



# COMPLIANCE UPDATE

November 2024 | Part 1 of 2

## Central Board of Direct Taxes

- **Income-tax (Ninth Amendment) Rules, 2024**  
The Central Board of Direct Taxes on October 16, 2024, amended 31AA and Rule 37 – I of Income Tax Rules, 1962. These amendments modify certain provisions under the Income-tax Rules, 1962, particularly concerning tax collection at source (TCS) under Section 206C of the Income-tax Act, 1961. Key changes include adjustments in Rule 31AA, such as the replacement of references from “fourth proviso” to “fifth proviso” and from “fifth proviso” to “sixth proviso.” A new clause requires details to be furnished when tax is not collected or collected at a lower rate due to specific notifications.  
(To view the Notification, please click [here](#))
- **Extension of due date for furnishing return of income for the Assessment Year 2024-25**  
The Central Board of Direct Taxes on October 26, 2024, extended the due date of furnishing of Return of Income for the Assessment Year 2024-25 from October 31, 2024 to November 15, 2024.  
(To view the Circular, please click [here](#))

## Ministry of Finance

- **Amendments made to the scheme of Credit Guarantee Fund for Micro Units**  
The Ministry of Finance on October 24, 2024, has defined the following Scheme of Credit under Pradhan Mantri Mudra Yojna:
  - Shishu: covering loans up to 50,000/-
  - Kishor: covering loans above 50,000/- and up to 5 lakhs
  - Tarun: covering loans above 5 lakh and up to 10 lakhs
  - Tarun Plus: covering loans above 10 lakh and up to 20 lakhs for those entrepreneurs who have availed and successfully repaid previous loans under the ‘Tarun’ category.(To view the Notification, please click [here](#))
- **Imposition of Excise Duty on Blended Aviation Turbine Fuel**  
The Ministry of Finance on October 28, 2024, imposed Excise Duty of 11% on Blended Aviation Turbine Fuel.  
(To view the Notification, please click [here](#))

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## Securities and Exchange Board of India

### ▪ Introduction of Liquidity Window facility for investors in debt securities through Stock Exchange mechanism

The Securities and Exchange Board of India on October 16, 2024, has Liquidity Window facility for investors in debt securities through Stock Exchange mechanism. Key features are as follows:

- Issuer's Choice: The Liquidity Window facility is optional for issuers of debt securities, who can offer it at their discretion at the time of issuance. The facility can be made available on an ISIN basis, with the issuer determining eligible investors.
- Eligibility: Issuers may offer this facility to all investors or limit it to retail investors. To participate, investors must hold the debt securities in a demat form.
- Aggregate Limit: Issuers must set an aggregate limit for the exercise of the put option, which cannot be less than 10% of the total issue size of the debt securities. A sub-limit may also be imposed for each liquidity window session, ensuring that redemptions are managed in an orderly manner.

Designated Stock Exchange: Issuers must designate one stock exchange for operating the Liquidity Window, with the window being open for three working days on a monthly or quarterly basis.

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

### ▪ Inclusion of Mutual Fund units in the SEBI (Prohibition of Insider Trading) Regulations, 2015

The Securities and Exchange Board of India on October 22, 2024, has included Mutual Funds under the ambit of SEBI (Prohibition of Insider Trading) Regulations, 2015. As per the Circular:

- Inclusion of Mutual Fund Units in PIT Regulations
- AMCs must now disclose the holdings of designated persons, trustees, and their immediate relatives on a quarterly basis starting from **November 1, 2024**.

