))

Central Board of Indirect Taxes and Customs

▪ Reduction in Special Additional Excise Duty on Petroleum Crude

The Ministry of Finance on September 17, 2024, has reduced the Special Additional Excise Duty on Petroleum Crude from INR 2,100 per tonne to NIL per tonne. (To view the Notification, please click [here](#))

▪ Amendments to First Schedule of the Customs Tariff Act, 1975

The Ministry of Finance on September 19, 2024, added Laboratory Chemicals in the First Schedule of Customs Tariff Act, 1975. (To view the Notification, please click [here](#))

Ministry of Corporate Affairs

▪ Clarification on holding AGM or EGM through Video Conferencing

The Ministry of Corporate affairs on September 19, 2024, allowed companies whose AGMs are due in the Year 2024 or 2025 to conduct their AGMs through Video Conferencing or Other Audio Visual Means by September 30, 2025.

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

▪ Companies (Prospectus and Allotment of Securities) Amendment Rules, 2024

The Ministry of Corporate affairs on September 20, 2024, has amended Rule 9B of Companies (Prospectus and Allotment of Securities) Rules, 2014. As per the amendment, a private company, which is not a small company as of the Financial Year ending on or after March 31, 2023, must dematerialize its securities within 18 months of the closure of Financial Year.

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

▪ Companies (Accounts) Amendment Rules, 2024

The Ministry of Corporate affairs on September 24, 2024, has amended Companies (Accounts) Rules, 2014. The amended rules provide following procedure for filling corporate social responsibility related returns for the financial year 2023-2024:

- Form CSR-2 shall be filed separately on or before December 31, 2024, after filing Form No. AOC-4 or Form No. AOC-4-NBFC (Ind AS), as specified in these rules or
- Form No. AOC-4 XBRL as specified in the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Rules, 2015 as the case may be.

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

Securities and Exchange Board of India

▪ Enabling T+2 trading of Bonus shares where T is the record date

The Securities and Exchange Board of India on September 16, 2024, has reduced the time taken for credit of bonus shares and their trading. As per the circular, the Issuer proposing a bonus issue shall apply for the in-principle approval to the Stock Exchange, within 5 working days from the date of board meeting, approving the Bonus issue. Furthermore, the shares allotted pursuant to the bonus issue shall be made available for trading on the next working date of allotment (T+2 day).

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

▪ Flexibility in participation of Mutual Funds in Credit Default Swaps (CDS)

The Securities and Exchange Board of India on September 20, 2024, have relaxed the norms for participation of Mutual Funds in the Credit Default Swaps (CDS) market. These changes aimed at increasing the liquidity in the corporate bond market and offering greater flexibility to Mutual Funds, align with the broader regulatory framework set by the Reserve Bank of India (RBI) in its 2022 directions on credit derivatives.

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

▪ Usage of UPI by individual investors for making an application in public issue of securities through intermediaries

The Securities and Exchange Board of India on September 24, 2024, has issued clarification regarding usage of UPI by individual investors for making an application in public issue of securities through intermediaries. As per the Circular, all individual investors applying in public issues of such securities through intermediaries, where the application amount is up to Rs. 5 Lakh shall only use UPI for the purpose of blocking of funds.

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

▪ Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) (Second Amendment) Regulations, 2024

The Securities and Exchange Board of India on September 17, 2024, amended the Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021. As per the amendment, the draft offer document filed with the stock exchange shall be made public by posting the same on the website of the stock exchange for seeking public comments for a period of 5 working days from the date of filing the draft offer document with stock exchange instead of 7 working days.

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

Bureau of Energy Efficiency

▪ [Bureau of Energy Efficiency \(Particulars and Manner of their Display on Labels of Refrigerators\), \(Amendment\) Regulations, 2024](#)

The Bureau of Energy Efficiency on September 20, 2024, amended the Specimen of the label to be affixed on the refrigerator. Furthermore, the following additional information shall also be specified on the label:

- Electricity Savings/year (kWh)
- CO₂ emission reduction/year (Kg CO₂)

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

Bureau of Indian Standards

▪ [BIS Standards for Water Quality — Detection and Enumeration of Bacteriophages](#)

The Bureau of Indian Standards on September 19, 2024, has notified following Standards among others:

- IS 18765: 2024 ISO 11731: 2017 Water Quality — Enumeration of Legionella
- IS 18768: 2024 ISO 6222: 1999 Water Quality — Enumeration of Culturable Microorganisms — Colony Count by Inoculation in a Nutrient Agar Culture Medium
- IS 18770 (Part 1): 2024 ISO 10705-1: 1995 Water Quality — Detection and Enumeration of Bacteriophages Part 1 Enumeration of F-specific RNA Bacteriophages
- IS 18770 (Part 2): 2024 ISO 10705-2: 2000 Water Quality — Detection and Enumeration of Bacteriophages Part 2 Enumeration of Somatic Coliphages
- IS 18770 (Part 3): 2024 ISO 10705-3: 2003 Water Quality — Detection and Enumeration of Bacteriophages Part 3 Validation of Methods for Concentration of Bacteriophages from Water

The standards will come in force retrospectively from September 12, 2024.

