



COMPLIANCE UPDATE

January 2025 | Part 1 of 2

Table of content

- **Central Board of Indirect Taxes and Customs (CBIC)**
- **Securities and Exchange Board of India (SEBI)**
- **Bureau of Indian Standards (BIS)**

- **Industry-wise updates**
 - Commerce and Industries
 - Employee Provident Fund Organisation

- **State-wise updates**

<ul style="list-style-type: none">– Andaman & Nicobar– Arunachal Pradesh– Chhattisgarh– Goa– Haryana– Himachal Pradesh– Jammu & Kashmir– Karnataka– Kerala	<ul style="list-style-type: none">– Madhya Pradesh– Maharashtra– Punjab– Rajasthan– Tamil Nadu– Telangana– Uttar Pradesh– West Bengal
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Central Board of Indirect Taxes and Customs (CBIC)

▪ Exclusion of Goods Imported for Solar Power Generation in Warehouse

The Central Board of Indirect Taxes and Customs on December 16, 2024, specified the manufacturing processes and other operations in relation to a class of goods that shall not be permitted in a warehouse. As per the notification, goods imported for solar power generation projects which supply electricity are not permitted in a warehouse. (To view the Notification, please click [here](#))

Securities and Exchange Board of India (SEBI)

▪ Measures to address regulatory arbitrage with respect to Offshore Derivative Instruments (ODIs) and Foreign Portfolio Investors (FPIs) with segregated portfolios vis-à-vis FPIs

The Securities and Exchange Board of India on December 17, 2024, issued Measures to address regulatory arbitrage with respect to ODIs and FPIs with segregated portfolios vis-à-vis FPIs. (To view the Circular, please click [here](#))

▪ Industry Standards on Reporting of Business Responsibility and Sustainability Report (BRSR) Core

The Securities and Exchange Board of India on December 20, 2024, has directed all listed entities to abide by the industry standards for reporting of BRSR Core. The industry associations which are part of ISF (ASSOCHAM, FICCI, and CII) and the stock exchanges shall publish the aforesaid industry standards on their websites. (To view the Circular, please click [here](#))

▪ **Allowing subscription to the issue of Non- Convertible Securities during trading window closure period**

The Securities and Exchange Board of India on December 30, 2024, clarified and expanded on the exceptions to trading window restrictions. As per the Circular, the trading window restrictions do not apply in cases where these types of transactions occur, even during the closure period. Specifically, it reinforces that investors can still subscribe to Non-Convertible Securities (NCS), such as debentures or warrants, during the trading window closure, provided these actions are in line with the mechanisms established by SEBI.

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

▪ **Securities and Exchange Board of India (Investment Advisers) (Second Amendment) Regulations, 2024**

The Securities and Exchange Board of India on December 16, 2024, amended Securities and Exchange Board of India (Investment Advisers) Regulations, 2013. The amendment provides that an investment adviser who uses Artificial Intelligence tools, irrespective of the scale and scenario of adoption of such tools, for servicing its clients shall be solely responsible for the security, confidentiality, integrity of the client data, use of any other information or data to arrive at investment advice, investment advice based on output of Artificial Intelligence tools and compliance with any law for the time being in force.

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

▪ **Securities and Exchange Board of India (Research Analysts) (Third Amendment) Regulations, 2024**

The Securities and Exchange Board of India on December 16, 2024, amended Securities and Exchange Board of India (Research Analysts) Regulations, 2014. The amendment has provided that an individual research analyst or a principal officer of a non-individual research analyst registered under these regulations, individuals employed as research analyst and partners of a research analyst, if any, engaged in research services shall have the minimum qualifications as delineated under the regulations, at all times.

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

▪ **Securities and Exchange Board of India (Mutual Funds) (Third Amendment) Regulations, 2024**

The Securities and Exchange Board of India on December 16, 2024, amended Securities and Exchange Board of India (Mutual Funds) Regulations, 1996. The Amendments provides the following obligations for Mutual fund lite asset management company:

- The directors shall be appointed by the sponsor and the sponsor shall exercise diligence while making such appointments.
- The mutual fund lite asset management company shall obtain, wherever required under these regulations, prior in-principal approval from the recognized stock exchange(s) where units are proposed to be listed.
- The Chief Executive Officer shall also ensure that the mutual fund lite asset management company has adequate systems in place to ensure that the Code of Conduct for Fund Managers and Dealers specified in PART -B of the Fifth Schedule of these regulations are adhered to in letter and spirit.