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

## Bureau of Indian Standards

### ▪ Revision of BIS Standards for electric shafts machines and other electric equipments

The Bureau of Indian Standards on October 16, 2024, has revised following Standards among others:

- IS 12075: 2024 Mechanical Vibration of Rotating Electrical Machines with Shaft Heights 56 mm and Higher — Measurement, Evaluation and Limits of Vibration Severity (IEC 60034-14: 2018, MOD) (Second Revision)
- IS/IEC 60079-5: 2015 + AMD 1: 2022 Explosive Atmospheres Part 5 Equipment Protection by Powder Filling “q” (Second Revision)
- IS/IEC 60079-11: 2023 Explosive Atmospheres Part 11 Equipment Protection by Intrinsic Safety “i” (Second Revision)
- IS/IEC 62146-2: 2023 Capacitors for High Voltage Alternating Current Circuit Breakers Part 2 TRV Capacitors

**The standards will come in force retrospectively from October 01, 2024.**

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

### ▪ Revision of BIS Standards for Oil and Natural Gas Pipeline

The Bureau of Indian Standards on October 16, 2024, has revised following Standards among others:

- IS 2379: 2024 Colour Code for Pipeline Identification — Code of Practice (Second Revision)
- IS 4179: 2024 Sizes of Process Vessels and Leading Dimensions (First Revision)
- IS 4521: 2024 Wire Ropes Used in Oil Wells and Oil Well Drilling and Other Applications of Petroleum and Natural Gas Industries — Specification (Third Revision)
- IS 6202: 2024 Flat Glass Oil Level Gauges for Oil Storage Tanks — Specification (First Revision)
- IS 12300: 2024 Gas Cylinder Valves for Small Refrigerant Cylinders — Specification (First Revision)

**The standards will come in force retrospectively from October 08, 2024.**

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

### ▪ Revision of BIS Standards for Automotive Vehicle Parts and Polyester Fibre

The Bureau of Indian Standards on October 16, 2024, has revised following Standards among others:

- IS 9081: 2024 Automotive Vehicles — Valves and Valve Accessories for Pneumatic Tyres — Specification (Sixth Revision)

- IS 18895: 2024 ISO 18676: 2017 Space Systems — Guidelines for the Management of Systems Engineering
- IS 18906: 2024 ISO 14623: 2003 Space Systems — Pressure Vessels and Pressurized Structures — Design and Operation
- IS 18930: 2024 Textiles — Polyester Fibre Filled Pillow — Specification

**The standards will come in force retrospectively from October 08, 2024.**

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

▪ **Amendment of BIS Standards for Textiles**

The Bureau of Indian Standards on October 17, 2024, has amended the following Standards among others:

- IS 175: 2023 Sheeting, Tickings and Bedsheets — Specification (Fourth Revision)
- IS 1969 (Part 1): 2018 ISO 13934-1: 2013 Textiles — Tensile Properties of Fabrics Part 1 Determination of Maximum Force and Elongation at Maximum Force Using the Strip Method (Fourth Revision)
- IS 3442: 2023 Textiles — Method for Determination of Crimp and Linear Density of Yarn Removed from Fabric (Second Revision)
- IS 8737: 2017 Valve Fittings for Use with Liquefied Petroleum Gas (LPG) Cylinders for More than 5 Litre Water Capacity — Specification (Second Revision)
- IS 15809: 2017 High Visibility Warning Clothes — Specification (First Revision)

**The amendments will come in force from October 08, 2024.**

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

▪ **BIS Standards for Water Test - Microbiological Methods**

The Bureau of Indian Standards on October 18, 2024, has notified IS 18764: 2024 ISO 13843: 2017 Water Quality — Requirements for Establishing Performance Characteristics of Quantitative Microbiological Methods.

**The standards will come in force retrospectively from October 08, 2024.**

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

▪ **Amendment of BIS Standards for Agro Textiles and Fibres**

The Bureau of Indian Standards on October 22, 2024, has amended the following Standards among others:

- IS 3675: 2020 Textiles — Cotton Fibres — Determination of Breaking Tenacity of Flat Bundles (First Revision)
- IS 4871- 1968 Method for Determination of Lint and Trash Content of Cotton by Means of Mechanical-Pneumatic Machines
- IS 16513: 2016 Agro Textiles — Insect Nets for Agriculture and Horticulture Purposes — Specification
- IS 18161: 2023 Textiles — Light Weight Jute Sacking Bags for Packing 50 kg Mustard Seed, Niger Seed and Ragi — Specification
- IS 18162: 2023 Textiles — Light Weight Jute Sacking Bags for Packing 50 kg Pulses and Soyabean — Specification
- IS 18163: 2023 Textiles — Light Weight Jute Sacking Bags for Packing 35 kg Groundnut with Shell — Specification
- IS 18266: 2023 Textiles — Medical Respirator — Specification