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

▪ [Revision of BIS Standards for High-Voltage Fuses](#)

The Bureau of Indian Standards on September 20, 2024, revised following Standards:

- IS 9402: 2024 IEC 60549: 2013 High-Voltage Fuses for the External Protection of Shunt Capacitors (First Revision)
- IS 10624: 2024 IEC 60644: 2009 + AMD 1: 2019 (CSV) High-Voltage Fuse-Links for Motor Circuit Applications — Specification (First Revision)

The standards will come in force retrospectively from September 6, 2024.

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

▪ [Amendment of BIS Standards for Alcohol & Petroleum Products](#)

The Bureau of Indian Standards on September 20, 2024, has amended following Standards:

- IS 517: 2020 Specification for Methanol (Methyl Alcohol) (Third Revision)
- IS 1448 [P: 154]: 2012 ISO 12205: 1995 Methods of Test for Petroleum and its Products [P: 154] Determination of the Oxidation Stability of Middle-Distillate Fuels
- IS 10512: 2003 Method for Determination of Wax Content in Bitumen — Specification (First Revision)

All amended standards will come in force retrospectively from September 09, 2024.

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

▪ [Withdrawal of BIS Standards of Electric Equipments & Parts](#)

The Bureau of Indian Standards on September 20, 2024, has withdrew the following Standards:

- IS 2968 – 1964 Dimensions of Slide Rails for Electric Motors
- IS 9582 (Part I) – 1980 Specification for Single-Phase Electric Motors for Definite Purposes Part I Domestic Laundry Machine Motors
- IS 9670 – 1980 Specification for Direct Current Micromotor for Cassette Tape Recorders and Other Applications
- IS 14568 (Part 2): 1998 IEC 72-2 (1990) Dimensions and Output Series for Rotating Electrical Machines Part 2 Frame Numbers 355 to 1 000 and Flange Numbers 1 180 to 2 360

All standards stand withdrawn with effect from August 31, 2024.

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

▪ **Revision of BIS Standards for Industrial Vehicles and Packaging**

The Bureau of Indian Standards on September 23, 2024, revised following Standards:

- IS 7570: 2024 Fork Arms and Attachments of Forklift Trucks — Glossary of Terms (ISO 2331: 1974, MOD) (First Revision)
- IS/ISO 8528 (Part 5): 2022 Reciprocating Internal Combustion Engine Driven Alternating Current Generating Sets Part 5 Generating Sets (Second Revision)
- IS 9733: 2024 ISO 4180: 2019 Packaging — Complete, Filled Transport Packages — General Rules for the Compilation of Performance Test Schedules (Second Revision)
- IS 15611 (Part 1): 2024 ISO 22915-5: 2020 Industrial Trucks — Verification of Stability Part 1 Single-Side-Loading Trucks (Second Revision)

The standards will come in force retrospectively from September 12, 2024.

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

Industry-wise updates

Telecommunication

▪ **Indian Wireless Telegraphy (Cell Broadcasting Service for Disaster Alerts) (Amendment) Rules, 2024**

The Ministry of Communications on September 17, 2024, amended Indian Wireless Telegraphy (Cell Broadcasting Services for Disaster Alerts) Rules, 2023. The amendment provides that no smartphone or feature phone shall be sold in India without mandatory support to receive cell broadcast messages in all Indian languages as per the Eighth Schedule to the Constitution of India.

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

▪ **Telecommunications (Right of Way) Rules, 2024**

The Ministry of Communications on September 17, 2024, notified Telecommunications (Right of Way) Rules, 2024. As per the Rules, the facility provider seeking right of way in any public property has to apply, through the web or mobile portal to be notified by the Central Government, to the concerned public entity.

The rules shall come into force from January 1, 2025.

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

State-wise updates

Andhra Pradesh

- **Amendment to the Andhra Pradesh Distillery (Manufacture of Indian Made Foreign Liquor other than Beer and Wine) Rules, 2006**

The Government of Andhra Pradesh on September 25, 2024, issued an amendment to the Andhra Pradesh Distillery (Manufacture of Indian Made Foreign Liquor other than Beer and Wine) Rules, 2006.