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

Bureau of Indian Standards (BIS)

▪ **Withdrawal of BIS Standards related to IT and Electronic Testing**

The Bureau of Indian Standards on December 16, 2024, withdrew the following Standards among others:

- IS 1885 (Part 59) - 1986 Electrotechnical Vocabulary Part 59 Educational or Training Equipment and Systems
- IS 9000 (Part XI) - 1983 Basic Environmental Testing Procedures for Electronic and Electrical Items Part XI Salt Mist Test
- IS 9000 (Part XXII) - 1983 Basic Environmental Testing Procedures for Electronic and Electrical Items Part XXII Fine Mist Test
- IS 11713 - 1986 Guide for Physical Planning of Computer Complexes

The Withdrawal will come into force retrospectively from December 09, 2024.

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

▪ **Withdrawal of IS 2705 (Part 1): 1992 for Current Transformers**

The Bureau of Indian Standards on December 16, 2024, withdrew IS 2705 (Part 1): 1992 Current Transformers — Specification Part 1 General Requirements (Second Revision).

The Withdrawal will come into force retrospectively from November 26, 2024.

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

▪ **Amendment of BIS Standards for Gas Mixtures**

The Bureau of Indian Standards on December 20, 2024, amended the following BIS Standards:

- IS 16247: 2019 ISO 6141: 2015 Gas Analysis - Contents of Certificates for Calibration Gas Mixtures (First Revision)
- IS 16260: 2019 ISO 6142-1: 2015 Gas Analysis - Preparation of Calibration Gas Mixtures - Gravimetric Method for Class I Mixtures (First Revision)

The amended Standards will come into force from June 09, 2025.

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

▪ **Amendment of BIS Standards for Private Security**

The Bureau of Indian Standards on December 20, 2024, amended the following BIS Standards:

- IS/ISO 18788: 2015 Management System for Private Security Operations - Requirements with Guidance for Use
- IS/ISO 22301: 2019 Security and Resilience - Business Continuity Management Systems - Requirements (First Revision)
- IS/ISO 28000: 2022 Security and Resilience - Security Management Systems - Requirements (First Revision)

The amended Standards will come into force from June 09, 2025.

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

▪ **Revision of BIS Standards for Conveyor Chains and Other Equipments**

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

- IS 6834 (Part 1): 2024 Conveyor Chains, Chain-Wheels and Attachments - Specification Part 1 Chains (First Revision)
- IS 9297: 2024 Lighting, Ventilation and Other Facilities Inside Dams - Recommendations (First Revision)
- IS 18929: 2024 Textiles - Synthetic Filament Yarns - Electrostatic Propensity Evaluation by Measuring Electrical Resistance (ISO 24180: 2021, MOD)
- IS 19060 (Part 1): 2024 Cryogenic Vessels - Large Transportable Vacuum-Insulated Vessels Part 1 Design, Fabrication, Inspection and Testing (ISO 20421-1: 2019, MOD)

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

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

▪ **Revision of BIS Standards for Road Vehicles**

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

- IS 15711: 2024 Road Vehicles - Compressed Natural Gas (CNG)/Bio Compressed Natural Gas (Bio - CNG) - Fuel System Components - Performance and General Test Methods (First Revision)
- IS 15713: 2024 Road Vehicles - Compressed Natural Gas (CNG)/Bio Compressed Natural Gas (Bio CNG) - Fuel System Components - Pressure Regulator (First Revision)
- IS 15714: 2024 Road Vehicles - Compressed Natural Gas (CNG)/Bio Compressed Natural Gas (Bio CNG) - Fuel System Components - Gas/Air Mixer (First Revision)

The revised Standards will come into force retrospectively from December 10, 2024.

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

▪ **Amendment of BIS Automotive Air Conditioners and other parts**

The Bureau of Indian Standards on December 30, 2024, amended the following BIS Standards:

- IS 14618: 2022 Automotive Vehicles - Air Conditioning and Heating Systems Thermal Performance - Method of Measurement (Second Revision)
- IS 15748: 2022 ISO 11612: 2015 Protective Clothing - Clothing to Protect Against Heat and Flame - Minimum Performance Requirements (First Revision)
- IS 16988: 2018 Compressed Natural Gas Cylinder Valve Integrated with Solenoid Operation (Remotely Controlled) for Automotive Use - Specification

The amended Standards will come into force from June 23, 2025.