**The amendments will come in force from October 11, 2024.**

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

▪ **BIS Standards for Cybersecurity and Information Technology**

The Bureau of Indian Standards on October 18, 2024, has notified the following Standards:

- IS/ISO/IEC 27036-3: 2023 Cybersecurity — Supplier Relationships Part 3 Guidelines for Hardware Software and Services Supply Chain Security (First Revision)
- IS/ISO/IEC 27050-2: 2018 Information Technology — Electronic Discovery Part 2 Guidance for Governance and Management of Electronic Discovery
- IS/ISO/IEC 27071: 2023 Cybersecurity — Security Recommendations for Establishing Trusted Connections Between Devices and Services
- IS/ISO/IEC 27402: 2023 Cybersecurity — IoT Security and Privacy — Device Baseline Requirements

**The amendments will come in force from October 08, 2024.**

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

▪ **BIS Standards for Connectors for Electronic Equipment**

The Bureau of Indian Standards on October 29, 2024, has notified the following Standards:

- IS/IEC 60512-2-2: 2003 Connectors for Electronic Equipment — Tests and Measurements Part 2 Electrical Continuity and Contact Resistance Tests Section 2 Test 2b Contact Resistance Specified Test Current Method
- IS 17614 (Part 3): 2024 ISO 5667-3: 2024 Water Quality — Sampling Part 3 Preservation and Handling of Water Samples (First Revision)

**The amendments will come in force from October 22, 2024.**

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

▪ **Revision of BIS Standard for Methods for Determination of Colour Fastness of Textile Material**

The Bureau of Indian Standards on October 29, 2024, has revised the following Standards:

- IS 975: 2024 Textiles — Methods for Determination of Colour Fastness of Textile Materials to Sublimation (Second Revision)

**The amendments will come in force from October 14, 2024.**

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

# Industry-wise updates

## Commerce and Industries

- **Imposition of Minimum Import Price on Synthetic Knitted Fabrics**  
The Ministry of Commerce and Industries on October 16, 2024, imposed Minimum Import Price (MIP) on the following fabrics from 15th September 2024 to 31st December 2024:
  - Unbleached or bleached Fabrics
  - Dyed Fabrics
  - Yarns of different colours
  - Printed FabricsHowever, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram.  
(To view the Notification, please click [here](#))
- **Electrical Appliances for Commercial Dispensing and Vending (Quality Control) Order, 2024**  
The Ministry of Commerce and Industries on October 16, 2024, mandated the conformity of BIS Standard 302 (Part 2/Sec 75): 2018 Safety or household and similar electrical appliances particular requirements – commercial dispensing appliances and vending machine.  
(To view the Order, please click [here](#))
- **Filing of Annual RODTEP Return (ARR)**  
The Director General of Foreign Trade on October 23, 2024, notified the procedure to file Annual RODTEP Return for exporters falling under Remission of Duties or Taxes on Export Products (RoDTEP) scheme. As per the clarification, the exporters claiming RODTEP benefits shall be required to file an Annual RODTEP Return (ARR) as per the format given under Appendix-4RR of Handbook of Procedures, 2023.  
(To view the Notification, please click [here](#))

## Forest and Environment

- **The Biological Diversity Rules, 2024**  
The Ministry of Environment, Forest and Climate Change on October 25, 2024, notified Biological Diversity Rules, 2024. The rules shall come into force on expiry sixty days from the date of notification in the gazette. The Rules highlight the following points:
  - Procedure for access to biological resources and knowledge associated
  - Procedure for seeking approval for sharing or transferring results of research to persons
  - Procedure for registration and obtaining prior approval from Authority before grant of intellectual property rights
  - Procedure for obtaining a certificate of origin for cultivated medicinal plants
  - Procedure for conducting non-commercial research or research for emergency purposes outside India by Indian researcher or institution(To view the Rules, please click [here](#))

