



# COMPLIANCE UPDATE

December 2024 | Part 1 of 2

## Central Board of Indirect Taxes and Customs (CBIC)

- **Extension of due date to file Monthly Return (Form GSTR-3B)**

The Central Board of Indirect Taxes and Customs on November 18, 2024, extended the due date for filing the Monthly Return (Form GSTR-3B) for October by ten days, for the registered persons whose principal place of business is in the State of Manipur. The new deadline is now November 30, 2024.

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

## Securities and Exchange Board of India (SEBI)

- **Withdrawal of Master Circular on issuance of No Objection Certificate (NOC) for release of 1% of Issue Amount**

The Securities and Exchange Board of India on November 21, 2024, withdrew the Master Circular on the issuance of a No Objection Certificate (NOC) for the release of 1% of the issue amount. This follows the amendment to Regulation 38(1) of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018. The amendment eliminates the requirement for issuer companies to deposit 1% of the issue size with the designated stock exchange during public subscription.

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

- **Valuation of repurchase (repo) transactions by Mutual Funds**

The Securities and Exchange Board of India on November 26, 2024, issued revised directions for valuation of repurchase (repo) transactions by Mutual Funds. The directions provide that all money market and debt securities including floating rate securities shall be valued at average of security level prices obtained from valuation agencies.

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

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▪ **Securities and Exchange Board of India (Alternative Investment Funds) (Fifth Amendment) Regulations, 2024**

The Securities and Exchange Board of India on November 18, 2024, amended Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012. Key changes include the introduction of pro-rata rights for investors based on their commitment to the scheme in terms of investments and distribution proceeds. Differential rights may be offered to select investors under specified conditions without affecting others' interests.  
(To view the Notification, please click [here](#))

▪ **Securities and Exchange Board of India (Buy-Back of Securities) (Second Amendment) Regulations, 2024**

The Securities and Exchange Board of India on November 20, 2024, has amended Securities and Exchange Board of India (Buy-Back of Securities) Regulations, 2018. The amendment provides that in case any member of the promoter or promoter group has declared its intention to not participate in the buy-back, the shares held by such member of the promoter or promoter group shall not be considered for computing the entitlement ratio.  
(To view the Notification, please click [here](#))

## Bureau of Indian Standards (BIS)

▪ **Revision of BIS Standards for Textiles**

The Bureau of Indian Standards on November 19, 2024, revised the following BIS Standards among others:

- IS 1718: 2024 Textiles — Cotton Spindle Tapes — Specification (Third Revision)
- IS 2847: 2024 Textiles — Cotton Selvedge Tape for Electric Cables Specification (First Revision)
- IS 4778: 2024 Textiles — Cotton Laces for Footwear — Specification (Second Revision)
- IS 14706: 2024 ISO 9862: 2023 Geosynthetics — Sampling and Preparation of Test Specimens (First Revision)

**The revised Standards will come into force retrospectively from November 12, 2024.**

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

▪ **Revision of BIS Standards for Ammonium Bromide, Potassium and Sodium Cyanides and Thermal Insulation**

The Bureau of Indian Standards on November 20, 2024, revised the following BIS Standards among others:

- IS 2723: 2024 Ammonium Bromide, Pure and Analytical Reagent — Specification (Second Revision)
- IS 3972 (Part 2/Sec 12): 2024 Vitreous Enamelware Part 2 Test Methods Section 12 Resistance to Torsion (Second Revision)
- IS 6358: 2024 Potassium and Sodium Cyanides for Electroplating — Specification (First Revision)
- IS 11239 (Part 8): 2024 Rigid Cellular Thermal Insulation Materials — Methods of Test Part 8 Flame Height, Time of Burning and Loss of Mass (First Revision)
- IS 18973: 2024 ISO 8497: 1994 Thermal Insulation — Determination of Steady-State Thermal Transmission Properties of Thermal Insulation for Circular Pipes.

**The revised Standards will come into force retrospectively from November 11, 2024.**

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

▪ **Revision of BIS Standards for Solar Heating**

The Bureau of Indian Standards on November 22, 2024, revised the following BIS Standards among others:

- IS 13129 (Part 3): 2024 Solar Heating — Domestic Water Heating Systems Part 3 Procedures for System Component Characterization and Predication for Yearly Performance Using Component Performance Data (First Revision)
- IS 14756: 2024 Stainless Steel Utensils — Specification (Third Revision)
- IS 15449 (Part 1): 2024 Household Zig-Zag Sewing Machine/Head Part 1 General Requirements (First Revision)