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

Industry-wise updates

Commerce and Industries

- **Draft - Ammonium Nitrate (Amendment) Rules, 2024**

The Ministry of Commerce and Industries on December 16, 2024, notified Draft Ammonium Nitrate (Amendment) Rules, 2024. The amendment aims to streamline the licensing process and reduce regulatory burden for certain categories of businesses.

The Draft Rules will be open to suggestions for **30 days** from the date of notification.
(To view the Draft Amendment Rules, please click [here](#))

- **Draft - Gas Cylinders (Amendment) Rules, 2024**

The Ministry of Commerce and Industries on December 16, 2024, notified Draft Gas Cylinders (Amendment) Rules, 2024. These changes seek to introduce fee reductions for Micro and Small Enterprises (MSEs), Micro & Small Startups, and Women Entrepreneurs.

The Draft Rules will be open to suggestions for **30 days** from the date of notification.
(To view the Draft Amendment Rules, please click [here](#))

Employee Provident Fund Organisation

- **Extension of due date for UAN Activation and seeding Bank Account with AADHAAR**

The Employees Provident Fund Organization on December 20, 2024, extended the timeline for UAN Activation and Aadhar seeding in Bank Account for availing benefits under ELI Scheme from December 15, 2024, to January 15, 2024.

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

State-wise updates

Andaman and Nicobar Islands

▪ Rates of Minimum Wages for Scheduled Employments

The Government of Union Territory of Andaman and Nicobar Islands on December 23, 2024, issued an order regarding the revision of minimum wages for six scheduled employments, effective **January 01, 2025**. The revised wages have been determined based on the Average All India Consumer Price Index from the period April 2024 to September 2024.

- Revised Minimum Wages are as following:
 - Unskilled Workers: INR 3641.00 per day
 - Semi-Skilled / Unskilled Supervisory Workers: INR 3722.00 per day
 - Skilled/Clerical Workers: INR 845.00 per day
 - Highly Skilled Workers: INR 2928.00 per day

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

Arunachal Pradesh

▪ List of Holidays for 2025

The Government of Arunachal Pradesh on December 20, 2024, officially notified the State List of Holidays for the year 2025, which includes three distinct categories: Gazetted Holidays, Restricted Holidays, and Local Holidays. The notification, aimed at guiding public offices and employees, offers a detailed list of holidays for the upcoming year.

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

Chandigarh

▪ Modifications in Haryana Essential Services Maintenance Act, 1974

The Ministry of Home Affairs, (MHA), on December 18, 2024, issued modifications in the Haryana Essential Services Maintenance Act, 1974. The following has been stated:

- Modifications include the insertion of the phrase "as extended to the Union territory of Chandigarh" in section 1(1) and the substitution of "Union territory of Chandigarh" for "State of Haryana" in various sections.
- Additionally, in section 2(b), the reference to the "Government of the State of Haryana" is replaced with "Administrator of the Union territory of Chandigarh," and section 10 also reflects this substitution.

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

Goa

▪ Goa Legal Metrology (Amendment) Rules, 2023

The Department of Legal Metrology on December 20, 2024, issued the Goa Legal Metrology (Amendment) Rules, 2023, to further amend the Legal Metrology Act, 2009 with respect to the fee to be paid on taximeter, autometer, etc.

This shall come into force retrospectively from April 01, 2024.

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

▪ Draft Goa Public Records Rules, 2024

The Government of Goa on December 26, 2024, issued the Draft Goa Public Records Rules, 2024 outlining the processes and procedures for the management, retention, appraisal and destruction of public records. The Rules will also govern access to public and private records, with a focus on maintaining integrity and preservation of documents crucial for governance, research and public administration.

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

Haryana

▪ List of Holidays for 2025

The Government of Haryana on December 26, 2024, released a notification outlining the list of holidays for the year 2025 for all public offices under the state government. The notification includes details about different categories of holidays, each with specific guidelines and provisions.

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

- **Minimum Support Price for purchase of all the MSP notified crops**

The Government of Haryana on December 19, 2024, issued a notification regarding Minimum Support Price for purchase of all the MSP notified crops in the state of Haryana.

