



COMPLIANCE UPDATE

January 2025 | Part 2 of 2

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Central Board of Direct Taxes (CBDT)

- **Constitution of Karnataka State Horticulture Development Agency**

The Central Board of Direct Taxes on January 03, 2025, notified constitution of Karnataka State Horticulture Development Agency (PAN: AAAL0284C), a Society constituted by the Government of Karnataka with respect to specified income arising to that Society.
(To view the Notification, please click [here](#))

- **Establishment of The Commissioners for the Rabindra Setu, Kolkata**

The Central Board of Direct Taxes on January 03, 2025, notified establishment of The Commissioners for the Rabindra Setu, Kolkata (PAN AABTT2734P), a body established under the Howrah Bridge (Amendment) Act, 1965 with respect to specified income arising to that Body.
(To view the Notification, please click [here](#))

Central Board of Indirect Taxes and Customs (CBIC)

- **Extension of Time Limit for Furnishing the Return**

The Central Board of Indirect Taxes and Customs on January 10, 2025, notified extension of time limit for furnishing the return with respect to FORM GSTR 5, FORM GSTR 6, FORM GSTR 7, FORM GSTR 8.
(To view the Notification, please click [here](#))

- **Extension of Time Limit for Furnishing the Return in FORM GSTR-3B electronically**

The Central Board of Indirect Taxes and Customs on January 10, 2025, notified extension of time limit for furnishing the return in FORM GSTR-3B electronically, through the common portal, by the registered persons.
(To view the Notification, please click [here](#))

Securities and Exchange Board of India (SEBI)

▪ Obtainment of Requisite Certification under Securities and Exchange Board of India (Certification of Associated Persons in the Securities Markets) Regulations, 2007

The Securities and Exchange Board of India on January 03, 2025, notified that individuals providing investment advice, including investment advisers, their principal officers, associated persons, and partners, must obtain certifications from NISM. They are required to pass the NISM-Series-XA (Level 1) and NISM-Series-XB (Level 2) certification examinations. Additionally, to ensure compliance continuity, they must pass the NISM-Series-XC (Renewal) Examination before the validity of their existing certification expires.

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

Bureau of Indian Standards (BIS)

▪ Amendment of BIS Standards for Textiles

The Bureau of Indian Standards on January 03, 2025, has amended the following Standards among others:

- IS 7903: 2017 Textiles — Tarpaulins Made from High Density Polyethylene (HDPE) Woven Fabrics — Specification (Fifth Revision)
- IS 11652: 2017 Textiles — High Density Polyethylene (HDPE)/ Polypropylene (PP) Woven Sacks for Packaging of 50 kg Cement — Specification (Third Revision)
- IS 16703: 2017 Textiles — High Density Polyethylene (HDPE) Polypropylene (PP) Woven Sacks for Packaging of 25 kg Polymer Materials Specification
- IS 18482: 2023 Textiles — Sandwich Extrusion Laminated Polypropylene (PP) Woven Sacks for Packaging Bulk Commodities — Specification

The standards will come in force retrospectively from December 27, 2024.

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

▪ BIS Standards for Oil and LPG

The Bureau of Indian Standards on January 03, 2025, has notified the following Standards:

- IS 2664: 2024 Quenching Oil - Specification (Third Revision)
- IS 6552: 2024 Straight Mineral High Demulsibility Oils - Specification (Second Revision)
- IS 18698: 2024 20 Percent Dimethyl Ether (DME) Blended Liquefied Petroleum Gas (LPG) - Specification
- IS 18887: 2024 DME Blended Liquefied Petroleum Gas (LPG) Fuel - Quantitative Determination of Dimethyl Ether (DME) Content by Gas Chromatography

The standards will come in force retrospectively from December 27, 2024.

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

▪ BIS Standards for Security and Resilience

The Bureau of Indian Standards on January 02, 2025, has notified the following Standards:

- IS 19073: 2024 ISO 22336: 2024 Security and Resilience - Organizational Resilience - Guidelines for Resilience Policy and Strategy
- IS 19081: 2024 ISO 22325: 2016 Security and Resilience - Emergency Management - Guidelines for Capability Assessment

The standards will come in force retrospectively from December 31, 2024.

