



COMPLIANCE UPDATE

October 2024 | Part 2 of 2

Central Board of Indirect Taxes and Customs

▪ Revision of GST Rates for Extruded Food, Convertible Seats and Motor Vehicle Seats

The Ministry of Finance on October 08, 2024, has notified the following CGST Rates:

- **6%:** Extruded or expanded products, savory or salted
- **9%:** Seats, whether or not convertible into beds other than seats of a kind used in aircraft or motor vehicles
- **14%:** Seats of a kind used for motor vehicles

The same rates will be applicable as SGST.

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

▪ Application of GST on transportation services by Helicopter

The Ministry of Finance on October 08, 2024, has notified that CGST of 2.5% will be applicable on transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis.

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

▪ Central Goods and Services Tax (Second Amendment) Rules, 2024

The Central Board of Indirect Taxes and Customs on October 08, 2024, has amended Central Goods and Services Tax Rules, 2017. The key amendments are:

- Monthly TCS Return (Form GSTR-7) shall be filed by 10th of every month.
- A new rule, Rule 164, has been inserted to provide procedure and conditions for closure of proceedings under section 128A.

The amendments shall come into effect from **November 01, 2024**.

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

▪ Union Territory Goods and Services Tax (Ladakh) Rules, 2024

The Central Board of Indirect Taxes and Customs on October 09, 2024, notified the adaptation of Central Goods and Services Tax Rules, 2017 for the Union Territory of Ladakh.

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

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Ministry of Finance

▪ [Notification of Interest Rates on Special Deposit Scheme](#)

The Ministry of Finance on October 03, 2024, has notified that the deposits made under the Special Deposit Scheme for Non-Government Provident, Superannuation and Gratuity Funds, shall with effect from October 01, 2024 to December 31, 2024 bear interest at 7.1%.
(To view the Notification, please click [here](#))

Reserve Bank of India

▪ [Submission of information to Credit Information Companies \(CICs\) by ARCs](#)

The Reserve Bank of India on 10, 2024, has issued updated guidelines to enhance transparency, improve credit reporting practices, and maintain the credit history of borrowers whose loans have been transferred from Banks and Non-Banking Financial Companies (NBFCs) to Asset Reconstruction Companies.
(To view the Notification, please click [here](#))

▪ [Facilitating accessibility to digital payment systems for Persons with Disabilities – Guidelines](#)

The Reserve Bank of India on 11, 2024, has clarified that all sections of population, including differently abled persons, are increasingly adopting digital payment systems. To promote effective access, payment system participants (PSPs, that is, banks and authorized non-bank payment system providers) are advised to review their payment systems/devices in terms of accessibility to Persons with Disabilities.
(To view the Notification, please click [here](#))

Securities and Exchange Board of India

▪ [Relaxation from compliance with certain provisions of the SEBI \(Listing Obligations and Disclosure Requirements\) Regulations, 2015](#)

The Securities and Exchange Board of India on October 03, 2024, has relaxed the requirement whereby a listed entity shall send proxy forms to holders of securities in all cases mentioning that a holder may vote either for or against each resolution.
(To view the Circular, please click [here](#))

▪ [Timelines for disclosures by Social Enterprises on Social Stock Exchange](#)

The Securities and Exchange Board of India on October 07, 2024, has extended the deadline for social enterprises registered with the Social Stock Exchange (SSE) to submit their annual disclosures and 'annual impact report' for the financial year 2023-24 to January 2025. Previously, these enterprises were required to submit their reports by October 31, 2024.
(To view the Circular, please click [here](#))

Bureau of Indian Standards

▪ [BIS Standards for Textile Raw Material](#)

The Bureau of Indian Standards on October 01, 2024, has revised following Standards among others:

- IS 984: 2024 Textiles — Colour Fastness of Textile Materials to Washing in the Presence of Sodium Hypochlorite — Method for Determination (Second Revision)
- IS 1560 (Part 1): 2024 Textiles — Carboxylic Acid Groups in Cellulosic Textile Materials — Method for Estimation Part 1 Lodomeric Method (Second Revision)
- IS 8263: 2024 IEC 60437: 2023 Radio Interference Test on High-Voltage Insulators (Second Revision)
- IS 17805 (Part 20): 2024 ISO 8102-20: 2022 Electrical Requirements for Lifts Escalators and Moving Walks Part 20 Cyber Security

The standards will come in force retrospectively from September 18, 2024.