The Haryana Government has decided to procure additional crops- Ragi, Soybean, Nigerseed, Safflower, Barley, Maize, Jowar, Jute, Copra, and Summer Moong - at Minimum Support Price (MSP) announced by the Government of India. This decision, alongside existing MSP procurement for crops like Paddy, Bajra, Wheat, and Cotton, ensures stable and remunerative prices for farmers.

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

Himachal Pradesh

- **Himachal Pradesh Value Added Tax (Amendment) Bill, 2024**

The Government of Himachal Pradesh on December 19, 2024, issued the Himachal Pradesh Value Added Tax (Amendment) Bill, 2024 to further amend the Himachal Pradesh Value Added Tax Act, 2005 with respect to Assessment of tax and Establishment of check-posts or barriers and inspection of goods in transit.

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

- **Himachal Pradesh Electricity Regulatory Commission (Terms and Conditions for Green Energy Open Access and Banking) Regulations, 2024**

The Himachal Pradesh Electricity Regulatory Commission (HPERC) on December 17, 2024, issued the Himachal Pradesh Electricity Regulatory Commission (Terms and Conditions for Green Energy Open Access and Banking) Regulations, 2024.

- The Green Energy Open Access consumers are classified into the following categories based on the duration of use of the intra- state transmission and/or distribution system: -
 - Long-term Green Energy Open Access consumers shall be the persons availing or intending to avail the Green Energy Open Access period exceeding 12 years but not exceeding 25 years.
 - Medium-term Green Energy Open Access consumers shall be the persons availing or intending to avail the Green Energy Open Access for a period exceeding 3 months but not exceeding 5 years.
 - Short-term Green Energy Open Access consumers shall be the persons availing or intending to avail of the Green Energy Open Access for a period of up to one month at one time.

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

- **Himachal Pradesh Passengers and Goods Taxation (Amendment) Bill, 2024**

The Government of Himachal Pradesh on December 19, 2024, notified Himachal Pradesh Passengers and Goods Taxation (Amendment) Bill, 2024 further to amend the Himachal Pradesh Passengers and Goods Taxation Act, 1955.

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

- **Himachal Pradesh Panchayati Raj (Amendment) Bill, 2024**

The Government of Himachal Pradesh on December 18, 2024, notified the Himachal Pradesh Panchayati Raj (Amendment) Bill, 2024 to further amend the Himachal Pradesh Panchayati Raj Act, 1994.

This amendment aims for administrative convenience, by notifying a territorial constituency for the Backward Gram Panchayats, having a population less than twenty-five thousand.

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

- **Himachal Pradesh Ceiling on Land Holdings (Amendment) Bill, 2024**

The Government of Himachal Pradesh on December 18, 2024, issued the Himachal Pradesh Ceiling on Land Holdings (Amendment) Bill, 2024, to further amend the Himachal Pradesh Ceiling on Land Holdings Act, 1972 with respect to the transfer of land, structure or both, as the case may be, for religious, spiritual or charitable purpose, subject to a maximum limit of thirty acres.

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

Jammu & Kashmir

- **List of Public Holidays 2025**

List of public holidays, 2025 for government offices and educational institutions for the year 2025. The following has been stated namely:

- Annexure A provides the list of holidays to be observed throughout the Union territory of Jammu and Kashmir.

- Annexure B provides the list of provincial holidays for Kashmir and Jammu Province, list of local and restricted holidays.

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

Karnataka

▪ **Notification on Online payment of Labour Welfare Fund Contributions**

The Government of Karnataka vide notification dated December 24, 2024, issued a notification regarding the payment of contribution and stated the following:

- The establishments mentioned are to remit the contributions under Section 2(D) of Factories Act, 1948 as per the Karnataka Labour Welfare Fund Act, 1965, through online mode compulsorily via the official Karnataka Labour Welfare Fund website.
- Factory/Establishments are to pay a contribution of INR 20/- from each employee and INR 40/- from employer for each employee. Thus, a total of INR 60/- per employee is to be remitted through online payment only.
- The last date for making the required payment of contribution is January 15, 2025 (for Calendar Year 2024)
- Penalty at an interest rate of 12 per cent per annum for the first 3 months and 18 per cent per annum thereafter, on the amount due, will be levied on account of delay in the payment of contributions. Furthermore, non-payment would lead to inspections by the Welfare Commissioner/ Labour Department Officers.