As per the amendment in Rule 8 “Licence fee structure,” remains same for the year ‘2024-2025’ as specified for the year ‘2023-24’.

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

Andaman and Nicobar Islands

- **Efficient energy use for a Brighter Celebration on account of Durga Puja 2024**

The Andaman and Nicobar Administration on September 25, 2024, issued a notification regarding efficient energy use for a Brighter Celebration on account of Durga Puja 2024.

- The upcoming Durga Puja festival is expected to lead to a significant increase in power demand due to festive lighting and decorations. To ensure a stable power supply, the department urges organizers and citizens to adopt energy-efficient practices.
- Some energy-saving tips have been highlighted, such as the use of eco-friendly lighting, including LED or energy-saving options for pandal and home decorations. Additionally, citizens are advised to minimize the usage of heavy electrical appliances during peak hours to avoid overloading the power grid. For larger lighting installations, organizers are encouraged to use generators or alternative power sources to reduce the burden on the main grid.
- Organizers are also requested to arrange standby lighting for safety and security in case of grid failure.

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

Assam

- **Regularization of refunds of Integrated Goods and Services Tax (IGST)**

The Government of Assam, through its Tax Department, issued a clarification on September 13, 2024, regarding the regularization of refunds of Integrated Goods and Services Tax (IGST) in cases where exporters had imported certain inputs without paying IGST and compensation cess, in contravention of Rule 96(10) of the Assam GST Rules, 2017.

The notification clarifies that if exporters had initially imported goods without paying integrated tax and compensation cess by availing benefits but later paid the applicable taxes and interest, and had their Bill of Entry reassessed by Customs authorities, then the IGST refunded on exports would not be considered a violation of Rule 96(10) of the Assam GST Rules, 2017.

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

Bihar

- **Issuance of Form 7 pertaining to the Quarterly Progress Report for the quarters ending in March, June, September, and December**

The Bihar Real Estate Regulatory Authority (BRERA), on September 06, 2024, issued Form 7, which pertains to the Quarterly Progress Report for the quarters ending in March, June, September, and December.

The following details are required to be filled in the report:

- Particulars of Promoters: Information about the promoters involved in the project.
- Particulars of Project: Key project details, such as location, size, and scope.
- Disclosure of Sold/Booked Inventory of Apartments: Information on the number of apartments sold or booked during the quarter.
- Disclosure of Sold/Booked Inventory of Garages: Details of garage spaces sold or booked.

Details of Building Approvals: Information regarding the approvals obtained for the construction and development of the project.

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

- **Process for obtaining a No-Objection Certificate (NOC) for the establishment of new Industrial Training Institutes (ITIs) in the state**

The Government of Bihar, on September 17, 2024, issued a notification regarding the process for obtaining a No-Objection Certificate (NOC) for the establishment of new Industrial Training Institutes (ITIs) in the state.

The notification outlines that all concerned institutions are required to submit the completed application form, along with the necessary documents and proof of fee payment, to the State Directorate by September 18, 2024.

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

Goa

▪ **Second Amendment in the Goa Right of Persons with Disabilities Rules, 2018**

The Department of Empowerment of Persons with Disabilities, Goa, issued a notification dated September 19, 2024, to amend the Goa Right of Persons with Disabilities Rules, 2018. The notification brings about a change and further clarifies the responsibilities of various departments and officials involved in the empowerment of persons with disabilities. The key amendments include:

- In Rule 3, the phrase “The Director, Directorate of Social Welfare” is now replaced with “The Director, Department for Empowerment of Persons with Disabilities”.
- In Rule 4, the phrase “Directorate of Social Welfare” is replaced with “Department for Empowerment of Persons with Disabilities” and the term “Assistant Director of Directorate of Social Welfare dealing with Empowerment of Persons with Disabilities” is substituted with “Official not below the rank of Assistant Director, Department for Empowerment of Persons with Disabilities.”
- In clause (viii) of Rule 14, the phrase “Assistant Director of the Directorate of Social Welfare dealing with empowerment of persons with disabilities” has been changed to “Official not below the rank of Assistant Director, Department for Empowerment of Persons with Disabilities.”
- In clause (a) of Rule 25, the term “Secretary (Social Welfare)” is now referred to as “Secretary (Department for Empowerment of Persons with Disabilities)” and whereas in clause (f) of Rule 25, the term “Director of Social Welfare” has been updated to “Director of Department for Empowerment of Persons with Disabilities.”

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

▪ **Amendment in the Goa Child and Adolescent Labour (Prohibition and Regulation Rules, 1994**

The Department of Labour, Goa vide notification dated September 16, 2024, amended the existing rules governing child and adolescent labor to improve the legal framework surrounding child and adolescent employment.