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

▪ [Amendment of BIS Standards for Fire Fighting Equipments](#)

The Bureau of Indian Standards on October 01, 2024, amended following Standards:

- IS 15683: 2018 Portable Fire Extinguishers — Performance and Construction — Specification (First Revision)
- IS 16018: 2012 Wheeled Fire Extinguishers — Performance and Construction — Specification
- IS 17682: 2021 Aluminium Composite Panel — Specification

The standards will come in force retrospectively from September 23, 2024.

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

▪ **Revision of BIS Standards for Telecommunication and Information Technology**

The Bureau of Indian Standards on October 01, 2024, revised following Standards:

- IS/ISO/IEC 27011: 2024 Information Security, Cybersecurity and Privacy Protection — Information Security Controls Based on ISO/IEC 27002 for Telecommunications Organizations (Second Revision)
- IS/ISO/IEC 27040: 2024 Information Technology — Security Techniques — Storage Security (First Revision)
- IS/ISO/IEC 29100: 2024 Information Technology — Security Techniques — Privacy Framework (First Revision)

The standards will come in force retrospectively from September 23, 2024.

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

▪ **Amendment of BIS Standards for Weaving Machines**

The Bureau of Indian Standards on October 01, 2024, amended IS/ISO 5247-1: 2004 Textile Machinery and Accessories — Weaving Machines Part 1 Vocabulary and Classification.

The amendments will come in force from September 18, 2024.

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

Industry-wise updates

Information Technology

▪ **Extension in timelines for the implementation of the “Electronics and Information Technology Goods (Requirement of Compulsory Registration) Order, 2021**

The Ministry of Electronics and Information Technology on October 09, 2024, extended the applicability of Electronics and Information Technology Goods (Requirements for Compulsory Registration) Order, 2021 to CCTV Cameras till April 09, 2025.

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

Forest and Environment

▪ **Draft Liquid Waste Management Rules, 2024**

The Ministry of Environment, Forest and Climate Change on October 07, 2024, notified draft Liquid Waste Management Rules, 2024. The Rules include:

- Wastewater generation and management entities (government, private, or PPP).
- Special areas like industrial zones, SEZs, and food parks.
- Locations under Indian Railways (stations, tracks, adjacent lands).
- Airports, ports, and defence establishments.
- Religious and historical sites.
- Landowners and various waste generators (domestic, commercial, institutional)

The draft will be open for public objections for 60 days from the date of notification.

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

State-wise updates

Andaman & Nicobar Island

▪ **Streamlined Udyam Registration for MSMEs under Ease of Doing Business**

District Industries Centre of U.T. of Andaman and Nicobar Islands on October 07, 2024, vide Notification mandates all existing MSMEs registered under various schemes to re-register through the official Udyam Registration portal as part of the Ministry of MSME's initiative to facilitate ease of doing business.

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

Chandigarh

▪ **Revision of minimum wages for different categories of employment**

The Government of Chandigarh on October 04, 2024, issued the rates of minimum wages for the different categories of employment. The per point neutralization in minimum rates of wages for monthly rated employees under the Minimum Wages Act is INR 7/-, thus minimum rates of wages for each category of employees have been increased by INR 175/- p.m. on the increase of 25 points. The revised minimum rates of wages payable for monthly and daily rated employees pertain to the period starting from April 01, 2024 to September 30, 2024.

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

Goa

▪ **Amendment to the fees for Authorizations**

The Goa State Pollution Control Board (Goa SPCB) on October 04, 2024, issued amendment to the fees for Authorizations.

- Hazardous Waste Authorization - INR 15,000/- Validity 3 years for issue of such authorization.
- E Waste authorization - INR 15,000/- Validity 3 years for issue of such authorization.
- Municipal Solid Waste Authorization - INR 15,000/- Validity 3 years for issue of such authorization.
- Plastic waste Registration - Fresh registration with validity of one year of INR 5,000/- and subsequent renewal application of INR 15,000/- for three years.

Further, penalty of 50% shall be imposed on Authorization/Registration fees payable, if the application is not submitted by the date, as prescribed under the concerned Rules for the purpose of renewal.

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

▪ **Goa Boiler (Sixth Amendment) Rules, 2024**

The Government of Goa on October 03, 2024, notified Goa Boiler (Sixth Amendment) Rules, 2024 further to amend the Goa Boiler Rules, 1983. The following has been stated: -

- After Rule 24, the following rule shall be inserted, namely: - 24A - Bare Inspection and Non-Destructive Testing of shell type boilers.
- In Rule 36 sub-rule (2) shall be substituted, which is about the Inspection fees.