## Mining

- **The Offshore Areas Operating Right Rules, 2024**  
The Ministry of Mines on October 16, 2024, notified Offshore Areas Operating Right Rules, 2024. The Key Points of the Rules are:
  - Offshore areas will only be available for grant of operating rights after being notified in the Official Gazette by the administering authority. The government, government companies, or corporations have the priority to obtain operating rights for reserved offshore areas.
  - Lessees must report any mineral discoveries not specified in their production lease within 60 days of discovery. They are prohibited from winning or disposing of these minerals without including them in their production lease deed.(To view the Rules, please click [here](#))

## State-wise updates

### Goa

#### ▪ **Holiday for calendar year 2025**

The Government of Goa on October 24, 2024, issued a notification regarding the holiday for calendar year 2025.

Public Holidays (Annexure-I) and Special Holidays (Annexure-II) for 2025, with government offices remaining open on Special Holidays unless they fall on a weekend. Additionally, employees may choose two days from the Restricted Holidays list (Annexure-III) for leave in 2025. Commercial and Industrial Holidays for workers (Annexure IV) have also been designated. Moreover, as per the Negotiable Instrument Act, 1881, the Government has specified Bank Holidays for 2025 in Annexure-V.

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

#### ▪ **Goa Clinical Establishments (Registration and Regulation) (Second Amendment) Ordinance, 2024**

The Governor of Goa on October 16, 2024, issued the Goa Clinical Establishments (Registration and Regulation) (Second Amendment) Ordinance, 2024, to further amend the Goa Clinical Establishments (Registration and Regulation) Act, 2019.

- Section 20A which states “Extension of time limit for provisional registration” has been inserted namely: - “Notwithstanding anything contained in this Act or any other law for the time being in force, the provisional registration granted under this Act in the past which has lapsed or which is subsisting shall stand revived or extended and shall be deemed to be valid for a period of one year from the date of coming into force of this section.”
- Section 47 (3) has been omitted
- The Goa Clinical Establishments (Registration and Regulation) (Amendment) Ordinance, 2024 (Ordinance No. 4 of 2024) is hereby repealed.

**The following has come into force retrospectively on March 15, 2024.**

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

#### ▪ **Indian Stamp (Goa Amendment) Act, 2024**

The Government of Goa on October 16, 2024, issued the Indian Stamp (Goa Amendment) Act, 2024 to further amend the Indian Stamp Act, 1899.

- In section 3A of the Indian Stamp Act, 1899, as in force in the State of Goa, in sub-section (1), in the first proviso, for the words “fifteen times”, the words “six times” shall be substituted.
- The Indian Stamp (Goa Amendment) Ordinance, 2024 is hereby repealed.

**It shall be deemed to have come into force on February 29, 2024.**

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

### Govt. of NCT of Delhi

#### ▪ **Tax Policy on Registration of New Vehicles Against Certificate of Deposit for Scrapped Vehicles at RVSF**

The Transport Department, New Delhi, on October 18, 2024, issued notification regarding the Tax on registration of new Transport and Non-Transport Vehicles, against the Certificate of Deposit in favor of old vehicles handed over for scrapping at RVSF.

The Motor Vehicles Department has outlined tax concessions for the registration of new transport and non-transport vehicles when a Certificate of Deposit (COD) is provided, indicating that an old vehicle has been handed over for scrapping at a Registered Vehicle Scrapping Facility (RVSF).

The policy offers the following tax reductions:

- For non-transport vehicles, a 20% reduction in Motor Vehicle Tax for new petrol/CNG/LPG vehicles and a 15% reduction for new diesel vehicles.
- For transport vehicles, a 15% reduction in Motor Vehicle Tax for new petrol/CNG/LPG vehicles and a 10% reduction for new diesel vehicles.
- The total tax concession cannot exceed 50% of the scrap value of the vehicle being scrapped.

