



## Table of content

- **Central Board of Direct Taxes (CBDT)**
- **Reserve Bank of India (RBI)**
- **Securities and Exchange Board of India (SEBI)**
- **Bureau of Indian Standards (BIS)**
  
- **Industry-wise updates**
  - Consumer Affairs
  - Commerce and Industries
  - Health and Family Welfare
  
- **State-wise updates**

<ul style="list-style-type: none"> <li>– Bihar</li> <li>– Govt. of NCT of Delhi</li> <li>– Himachal Pradesh</li> <li>– Karnataka</li> <li>– Kerala</li> <li>– Lakshadweep</li> </ul>	<ul style="list-style-type: none"> <li>– Maharashtra</li> <li>– Manipur</li> <li>– Punjab</li> <li>– Rajasthan</li> <li>– Telangana</li> <li>– Tripura</li> </ul>
--	---

# COMPLIANCE UPDATE

August 2025 | Part 2 of 2

## Central Board of Direct Taxes (CBDT)

- **Income-tax (Twenty-First Amendment) Rules, 2025**  
The Central Board of Direct Taxes on August 14, 2025, amended the procedure in Form No. 7, which is used for issuing notices of demand under Section 156 of the Income-tax Act, 1961. The amendment will come into effect from **September 01, 2025**.  
(To view the Notification, please click [here](#))

## Reserve Bank of India (RBI)

- **Investment in government securities by persons resident outside India through special rupee vostro account**  
The Reserve Bank of India on August 12, 2025, notified 'Investment in Government Securities by Persons Resident Outside India through Special Rupee Vostro account'. The notification permits persons resident outside India, who maintain Special Rupee Vostro Accounts ('SRVAs') for international trade settlement in Indian Rupees, to invest their surplus rupee balances in Central Government Securities, including Treasury Bills.  
(To view the Notification, please click [here](#))

# Securities and Exchange Board of India (SEBI)

## ▪ **Securities and Exchange Board of India (Research Analysts) (Amendment) Regulations, 2025.**

The Securities and Exchange Board of India on August 04, 2025, amended Regulation 8 of Securities and Exchange Board of India (Research Analysts) Regulations, 2014. The amendment alters the requirements for deposits maintained by research analysts.

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

## ▪ **Securities and Exchange Board of India (Investment Advisers) (Amendment) Regulations, 2025**

The Securities and Exchange Board of India on August 04, 2025, amended Regulation 8 of Securities and Exchange Board of India (Investment Advisers) Regulations, 2013. The amendment alters the requirements for deposits maintained by Investment Advisers.

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

## ▪ **Securities and Exchange Board of India (Foreign Portfolio Investors) (Amendment) Regulations, 2025**

The Securities and Exchange Board of India on August 11, 2025, amended the Securities and Exchange Board of India (Foreign Portfolio Investors) Regulations, 2019. The amendments primarily introduce exemptions for a specific category of FPIs. Under the new rules, FPIs that invest exclusively in Government Securities will be exempt from certain compliance requirements.

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

## ▪ **Ease of doing business (EODB) - policy for joint annual inspection by market infrastructure institutions – information sharing mechanism**

The Securities and Exchange Board of India on August 07, 2025, has introduced a new policy for joint annual inspections by Market Infrastructure Institutions (MIIs).

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

## ▪ **Transaction charges paid to mutual fund distributors**

The Securities and Exchange Board of India on August 08, 2025, has barred mutual funds from paying transaction charges to distributors in cases where the distributors bring a minimum subscription of Rs 10,000 – a practice that was permitted by the regulatory framework governing mutual funds.

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

# Bureau of Indian Standards (BIS)

## ▪ **Revision of BIS Standards for textile and tubeless tyres**

The Bureau of Indian Standards on August 05, 2025, revised the following standards among others:

- IS 7703 (Part 1): 2025 Textiles - Man-Made Fibres Continuous Filament Flat Yarns - Methods of Test Part 1 Linear Density (Second Revision)
- IS/ISO 14960-2: 2024 Tubeless Tyres - Valves and Components Part 2 Clamp-In Tubeless Tyre Valve - Method of Test (First Revision)

**The revised standards will come in effect from July 24, 2025.**

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

## ▪ **Revision of BIS Standards for boilers and petroleum products**

The Bureau of Indian Standards on August 05, 2025, revised the following standards among others:

- IS 1448 (Part 34): 2025 Petroleum and its Products - Methods of Test Part 34 Determination of Sulphur in Petroleum Products (Lamp Method) (Third Revision)
- IS 13445 (Part 1): 2025 Industrial Water Tube Boilers - Supplier's Data Sheet Part 1 Proposal Stage (First Revision)
- IS 13445 (Part 2): 2025 Industrial Water Tube Boilers - Supplier's Data Sheet Part 2 Post Order Stage (First Revision)

**The revised standards will come in effect from July 24, 2025.**

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

- **Revision of BIS Standards for laboratory ovens**

The Bureau of Indian Standards on August 05, 2025, revised the following standards among others:

- IS 6365: 2025 Laboratory Electric Ovens - Specification (First Revision)

The revised standards will come in effect from July 29, 2025.

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

## Industry-wise updates

### Consumer Affairs

- **Legal Metrology (General) Fourth Amendment Rules, 2025**

The Ministry of Consumer Affairs, Food & Public Distribution on August 04, 2025, amended the Legal Metrology (General) Rules, 2011, to incorporate detailed metrological and technical requirements for clinical electrical thermometers used for continuous measurement.

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

- **Legal Metrology (General) Fifth Amendment Rules, 2025**

The Ministry of Consumer Affairs, Food & Public Distribution on August 07, 2025, revised the definition of a Complete Thermometer. As per the amendment, “A complete thermometer consists of a temperature probe connected to any indicating unit.”

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

### Commerce and Industries

- **Draft Gas Cylinders (Fourth Amendment) Rules, 2025**

The Ministry of Commerce and Industries on August 04, 2025, notified Draft Gas Cylinders (Fourth Amendment) Rules, 2025. The amendment proposes to add compressed hydrogen gas cylinder fitted to a motor vehicle as its fuel tank within the definition of Gas Cylinder. The amended Rules will be open for objections for 30 days.

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

- **Draft Geographical Indications of Goods (Registration and Protection) (Amendment) Rules, 2025**

The Ministry of Commerce and Industries on August 11, 2025, notified draft Geographical Indications of Goods (Registration and Protection) (Amendment) Rules, 2025. The proposed amendment provided new fee structure for application, registrations, rectifications and renewals. The amended Rules will be open for objections for 30 days.

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

### Health and Family Welfare

- **Cosmetics (Amendment) Rules, 2025**

The Ministry of Health and Family Welfare on July 31, 2025, amended the Cosmetics Rules, 2020. The amended Rules provide a clear explanation for the expressions “use before” and “date of expiry”. “Use before” means use before the first day of the month mentioned on the label, while “date of expiry” means the cosmetic expires on the last day of the month. Furthermore, Licensees must now keep records of each batch of cosmetic manufactured, and the raw materials used, either in hardcopy or through electronic means. These records must be retained for a period of three years or six months after the expiry of the batch, whichever is later.

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

# State-wise updates

## Bihar

### ■ **Bihar Shops and Establishment (Employment Regulation and Conditions of Service) Act, 2025**

The Government of Bihar on August 12, 2025, notified the Bihar Shops and Establishment (Employment Regulation and Conditions of Service) Act, 2025 repealing the Bihar Shops and Establishment Act, 1953. The new act shall apply to such shops and establishments where ten or more workers are employed.

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

### ■ **Bihar Platform Based Gig Workers (Social Security and Welfare) Act, 2025**

The Government of Bihar on August 12, 2025, notified the Bihar Platform Based Gig Workers (Social Security and Welfare) Act, 2025 to provide social security measures, employment and service conditions, safety, health and welfare measures for platform-based gig workers. The Act shall apply to the following:

- Aggregators, platforms or primary employers operating in the State of Bihar or operating in any other State across India or abroad providing one or more of the services specified in Schedule-1 in Bihar.
- Every gig and platform-based worker registered with the Board under section 10.

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

## Govt. of NCT of Delhi

### ■ **Amendment of Delhi Shops and Establishments Act and allowance of night shifts for women**

The Labor Department of the Government NCT of Delhi vide notification dated August 07, 2025, issued an amendment to the Delhi Shops and Establishments Act, 1954, granting exemptions to establishments. This change, effective immediately, allows all shops and commercial establishments, with the exception of liquor shops, to operate 24/7 and employ women in night shifts, on the fulfilment of certain conditions. The key provisions are as follows:

- 24/7 Operations: The amendment adds a new entry, “All Establishments except Liquor Shops,” to the Schedule, exempting them from Sections 15 and 16 of the Act, thereby, permitting them to operate around the clock.
- Night Shifts for Women: A separate entry is also added to the Schedule for “All Establishments except Liquor Shops,” which grants an exemption from Section 14, thereby allowing for the employment of women during night hours. However, this is subject to compliance with specific safety and welfare conditions.