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

▪ **Draft KERC (Terms and Conditions for Green Energy Open Access) (First Amendment) Regulations, 2024**

The Karnataka Electricity Regulatory Commission (KERC) vide notification dated December 17, 2024, issued the Draft KERC (Terms and Conditions for Green Energy Open Access) (First Amendment) Regulations, 2024.

- The Draft Regulations propose the below-mentioned modifications:
 - o Under Regulation 8, which deals with the 'Application Processing Time', the amendment proposes to expand the time schedule to include 'short-term OA applications' as well.
 - o Insertion of new clause in Regulation 11 which talks about 'Open Access Charges' – addition of additional fees and charges for services like Load Dispatch Centre charges, System Operation charges and Reactive Power charges.
 - o Amendment in 'Metering and Inspection' provided in Regulation 15 to now include the requirement for Time-of-Day meters capable of 15-minute interval measurements.
- The draft Regulations also provide 30 days' time from the date of publication of this notice for the filing of objections/ suggestions and views on the proposed draft.

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

▪ **Mysuru Development Authority Bill, 2024**

The Legislative Assembly of Government of Karnataka on December 17, 2024, issued the Mysuru Development Authority Bill, 2024 with the aim to provide for the establishment of a development authority for the development of the city of Mysuru and areas adjacent to it.

- Some of the provisions provided in the Bill are as follow:
 - o Constitution and Incorporation of the Authority
 - o Disqualifications for office of member
 - o Term of office and conditions of service of members
 - o Eligibility for reappointment
 - o Appointment of Commissioner
 - o Power of Authority, etc.

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

▪ **Karnataka (Mineral Rights and Mineral Bearing Land) Tax Bill, 2024**

The Government of Karnataka vide notification dated December 16, 2024, issued the Karnataka (Mineral Rights and Mineral Bearing Land) Tax Bill, 2024.

- Some of the provisions provided in the Bill are as follow:
 - o Definitions of terms like Mining lease and mineral bearing land under Section 2
 - o Section 3: Levy and collection of tax on mineral bearing lands
 - o Section 4: Levy and collection of tax on mineral rights
 - o Determination and payment of Tax and Interest as provided under section 5, etc.
- The Bill, further, provides two Schedules, i.e., Schedule I and II specifying the rate of taxes applicable on every listed mineral.

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

Kerala

▪ **Revision of Minimum Rates of Wages in Pharmaceutical Products Sector**

The Government of Kerala vide notification dated December 20, 2024, proposed revision in the minimum rates of wages of employees employed in the Sales Promotion of Pharmaceutical Products Sector.

- The key points in the notification include:
 - Scale of Pay: Employees in Sales Promotion to earn INR 23810-300-25310-350-27060.
 - The daily wage should be calculated by dividing the total monthly wages by 26.
 - In addition to the basic wage, employees will also be eligible for a dearness allowance (variable D.A), to be calculated based on the consumer price index (CPI) for the district headquarters. For every point above 165 points in the new series, the D.A. will be INR 60/-.
 - However, the notification provides that where employees in the said sector are earning higher than the minimum wages fixed, then, they are entitled to get such higher wages continuously.

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

▪ **Revision of Minimum Rates of Wages in Paper Production Industry Sector**

The Labour Department of Government of Kerala vide notification dated December 16, 2024, notified regarding the revision in the minimum rates of wages payable to employees employed in the Paper Production Industry Sector impacting a wide range of job roles across two categories - **Group A** and **Group B**.

- The key points in the notification include:
 - Schedule containing the scale of pay per month for the list of employees employed in paper production sector as category Group A and Group B.
 - It further clarifies that in addition to the basic wage, employees will also be eligible for a variable Dearness Allowance (variable D.A), to be calculated based on the latest available CPI numbers for each month.
 - The daily wage should be calculated by dividing the total monthly wages by 26.

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

Madhya Pradesh

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

The Government of Madhya Pradesh vide notification dated December 21, 2024, declared the list of public holidays for the year 2025. The notification outlines a list of general public holidays; a list of optional holidays for Government employees; and a list of holidays for banks under the Negotiable Instrument Act. It further states that the government employees are allowed up to three optional holidays from a list of 68 holidays. These optional holidays can be taken at the employees' discretion, giving them the flexibility to choose holidays based on their personal preferences, provided that they do not exceed the three-day limit.