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

#### ▪ **Single Window System & On-line services**

The Office of The Secretary-Cum-Commissioner (Labour) Govt. of NCT Of Delhi vide Order dated October 08, 2024, has directed that all the below mentioned services are available online on e-district portal ([edistrict.delhigovt.nic.in](http://edistrict.delhigovt.nic.in)) and on Delhi Single Window System ([sws.delhi.gov.in](http://sws.delhi.gov.in)) without any requirement for submission of a hard copy and no application would be accepted offline:

Registration and renewal of license under The Factories Act, 1948.

- Registration and Renewal of Boilers Manufactures under The Boilers Act, 1923.
  - Renewal of Certificate of Boilers under the Boilers Act, 1923
  - Registration and Certification of New Boilers under the Boilers act, 1923.
  - License and renewal of license for contractors under provisions of The Contracts Labour (Regulation and Abolition) Act, 1970.
  - Registration under The Shops and Establishments Act, 1954
  - Registration of Principal employer's establishments under provision of the Contract Labour (Regulation and Abolition) Act, 1970.
  - Registration under The Building and Other Construction Workers (Regulation of Employment and Conditions of Services Act, 1996.
  - Registration of establishment under the Interstate Migrant Workmen (RE & CS) Act, 1979.
- (To view the Order, please click [here](#))

## Gujarat

### ▪ **Draft Gujarat Fisheries (Amendment) Rules, 2024**

The Agriculture, Farmers Welfare and Co-Operation Department, Government of Gujarat vide notification dated October 14, 2024, notified the Draft Gujarat Fisheries (Amendment) Rules, 2024, to further amend the principal rules, i.e., Gujarat Fisheries Rules, 2003.

- The Draft Amendment Rules provide for:
  - o Addition of Definition clauses (g) and (h) which defines 'Line Fishing Method' and 'Light Fishing or LED Light Fishing', respectively.
  - o Addition of sub-rule in Rule 7 which states that No fishing vessel can operate beyond the no fishing zone.
  - o That no person without valid Identity cards, necessary licence required for operation of fishing boats, can go for fishing in the fishing boat.
  - o Substitution of clause (1) of Rule 8 for the following: *"No Fishing Boat shall go for fishing without Automatic Identification System (AIS) or any other tracking device, as specified by the Government, with required licenses/ certificates issued by the competent authority and the Automatic Identification System (AIS) or any other tracking device, as specified by the Government shall be operational throughout the fishing operation."*

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

## Haryana

### ▪ **Haryana Registered Vehicle Scrapage and Recycling Facility Incentive Policy, 2024**

The Industries and Commerce Department, Haryana on October 21, 2024, issued the Haryana Registered Vehicle Scrapage and Recycling Facility Incentive Policy, 2024.

- The vision of the policy is to create a conducive ecosystem for growth of scrapping and recycling in Haryana in addition to the obvious benefits of reduction in pollution, fuel import bill, raw materials availability, recycle or re-use parts and impetus of replacement demand.
- The Policy is formulated with the following objectives: -
  - o Facilitate creation of a vehicle circularity eco-system in Haryana
  - o Promote scientific recycling of vehicle scrap
  - o To facilitate in regularizing the current informal and un-organized vehicle recycling industry/facility in Haryana
- This Policy will be applicable to the State of Haryana.

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

### ▪ **Increase in minimum wages based on the consumer price index**

The Government of Haryana on October 15, 2024, issued a notification regarding the increase in minimum wages based on a consumer price index.

The Minimum wages have been re-determined from July 01, 2024. This determination is based on the working-class consumer price based on an increase/decrease in the index figures, every six months i.e. twice a year in January and July.

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

### ▪ **Extension in submission of EMI ER-II Returns as on September 30, 2023**

The Employment Department, Haryana on October 23, 2024, notified regarding the extension in the submission of EMI ER-II Returns as on September 30, 2023.

- All the establishments of the private sector were required to ensure that they fill the biennial return ER-II based on the statistical return ER-I of September 30, 2023, failure to this, the department has extended the submission deadline for those who have not complied.
- It states that the ER-II report of the establishment shall be sent by October 30, 2024, using the prescribed proforma, to dlegurugram@gmail.com, or by post or hand.