To reiterate, the notification specifies a list of conditions provided in column 4, that establishments must adhere to in order to avail the exemptions. The conditions typically relate to ensuring the safety, security, and well-being of employees, particularly women working at night.

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

### ■ **Delhi Electricity Regulatory Commission issues corrigendum to Seventh Amendment regulations, clarifies payment and refund procedures**

The Delhi Electricity Regulatory Commission (DERC) vide notification dated August 07, 2025, issued a corrigendum to its Delhi Electricity Regulatory Commission (Supply Code and Performance Standards) (Seventh Amendment) Regulations, 2025 released in June, 2025. This corrigendum makes several key changes to the payment and refund process for works undertaken by DISCOMs on behalf of the Government of NCT of Delhi (GNCTD). The key changes include:

- The amended clause (iv)(c) of Regulation 24(4) will be read as, “The balance 70% along with taxes as applicable shall be paid upon completion of each stage/milestone based on submission of documents namely Invoice, and completion report by the Licensee, as applicable. The Concerned Department of Govt. of NCT of Delhi shall release the payment to the Discom (Licensee) promptly and maximum within the period of 45 days”
- The Clause (iv)(d) of Regulation 24(4), which allowed DISCOMs to charge interest to cover working capital until the 70% payment was released, has been deleted.
- An “Explanation” has been inserted under Clause (iv)(e) of Regulation 24(4) to clarify the refund process. If a DISCOM fails to complete the work, it is liable to refund the advance payment immediately. If the DISCOM fails to do so, the recovery will be made through Delhi Transco Ltd., which will raise the bill to DISCOM. The recovered amount will then be remitted to the concerned government department.

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

#### ▪ **Delhi State Goods and Services Tax (Amendment) Bill, 2025**

The Government of Delhi vide notification dated August 07, 2025, notified the Delhi State Goods and Services Tax (Amendment) Bill, 2025, proposing key changes to the Delhi Goods and Services Tax Act, 2017. These amendments aim to clarify definitions and align the state's GST framework with national standards. The proposed amendments include:

- Revision to definition of “Input Service Distributor”: An ISD is proposed to be an office that receives tax invoices for input services, including those under a reverse charge mechanism, on behalf of distinct persons. The ISD is responsible for distributing the input tax credit as per the provisions of Section 20.
- Suggested amendment to Section 9, which pertains to the levy and collection of tax: The words “and un-denatured extra neutral alcohol or rectified spirit used for the manufacture of alcoholic liquor, for human consumption” have been inserted after “alcoholic liquor for human consumption.”
- Draft amendment to Section 10(5) has also been made, wherein after section 73 and 74, it is suggested that reference be added of section 74A.

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

#### ▪ **Delhi Goods and Services (Second Amendment) Bill, 2025**

The Government of Delhi vide notification dated August 07, 2025, issued the Delhi Goods and Services (Second Amendment) Bill, 2025, further proposing amendments to the Delhi Goods and Services Tax Act, 2017. The proposed amendments include:

- The definition of an Input Service Distributor (ISD) in Section 2, clause (61), has been referred to be expanded. The draft amendment clarifies that an ISD can receive tax invoices not only for services liable to tax under Section 9 of the Delhi GST Act but also under sub-section (3) or (4) of Section 5 of the Integrated Goods and Services Tax (IGST) Act, 2017. This change is proposed to be effective from April 1, 2025.
- Both Section 12, sub-section (4) (related to time of supply of goods) and Section 13, sub-section (4) (related to time of supply of services) have been omitted. These sections previously dealt with the time of supply for vouchers.
- The amendment specifies that an ISD can distribute credit for input services that are liable to tax under the reverse charge mechanism of both the Delhi GST Act and the IGST Act, 2017. This change is also suggested to be made effective from April 1, 2025.

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

### Himachal Pradesh

#### ▪ **Himachal Pradesh extends groundwater user registration deadline**

The Government of Himachal Pradesh vide notification dated July 22, 2025, has announced an extension for the online registration of existing industrial and commercial groundwater users. The new deadline for registration under Section 8 of the Himachal Pradesh Ground Water (Regulation and Control of Development and Management) Amendment Act, 2022, and Rules from 2007, is now August 31, 2025. This extension through Notification provides additional time for all concerned industrial and commercial entities to register their existing borewells and other groundwater sources on the designated online portal.