They shall come into force on October 03, 2024.

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

Gujarat

▪ **Minimum Rate of Wages under the Contract Labour (Regulation and Abolition) Act, 1970**

The Labour Department, Government of Gujarat vide notification dated October 03, 2024, announced the minimum rate of wages under the Contract Labour (Regulation and Abolition) Act, 1970. The rates are determined based on the skill level of the workers and the designated zones. The rates applicable are as follows:

- For Zone I (Municipal Corporations, Municipalities, Urban Development Corporations)
 - **Unskilled Workers:** INR 452/- per day
 - **Semi-skilled Workers:** INR 462/- per day
 - **Skilled Workers:** INR 474/- per day
- For Zone II (All Other Areas)
 - **Unskilled Workers:** INR 441/- per day
 - **Semi-skilled Workers:** INR 452/- per day

- **Skilled Workers:** INR 462/- per day

Additionally, the notification introduced a provision for **special allowance** which is fixed at INR 35/- for the period from **October 1, 2024, to March 31, 2025**, which is applicable to workers employed in manufacturing companies, shops, establishments, and contractors. (To view the Revised Minimum Wage Rates, please click [here](#))

- **Payment of Bonus for Financial Year 2023-2024**

The Government of Gujarat issued a circular dated October 04, 2024, mandating the Payment of Bonuses for the financial year 2023-2024 which shall be made before the festival of Diwali and continued till Diwali for laborers/employees in the Industrial Units and Institutions. (To view the Circular, please click [here](#))

Haryana

- **Holiday on account of the General Election to Haryana Legislative Assembly, 2024**

The Government of Haryana on September 20, 2024, issued a holiday on account of the General Election to Haryana Legislative Assembly, 2024. It is hereby notified that Saturday, October 05, 2024, the day of Poll for General Election to Haryana Legislative Assembly, 2024 shall be observed as Paid holiday/Special Casual Leave (paid) in all Haryana Government offices and its Boards/Corporations/Educational Institutions in respect of those employees of the State Government who are registered voters of Haryana State for in the General Election to Haryana Legislative Assembly, 2024. It is also notified that the employees of various factories, shops and private- establishments located in Haryana, who are registered voters of Haryana, are entitled to paid leave.

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

Himachal Pradesh

- **Procurement Grievance Redressal Mechanism (PGRM)**

The Himachal Pradesh Power Corporation Limited (HPPCL) on September 29, 2024, notified regarding the Procurement Grievance Redressal Mechanism (PGRM) which provides for the following:

- Requirements for filing Procurement Grievances/Complaints
- Authorities for processing Procurement Grievances/Complaints
- Timelines for filing and redressal of Procurement Grievances/Complaints
- Resolution of Procurement Grievances/Complaints
- Formats
- Abbreviations & References

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

- **Revised Minimum Wage Structure for various employment sectors**

On September 23, 2024, the Government of Himachal Pradesh announced an important revision to the minimum wages applicable across various employment sectors, set to take effect from **April 1, 2024**. This change aims to enhance the livelihood of workers in the state and ensure fair compensation for their efforts.

The revised minimum wages will apply to a broad range of sectors, including:

- Agriculture
- Construction or Maintenance of Roads or Building Operations, Stone Breaking, and Stone Crushing
- Public Motor Transport
- Shops & Commercial Establishments
- Forestry Industries
- Chemical & Chemical Products
- Engineering Industries
- Tea Plantation
- Manufacturing Process (as defined in Clause (K) of Section 2 of the Factories Act, 1948)
- Hotel and Restaurants
- Private Educational Institutes
- Hydro Power Projects
- Pharmaceutical Industries
- Hospitals/Nursing Homes & Clinics
- Domestic Workers
- Safai Karamchari Employment
- Security Services

- Temples and Religious Places/Dharamshalas
- Workers at Toll Tax Barriers

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

▪ **Himachal Pradesh Minor Minerals (Concession) and Minerals (Prevention of Illegal Mining, Transportation and Storage) Fifth Amendment Rules, 2024**

The Government of Himachal Pradesh on September 26, 2024, issued the Himachal Pradesh Minor Minerals (Concession) and Minerals (Prevention of Illegal Mining, Transportation and Storage) Fifth Amendment Rules, 2024, to further amend the Himachal Pradesh Minor Minerals (Concession) and Minerals (Prevention of Illegal Mining, Transportation and Storage) Rules, 2015. This shall come into force on **October 04, 2024**.