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



## Himachal Pradesh

### ▪ **List of holidays for the calendar year 2025**

The Government of Himachal Pradesh on October 18, 2024, issued a list of holidays for the calendar year 2025. The Governor has declared the list of "Gazetted Holidays" for the calendar year 2025 as per Annexure-I. In addition, all government employees can choose two "Restricted Holidays" from those listed in Annexure III. Annexure II specifies "Gazetted Holidays" exclusively for women employees working in government offices, boards, corporations, and educational institutions. These holidays will also apply under Section 25 of the Negotiable Instruments Act, 1881, including for women daily wage workers.  
(To view the List of Holidays, please click [here](#))

### ▪ **Draft HPERC (Sixth Amendment) Regulations, 2024**

The Himachal Pradesh Electricity Regulatory Commission (HPERC) on October 10, 2024, issued the Draft Himachal Pradesh Electricity Supply Code (Sixth Amendment) Regulations, 2024 to further amend the Himachal Pradesh Electricity Supply Code, 2009.

- Para 1.2.41A which states "Resident Welfare Association or Association" has been inserted
- Sub para 1.3.1.1 which states "Mechanism for review of the Code" has a new proviso inserted
- Sub-para (a) of para 2.1.6.1(A) which states "Standard Supply Voltage" has a new proviso inserted

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

## Jammu and Kashmir

### ▪ **Setting up of new plant protection chemical units (Pesticides, Weedicides and Herbicides etc.)**

The Government of Jammu & Kashmir on October 11, 2024, notified regarding the Setting up of new plant protection chemical units (Pesticides, Weedicides and Herbicides etc.)

- The permission to establish new plant protection chemical units (Pesticides, Weedicides and Herbicides etc.) shall be granted by Administrative Department on the recommendation of the Director, Industries & Commerce, and Jammu as the case may be.
- The plant protection chemical units (Pesticides, Weedicides and Herbicides etc.) may be established only where adequate infrastructure, health care facility for workers, firefighting and emergency measures are available, in view of such units involve the storage of hazardous chemicals and solvents.
- The area of Pesticide/Insecticide/Herbicide Formulation units in an Industrial Estate/area shall not be more than 4% of the total area of the Industrial estate/area.

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

## Jharkhand

### ▪ **Revised Minimum Wage Rate for Scheduled Employment from October 01, 2024**

The Labour Department of Government of Jharkhand on October 14, 2024, issued a notification revising the minimum wages effective from **October 01, 2024**.

- The revised minimum wages for 90 Scheduled Employments include the remuneration payable to the employees in respect of the day of rest in every period of seven days.
- The revised minimum wages are segregated by classifying the districts/areas of the State and are determined for Unskilled, Semi-Skilled, Skilled and Highly Skilled workers.
- The Basic rates of Minimum wages are based on the All-India Consumer Price Index Number which is 386 points (based on the period of January 2023 to June 2023) with the increase in CPI being 16 points.
- Some of the Scheduled Employments (including Piece Rate Employment) are as follow:
  - Employment in Shops selling cooked foodstuff
  - Employment in Petrol and Diesel Pumps
  - Employment in shops establishments or industries other than covered under any of the other entries in this schedule
  - Employment in Mica Works (Factories & Estd. Excluding Mines)
  - Employment in Handloom Industry
  - Employment in Co-Operative Sector

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



## Kerala

### ▪ **Draft Kerala Factories (Amendment) Rules, 2024**

The Government of Kerala vide notification dated October 19, 2024, issued the Draft Kerala Factories (Amendment) Rules, 2024 to further amend the principal rules, i.e., Kerala Factories Rules, 1957.

- The key amendments proposed in the draft rules include:
  - Substitution of Appendix-I which now specifies the 'Maximum number of persons to be employed in any day during the year'
  - Substitution of Appendix-III which now states the 'Fees prescribed under the Kerala Factories Rules of 1957 other than the fees prescribed in Appendix-I'
  - It also provides that all remittances should be as per the Schedule provided with it being effective from date of publication of this notification.