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

#### ▪ **Draft Himachal Pradesh Factories (Amendment) Rules, 2025**

The Department of Labour, Employment & Overseas Placement, Government of Himachal Pradesh, vide notification dated August 01, 2025, has issued the Draft Himachal Pradesh Factories (Amendment) Rules, 2025, to further amend the Himachal Pradesh Factories Rules, 1950. The key proposed amendments:

- Removal of "women" from Schedules: The draft proposes to delete the words "women and" or "women or" from Clause 3, Schedule II, Clause 3, Schedule III, Clause 4, Schedule IV, and Clause 4, Schedule VI of the rules. Note that these schedules generally outline dangerous manufacturing processes and operations.
- Amendments have also been proposed to Form 20.

The notification also invites objections and suggestions on the draft rules. Interested parties can send their feedback to the Labour Commissioner-cum-Chief Inspector of Factories, First Floor, New Himrus Building, Shimla-1, HP, within 45 days of publication of these draft rules.

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

#### ▪ **Himachal Pradesh permits women to work night shifts in all factories**

The Government of Himachal Pradesh vide notification dated August 08, 2025, has officially permitted the employment of women workers in night shifts (between 7:00 PM and 7:00 AM) in all factories across the state. This decision, which supersedes a previous notification from August 12, 2022, is part of a broader government initiative to enhance ease of doing business and reduce regulatory burdens. The notification is issued under Section 112 of the Factories Act,

1948, and the Himachal Pradesh Factories (Amendment) Rules, 2025. The key amendments are as follows:

- Women can work a maximum of eight hours per day and forty-eight hours per week during night shifts. All the women employees are entitled to maternity benefits as prescribed under the Maternity Benefit Act, 1961.
- Factories must ensure a safe and healthy work environment by providing CCTV surveillance, adequate lighting, first-aid facilities, nearby toilets, and access to drinking water.
- Employers are required to strictly comply with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013.
- Factories must submit quarterly electronic returns to the jurisdictional Inspector, detailing the women employees engaged in night shifts.

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

#### ■ **Allowance of women to work night shifts in all shops and commercial establishments**

The Government of Himachal Pradesh vide notification dated July 31, 2025, has officially permitted the employment of women workers in night shifts (between 7:00 PM and 7:00 AM) in all Shops and Commercial Establishments across the state, superseding a previous notification to exempt all shops and commercial establishments from certain provisions of the Himachal Pradesh Shops & Commercial Establishments Act, 1969. In a move to enhance the Ease of Doing Business, the exemption, granted under Section 27 of the Act, permitting night shift is subject to below-mentioned conditions:

- Women can work a maximum of eight hours a day and 48 hours a week.
- All women employees are entitled to maternity benefits as per the Maternity Benefit Act, 1961.
- Employers must ensure a safe and healthy working environment with sufficient CCTV surveillance, proper lighting, first-aid facilities, and accessible toilets and drinking water.
- There must be mandatory full compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
- Employers are required to send quarterly electronic returns to the jurisdictional Inspector detailing the women employees engaged in night shifts.

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

## Karnataka

#### ■ **Amendment in plastic ban notification to remove compostable plastic exemption**

The Government of Karnataka, on August 1, 2025, issued an amendment to its earlier Notification No. FEE 17 EPC 2012 dated March 11, 2016, which had imposed a ban on various plastic products including carry bags, banners, cling films, and plastic sheets. In Explanation-2 under Para-3, the words "or compostable plastic material" have been omitted, effectively removing the exemption for compostable plastics under the plastic ban directive.

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

#### ■ **Withdrawal of proposed IT/ITES working hours amendment following employee protests**

The Government of Karnataka, on July 29, 2025, withdrew the proposed Karnataka Shops and Commercial Establishments (Amendment) Bill 2025, which sought to extend working hours in the IT/ITES sector as a result of sustained protests and campaigns by the Karnataka State IT/ITES Employees Union (KITU).

- Background:
  - The amendment was initially proposed to increase working hours for IT/ITES employees, potentially affecting their work-life balance.
  - The bill was presented at a stakeholder meeting convened by the Labour Department on 18<sup>th</sup> June 2025.
- Employee Mobilisation:
  - The Karnataka State IT/ITES Employees Union (KITU) led protests and campaigns across Bengaluru's IT parks and company offices.
  - Employees showed strong unity in opposing the proposed changes.
- Outcome:
  - Following the protests and representation by KITU, the government formally retracted the proposal.
  - The decision reinforces the protection of employee rights in the IT/ITES sector.