- In rule 2 (1), sub-clause (p) which states the definition of "excavation" shall be substituted with "(p) 'excavation' means digging of minerals for the purpose of winning of minerals from any land".
- In rule 2 (1), sub-clause (zk) which states the definition of "State Geologist" shall be substituted with "(zk) 'State Geologist' means State Geologist in the Department of Industries".
- After rule 23, a new rule "23-A, Transfer of contract" shall be inserted.
- Rules 29, 30, 31, and 32 regarding the grant of permits shall be omitted.
- Rule 75 - "Prevention of illegal storage", sub-rule (3) shall be inserted which states that No dealer shall procure, store, or sale minor minerals more than 500 metric tonnes in a month.
- Rule 78 - "Penalty provisions for illegal storage" shall be substituted with "Any contravention of sub-rule (1), (2) and (3) of rule 75 shall be punishable with imprisonment for a term which extends to two years, or with fine which may extend to Rs. 50,000/- (Rupees fifty thousand only), or with both."

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

▪ **Sewerage charges in urban areas**

The Government of Himachal Pradesh notified regarding the Sewerage charges in urban areas. "Where in the urban areas, some establishments use their own water sources and the sewerage system of the department, sewerage charges be levied @Rs. 25/- per seat per month" is hereby deleted with immediate effect.

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

Jharkhand

▪ **Jharkhand Mineral Bearing Land Cess Bill, 2024**

The Government of Jharkhand vide notification dated October 07, 2024, announced the Jharkhand Mineral Bearing Land Cess Bill, 2024. The Bill proposes a cess on mineral-bearing land for augmenting health care services, education, social security services, agriculture, drinking water and sanitation, rural infrastructure and other allied sectors including farmers' welfare.

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

Karnataka

▪ **Draft KERC (Implementation of Rooftop Aero turbine with Solar or without Solar) Regulations, 2024**

The Government of Karnataka vide notification dated October 09, 2024, notified the Draft KERC (Implementation of Rooftop Aero Turbine with Solar or without Solar) Regulations, 2024, for the implementation of rooftop aero turbines with or without solar and for inviting stakeholders to submit feedback within a period of 30 days from date of publication of the Draft Regulations.

- The Draft Regulations provides for:
 - o Gross metering or net metering arrangement to the eligible consumers in its area of supply on non-discriminatory and first come first served basis.
 - o Conditions and Procedures for installing Roof-Top Aero Turbine Plant (RAT Plant)
 - o Metering system which shall be as per the Standards specified in the CEA (Installation and Operation of meters) Regulations, 2006 for the RAT Plants with solar or without solar under both gross and net-metering arrangement.

Meter reading which shall be taken monthly or as per the billing cycle specified in the Electricity Supply Code.

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

▪ **Amendment notification under Factories Act, 1948 (For Hazardous and Non-Hazardous units) in Kerala**

The Government of Kerala Vide G.O.(Rt) No.1011/2024/LBR, has issued Amendment notification under Factories Act, 1948, whereby, the provisions of the said Act specified in column (4) of the Schedule shall apply to any place in the State of Kerala wherein any manufacturing process specified in column (2) of the said Schedule and described in column (3) thereof is carried on, notwithstanding that –

- the number of persons employed therein is less than ten, if working with the aid of power and less than twenty if working without the aid of power; or
- the persons working therein are not employed by the owner thereof but are working with the permission of, or under agreement with such owner.

Provided that the manufacturing process is not being carried on by the owner only with the aid of his family.

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

▪ **Kerala Labour Welfare Fund (Amendment) Rules, 2024**

The Government of Kerala Vide G.O.(P)No.68/2024/LBR, has released notification of the Kerala Labour Welfare Fund (Amendment) Rules, 2024 whereby the following amendments have been made:

- In sub-rule (1) of rule 3, for the words "money order or cash", the words and symbol "money order, cash or online" shall be substituted
- For the existing rule 10, the following rule shall be substituted, namely: - "10. All payments from the Fund shall be transferred to the account of beneficiaries either through National Electronic Fund Transfer or through modern Banking Fund Transfer systems."
- In rule 11, - (a) in sub-rule (3), for the words "money order or in cash", the words and symbol "money order, in cash or online" shall be substituted;
- In sub rule (4), after the words and symbols "a statement in Form 'A' ", the words "manually or online" shall be inserted;
- In sub-rule (1) of rule 21, for the words and symbols "the following registers, namely:- ", the words and symbols "the following registers manually or electronically, namely:-" shall be substituted.