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

▪ BIS Standards for Textiles

The Bureau of Indian Standards on January 03, 2025, has notified the following Standards among others:

- IS 749: 2024 Textiles — Handloom Cotton Dungri Cloth — Specification (Second Revision)
- IS 858: 2024 Textiles — Handloom Cotton Tablecloth and Napkins — Specification (Second Revision)
- IS 859: 2024 Textiles — Handloom Cotton Dusters — Specification (Second Revision)
- IS 1096: 2024 Textiles — Handloom Cotton Holland Cloth, Unscoured — Specification (Second Revision)
- IS 1241: 2024 Textiles — Handloom Cotton Calico, Bleached or Dyed — Specification (Second Revision)

The standards will come in force retrospectively from December 27, 2024.

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

▪ **BIS Standards for Oil and Gas Industry**

The Bureau of Indian Standards on January 03, 2025, has notified IS 7062: 2024 Oil and Gas Industry — Glossary of Terms (First Revision).

The standards will come in force retrospectively from December 27, 2024.

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

Industry-wise updates

Commerce and Industries

▪ **Amendment in Import Policy and Import Policy Condition of Synthetic Knitted Fabrics**

The Ministry of Commerce and Industries on January 04, 2025, extended the condition of Minimum Import Price (MIP) on the 13 ITC (HS) codes of Synthetic Knitted Fabrics from January 01, 2025 to March 31, 2025:

- Unbleached or bleached Fabrics
- Dyed Fabrics
- Yarns of different colors
- Printed Fabrics

However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram.

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

▪ **Notification of Schedule-II (Export Policy) of ITC(HS) 2022, in sync with Finance Act 2024**

The Ministry of Commerce and Industries on January 13, 2025, notified updated 'Schedule-II (Export Policy) of ITC(HS) 2022', containing the current export policy of all ITC(HS) Codes along with specific policy conditions and provided General Notes to Export Policy.

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

▪ **Procedure for Export of Certified Organic Products**

The "Organic Products" for export shall only be certified as such if Produced, Processed, Packed and labelled as per the standards laid down in the document "National Programme for Organic Production (NPOP)".

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

Forest and Environment

▪ **Environment Protection (End-of-Life Vehicles) Rules, 2025.**

The Ministry of Environment, Forest and Climate Change on January 06, 2025, notified Environment Protection (End-of-Life Vehicles) Rules, 2025, which shall come into force from **April 1, 2025**. The Rules highlight the following points:

- Producers, or vehicle manufacturers, are now required to fulfill Extended Producer Responsibility (EPR) obligations.
- Registered Vehicle Scrapping Facilities (RVSFs) must dismantle vehicles in an environmentally sound manner. Their duties include depollution, material segregation, and sending recyclables to authorized recyclers.
- The rules introduce a mechanism for environmental compensation in case producers, RVSFs, or bulk consumers fail to comply with the regulations. This penalty will be used to restore environmental damage caused by improper disposal and recycling practices
- A new centralized online portal will be established to facilitate registration, filing returns, and the exchange of EPR certificates.

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

Information Technology

▪ **Draft Digital Personal Data Protection Rules, 2025**

The Ministry of Electronics and Information Technology on January 03, 2025, notified the Draft Digital Personal Data Protection Rules, 2025. The Rules highlight the following points:

- **Informed Consent:** Data Fiduciaries must provide clear notice to Data Principals detailing the data being collected, its purpose, and withdrawal options.
- **Breach Notification:** Data Fiduciaries must notify affected Data Principals promptly and report to the Data Protection Board within 72 hours, outlining breach details, mitigation actions, and responsible parties, if known.
- **Child Data Processing:** Consent for processing a child's data must be verifiable from a parent or legal guardian, with certain exemptions for entities like healthcare providers or educational institutions.