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



## Kerala

### ▪ **Draft Kerala Contract Labour (Regulation and Abolition) (Amendment) Rules, 2025**

The Government of Kerala, through the Labour and Skills Department, on July 31, 2025, issued the Draft Kerala Contract Labour (Regulation and Abolition) (Amendment) Rules, 2025, to further amend the Kerala Contract Labour (Regulation and Abolition) Rules, 1974. The key amendments proposed are as follows:

- In sub-rule (1) of Rule 24, the existing amount "INR 20" shall be replaced with "INR 200".
- Rule 30 shall be omitted.

Objections and suggestions, if any, should be addressed to the Secretary, Labour & Skills Department, Government Secretariat, Thiruvananthapuram-695001, on or before October 31, 2025.

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

### ▪ **Introduction of faceless adjudication in Goods and Service Tax**

The Government of Kerala, on July 31, 2025, notified the implementation of "Faceless Adjudication" in the indirect tax system from August 1, 2025, with Kerala being the first state in India to adopt this system.

- Under this system, all steps of tax assessment, including receipt of Show Cause Notices (SCN), submission of replies, hearings, virtual/written submissions, and issuance of final orders, will be conducted entirely online, without any face-to-face interaction between the taxpayer and adjudicating authority.
- During the Trial Phase, this was implemented in the districts of Pathanamthitta and Idukki.
- Show Cause Notices issued by the audit department will be adjudicated by a tax assessment officer who is not pre-assigned.

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

### ▪ **Draft Factories (Amendment) Rules, 2025 to strengthen safety and competency provisions**

The Labour Department, Government of Kerala, on August 13, 2025, issued the Draft Kerala Factories (Amendment) Rules, 2025, to further amend the Kerala Factories Rules, 1957. Key amendments proposed:

- In Rule 2A, sub-rule (1) and (2): after the words "ventilation system", the words and symbols "ovens and driers, thermic fluid heaters" shall be inserted.
- In Rule 2A, sub-rule (4): the words "revoke the certificate of competency" shall be substituted with "issue the order(s) to revoke the certificate of competency and debar them from obtaining the certificate of competency for such period as specified by Chief Inspector".
- In Rule 2A, sub-rule (5): after the words "ventilation system", the words and symbols "dangerous machinery, confined space, ovens and driers, thermic fluid heaters and such other process or plant and equipment as stipulated in the Act and Rules made thereunder" shall be inserted.

Objections and suggestions to these draft rules shall be addressed to the Secretary, Labour and Skills (B) Department, Government Secretariat, Thiruvananthapuram - 695001, by September 27, 2025.

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

## Lakshadweep

### ▪ **Welfare measures for transgender community**

The Lakshadweep Administration, on July 29, 2025, issued a notification announcing welfare measures for transgender individuals in line with Ministry of Social Justice guidelines. The notification states that while no residents have yet officially identified as transgender in the Union Territory, any Individuals identifying as transgender are encouraged to contact the Director, Social Welfare & Tribal Affairs within 30 days. Noting that the Director, Social Welfare & Tribal Affairs, will act as the Nodal Officer to coordinate and provide necessary welfare support.

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

## Maharashtra

### ▪ **Revised minimum wages for scheduled industries (July–December 2025)**

The Government of Maharashtra, on August 4, 2025, issued a notification revising the Minimum Wages for Scheduled Industries under the Minimum Wages Act, 1948, effective from July 1, 2025, to December 31, 2025. The revised wages are calculated as a combination of 'Basic Minimum Wage and a Special Allowance' which are applicable on a circle-wise basis, with different minimum basic pay scales being assigned to each circle. The notification covers a wide

range of industries, including motor repair, bakery, legal services (advocates), textiles, dyeing and printing, chemical fertilizer manufacturing, and cashew processing.  
(To view the Notification, please click [here](#))

▪ **Maharashtra Industry, Trade and Investment Facilitation Rules, 2025**

The Government of Maharashtra, on August 5, 2025, issued the Maharashtra Industry, Trade and Investment Facilitation Rules, 2025 to streamline the investment process and enhance ease of doing business in the state. The Rules provide a structured framework for filing and disposal of applications, define the procedure for transfer of applications between authorities, and specify the composition of the Facilitation Committee, including the officials responsible for reviewing and clearing proposals. These Rules are aimed at making Maharashtra a more efficient and investor-friendly destination for trade and industry.  
(To view the Rules, please click [here](#))