**The revised Standards will come into force retrospectively from November 12, 2024.**

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

### ▪ **Revision of BIS Standards for Insulated Food Storage**

The Bureau of Indian Standards on November 22, 2024, amended the following BIS Standards among others:

- IS 2347: 2023 Domestic Pressure Cooker — Specification (Seventh Revision)
- IS 3224: 2021 Valve for Compressed Gas Cylinders Excluding Liquefied Petroleum Gas (LPG) Cylinders — Specification (Fourth Revision)
- IS 17569: 2021 Insulated Containers for Food Storage — Specification
- IS 17803: 2022 Potable Water Bottles (Copper, Stainless Steel, Aluminium) — Specification

**The amended Standards will come into force retrospectively from November 12, 2024.**

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

## Industry-wise updates

### Commerce and Industries

#### ▪ **Compulsory use of Standard for Electric Fence Energizers**

The Ministry of Commerce and Industries on November 19, 2024, mandated the use of BIS Standard 302-2-76:1999 for Electric Fence Energizers.

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

### Employee Provident Fund Organisation

#### ▪ **UAN Activation and seeding Bank Account with AADHAAR for available the benefits under ELI Scheme**

The Employee Provident Fund Organisation on November 22, 2024, directed all employers covered under Employment Linked Incentive Scheme to have Aadhar linked Universal Account Number and same shall be activated on the members portal to avail various facilities on the Single Window Portal.

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

### Labor and Employment

#### ▪ **Employees' Deposit-Linked Insurance (Second Amendment) Scheme 2024**

The Ministry of Labour and Employment on November 18, 2024, has amended benefit amount payable to the nominees in case of the death of a member under Employees' Deposit - Linked Insurance Scheme, 1976.

**The new scheme will come into force from April 28, 2024.**

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

### Telecommunication

#### ▪ **Telecommunications (Telecom Cyber Security) Rules, 2024**

The Ministry of Communications on November 21, 2024, notified Telecommunications (Telecom Cyber Security) Rules, 2024. As per the Rules, every telecommunication entity shall implement the following measures to ensure telecom cyber security:

- Adopt a telecom cyber security policy.
- Inform the Central Government on adoption of the policy.
- Identify and reduce the risks of security incidents.
- Conduct periodic telecom cyber security audits
- Report security incidents to the Central Government,
- Establish facilities such as Security Operations Centre (SOC), by itself or in collaboration with other telecommunication entities.

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

#### ▪ **Telecommunications (Critical Telecommunication Infrastructure) Rules, 2024**

The Ministry of Communications on November 22, 2024, notified Telecommunications (Critical Telecommunication Infrastructure) Rules, 2024. As per the rules, every telecommunication entity shall provide the details in respect of Critical Telecommunication Infrastructure.

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

# State-wise updates

## Govt. of NCT of Delhi

- **DERC issued a notice inviting applications from Third-Party Meter Testing Laboratories for Empanelment**

The Delhi Electricity Regulatory Commission ('DERC') on November 20, 2024, issued a notice inviting applications from Third-Party Meter Testing Laboratories for Empanelment. The DERC has notified regulations for third-party testing of electricity meters under the Supply Code and Performance Standards Regulations, 2017. Applications have been invited from NABL-accredited laboratories for empanelment, which will be valid for two years or until the NABL certification expires. Laboratories outside Delhi must establish a presence in the area within 60 days of approval. Applications must be submitted to DERC by December 10, 2024. (To view the Notice, please click [here](#))

## Gujarat

- **List of Public Holidays for the year 2025**

The Government of Gujarat vide notification dated November 14, 2024, declared the list of public holidays for the year 2025. The notification outlines a list of general public holidays in Part I; a list of optional holidays for Government employees in Part II; and a list of holidays for banks in Part III. It further states that the public holidays will be applicable to all State Government, Undertakings, Boards, Corporations and Panchayat offices. (To view the Notification, please click [here](#))
- **Ahmedabad Cantonment Board Solid Waste Management Bye-Laws, 2024**

The Ministry of Defence vide notification dated November 18, 2024, notified the Ahmedabad Cantonment Board Solid Waste Management Bye-Laws, 2024 which are applicable within the territorial limits of the Ahmedabad Cantonment.

  - The Bye-Laws provide the following:
    - Collection of solid waste
    - Segregation and primary storage of solid waste along with its processing
    - Secondary Storage of Solid Waste
    - Transportation of Solid Waste and their subsequent disposal
    - Duties of manufacturers or brand owners of disposal products and sanitary napkins and diapers
    - User fee for collection, transportation and disposal of Solid Waste

(To view the Bye-Laws, please click [here](#))

## Jammu & Kashmir

- **Jammu Cantonment Board Solid Waste Management Bye-laws, 2024**

The Ministry of Defence on November 18, 2024, issued the Jammu Cantonment Board Solid Waste Management Byelaws, 2024. This shall come into force from **November 20, 2024**.