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

State-wise updates

Andhra Pradesh

▪ **Exemption from Payment of Tax – Electric vehicles**

The Government of Andhra Pradesh vide notification dated January 11, 2025, notified regarding 100% exemption from payment of tax in respect of electric vehicles purchased and registered in the state from January 10, 2025, onwards. This exemption is applicable till such period which is concurrent with Andhra Pradesh Sustainable Electric Mobility Policy, 4.0 (2024-2029) in respect of all Electric Vehicles/Battery Operated vehicles purchased and registered in the State for 5 years except the Hybrid e-4 wheelers.

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

Chandigarh

▪ **Notification on Minimum Wages for Industrial Workers**

The Government of Chandigarh vide notification dated January 07, 2025, notified the minimum wages for Industrial Workers for the period spanning **October 01, 2024, to March 31, 2025**.

– The rates of minimum wages payable on a daily basis are as follow:

- Unskilled – INR 544/-
- Semi-skilled II – INR 550/-
- Semi-Skilled I – INR 554/-
- Skilled II – INR 561/-
- Skilled I – INR 570/-
- Highly Skilled – INR 585/-
- Class III (Staff) – INR 555/-
- Class II (Staff) – INR 560/-
- Class I (Staff) – INR 574/-

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

Goa

▪ **Goa Factories (Seventeenth Amendment) Rules, 2024**

The Labour Department, Government of Goa vide notification dated January 02, 2025, issued the Goa Factories (Seventeenth Amendment) Rules, 2024 to further amend the Goa Factories (Seventeenth Amendment) Rules 1985.

– The key amendments include:

- Licensing & Revised Fees
- Mandatory Online Payment through e-challan gateways
- Annual Fee increases of 5% effective from January 2026 onwards.
- Streamlined license amendment procedures
- Updated application forms, i.e., Form 01 and Form 02.

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

Govt of NCT of Delhi

▪ **Exemptions for New Establishments under the Delhi Shops and Establishment Act, 1954**

The Labour Department of Government of NCT Delhi, vide notification dated January 03, 2025, has amended Schedule-1 of the Delhi Shops and Establishment Act, 1954. This amendment adds four establishments to the Schedule, granting them certain exemptions under Section 16 of the Act. These exemptions are contingent upon adherence to specific conditions, including limitations on working hours, provisions for overtime pay, and measures to ensure employee safety and welfare.

The amendment also mandates employer compliance with regulations pertaining to wages, leave entitlements, and the maintenance of necessary records. Furthermore, the installation of CCTV surveillance systems and the provision of compensatory leave for work on national holidays have been made mandatory.

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

▪ **Holiday Notification for General Election in NCT Delhi**

The Office of the Chief Electoral Officer, NCT Delhi vide notification dated January 08, 2025, issued a notice regarding the declaration of a holiday on the day of the General Election to the Legislative Assembly of NCT Delhi, which will be held on February 05, 2025 (Wednesday).

This holiday applies to all eligible employees, ensuring they have the opportunity to vote. Employers in Delhi are required to grant a paid holiday to eligible employees and notify them of this holiday at least three days prior to the election. To view the Notification, please click [here](#))

▪ **Compliance with Sexual Harassment Act through Internal Complaint Committees and 'She Box' Portal**

The Labour Department of the Government of NCT Delhi, vide order dated January 06, 2025, directed all District Charges and the Directorate of Industrial Safety and Health (DISH) to ensure strict compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The key directives include:

- Mandatory formation of Internal Complaint Committees (ICCs) for employers with 10 or more employees.
- Utilization of the She-Box Portal (an online platform for filing sexual harassment complaints) (To view the Order, please click [here](#))

▪ **Delhi Goods and Services Tax (Third Amendment) Rules, 2023**

The Government of NCT Delhi vide notification dated January 01, 2025, issued the Delhi Goods and Services Tax (Third Amendment) Rules, 2023 and amended the Delhi Goods and Services Act, 2017. The key amendments include:

- **Rule 8 (Registration):** Modified the scope of persons required to register, including exclusions for certain categories of taxpayers, and mandated PAN declaration for most registrants.
- **Rule 14 (Place of Supply):** Expanded the definition of "online recipient" to include persons supplying online money gaming from outside India to persons in India.
- **Rule 46 (Issue of Invoice):** Clarified the applicability of certain invoice requirements in cases involving the supply of online money gaming.
- **Rule 64 (Return Filing):** Introduced a new rule mandating the filing of FORM GSTR-5A for persons providing online information and database access services from outside India and for persons supplying online money gaming from outside India to persons in India.