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

▪ **Kerala Taxation Laws (Amendment) Bill, 2024**

The Government of Kerala vide notification dated October 11, 2024, issued a bill to further amend the Kerala Finance Act, 2008, the Kerala State Goods and Services Tax Act, 2017 and the Kerala Finance Act, 2024. The key amendments proposed in the bill include:

- In Kerala Finance Act, 2008 -
 - Insertion of sub-section (6) in Section 6, which states that "Notwithstanding anything contained in this section, in cases where the certificate of settlement under chapter III of the Kerala Finance Act, 2024 (18 of 2024) has been issued on settlement of the arrears pertaining to a specified order, the cess payable under this section on the arrear of tax pertaining to such specified order shall be deemed to be settled under chapter III of the Kerala Finance Act, 2024 (18 of 2024) and the dealer shall be discharged from his liability to make payment of such cess: Provided that where such cess has already been paid, no refund of the same shall be available."
- In Kerala State Goods and Services Act, 2017 -
 - In Section 2, substitution of definition of Input Services Distributor in clause (61)
 - Substitution of Section 20 which deals with 'Manner of distribution of credit by Input Service Distributor.'
- In Kerala Finance Act, 2024 -
 - Insertion of proviso to Section 12 which provides that all penalty imposed shall be deemed to be settled, in cases where the certificate of settlement has been issued in respect of all tax or taxes/surcharge pertaining to a year.

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

▪ **Kerala Micro, Small, and Medium Enterprises Facilitation (Amendment) Bill, 2024**

The Government of Kerala vide notification dated October 08, 2024, notified the Kerala Micro, Small, and Medium Enterprises Facilitation (Amendment) Bill, 2024 to further amend the Kerala Micro, Small, and Medium Enterprises Facilitation Act, 2019. The aim of the Bill is to achieve the objective of the main Act of 2019, i.e., the establishment and operation of MSME's and granting exemptions to such MSME's from certain approvals and routine inspections as required. The key amendments proposed include:

- Substitution of the words “acknowledgment certificate” for the words “Certificate of in-principal approval.”
- Substitution of sub-section (1) of Section 6 with the following: “(1) The Certificate of in-principal approval issues under section 5 shall, for all purposes, have effect as it is an approval as defined in clause (c) of section 2 as may be prescribed, for a period of three years and six months from the date of its issuance and within the said period, such enterprise shall obtain required approvals as defined in clause (c) of section 2”
- Amendment of Section 7 to enhance the effect of the certificate by substituting the words “three years” with the words “three years and six months.”

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

Madhya Pradesh

▪ Revised Minimum Wage Rate for Scheduled Employment from October 01, 2024 to March 31, 2024

The Labour Department of Government of Madhya Pradesh on September 30, 2024, issued a notification revising the minimum wages for the period from October 01, 2024 to March 31, 2025. The revised minimum wages for 67 Scheduled Employments which are effective from October 01, 2024 are as follows:

- **Unskilled Workers** – INR 250/- per day
- **Semi-Skilled Workers** – INR 271.42/- per day
- **Skilled Workers** – INR 324.42/- per day
- **Highly Skilled Workers** – INR 374.42/- per day

Some of the Scheduled employments where the minimum wages have been revised include cotton ginning and processing factory, any engineering industry, any chemical and pharmaceuticals business, a shop or commercial establishment, etc.

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

▪ Madhya Pradesh Electricity Regulatory Commission (Ancillary Services) Regulations, 2024 (G-48 of 2024)

The Madhya Pradesh Electricity Regulatory Commission vide Gazette Notification dated October 04, 2024, issued the Madhya Pradesh Electricity Regulatory Commission (Ancillary Services) Regulations, 2024 (G-48 of 2024). The aim of the Regulation is to mark a significant step towards enhancing the efficiency and stability of the state’s electricity grid, minimize deviations in state electricity supply, aid the State Load Despatch Centre (SLDC) in maintaining the grid frequency close to the ideal 50 Hz and to alleviate congestion within the intra-state transmission network.

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

▪ Madhya Pradesh Electricity Distribution Code (Revision-First), 2024 (RG-29(1) of 2024)

The Government of Madhya Pradesh on October 03, 2024, notified the Madhya Pradesh Electricity Distribution Code (Revision-First), 2024 (RG-29(1) of 2024). The primary aim of the Code is to provide framework and procedures governing technical aspects of planning, development, operation, maintenance and use of distribution systems of the Licensee in its area of supply.