The key amendments include:

- Amendment in Rule 1 by changing the terminology from “Child Labour” to “Child and Adolescent Labour” and making insertions and amendments in the Definition clause, i.e., Rule 2.
- Insertion of Rule 2A for setting up new public awareness campaigns using traditional, mass media, and reporting mechanisms.
- Insertion of Rule 2B and Rule 2C with the aim to protect children’s education and welfare.
- Substitution of Rule 4 and Rule 23 for regulating adolescent employment and safety.
- Insertion of Rule 24A detailing the guidelines for distributing funds from the rehabilitation fund to the child and adolescent.
- Insertion of Rule 25A- 25E which deals with financial support, rehabilitation as well as enforcement mechanisms.
- Insertion of new Form E to comply with the latest rules.

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

▪ **Amendment in Employment Subsidy Scheme for Cashew Industry**

The Government of Goa, Department of Industries, issued a notification dated September 26, 2024, amending the Employment Subsidy Scheme for Cashew Industry to extend the applicability of the said scheme.

The key amendment includes:

- Substitution in clause 4.2, i.e., enterprises engaging a minimum of 60% of Goan manpower in regular employment shall now be eligible for benefits under this scheme.

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

▪ **Goa Irrigation (Amendment) Bill, 2024**

The Government of Goa vide Notification dated September 29, 2024, intends to amend the Goa Irrigation Act, 1973 by issuing the Goa Irrigation (Amendment) Bill, 2024 regulating the use of water by bulk users in Goa.

The key amendment includes:

- Insertion of Section 85A which deals with Obligations of the Bulk User of Water, i.e., to treat sewage before it is released, by adhering to the standards as specified by the Goa SPCB failing which will result in a penalty of Rs. 10 per cubic meter of water supplied.

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

Govt. of NCT of Delhi

▪ **Revised Minimum Rates of Wages w.e.f April 1, 2024**

The Department of Labour vide notification dated September 26, 2024, announced the revised minimum rates of wages payable for six monthly average index, i.e., from January to June, for various categories of workers in scheduled employment with effect **from April 01, 2024**.

- For skilled, unskilled and semi-skilled workers in Scheduled Employment categories, the revised minimum wage rates are as follow:
 - **Unskilled Workers:** INR 692/per day
 - **Semi-skilled Workers:** INR 763/per day
 - **Skilled Workers:** INR 839/per day
- For Clerical and Supervisory Staff in Scheduled Employment, the revised minimum wage rates are as follow:
 - **Non-matriculate:** INR 763/per day
 - **Matriculate but not Graduate:** INR 839/per day
 - **Graduate and Above:** INR 913/per day

(To view the Revised Minimum Wage Rates, please click [here](#))

▪ **Advisory in respect of Payment of bonus to outsourced employees, employed through Contractors**

The Office of Labour commissioner, NCT of Delhi, on September 23, 2024, issued an advisory regarding the payment of bonuses to outsourced employees hired through contractors. The notification clarified that it is the statutory responsibility of contractors to pay bonuses to their employees. In case of default, both the establishments and contractors can face prosecution for non-payment of bonuses under Section 28 of the Act.

Additionally, the due bonus can be recovered under Section 33(C)(1) of the Industrial Disputes Act, 1947, and if unpaid, it may be recovered as arrears of land revenue. The advisory further urged all principal employers to ensure that their contractors disburse bonuses to outsourced workers during the upcoming Deepawali festival season.

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

▪ **Revised Minimum Rates of Wages w.e.f October 1, 2024**

The Department of Labour vide notification dated September 26, 2024, announced the revised minimum rates of wages payable for six monthly average index, i.e., from July to December, for various categories of workers in scheduled employment with effect from October 01, 2024.

- For skilled, unskilled and semi-skilled workers in Scheduled Employment categories, the revised minimum wage rates are as follow:
 - **Unskilled Workers:** INR 18,066/per month
 - **Semi-skilled Workers:** INR 19,929/per month
 - **Skilled Workers** INR 21,917/per month
- For Clerical and Supervisory Staff in Scheduled Employment, the revised minimum wage rates are as follow:
 - **Non-matriculate:** INR 19,825/per month
 - **Matriculate but not Graduate:** INR 21,813/per month
 - **Graduate and Above:** INR 23,732/per month

The revised wage rate shall be enforceable from October 1, 2024.

(To view the Revised Minimum Wage Rates, please click [here](#))

Gujarat

▪ **Adoption of procedure by the state for the fixation and revision of minimum wages**

The Labour Department, Government of Gujarat, issued a notification on September 04, 2024, regarding the procedure adopted by the state for the fixation and revision of minimum wages.