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

Himachal Pradesh

▪ **Extension of One-Time Waiver for Motor Vehicle Tax on Scrapped Vehicles**

The Department of Transport, Himachal Pradesh vide notification dated January 01, 2025, extended the period of onetime waiver of Motor Vehicle Tax (including Token, Road tax and Special Road Tax), along with associated interests and penalties, for old vehicles that will be scrapped at Registered Vehicle Scrapping Facilities (RVSFs).

This waiver remains in effect until **March 31, 2026**.

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

▪ **Himachal Pradesh Forest Produce Transit (Land Routes) Amendment Rules, 2025**

The Forest Department of Government of Himachal Pradesh vide notification dated January 04, 2025, has issued the Himachal Pradesh Forest Produce Transit (Land Routes) Amendment Rules, 2025 to amend the 2013 Rules.

The key amendments include:

- **Mandatory Pass:** Obtaining a pass (Annexure-A) for transporting forest produce by land routes.
- **Export Hammer Mark:** Affixation of an export hammer mark by authorized forest officers before exporting timber.
- **Deletion of Schedule-I of Annexure-D.**

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

Karnataka

▪ **New Criteria for Laboratories Conducting Worker Medical Examinations in Factories**

The Government of Karnataka vide notification dated January 02, 2025, outlined a new criteria for recognizing and renewing laboratories conducting medical examinations for factory workers.

- The key requirements include:
 - NABL accreditation and KPME registration are mandatory.
 - Online Reporting: Laboratories must have online reporting capabilities accessible to workers, factories and the Department.
 - Qualified Personnel: A qualified pathologist must oversee operations, and all reports must be countersigned.
 - Worker Consent: Informed consent from workers is essential before sample collection.

- Payment of non-refundable fee of INR 10,000/- for registration and renewal of laboratories.

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

▪ **Karnataka Labour Welfare Fund (Amendment) Act, 2024**

The Government of Karnataka vide notification dated January 10, 2025, issued the Karnataka Labour Welfare Fund (Amendment) Act, 2024 to further amend the Principal Act of 1965. The amendment incorporates a change in the amount of contribution expected to be paid to the Labour Welfare Fund, i.e., employers to contribute INR 100/- while employees to contribute INR 50/- to the Labour Welfare Fund.

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

▪ **Extension of Deadline for High Security Registration Plates**

The Government of Karnataka vide notification dated January 03, 2025, has extended the deadline for affixing High Security Registration Plates ('HSRP') on all vehicles registered before April 01, 2019, to January 31, 2025. This extension follows previous notifications and aims to provide vehicle owners with more time to comply with the HSRP mandate. The notification emphasizes that this extension only applies to the deadline, while all other provisions outlined in Notification No. TD 193 TDO 2021, dated August 17, 2023, remain in effect and unchanged.

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

▪ **Karnataka State Employees Group Insurance Scheme (Second Amendment) Rules, 2024**

The Government of Karnataka vide notification dated January 06, 2025, amended the State Employees Group Insurance Scheme, effective January 01, 2025, through the Karnataka State Employees Group Insurance Scheme (Second Amendment) Rules, 2024.

– The key changes include:

- Revised monthly subscription rates based on employee groups (Group D: INR 240/-, Group C: INR 480/-, Group B: INR 540/-, Group A: INR 720 /- per month).
- Insurance coverage adjustment upon promotion, with new rates applicable from the upcoming year.
- New employees to pay a provisional premium until scheme enrolment with subscription being adjusted according to the new rates.