- The Code is applicable to all Distribution System users, which include:
 - o Distribution Licensee(s), including deemed Licensee(s);
 - o Open Access Consumers (OAC) connected to Distribution System;
 - o Other Distribution Licensee(s) connected to Distribution System not owned by them;
 - o Distribution System embedded Generators; and
 - o Consumers
- The Code further seeks to ensure that the Distribution Licensees adhere to service quality standards and provide reliable, economical, and continuous service to all consumers and users.

The Code shall come into force with effect from the date of publication in the Official Gazette of the Government of Madhya Pradesh, i.e., **October 04, 2024**.

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

Maharashtra

▪ Draft Maharashtra Land Revenue (Extraction and Removal of Minor Minerals) (First Amendment) Rules, 2024

The Government of Maharashtra on October 09, 2024, notified the Draft Maharashtra Land Revenue (Extraction and Removal of Minor Minerals) (First Amendment) Rules, 2024. The following has been stated-

- In Rule 4 of the Maharashtra Land Revenue (Extraction and Removal of Minor Minerals) Rules, 1968, for the figures and word "500 brass", at both the places where they occur, the figures and word "700 brass" shall be substituted.
(To view the Draft Amendment Rules, please click [here](#))

▪ **Revision of Fees Structure for Health Care Establishments and Common Bio Medical Waste Treatment Facilities in state of Maharashtra**

The Maharashtra Pollution Control Board (MPCB) on October 11, 2024, notified regarding the Revision of Fees Structure for Health Care Establishments and Common Bio Medical Waste Treatment Facilities in state of Maharashtra.

- The GR dated August 21, 2024, issued by Environment Dept. Govt. of Maharashtra shall come into force from August 21, 2024, and all the officers of the Board are directed to obtain Combined Consent & Biomedical Waste Authorization fees as per the Govt. Resolution.
- The revised fee's structure is not applicable to establishments that have already applied for Combined Consent and Biomedical Waste Authorization & have already paid the CCA fees as per prevailing Rules.
- The above revised fee structure shall be effective to all the application received for Combined Consent and Biomedical Waste Authorization from **August 21, 2024**.

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

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

The Government of Maharashtra on October 01, 2024, issued the Maharashtra Water (Prevention and Control of Pollution) (First Amendment) Rules, 2024 to further amend the Maharashtra Water (Prevention and Control of Pollution) Rules, 1983.

- In sub-rule (1), for clause (a) the following clause shall be substituted, namely: -
 - o "(a) he possesses a Bachelor's Degree in Science or Master's Degree in Science relating to Environment or Bachelor's Degree in Engineering in a discipline relating to Environment or Civil or Chemical from a recognized University or Institute and has knowledge and five years of experience in respect of matters relating to environmental protection or in administering institutions dealing with the matters relating to Environmental Protection on the Senior Managerial post out of which four years of experience should be on the post having the Pay Matrix Level (S-14) or equivalent thereto"

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

Odisha

▪ **Revised minimum wages schedule**

The Labour Department, Government of Odisha, Bhubaneswar, Vide No.6432/LC, has issued notification regarding revision of minimum wages for scheduled employment with effect from **October 1, 2024**.

- For every allotment letter executed by the developer in respect of the project covered under the Rajasthan Township Policy, 2002 or Rajasthan Township Policy, 2010 – INR 500 on every such deed
- In any other case not covered under serial number 1 above – 5% on the market value of the property in respect of which the assignment deed is executed.

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

Punjab

▪ **Harmonization of the classification of industrial sectors into red, orange, green, and white categories regarding Spice Grinding units**

The Punjab State Pollution Control Board (PPCB) on October 07, 2024, notified regarding the harmonization of the classification of industrial sectors into red, orange, green, and white categories regarding spice grinding units. It specifies that the "Spice Grinding" activity shall be covered under the green category as mentioned at Sr. No. 3044 and 3045 in the respective list of industries.