- As per the notification, the Government of Gujarat periodically fixes and revises minimum wage rates under the provisions of the Minimum Wages Act, 1948, and the Gujarat Minimum Wages Rules, 1961. The Act mandates that minimum wages be declared at specific intervals.
- The procedure involves issuing a draft notification, allowing the public to raise objections or provide suggestions. These are then reviewed by the Minimum Wages Advisory Board, which guides the government in making a final decision. Once approved, the revised wage rates are officially published.

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

Himachal Pradesh

▪ [Himachal Pradesh Electricity \(Duty\) Amendment Bill, 2024](#)

The Government of Himachal Pradesh vide notification dated September 09, 2024, notified the Himachal Pradesh Electricity (Duty) Amendment Bill, 2024 to further amend the Himachal Pradesh Electricity (Duty) Act, 2009. The key amendments include:

- Insertion of Section 3A which states that a Milk Cess of Rs 0.10 per unit of energy consumption shall be collected, exempting zero bill consumers, to promote the production and procurement of milk and upliftment of the milk producers with the rate being revised by the State Government up to 50% at a time.
- Insertion Section 3B which deals in levy and collection of Environment Cess and states that there shall be levied and collected Environmental Cess on consumption of energy and the amount so collected shall be utilized to promote generation of electricity through renewable energy and to protect environment in the State.

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

▪ [Himachal Pradesh Factories \(Amendment\) Rules, 2024](#)

The Department of Labour, Employment and Overseas Placement vide notification dated August 30, 2024, issued the Himachal Pradesh Factories (Amendment) Rules, 2024 to further amend the Himachal Pradesh Factories Rules, 1950.

- In Rule 5 the existing schedule stating “Fee for grant of license for a factory for one year’ shall be substituted.
- In Rule 6(4) of the above-mentioned rules for the words “Rupees One Hundred”, the words “Rupees Five Hundred” shall be substituted.
- In Rule 8 and Rule 10 of the said rules, for the words “One Hundred”, the words “Five Hundred” shall be substituted.
- Insertion of Rule 12-A establishing the framework for recognizing “competent persons” for various safety and inspection roles within the factory based on their qualifications and experiences to conduct tests, examinations and certifications related to various factory equipment and processes.

The notification to come into force from August 30, 2024.

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

▪ [Revision of rates of water supply](#)

The Government of Himachal Pradesh issued a notification dated September 21, 2024, regarding revision of the rates of water supply and stated that pursuant to the powers vested under Section 5 of the Himachal Pradesh Water Supply Act, the rates of water supply within the state shall be revised as appended in the document and shall become **effective from October 1, 2024**.

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

Karnataka

▪ [Bruhat Bengaluru Mahanagara Palike \(Amendment\) Ordinance, 2024](#)

The Government of Karnataka, on September 24, 2024, notified the Bruhat Bengaluru Mahanagara Palike (Amendment) Ordinance, 2024 to amend the Bruhat Bengaluru Mahanagara Palike Act, 2020.

- The amendment focuses on Section 144, which deals with the description and class of tax on buildings or land or both. Specifically:
- In sub-section (8), a proviso has been inserted which states:
 - A person who is primarily liable to pay the property tax can, at any time after filing their return and paying the tax, revise their return upwards (i.e., increase the tax amount). This revised return will result in a higher payment of property tax to the Corporation.
 - Such revisions will be subject to the same interest and penalty as those applicable when the Corporation itself revises the return under sub-section (15).
 - The revised return will be considered the official return filed by the taxpayer, though the Corporation still reserves the right to revise it under sub-section (15).

This ordinance comes into force immediately.

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

▪ [Karnataka Daily Wages Welfare Development Act, 2012 for the sanction of financial facilities to eligible daily-waged employees](#)

The Government of Karnataka, on September 20, 2024, issued a notification regarding the Karnataka Daily Wages Welfare Development Act, 2012 for the sanction of financial facilities to eligible daily-waged employees as per the revised pay scales of 2024.

Key details of the notification include:

- Effective Date:

The revised financial facilities for eligible daily wage workers take **effect from September 01, 2024.**

- Revised Pay Scales:
Eligible daily wage workers will be placed on the minimum pay of the time scale for the posts they have been serving.
- Gratuity:
These workers will be entitled to 90 percent of the gratuity granted to State Government employees, based on the minimum pay of the post in which they have been placed.
- House Rent Allowance (HRA):
Eligible daily wage workers will receive 90 percent of the normal HRA rates applicable to State Government employees, determined by their place of duty and the minimum pay scale of their post.

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

▪ **Preconditions and Applicable Tariffs for Drawing Start-Up Power and power used for other purposes by generating stations**

The Karnataka Electricity Regulatory Commission (KERC) issued a draft discussion paper on September 13, 2024, outlining the Preconditions and Applicable Tariffs for Drawing Start-Up Power and power used for other purposes by generating stations.