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

▪ **Karnataka Ground Water (Regulation and Control of Development and Management) (Amendment) Act, 2024**

The Government of Karnataka vide notification dated January 10, 2025, issued the Ground Water (Regulation and Control of Development and Management) (Amendment) Act, 2024 to further amend the principal act of 2011.

– The key amendments include:

- Insertion of sub-section 5A in Section 11 requiring landowners and implementing agencies in areas outside notified zones to inform local authorities or designated urban local bodies at least 15 days prior to digging a borewell or tubewell.
- Introduction of a new Section 11A outlining measures for extracting and using groundwater in areas outside notified zones.
- Addition of new Chapters IIIA and IIIB to the Act.

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

Kerala

▪ **Circular - Revised Industry Categorization for Consent Applications**

The Kerala Pollution Control Board (KPCB), vide circular dated January 05, 2025, revised its industry categorization based on pollution potential with the aim to streamline the Consent to Operate (CTO) application process by incorporating 309 new entries and reclassifying certain industries.

– The key changes include:

- **New Entries:** The list now includes 309 new industries, such as Gamma Sterilization Units (White category) and Automobile workshops with limited horsepower (Green category, with specific pollution control requirements).
- **Gate and Grill Manufacturing Reclassification** based on their total horsepower: Units with a total horsepower of 7.5 or less falls under White Category and those exceeding 7.5 horsepower to remain in the Green Category.

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

▪ **Mandatory E-Way Bill for transportation of goods**

The Government of Kerala vide notification dated December 31, 2024, made the generation of an E-Way Bill mandatory for the transportation of Gold and other precious stones within the state, valued at INR 10 Lakh or above. This mandate applies to both supply and non-supply scenarios, including exhibitions, job work, hallmarking, and purchases from unregistered individuals. Registered persons or entities are required to generate Part-A of the e-way bill before transporting these goods.

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

▪ **Kerala Factories (Amendment) Rules, 2025**

The Government of Kerala vide notification dated January 06, 2025, issued the Kerala Factories (Amendment) Rules, 2025 to further amend the Kerala Factories Rules, 1957. The amendment revises Appendix-I and Appendix-III of the Kerala Factories Rules, 1957, pertaining to factory regulations and fee schedules, respectively.

The amendment is effective immediately.

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

Madhya Pradesh

▪ **Draft Amendment in Madhya Pradesh Shram Kalyan Nidhi Adhiniyam, 1982**

The Labour Department, Government of Madhya Pradesh vide notification dated January 01, 2025, issued Draft Amendment in Madhya Pradesh Shram Kalyan Nidhi Adhiniyam, 1982. The draft amendment proposes to increase the contributions to the Labour Welfare Fund by substituting the words "thirty rupees" with "fifty rupees" and the words "one thousand five hundred rupees" with "two thousand five hundred rupees."

Any suggestions will be considered before the expiry of 30 days from the date of publication of this notification in Official Gazette.

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

Maharashtra

▪ **Amendment regarding the reverse charge on certain specified supplies of goods**

The Department of Finance, Maharashtra on January 10, 2025, notified regarding the amendment in the older Notification No. MGST-1017/C.R.103(3)/Taxation-1 [Notification no. 4/2017-State Tax (Rate)], dated June 29, 2017, regarding the reverse charge on certain specified supplies of goods.

– The following has been stated namely: -

- It states that in the Table, after S. No. 7 and the entries relating thereto, a new S. No. 8 stating entries related to "Metal scrap" shall be inserted.

This shall come into force retrospectively from October 10, 2024.

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

▪ **Amendment to the categories of services on which tax will be payable under the reverse charge mechanism**

The Government of Maharashtra on January 10, 2024, issued a notification to amend notification number 13/2017-State Tax (Rate), dated June 29, 2017, related to the categories of services on which tax will be payable under the reverse charge mechanism under the Maharashtra Goods and Services Tax Act, 2017.

– The following amendments have been stated:

- In the Table, after serial number 5AA and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3) and (4) shall be inserted, namely:
"5AB - Service by way of renting of any property other than residential dwelling."