  - Chapter II states about the Segregation and Primary Storage of Solid Waste, that It shall be the duty of all waste generators to separate and store the solid waste coming out of their respective places regularly into three streams, namely non-biodegradable or dry waste, biodegradable or wet waste, and domestic hazardous waste and deposit it into covered waste bins, and handover segregated waste to designated waste collectors as directed by the Board from time to time.
  - Chapter III states about Solid Waste Collection, that door-to-door collection of segregated solid waste shall be implemented in all areas or wards of the Board, to collect garbage from every house, including slums and informal settlements daily by integrating the informal door-to-door collection system with the board collection system.
  - Chapter VII Disposal of Solid Waste, that the Board shall undertake on its own or through any other agency, the construction, operation, and maintenance of sanitary landfill and associated infrastructure for disposal of residual waste and inert street sweepings and silt from surface drains.
  - Chapter VIII User Fee and Penalty, that there shall be a user fee fixed for providing services for garbage collection, transportation, and disposal from waste generators by the Board and whosoever contravenes or fails to comply with any of the provisions of these bye-laws shall be imposed with penalty as specified in Schedule II.

(To view the Bye-Laws, please click [here](#))

## Jharkhand

### ▪ [Ramgarh Cantonment Board Solid Waste Management Bye-Laws, 2024](#)

The Ministry of Defence vide notification dated November 18, 2024, notified the Ramgarh Cantonment Board Solid Waste Management Bye-Laws, 2024 which are applicable within the territorial limits of the Ramgarh Cantonment.

- The Bye-Laws contains provisions in relation to the following:
  - Collection and disposal of solid waste
  - Segregation and storage of solid waste at source
  - Storage of Solid Waste in the secondary storage points
  - Recycling centres for dry waste, i.e., non-biodegradable waste
  - Transportation of Solid Waste and its processing
  - Deposition centre for specified domestic hazardous waste
  - User fee for collection, transportation and disposal of Solid Waste
  - Penalties for contravention

(To view the Bye-Laws, please click [here](#))

### ▪ [Jharkhand State Electricity Regulatory Commission \(Fees, Fines & Charges\) Regulations, 2024](#)

The Jharkhand State Electricity Regulatory Commission (JERC) on November 25, 2024, issued the Jharkhand State Electricity Regulatory Commission (fees, Fines & Charges) Regulations, 2024 which are applicable on the entire state of Jharkhand. These Regulations supersede Schedule-I of JERC (Conduct of Business) Regulations, 2016 read with all amendments as are applicable to the subject-matter of these Regulations.

- The Regulations contains the following provisions:
  - Fees on Applications and Petitions
  - Impositions of Fines and Charges
  - Payment of Fines and Charges – within a period of 30 days or by an extended date if specified in the order
  - Fees payable on License – all annual fees commencing from the Financial Year 2023-2024 should be paid by April 15 each year.

**They shall come into force from November 26, 2024.**

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

## Karnataka

### ▪ [List of Public Holidays for 2025](#)

The Government of Karnataka vide notification dated November 21, 2024, declared the list of holidays for the calendar year 2025. The notification includes a list of general holidays; a list of restricted holidays for Government employees; and a list of public holidays under the Negotiable Instruments Act, 1881. It further states that where festivals of Muslim relatives included in the list do not fall on the prescribed dates, the Muslim relatives should be granted holiday leave in lieu of the prescribed leave.

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

## Kerala

### ▪ [Maternity Benefit Scheme](#)

The Government of Kerala vide notification dated November 26, 2024, notified regarding the Maternity Benefit Scheme administered by the Labour and Skills Department. The notification states that it is now required for beneficiaries to link their Aadhar for seamless service delivery to simplify the process, reduce delays, and ensure that maternity benefit reaches eligible women directly and efficiently.

- The key points covered under the notification released includes:
  - Aadhar requirement for Maternity Benefit - all women eligible for maternity benefit must now provide proof of Aadhar or undergo authentication and women without Aadhar to apply for Aadhar enrolment for which enrolment centres are available including in remote areas.
  - Alternatives for women without Aadhar – all women without Aadhar to access the maternity benefits to which they are eligible should provide along with their enrolment slip as proof of their application for Aadhar, the following documents such as Bank/Post Office Passbook with Photos; PAN Card; Passport; Voter Id; MGNREGA Card; Driving Licence, etc.
  - Remedial measures such as iris scans, face authentication or one-time password-based mechanisms to be adopted where Aadhar authentication fails, and where these fail,

then, physical Aadhar letters verified through Quick Response (QR) codes should be used.