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

▪ **Grant of consent to establish new stone crushers**

The Punjab State Pollution Control Board (PPCB) on September 27, 2024, issued a notification regarding the grant of consent to establish new stone crushers. The instructions to the field officers/ offices while processing CTE/CTO applications of stone crushers/screening/washing units are as follows –

- Verify the quantity of mining material assigned/allotted to the various stone crushers by the Department of Mines & Geology.
- Obtain the carrying capacity certificate of the area/stone crusher from the Department of Mines & Geology, and Department of Water Resources, and act based on such certificates.
- Accordingly, modify the conditions of consent by issuing notice u/s 27(2) of the Water Act, 1974 and section 21(6) of the Air Act., 1981 and shall mention the quantity of mining material in the consent certificate.
- Impose additional conditions to the effect that the stone crushers shall maintain a stock register to justify the legitimate source of mining material, its availability, usage, and sale, etc. shall also be imposed in the consent certificate.
- No new stone crusher shall be given consent without obtaining credible & effective data for the carrying capacity of the area, to ensure that raw material is not sourced by illegal mining. (To view the Notification, please click [here](#))

Rajasthan

▪ Revised minimum wages for various sectors including stone breaking, glass, woolen carpets, and papad industries

The Labour Department, Govt. of Rajasthan on October 07, 2024, notified regarding the revised minimum wages for various sectors including stone breaking, glass, woolen carpets, and papad industries.

It lays down the revised minimum wages for various sectors including stone breaking, glass, woolen carpets, and papad industries.

The minimum wage rates for different categories of workers are:

- Skilled workers: INR 5975/- per month
- Semi-skilled workers: INR 2663/- per month
- Unskilled workers: INR 2167.90/- per month
- Cleaning occupation: INR 5975/- per month
- Glass and China industry workers: INR 2504/- per month

The revised minimum wages shall be effective from October 01, 2024 to September 30, 2025.

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

▪ Revision of minimum rate of wages for any tobacco including beedi making and work construction in Rajasthan

The Government of Rajasthan Vide No. F.8(1)(VDA)/New.M./Labour/2000, has issued Notification regarding revision of minimum rate of wages for any tobacco including beedi making and work construction with effect from **October 01, 2024**.

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

Tamil Nadu

▪ Revision of Minimum Wages for Shops and Commercial Establishments

The Labour Department of Tamil Nadu issued a significant notification Revising the minimum wages for employment in shops and commercial establishments.

The new minimum wage structure includes a dearness allowance (DA) linked to the Average Consumer Price Index (CPI) of Chennai City. The base for this calculation is set at 161 points for the year 2010 (with the base year being 2001 = 100). Here's how the DA will work:

- For every point above 161, an additional INR 40.18 will be added to the monthly wages.
- The DA will be recalculated annually on April 1, based on the average CPI from January to December of the previous year.
- The first calculation under this new structure will be effective from **September 11, 2024**.

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

▪ Revision of minimum rates of wages for Various Employment Sectors

On October 2, 2024, the Government of Tamil Nadu issued a significant notification regarding the revision of minimum wages for various employment sectors.

- Revision of minimum rates of wages for the employment in Food Processing Industry under the Act. The revised minimum rates of wages for the food processing industry are categorized based on two zones:
 - o **Zone A:** All Municipal Corporations
 - o **Zone B:** All areas outside Municipal Corporations
- Revision of minimum rates of wages for the employment in Neera Tapping under the Act.
- Revision of minimum rates of wages for the employment in Aerated Water Manufactory under the Act.
- Revision of minimum rates of wages for the employment in any Oil Mill under the Act.

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

Telangana

▪ **Amendment to the Telangana Wood Based Industries (Regulation) Rules, 2022**

The Government of Telangana on October 01, 2024, issued the notification regarding amendment to the Telangana Wood Based Industries (Regulation) Rules, 2022.

- Rule 11 which states “seizure, confiscation of machinery with timber, penalty and revocation of license” sub-rule (9) shall be substituted, namely: - “If the renewal fee along with late fee is not paid up to 31st December of the following year, the licence shall be deemed to have been lapsed and no request for renewal shall be entertained by any authority except State Level Committee (SLC)”

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

Tripura

▪ **Proposal for Sixth Amendment of the Tripura Shops and Establishments Act, 1970**

The Government of Tripura on September 30, 2024, issued a Proposal for the Sixth Amendment of the Tripura Shops and Establishments Act, 1970. The Tripura Shops and Establishments (Sixth Amendment) Bill 2024 proposes changes to modernize the existing 1970 Act, primarily aimed at enhancing convenience for business owners and customers.

The key amendment is to allow women to work night shifts in shops and establishments, with necessary safeguards to maintain their rights and privileges.

The amendment is part of efforts to improve the Ease of Doing Business, extend operational hours, and ensure workers' rights, without imposing any financial burden on the government, as costs will be borne by the employers.

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

Uttar Pradesh

▪ **Issuance of Variable Dearness Allowance payable in 74 scheduled employments**

The Government of Uttar Pradesh on October 01, 2024, issued the Variable Dearness Allowance payable in 74 scheduled employments under the Minimum Wages Act, 1948.