This notification shall come into force with effect from October 10, 2024.

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

▪ **Amendment related to the Interstate supply of services**

The Government of Maharashtra on January 10, 2025, amended an older notification No. 11/2017- State Tax (Rate), dated June 29, 2017, related to the inter-State supply of services. The following has been stated:

- In the notification, in the Table, against serial number 8, (i) after the item (iv a) the following item and entries shall be inserted, namely:
 - (ivb) Transportation of passengers, with or without accompanied baggage, by air, in a helicopter on a seat-share basis.

This notification shall come into force from October 10, 2024.

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

▪ **Notification regarding the number of HSN digits required on tax invoice**

The Government of Maharashtra on January 10, 2025, issued a notification regarding the number of HSN digits required on tax invoice. The following has been stated:

- After serial number 25 and the entries relating thereto, the 25A serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted.
- After serial number 44 and the entries relating thereto, the 44A serial numbers and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted.
- After serial number 66 and the entries relating thereto, the 66A serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted.
- For serial number 69 and the entries relating thereto in columns (2), (3), (4) and (5), the 69 shall be substituted.

This notification shall come into force with effect from October 10, 2024.

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

Punjab

▪ **Order regarding the powers to decide the applications for consent to operate for the mining of sand and other minor mineral projects**

The Punjab Pollution Control Board (PPCB) on January 03, 2025, issued an order regarding the powers to decide the applications for consent to operate for the mining of sand and other minor mineral projects.

It stated that vide board's Office Order no. 346 dated October 05, 2023, the powers to decide the applications for consent to operate for mining of sand and other minor mineral projects were delegated to the Environmental Engineer posted at Regional Offices of the Board up to December 31, 2023, with the stipulation that the orders will be reviewed in the intervening period. It is hereby further extended up to June 30, 2025.

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

▪ **Amendment related to Stamp and Registration Duty**

The Department of Revenue, Rehabilitation and Disaster Management (Stamp and Registration Branch), Punjab on January 07, 2025, amended an older notification No. S.O.90/C.A.16/1908/Ss.78 and 79/ 2012, dated October 23, 2012, related to Stamp and Registration Duty.

The following has been stated:

- In the notification a new item is introduced under the "TABLE OF REGISTRATION FEES" in Article I, clause (1) after item (b), the following item shall be inserted, namely: (bb) mortgage by way of deposit of title deeds (equitable mortgage). It specifies that a fee of 0.25% of the loan amount, subject to a maximum of INR 1,00,000, will apply for a mortgage by way of deposit of title deeds (equitable mortgage) for existing or future debts.

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

Rajasthan

▪ **Notification regarding Integrated Cluster Development Scheme**

The Industries and Commerce Department, Government of Rajasthan on January 02, 2025, issued the Integrated Cluster Development Scheme.

The following has been stated namely:

- This scheme shall be applicable in the state of Rajasthan up to March 31, 2029.
- It supports the development, capacity enhancement, and market growth of the handicraft, handloom, and MSME sectors through skill, infrastructure, and resource upgrades.
- It focuses on supporting artisan and MSME clusters through capacity building, raw material access, market development, infrastructure enhancement, and special incentives for cluster projects.

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

▪ **Rajasthan Minor Mineral Concession (Amendment) Rules, 2025**

The Mines and Petroleum Department, Government of Rajasthan on January 03, 2025, issued the Rajasthan Minor Mineral Concession (Amendment) Rules, 2025, to amend the Rajasthan Minor Mineral Concession Rules, 2017.

The following has been amended namely:

- Rule 8 which states "Area of quarry licence" sub-rule (4) has been substituted namely: - "All application received for grant of strip of land prior to date of commencement of the Rajasthan Minor Mineral Concession (Amendment) Rules, 2025 shall become ineligible:

Provided that where Mining Engineer or Assistant Mining Engineer concerned has issued a letter of intent for grant of strip of land before the commencement of the Rajasthan Minor Mineral Concession (Amendment) Rules, 2025, the strip of land shall be granted subject to fulfilment of the conditions of the letter of intent.”