**The Notification to come into effect from date of their publication, i.e., November 26, 2024.**  
(To view the Scheme, please click [here](#))

## Madhya Pradesh

### ▪ **Sagar Cantonment Board Solid Waste Management Bye-Laws, 2024**

The Ministry of Defence vide notification dated November 21, 2024, notified the Sagar Cantonment Board Solid Waste Management Bye-Laws, 2024.

- The Bye-Laws contains provisions in relation to the following:
  - Chapter II - Segregation and storage of solid waste at source: Storage of solid waste into three streams, namely non-biodegradable or dry waste, biodegradable or wet waste, and domestic hazardous waste and deposit of the same into covered waste bins, and handover segregated waste to designated waste collectors
  - Chapter III - Collection and disposal of solid waste: Implementation of door-to-door collection of segregated solid waste
  - Chapter VII - User fee and penalty: It details about user fee fixed for providing services for garbage collection, transportation and disposal from waste generators and also states that whosoever contravenes or fails to comply with any of the provisions of these bye-laws should be imposed with penalty as have been provided in Schedule II.

(To view the Bye-Laws, please click [here](#))

## Meghalaya

### ▪ **Standard Operating Procedure for obtaining Authorisation from the State Government for the Inclusion of discovered minerals (other than Coal, Lignite, atomic minerals, and minor minerals)**

The Government of Meghalaya on August 01, 2024, issued a notification regarding the Standard Operating Procedure for obtaining Authorisation from the State Government for the Inclusion of discovered minerals (other than Coal, Lignite, atomic minerals, and minor minerals) in the Prospecting License or Mining Lease which is not already specified in the License or Lease. The Government has issued a Standard Operating Procedure (SOP) for including newly discovered minerals in Prospecting Licenses or Mining Leases, excluding coal, lignite, atomic, and minor minerals. Licensees and lessees must apply within 60 days of discovery, submitting relevant forms (Form-A for Prospecting License, Form-B for Mining Lease) along with prescribed fees.

Applications must include declarations of landowner consent and compliance with relevant regulations. The process is designed to facilitate the inclusion of critical minerals found during mining or prospecting operations.

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

## Mizoram

### ▪ **7th Amendment of welfare benefits to members of Mizoram Building & Other Construction Workers Welfare Board**

The Labour Department, Govt. of Mizoram on November 06, 2024, notified regarding the 7th Amendment of welfare benefits to members of Mizoram Building & Other Construction Workers Welfare Board (MBOCWFB).

- It states that Indian citizens aged 18-60 who are employed for at least 90 days a year are eligible to become members.
- It states that eligible members for contractors include those working in various construction-related roles such as Carpenter, Mason, Electrician, Painter, and Construction Machine Operator, among others.
- It provides benefits to female members such as maternity benefits of INR 10,000/- during childbirth, pension of INR 1,000/- if they meet the eligibility criteria, including age and disability requirements. Furthermore, female members can access the Welfare Board's educational assistance and skill development programs.
- It further states that members' children shall receive financial assistance based on their educational level: INR 4,000/- for Class VIII, INR 5,000/- for Classes IX to XII, INR 6,000/- for Undergraduate courses, INR 20,000/- for Professional and Technical Degree courses from recognized universities. Additionally, there is a provision for INR 20,000/- for scholars and researchers at the postgraduate level.

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

## Puducherry

### ▪ Revision in wages for Part Time Casual Laborers employed

The Government of Puducherry on November 13, 2024, issued a notification regarding the revision of wages for Part-Time Casual Labourers employed across various departments. This wage revision follows the increase in the Dearness Allowance (DA) rate for regular government employees, as per the 7th Central Pay Commission (CPC), which was raised from 50% to 53%, effective from July 1, 2024. As a result, the wages for part-time casual labourers have been increased from INR 13,500 to INR 13,770, effective from the same date.

The notification also emphasizes that all departments must adhere strictly to the guidelines outlined in the Office Memorandum No. A.12030/1/98/F3 dated December 17, 1998, concerning the engagement of part-time casual labourers.

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

### ▪ List of Holidays in the state of Puducherry for 2025

The Government of Puducherry on November 25, 2024, issued the notification to state the list of Holidays in the state of Puducherry for the year 2025.

The details provided in the notification are as follows:

- **Public Holidays for Government Offices/Institutions:** These holidays have been listed in **Appendix-I**.
- **Banking Holidays (including Cooperative Banks):** The list of holidays specifically for banking institutions, including cooperative banks in Puducherry, has been provided in **Appendix-II**.
- **Restricted Holidays:** A list of restricted holidays, which are optional holidays for employees, has been outlined in **Appendix-III**.