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

▪ **Draft Madhya Pradesh Electricity Regulatory Commission (Terms and Conditions for Intra-State Open Access in Madhya Pradesh) Regulations, 2021 (Revision-1) (Fifth Amendment) (ARG-24(I) (v) of 2024)**

The Madhya Pradesh Electricity Regulatory Commission (MPERC) on December 18, 2024, issued the Draft Madhya Pradesh Electricity Regulatory Commission (Terms and Conditions for Intra-State Open Access in Madhya Pradesh) Regulations, 2021 (Revision-1) (Fifth Amendment) (ARG-24(I) (v) of 2024) to further amend the Madhya Pradesh Electricity Regulatory Commission (Terms and Conditions for Intra-State Open Access in Madhya Pradesh) (Revision-1) Regulations, 2021 (ARG-24(1) of 2022).

- The amendment proposed is as follows:
 - In Regulation 3, a new proviso should be inserted after existing proviso 5, stating that open access for electricity transmission to obligated entities are to be prohibited if their renewable power purchase obligations for the preceding financial year remain unfulfilled.

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

▪ **Draft Madhya Pradesh Electricity Regulatory Commission (Cogeneration and Generation of Electricity from Renewable Sources of Energy (Revision-II) Regulations 2021 (Fourth Amendment)(ARG-33/11)(iv) of 2024.**

The Madhya Pradesh Electricity Regulatory Commission (MPERC) issued a notification on December 18, 2024, regarding the Draft Madhya Pradesh Electricity Regulatory Commission (Cogeneration and Generation of Electricity from Renewable Sources of Energy (Revision-II) Regulations 2021(Fourth Amendment) (ARG-33/11) (iv) of 2024).

This draft proposes amendments to the existing Regulations and makes it applicable to the entire state of Madhya Pradesh.

- The Draft includes amendment in the definition clause of the Original Regulations, i.e., amendment in definition for
 - o **Open Access Consumer:** The definition is revised to encompass entities availing open access under CERC regulations or the Madhya Pradesh Electricity Regulatory Commission (Terms and Conditions for Intra-State Open Access in Madhya Pradesh) Regulations, including Short-term Transmission/Distribution Open Access Consumers as defined by CERC/MPERC.
 - o **State Agency:** A new definition is introduced for the 'State Agency' designated by the Commission to handle accreditation and project recommendations related to renewable energy certificates within Madhya Pradesh.
- Insertion of new sub-clause in relation to State RPO Monitoring Agency/ Agencies

The draft amendment provides **January 13,2025**, as the last date for Stakeholders to submit their suggestions, objections, or comments.

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

Maharashtra

▪ **List of Local Holidays for the year 2025**

The Government of Maharashtra vide order dated December 19, 2024, declared the list of local holidays for the year 2025. The order outlines a list of local holidays for all government, semi-government offices in Mumbai and Mumbai suburban districts.

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

Punjab

▪ **The National E-Governance Services Ltd. (NeSL) notice regarding the Article deactivation for State of Punjab**

The NeSL on December 20, 2024, issued the notification regarding the Article deactivation for State of Punjab. The following has been stated namely:

- The existing digital code in respect of Article No. 5 regarding the "Agreement or Memorandum of an Agreement" will be inactive.

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

▪ **Clarification regarding the grant of consent to the in-house glue manufacturing units**

The Punjab Pollution Control Board (PPCB) on December 20, 2024, issued a clarification regarding the grant of consent to the in-house glue manufacturing units installed in the plywood units, where formaldehyde and its different resins. It is clarified that plywood/mica/veneer manufacturing units having captive manufacturing of Phenol Formaldehyde and Melamine Formaldehyde resin chemicals fall in the ambit of EIA Notification 2006 as amended from time to time and attract the requirement of prior Environmental Clearance. However, if plywood/mica/veneer manufacturing units procure ready Phenol Formaldehyde and Melamine Formaldehyde resin chemicals from outside then such plywood/mica /veneer manufacturing units does not attract requirement of environmental clearance as per the provisions of EIA Notification, 2006.

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

Rajasthan

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

The Government of Rajasthan on December 16, 2024, issued the Rajasthan Goods and Services Tax (Third Amendment) Rules, 2024, to further amend the Rajasthan Goods and Services Tax Rules, 2017.