Key objectives of the paper include:

- Streamlining Power Distribution: Establishing guidelines for using start-up power and other power usage by generating stations.
- Promoting Transparency: Defining clear tariffs and conditions to avoid ambiguity in the operations of generating stations.
- Encouraging Efficiency: Ensuring that power is utilized optimally during start-up and other processes.

Additionally, KERC aims to align the regulations with India's evolving energy sector, referencing updates such as net metering, green energy open access, and captive power generation.

Stakeholders and interested parties are invited to submit their feedback within 15 days from the issuance date (September 13, 2024).

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

▪ **Notification of the Karnataka Cine and Cultural Workers (Welfare) Bill, 2024**

The Government of Karnataka, vide Notification No. 450, has issued the Karnataka Cine and Cultural Workers (Welfare) Bill, 2024.

- This legislation aims to provide social security to cine and cultural workers in the state by establishing a Welfare Board. The objective of the Act is to promote the welfare of these workers and address matters connected to their well-being, including provisions for social security and other incidental matters.
- The Act has been introduced to ensure that cine and cultural activists in Karnataka are supported through structured welfare measures, safeguarding their rights and interests in the industry.

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

Kerala

▪ **Revision of the minimum wage rates for employees working in the Brick Manufacturing and Wire Cut Bricks Industry sectors**

The Labour Department of Kerala on September 18, 2024, issued a notification revising the minimum wage rates for employees working in the Brick Manufacturing and Wire Cut Bricks Industry sectors.

The key details are:

- Revised Minimum Wage Rates: Applicable for various categories including:
 - Hand Moulded Bricks Industry (Time-rated workers)
 - Hand Moulded Bricks Industry (Piece-rated workers)
 - Cement and Sand Bricks Industry (Time-rated workers)
 - Mechanised Units
- Higher Wage Entitlement: If employees are already receiving wages higher than the newly fixed minimum wages, they are entitled to continue receiving the higher rate.

Monthly Rate Calculation: For employees with a daily wage rate, the monthly wage is calculated by multiplying the consolidated Basic Wages and Dearness Allowance by 26.

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

Ladakh

▪ **Legal Metrology (Enforcement) Rules, 2024**

The Government of Union Territory of Ladakh vide Notification dated September 12, 2024, brought into force Union Territory of Ladakh Legal Metrology (Enforcement) Rules, 2024.
(To view the Rules, please click [here](#))

Maharashtra

▪ **Draft Revision of minimum rates of wage of Employment in the Laundry Industry**

The Government of Maharashtra on September 11, 2024, issued a draft notification regarding the revision of minimum wage of Employment in laundry industry.
The Advisory Board hereby revised the basic minimum wages for employee in scheduled employment with new monthly rates specified for skilled, semi-skilled and un-skilled workers across three zones as per the schedule appended to the document.
(To view the Draft Revised Minimum Wage Rates, please click [here](#))

▪ **Maharashtra Felling of Trees (Regulation) (Amendment) Ordinance, 2024**

The Government of Maharashtra vide notification dated September 06, 2024, issued the Maharashtra Felling of Trees (Regulation) (Amendment) Ordinance, 2024 to further amend the Maharashtra Felling of Trees (Regulation) Act, 1964 with the aim to bolster the existing laws governing tree felling.
The key amendments include:

- Clarifications and expansion in definition clause under Section 2 of the Act.
- Increase in penalties provided in Section 4 of the Act, i.e., the words used in earlier provision “shall be liable” and ending with the words “deem fit to impose” shall now be substituted with the following “shall be liable to penalty of Rs 50,000. The Tree Officer empowered under Section 3 may, after holding an enquiry and giving such person an opportunity of being heard, impose the penalty.”

The Notification shall come into force at once.

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

▪ **Maharashtra Electricity Regulatory Commission (Transaction of Business and Fees and Charges) (First Amendment) Regulations, 2024**

The Maharashtra Electricity Regulatory Commission (MHERC) vide notification dated September 13, 2024, issued the Maharashtra Electricity Regulatory Commission (Transaction of Business and Fees and Charges) (First Amendment) Regulations, 2024 to further amend the Maharashtra Electricity Regulatory Commission (Transaction of Business and Fees and Charges) Regulations, 2022.

- Regulation 2.1(ii) of Schedule of Fees and Charges which stated “Annual Licence Fee” has been amended as “(ii) Distribution Licence Fee – 0.1 percent of revenues, excluding taxes and duties, from the wheeling and sale of electricity (rounded off to the nearest one hundred rupees_ subject to a minimum of Rs 5,00,000/-)”

The amendment shall be applicable from Financial Year 2025-2026.