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

### ▪ **Circular on Strict Action in case of involvement of Uninsured Vehicle in an Accident**

The Motor Vehicles Department, Government of Kerala issued a Circular dated October 19, 2024, mandating strict compliance of road safety regulations, particularly regarding all uninsured vehicles involved in an accident in the State.

- The Circular provides the following:
  - Punishment for Uninsured Vehicles: Driving without Insurance in the State imposes liability for imprisonment of three months, or a fine of Rupees Two Thousand (2000/-).
  - Police Involvement: In cases accident involving uninsured vehicles, the Station House Officer (SHO) of the respective police station must be notified and the relevant charges must be included in the charge sheet.
  - Accurate Record-Keeping: All accident details must be accurately recorded in the eDAR software.

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

## Madhya Pradesh

### ▪ **Amendment in Minimum Wage Rate Notification for Agricultural Workers**

The Labour Department of Government of Madhya Pradesh on October 23, 2024, issued a notification addressing specific corrections and clarifications in relation to agricultural workers in the State. The key amendments include:

- Revised effective date, i.e., the amendment revises the period for which the specified minimum wage rates for those mentioned in Schedule D are applicable.
- The notification clarifies further that all other minimum wage rates and conditions which were outlined in the earlier notification remain unchanged, i.e., the wage rates continue to be applicable as previously established.

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

## Puducherry

### ▪ **Payment of productivity bonuses to the employees of public sector undertakings and all autonomous bodies**

The Finance Department, Puducherry on October 28, 2024, notified regarding the payment of productivity bonuses to the employees of public sector undertakings and all autonomous bodies for the accounting year 2023-24.

It states that PSUs and autonomous bodies with adequate funds are authorized to provide a productivity-linked bonus, along with an ex-gratia payment to their employees for the year 2023-24. This is contingent upon approval from the competent authority and should not exceed the amount granted in the previous year.

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

## Punjab

### ▪ **Punjab State Power Corporation Limited ('PSPCL') notified regarding the Rolling out of Phase-I of Aadhaar based eKYC system for GSC connections up to 100 kW/kVA in case of DS & NRS consumers**

The PSPCL on October 28, 2024, notified regarding the Rolling out of Phase-I of Aadhaar based e-KYC system for GSC connections up to 100 kW/kVA in case of DS & NRS consumers.

- With this feature, in case the applicant opts for the option of Aadhaar verification in online application form on the Single Window System, then no signatures of the applicant on the A & A form and no separate identity proof shall be required to be uploaded by the applicant.
- The verification of Aadhaar number shall be done at backend using Aadhaar based e-KYC.

- In all other cases, the applicant shall be required to do signatures on A & A form as well as upload the identity proof as per the existing clause no. 6.4.3 (a) in Supply Code-2014 regulations and clause no. 3.3.1 (a) of ESIM-2018.

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

- **Clarification regarding the processing fee for Consent to Establish/Operate**

The Punjab Pollution Control Board (PPCB) on October 22, 2024, issued the notification regarding the clarification regarding the processing fee for Consent to Establish/Operate.

- The industries in the bracket amount of 5000 crores and above shall be given consent on year-to-year basis till the matter regarding their consent fee is decided at CPCB/PPCB level.
- In case, the industries still insist on long term consent, an undertaking be obtained from such industries to deposit consent fee as per revised rates from the date of notification by the CPCB/PPCB and the industries must pay the arrears accordingly.

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

- **GST-TDS deduction on the supply of Metal Scrap falling under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975**

The Punjab State Power Corporation Limited (PSPCL) on October 11, 2024, issued a circular regarding GST-TDS deduction on the supply of Metal Scrap falling under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975.

- The Indian government has amended Notification No. 50/2018-Central Tax, effective October 10, 2024, requiring registered persons receiving metal scrap supplies (Chapters 72-81) to deduct GST-TDS under Section 51 of the CGST Act, 2017.
- Registered scrap purchasers must intimate PSPCL's GST Cell with party-wise GST-TDS deductions by the 5th of each month.
- This information will facilitate claims through the GSTN portal.