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

▪ **Notification regarding Biometric Based Aadhar Authentication Centers**

The Government of Rajasthan on January 03, 2025, issued a notification regarding Biometric Based Aadhar Authentication Centers. It stated the details about Facilitation centers, exercising the powers conferred by proviso to sub-rule (4A) of Rule 8 of the Rajasthan Goods and Services Tax Rules, 2017, for the Facilitation Centers specified in column (2) of the table, in respect of the applicant falling under Jurisdiction Offices/Area specified in column (4) of the table.

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

Tamil Nadu

▪ **Notification regarding holiday for Pongal**

The Tamil Nadu Government on January 04, 2025, issued a holiday on January 17, 2025, for all Government Offices, Public Sector Undertakings, Schools, Colleges and all Educational Institutions across Tamil Nadu on the occasion of Pongal Festival.

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

Telangana

▪ **Amendment regarding the reverse charge on certain specified supplies of goods**

The Government of Telangana on January 10, 2025, notified regarding the amendment in the older Notification No. 4/2017-State Tax (Rate), issued in G.O. Ms No. 110, Revenue (CT-II) Department, dated June 29, 2017, regarding the reverse charge on certain specified supplies of goods.

The following has been stated namely:

- It states that in the Table, after S. No. 7 and the entries relating thereto, a new S. No. 8 stating entries related to "Metal scrap" shall be inserted.

This shall come into force on October 10, 2024.

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

▪ **Telangana Goods and Services Tax (Amendment) Rules, 2024**

The Government of Telangana on January 10, 2025, notified Telangana Goods and Services Tax (Amendment) Rules, 2024 to amend the Telangana Goods and Services Tax Rules, 2017.

The following has been stated:

- In the Rules after rule 163 the following rule shall be inserted namely:
Rule 164. Procedure and conditions for closure of proceedings under section 128A with respect to demands issued under section 73.

These rules shall come into force with effect from November 01, 2024.

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

▪ **Amendment related to the categories of services on which tax will be payable under the reverse charge mechanism**

The Government of Telangana on January 10, 2024, issued a notification to amend notification number 13/2017-State Tax (Rate), dated June 29, 2017, related to the categories of services on which tax will be payable under the reverse charge mechanism under the Telangana Goods and Services Tax Act, 2017.

The following amendments have been stated:

- In the Table, after serial number 5AA and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3) and (4) shall be inserted, namely:
“5AB - Service by way of renting of any property other than residential dwelling. - Any unregistered person - Any registered person.”

This notification shall come into force with effect from October 10, 2024.

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

▪ **Amendment related to the inter-state supply of services**

The Government of Telangana on January 10, 2025, amended an older notification No. 11/2017-State Tax (Rate), dated June 29, 2017, related to the inter-State supply of services.

The following has been stated:

- In the notification, in the Table, against serial number 8, after the item (iva) the following item and entries shall be inserted, namely:
(iv b) Transportation of passengers, with or without accompanied baggage, by air, in a helicopter on a seat-share basis.

This notification shall come into force from October 10, 2024.

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

Uttar Pradesh

▪ **Circular - Clarification in respect of input tax credit availed by electronic commerce operators**

The Government of Uttar Pradesh on January 06, 2025, issued the clarification in respect of input tax credit availed by electronic commerce operators where services specified under Section 9(5) of the Uttar Pradesh Goods and Services Tax Act, 2017 are supplied through their platform.

The following has been stated namely:

- It clarifies that Electronic Commerce Operators (ECOs) paying tax under Section 9(5) of the UPGST Act are not required to proportionately reverse Input Tax Credit (ITC) on their inputs and input services.
- However, tax liability under Section 9(5) shall be paid entirely in cash, and ITC cannot be used for this liability but can be utilized for other taxable supplies made on their own account. This ensures consistency in tax treatment for specified services under Section 9(5).

(To view the Circular, 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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