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

▪ **Draft Revision of Basic Minimum Wages for Cement Industry Employees**

The Government of Maharashtra on September 11, 2024, issued a draft notification regarding the revision of minimum rates of wages payable to employees in the cement and cement-based industry.
The Advisory Board hereby revises the basic minimum wages for employee in cement and cement-based industry with Zone-based basic minimum rates of wages for skilled, semi-skilled and un-skilled workers across three zones as per the schedule appended to the document.
The minimum rates of daily wages payable will be computed by dividing the minimum monthly wages by 26 and rounding up to the nearest paisa.
The minimum rates of wages shall include basic wages, cost of living allowances, cash value of concessions, and remuneration for weekly days of rest.
(To view the Draft Revised Minimum Wage Rates, [click here](#))

Meghalaya

▪ **Draft Meghalaya State Electricity Regulatory Commission (Rooftop Solar Grid Interactive Systems Based on Net Metering (First Amendment) Regulation, 2015**

The Meghalaya State Electricity Regulatory Commission (MSERC) issued a notification dated September 25, 2024, announcing the draft Meghalaya State Electricity Regulatory Commission (Rooftop Solar Grid Interactive Systems Based on Net Metering (First Amendment) Regulation, 2015.

The key amendments include:

- In Regulation 7 which deals with Technical Standards & Safety and Metering Infrastructure the following shall be adhered:
- All meters installed comply with the CEA (Installation and Operation of Meters) Regulations, 2006 and subsequent amendments thereof.
- The distribution licensee undertakes meter testing before installation to ensure accuracy of the meter.
- In Regulation 8.2 which deals with Gross Metering – Energy Accounting and Settlement, the following shall be complied with:
- Gross metering is permitted only for rooftop solar installations above 10 KW.
- The payment for energy exported from the rooftop solar is as per the rate determined by the Commission from time to time for such system.
- In regulation 8.5 which deals with Group Metering – Energy Accounting and Settlement, the following shall be complied with:
- Group net metering is permitted for rooftop solar for capacity of not less than 5 KW and not more than 5000 KW.
- The sequence of priority for adjustment is said to begin with the service connection where the solar rooftop is located.
- The priority list for adjustment of the surplus energy against other electricity connection(s) is revised by the Prosumer once at the beginning of every financial year with an advance notice of three months to the distribution licensee.

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

Nagaland

- **[Nagaland Work-Charged and Casual Employees Regulation \(First Amendment\) Bill, 2024](#)**
The Government of Nagaland vide Notification dated August 31, 2024, intends to amend the original Nagaland Work-Charged and Casual Employees Regulation, 2001 through the Nagaland Work-Charged and Casual Employees Regulation (First Amendment) Bill, 2024. The amendment intends to clarify the classification of specific employee categories, particularly the status of Operation and Maintenance Staff (OMS). The key amendments include:
- Introduction of definition for OMS specifying that it comprises of former Work-Charge Employees currently part of the Power Department and Public Health Engineering Department.
- Exemption of the above-categorised employees from being phased out until government decides otherwise.
- Insertion of Chapter IIIA addressing provisions concerning OMS explicitly recognising their rights and roles.

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

Punjab

- **[Exemption from Factory Act provisions in lieu of General Elections, 2024](#)**
The Department of Labour, Punjab vide Notification dated September 17, 2024, announced exemptions from Factories Act provisions for voting in General Elections 2024. Pursuant to the powers conferred by Section 65(2) of the Factories Act, factory workers of Punjab who are eligible voters in the upcoming General Elections, i.e., those workers who though working in the registered factories situated in the State of Punjab are enrolled as voters in the State of Haryana and UT of Jammu & Kashmir shall be exempted from the operations of the provisions of Section 52(1) of the Act which specifies weekly holidays on the date of poll scheduled, i.e., on September 18, September 25, October 01 and October 05, 2024.
(To view the Notification, please click [here](#))
- **[Paid Holidays in lieu of Poll Day](#)**
The Department of Labour, Punjab vide notification dated September 17, 2024, announced closed day for the employees on account of voting in General Elections of Legislative Assembly, 2024. The notification stated that on account of elections, there will be 'closed day' for all those employees in Shops and Establishments of Punjab who are voters of UT of Jammu & Kashmir and the State of Haryana on September 18, September 25, October 01 and October 05, 2024.
(To view the Notification, please click [here](#))

Rajasthan

- **[Amendment in Rajasthan Transparency in Public Procurement Rules, 2013](#)**
The Department of Finance, Rajasthan vide notification dated September 29, 2024, amended the Rajasthan Transparency in Public Procurement Rules, 2013 and allowed the expansion of options,

i.e., Insurance Surety Bonds as financial guarantees in public procurement and modified Rule 75 to explicitly recognize Insurance Surety Bonds as acceptable forms of security.