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

## Rajasthan

- **Rajasthan Minor Mineral Concession (Second Amendment) Rules, 2024**

The Government of Rajasthan on October 24, 2024, notified Rajasthan Minor Mineral Concession (Second Amendment) Rules, 2024 further to amend the Rajasthan Minor Mineral Concession Rules, 2017.

- In sub-rule (1) of rule 2 after the existing clause (xx) and before the existing clause (xxi), the following new clause (xxa) shall be inserted, namely: -
  - “(xx-a) “Drone” means unmanned aerial equipment that can navigate autonomously;”.
- After the existing rule 29 and before the existing rule 30 of the rules, the following new rule 29A shall be inserted, namely: -
  - 29A. Digital aerial images of the mining lease area

**They shall come into force from October 24, 2024.**

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

- **Revision of the rates of minimum wages and variable dearness allowance for employees employed in any tobacco (including beedi making) manufacturing**

The Government of Rajasthan on October 14, 2024, revised the rates of minimum wages and variable dearness allowance for employees employed in any tobacco (including beedi making) manufacturing from October 01, 2024, to September 30, 2025.

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

## Tamil Nadu

- **Declaration of Newsprint and Paper Manufacturing Industry as public utility service under the Industrial Disputes Act**

The Government of Tamil Nadu on October 23, 2024, issued a notification pertaining to the Declaration of Newsprint and Paper Manufacturing Industry as public utility service under the Industrial Disputes Act.

This decision, made in the interest of public welfare, invokes the powers under section 2(n)(vi) of the Act.

As a result, the industry will hold this status for six months, starting from the date of the notification's publication in the Tamil Nadu Government Gazette.

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

- **Revision of various wages under different employments**

The Government of Tamil Nadu on October 23, 2024, issued a notification revising various wages under different employments.

- Revision of minimum rates of wages for employment in Paper and other incidental processes connected with the Machine-made paper Industry
  - Revision of minimum rates of wages for employment in Motion Picture Industry
  - Revision of minimum rates of wages for employment in Mat Weaving
- (To view the Revised Minimum Wage Rates, please click [here](#))

## Telangana

### ▪ **Average State Industrial Workers Consumer Price Index Numbers for the half year ending June 2024**

The Labour Department, Govt. of Telangana on October 15, 2024, notified regarding the average State Industrial Workers Consumer Price Index Numbers for the half year ending June 2024. It states that for Industrial Workers - an increase of 39 points from 1849 to 1888, and for Agricultural workers - an increase of 38 points from 1421 to 1459.

**This shall be applicable from October 01, 2024, to March 31, 2025.**

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

### ▪ **Motor Transport Industry declared as a Public Utility Service Unit**

The Labour Employment Training and Factories Department, Telangana on October 14, 2024, issued a notification declaring the Motor Transport Industry in the State of Telangana as a Public Utility Service Unit.

As per a previous notification dated 16.04.2024, the Motor Transport Industry in the State of Telangana was declared as a Public Utility Service Unit for a period of six months with effect from February 23, 2024.

Effective Dates:

Original public utility service status: **February 23, 2024 to August 22, 2024.**

Extended public utility service status: **August 23, 2024 to February 22, 2025.**

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

## Uttarakhand

### ▪ **Additional Articles by National E-Governance Services Limited**

The NeSL on October 22, 2024, issued the Additional Articles for the State of Uttarakhand with digital code that is 0017 with Article number 12A and Article name is Bank Guarantee.

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

## Uttar Pradesh

### ▪ **Variable dearness allowance payable to workers employed in the hotel and restaurant industry**

The Government of Uttar Pradesh on October 16, 2024, issued a notification regarding Variable dearness allowance payable to workers employed in the hotel and restaurant industry.

The following information has been provided:

- Effective from October 1, 2024, to March 31, 2025, employees will receive a Variable Dearness Allowance ('VDA') calculated based on the All-India Consumer Price Index (2001 = 100). The formula for calculation is:  $(402 - 239) \times \text{monthly wage}$ .
- For instance, an employee earning INR 6,350 per month will receive INR 4,330.75 as VDA, in addition to their basic wage.

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

## ABOUT US

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

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

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