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

## Rajasthan

### ▪ Exemption from payment of electricity duty payable on energy consumed by certain enterprises

The Finance Department, Rajasthan on November 25, 2024, issued the notification regarding the exemption from payment of electricity duty payable on energy consumed by certain enterprises. The exemption is granted from payment of electricity duty payable on energy consumed by the enterprise to whom an entitlement certificate for such exemption has been issued by the appropriate Sanctioning Committee under the Rajasthan Investment Promotion Scheme-2024.

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

### ▪ Stamp duty chargeable on the instrument of purchase or lease of land with or without construction

The Government of Rajasthan on November 20, 2024, issued a notification regarding the stamp duty chargeable on the instrument of purchase or lease of land with or without construction. It is stated that the stamp duty chargeable on the instrument of purchase or lease of land with or without construction executed in favor of an enterprise eligible under the Rajasthan Investment Promotion Scheme, 2024, shall be remitted as under:-

- 75 per cent of the stamp duty shall be remitted at the time of registration of the instrument on submission of Entitlement Certificate issued by the appropriate authority/committee under the Scheme; and
- 25 per cent of the stamp duty paid at the time of registration of the instrument shall be remitted in the form of reimbursement as per procedure laid down by the State Government on submission of documentary evidence of the commencement of commercial production by the enterprise within a period specified under the Scheme.

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

### ▪ Rajasthan Private Security Agencies (Regulation) (Amendment) Rules, 2024

The Government of Rajasthan on November 19, 2024, notified the Rajasthan Private Security Agencies (Regulation) (Amendment) Rules, 2024 to further amend the Rajasthan Private Security Agencies (Regulation) Rules, 2022.

- In rule 3 of the Rajasthan Private Security Agencies (Regulation) Rules, 2022, the existing sub-rule (9) and (10) shall be substituted by the following, namely:- "(9) Application in Form-I shall be submitted, with fees as specified in sub-section (3) of section 7 of the Act, online through the Private Security Agency Licensing Portal (PSARA) to the Controlling Authority. (10) The application referred to in sub-rule (1) shall be submitted online through the Private Security Agency Licensing Portal ('PSARA') to the Controlling Authority.

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

## Uttar Pradesh

### ▪ [Mathura Cantonment Board Solid Waste Management Byelaws, 2024](#)

The Ministry of Defense (MoD) on November 21, 2024, issued the Mathura Cantonment Board Solid Waste Management Byelaws, 2024, which came into force on **November 25, 2024**. The byelaws outline various aspects of solid waste management in the Mathura Cantonment area. Key provisions include:

- **Chapter III – Solid Waste Collection:** The bye-laws mandate **door-to-door collection** of segregated solid waste across all areas or wards of the Cantonment, including slums and informal settlements.
- **Chapter VII – Disposal of Solid Waste:** The Cantonment Board will either handle or engage an agency to construct, operate, and maintain **sanitary landfills**
- **Chapter VIII – User Fee and Penalty:** A **user fee** will be charged for services related to garbage collection, transportation, and disposal.

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

## West Bengal

### ▪ [Lebong Cantonment Board Solid Waste Management Bye-laws, 2024](#)

The Ministry of Defence on November 18, 2024, issued the Lebong Cantonment Board Solid Waste Management Byelaws, 2024, which came into effect from **November 20, 2024**. These bye-laws aim to regulate solid waste management in the Lebong Cantonment area, ensuring a structured and sustainable waste disposal system. The key provisions outlined in the bye-laws are as follows:

- **Chapter II – Segregation and Primary Storage of Solid Waste:** All waste generators are required to **separate and store** their waste into three streams.
- **Chapter VII – Disposal of Solid Waste:** The Cantonment Board, either directly or through an agency, will be responsible for the **construction, operation, and maintenance** of **sanitary landfills** and related infrastructure for disposing of residual waste, inert street sweepings, and silt from surface drains.

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

### ▪ [List of Public Holidays for offices under the Government of West Bengal during the year 2025](#)

The Government of West Bengal on November 22, 2024, issued a List of Public Holidays for offices under the Government of West Bengal during the year 2025. The following have been stated:

- Public Holiday: Specified in List I
- The notification specifies that the offices under the Government of West Bengal, with the exception of the **Office of the Registrar of Assurances, Kolkata**, and the **Collector of the Stamp Revenue, Kolkata**, shall remain closed on the days mentioned in **List II**.
- Sectional Holidays: Specified in List III

(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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