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

West Bengal

▪ **Compliance Inspection Dashboard under "Ease of Doing Business"**

The Labour Department, Government of West Bengal on October 01, 2024, notified regarding the dashboard related reforms including the Compliance Inspection Dashboard under "Ease of Doing Business".

The key points include:

- The dashboard aims to enhance transparency in information dissemination and assist applicants in understanding the minimum time required for their applications to be approved, along with the issuance of system-generated certificates for all services provided by the Department under various Labour, Boiler, and Factories Acts.
- The updated online dashboard will display details such as the time limits prescribed under the West Bengal Right to Public Service Act (WBRTPS Act), the number of applications received, approval statistics (average, median, minimum, and maximum time taken for approvals), and the average fees paid by enterprises/applicants for specific services.

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

▪ **Specifications required for vehicles to be registered as "Metered Taxis"**

The Department of Transport, Government of West Bengal on October 03, 2024, notified regarding the specifications required for vehicles to be registered as "Metered Taxis". The notification states that vehicles must have a seating capacity of 4+1, including the driver, an engine capacity between 900cc and 1150cc, and can use petrol, diesel, or CNG as fuel.

Additionally, eligible body types include hatchbacks and sedans. Both AC and non-AC variants will be permitted for registration as "Metered Taxis."

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

▪ **Clarifications on the availability of input tax credit in respect of demo vehicles**

The Government of West Bengal on October 04, 2024, issued clarifications on the availability of input tax credit in respect of demo vehicles.

The following points have been noted:

- Demo vehicles are intended to facilitate the sale of similar vehicles, they qualify as "capital goods," allowing for ITC under section 16(1), subject to certain conditions. However, if these vehicles are capitalized and depreciation is claimed under the Income-Tax Act, the ITC may

be restricted. Additionally, dealers are required to pay tax when selling these vehicles in the future.

Demo vehicles that are not utilized for transporting passengers or driving training cannot claim ITC due to specific exclusions.

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

▪ **Clarifications in respect of advertising services provided to foreign clients**

The Government of West Bengal on October 04, 2024, issued clarifications in respect of advertising services provided to foreign clients.

The following points have been made:

- The Commissioner has responded to concerns from trade and industry about the classification of advertising services provided by Indian agencies to foreign clients. Some field formations have incorrectly classified these services as being supplied within India, resulting in the denial of export benefits.
- When a foreign company engages an Indian advertising agency that offers comprehensive solutions—from media planning to content creation—the agency works with media owners in India to deliver these services. A key question is whether the advertising agency qualifies as an "intermediary" under section 2(13) of the IGST Act.

The clarification indicates that since the foreign client outsources the entire advertising activity to the agency and the agency directly invoices the client in foreign exchange, it is not merely an intermediary but a service provider, making it eligible for export benefits.

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

▪ **Clarification on Place of Supply for Data Hosting Services to Foreign Cloud Providers**

The Directorate of Commercial Taxes, Government of West Bengal on October 04, 2024, issued a clarification on the place of supply of data hosting services provided by service providers located in India to cloud computing service providers located outside India.

The following clarifications have been made:

- Data hosting service providers that supply services directly to cloud computing providers, without participating in end-user transactions, are not classified as intermediaries under Section 2(13) of the Integrated Goods and Service Tax Act (IGST Act). Their services are not subject to Section 13(8)(b) for determining the place of supply.

Additionally, data hosting services provided to cloud computing service providers cannot be considered related to goods "made available" by the recipients. Therefore, the place of supply is not determined under Section 13(3)(a) of the IGST Act.

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

▪ **Clarification on Regularization of IGST Refunds in Contravention of Rule 96(10) of WBGST Rules, 2017 for Exporters**

The Directorate of Commercial Taxes, West Bengal on October 04, 2024, issued a clarification regarding the regularization of IGST refunds availed in contravention of Rule 96(10) of the West Bengal GST Rules, 2017. This applies to cases where exporters imported certain inputs without paying integrated taxes and compensation cess.

The key points are as follows:

- It is clarified that if inputs were initially imported without payment of integrated tax and compensation cess under Notification No. 78/2017-Customs dated October 13, 2017, and the IGST and compensation cess are later paid along with interest, the Bill of Entry for the import must be reassessed by the jurisdictional Customs authorities. In such cases, the IGST paid on the exports of goods refunded to the exporter will not be considered in contravention of sub-rule (10) of Rule 96 of the West Bengal GST Rules.

(To view the Clarification, 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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