- The new forms introduced:

- o FORM GST SPL-01 and FORM GST SPL-02 - Application for waiver of interest or penalty or both under section 128A.
- o FORM GST SPL-03 Notice in response to an application filed under Section 128A.
- o FORM GST SPL-04 - Reply to notice issued under rule 164(8).
- o FORM GST SPL -05 and FORM GST SPL-06 Order for conclusion of proceedings as per section 128A.
- o FORM GST SPL-07 Order for Rejection of Application submitted under section 128A.
- o FORM GST SPL-08 Undertaking submitted under rule 164(15)(b)(ii)

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

▪ **Waiver of Interest or Penalty under Rajasthan GST Act, 2017**

The Government of Rajasthan on December 16, 2024, issued a notification related to Waiver of Interest or Penalty under Rajasthan GST Act, 2017.

The government also notified the dates for payment of tax to avail a waiver of interest, penalty, or both.

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

▪ **Rajasthan Transparency in Public Procurement (Third Amendment) Rules, 2024**

The Government of Rajasthan on December 19, 2024, notified Rajasthan Transparency in Public Procurement (Third Amendment) Rules, 2024 further to amend the Rajasthan Transparency in Public Procurement Rules, 2013. Amendment Rules mandate that the procuring entity shall solicit a bid from a single prospective bidder and shall also exhibit the invitation to bid on the State Public Procurement Portal, if the value of procurement is rupees one lakh or more.

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

Tamil Nadu

▪ **Amendment to Tamil Nadu Electricity Restructuring and Transfer Scheme, 2024**

The Government of Tamil Nadu on December 24, 2024, issued the notification regarding the amendment to Tamil Nadu Electricity Restructuring and Transfer Scheme, 2024. The following has been amended namely:

- Clause (2), in sub-clause (b) which species the "definition of Appointment Date" for the expression "01.04.2023", the expression "01.04.2024" shall be substituted
- Clause (4) which states "Transfer of Undertakings by TANGEDCO" for the expression "Sixth day of March 2024" occurring in three places, the expression "appointed date" shall be substituted.

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

Telangana

▪ **List of General Holidays for 2025**

The Government of Telangana on December 27, 2024, issued a notification regarding the list of General Holidays for 2025. The document contains Annexure I, which contains the list of General Holidays, and Annexure II consisting of the list of optional holidays.

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

Uttar Pradesh

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

The Government of Uttar Pradesh on December 17, 2024, issued a notification regarding the List of holidays for the year 2025. The Governor declares the festivals, national festivals and birth dates of great men mentioned in the list attached to the document as public holidays in the entire Uttar Pradesh.

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

▪ **Uttar Pradesh Multi Modal Logistics Park Policy 2024**

The Government of Uttar Pradesh on December 18, 2024, issued the Uttar Pradesh Multi Modal Logistics Park Policy 2024. The following has been stated:

- India's logistics industry, valued at US\$ 215 billion in 2020, is expected to grow to US\$ 360 billion by 2032. Despite its potential, logistics costs in India are high, accounting for 13- 14% of GDP, compared to the international benchmark of 7- 8%.The sector currently faces challenges such as high road transportation costs, low rail usage, and inefficient warehousing.

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

▪ **Notification regarding Water Tax and Water Rates in Prayagraj**

The Government of Uttar Pradesh on December 23, 2024, issued a notification regarding Water Tax and Water Rates in Prayagraj. The following has been stated:

- Water tax in Prayagraj is 12.5% of the building's annual valuation for properties without water connections, as per the Uttar Pradesh Water Supply and Sewerage Act. If the water tax exceeds the slab rate for those with connections, the tax is collected instead.
- Water rates were increased by 7.5% annually until 2007, after which the increase was revised to 5% every three years.

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

West Bengal

▪ Clarifications regarding the scope of “as is / as is, where is basis” mentioned in the GST Circulars

The Government of West Bengal on December 16, 2024, issued clarifications regarding the scope of “as is / as is, where is basis” mentioned in the GST Circulars issued on the basis of recommendation of the GST Council in its meetings. The following has been stated:

- The GST Council clarified that regularization on an “as is / as is, where is” basis means accepting payments made at a lower GST rate or under the exemption as a full discharge of tax liability, without any refund for those who paid a higher rate.
- This applies to cases with competing tax rates or exemptions, where suppliers had paid a lower rate due to differing interpretations.

(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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