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

▪ **Amendment of Rajasthan Goods and Services Tax Rules, 2017**

The Department of Finance, Rajasthan issued a notification dated September 27, 2024, regarding amendment of the Rajasthan Goods and Services Tax (GST) Rules, 2017 to introduce significant changes in the way Input Service Distributors handle distribution of input tax credit.

The key amendments include:

- Timely distribution of Input Tax Credit and its reporting in Form GSTR-6.
- The distribution of the Credit amount to not exceed the total available credit.
- Distribution of Credit based on recipient turnover where there are multiple recipients.
- Adherence to separately distribute eligible and ineligible credit and ensuring that different types of taxes are distributed based on recipient jurisdictions.
- Issuing invoices and credit notes for ITC distribution and adjustments.
- Insertion of new provision for Common Input Services wherein registered persons with the same PAN and State code can transfer credit for common input services.

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

Tamil Nadu

▪ **Draft Amendments to the Tamil Nadu Motor Vehicle Rules, 1989**

The Government of Tamil Nadu vide notification dated September 18, 2024, issued the Draft Amendments to the Tamil Nadu Motor Vehicle Rules focusing on two primary rules in relation to establishment of emission test stations.

The key amendments include:

- In sub-rule (7) clause (a) of Rule 116-B, the clause shall be substituted for “(a) must have adequate open space or shed, measuring a minimum of 1.5 meter x 2.5 meter for two-wheelers, a minimum of 3.0 metre x 5.5 metre for Light Motor Vehicles, three wheelers and four wheelers (including two wheelers) and a minimum of 3 metre x 8 metre for all other remaining categories of Vehicles, exclusively for carrying out the test. The premises of emission test station shall be either owned or hired by the applicant in his name.”
- In sub-rule (8) clause (iv), the following clause shall be substituted for “(iv) that the premises where testing station has been set up is either owned or hired by the applicant in his name and has adequate open space or shed, measuring a minimum of 1.5 meter x 2.5 meter for two-wheelers, a minimum of 3.0 meter x 5.5 meter for Light Motor Vehicles, three wheelers and four wheelers (including two wheelers) and a minimum of 3 meter x 8 meter for all other remaining categories of Vehicles, exclusively for carrying out jobs connected with repairs of vehicles in addition to infrastructure for keeping the equipment’s and office building.

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

Telangana

▪ **Telangana MSME Policy 2024**

The Government of Telangana vide notification dated September 18, 2024, notified the Telangana MSME Policy 2024 to address the ongoing challenges, to foster an inclusive and robust environment for businesses and lastly to bring about equitable growth, technology modernization and improved productivity.

The key objective of the policy include:

- 10% increase in MSME Contribution to GSDP
- 15% Year-on-Year Growth in Registered MSMEs
- Promotion of Inclusive Employment and Equitable Growth
- Ensuring easy access to raw materials, labour and markets
- Facilitating access to finance
- Increasing the availability, accessibility and affordability of Land

(To view the Order please click [here](#) and to view the Policy please click [here](#))

Tripura

▪ **Implementation of Ease of Doing Business for Boilers and the Boiler Manufacturers**

The Government of Tripura issued a Notification dated September 09, 2024, announcing a significant step to enhance ease of doing business and facilitate rapid industrialization in Tripura for Boilers and the Boiler Manufacturers.

The Government released new guidelines for the registration and renewal of Boilers and Boiler Manufactures and additionally notified the submission of comprehensive list of documents required, procedure with stage-wise details, cost and time for completion of each procedure, searchable

based on risk category, size of firm, business location and Foreign/Domestic Investor for availing service, the details of which are appended in the notification.

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

West Bengal

▪ **Notification outlining the Mechanism for refund of additional Integrated Tax (IGST)**

The Directorate of Commercial Taxes, West Bengal, on September 11, 2024, issued a notification outlining the Mechanism for refund of additional Integrated Tax (IGST) paid due to the upward revision in the price of goods after their export.

The notification states:

- Exporters can file for a refund of additional IGST paid in FORM GST RFD-01 electronically via the common portal. The jurisdictional GST officer of the concerned exporter will process the application.
- GSTN is developing a separate refund category in FORM GST RFD-01 for filing claims related to this additional IGST.
- Refunds will be processed based on documentary proof submitted by the applicant.
- No refunds will be provided if the amount is less than one thousand rupees, as per sub-section (5) or sub-section (6).

(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