▪ **Draft Maharashtra Child Labour (Prohibition and Regulation) (Amendment) Rules, 2025**

The Government of Maharashtra, on August 7, 2025, issued a draft amendment to the Maharashtra Child Labour (Prohibition and Regulation) Rules, 1997. The changes aim to strengthen awareness, monitoring, and child protection under the Act. The key proposals include:

- Public awareness campaigns using media, schools, and government offices to inform about child labour laws.
- Regulation on children helping in family enterprises, ensuring they are non-hazardous, non-remunerative, and does not interfere with education.
- Clear norms for children working as artists, including time limits, permission from the District Magistrate, health and safety measures, educational continuity, and a requirement to deposit 20% of the child's earnings in a fixed deposit account.

Suggestions or objections may be submitted to the Commissioner of Labour, Mumbai at Kamgar Bhavan, E Block, C-20, Bandra-Kurla Complex, Bandra (East), Mumbai – 400051 within 30 days of the draft publication.

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

## Manipur

▪ **Manipur State Goods and Services Tax (Amendment) Act, 2025**

The Government of Manipur on August 07, 2025, notified the Manipur State Goods and Services Tax (Amendment) Act, 2025, to further amend the Manipur Goods and Services Tax Act, 2017. The following has been stated in the amendment:

- In section 10 of the principal Act, in sub-section (5), after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74A” shall be inserted;
- After section 11 of the principal Act, the following section shall be inserted, namely:  
“Section 11A: Notwithstanding anything contained in this Act, if the Government is satisfied that:  
(a) a practice was, or is, generally prevalent regarding levy of State tax (including non-levy thereof) on any supply of goods or services or both; and  
(b) such supplies were, or are, liable to:  
(i) state tax, in cases where according to the said practice, State tax was not, or is not being, levied;  
(ii) or a higher amount of State tax than what was, or is being, levied, in accordance with the said practice.”

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

## Punjab

▪ **Punjab State Development Tax (Amendment) Act, 2025**

The Government of Punjab, on August 9, 2025, notified the Punjab State Development Tax (Amendment) Act, 2025, introducing several key changes to improve clarity, compliance, and enforcement under the original 2018 Act.

- The amendment clarifies that employers already enrolled do not need a separate registration and may declare both employer and personal tax liabilities under the same registration.
- The amendment also introduces a fixed due date of April 30 each year for those opting to pay tax in lump sum, and also revamps penalty provisions, including fines for late registration, non-filing of returns, false declarations, and non-payment of tax.
- The penalties now range from INR 500 to INR 3,000, depending on the nature and severity of the offence.

Further, the Act allows different provisions to come into force on different dates, as may be notified by the state government.

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



## Rajasthan

### ▪ **Partial amendment in the Right of Way compensation policy**

The Energy Department, Rajasthan, on August 05, 2025, issued a notification regarding a partial amendment to the Right of Way ('RoW') Compensation Policy. The revised policy increases tower base compensation for 400kV and above transmission lines to 200% of the District Level Committee (DLC) land value, with an additional 200% compensation due to higher risks from electric and magnetic fields. Compensation for RoW corridors has also been updated to 30% for rural areas, 45% for urban planning areas, and 60% for metropolitan areas based on DLC land values. This amendment applies to all implementation agencies and is effective from the date of its publication in the Gazette.

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

### ▪ **Stamp duty remission for transactions under Section 8G**

The Government of Rajasthan, on August 1, 2025, issued a notification regarding stamp duty on certain transactions. As per the notification, the stamp duty chargeable on instruments executed for transactions specified under Section 8G of the Indian Stamp Act, 1899 will now be remitted. This move aims to ease compliance and reduce costs related to these specified transactions.

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

### ▪ **Amendment in Rajasthan Integrated Clean Energy Policy, 2024**

The Energy Department of Rajasthan, on August 5, 2025, issued a notification to amend the Rajasthan Integrated Clean Energy Policy, 2024, introducing provisions to facilitate land allocation for large-scale renewable energy and green hydrogen projects. The key amendments include:

- Insertion of a new clause, 16.2.6 under Section A of Clause 16.2, allowing land to be set apart for RE/Green Hydrogen projects of 1000 MW and above even where Power Purchase Agreements (PPA) or grid connectivity (CTU/STU) are not yet in place provided that the developer has signed MoUs under the Rising Rajasthan Global Investment Summit.
- Land will be recommended by RREC to the Revenue Department upon deposit of land security at INR 1 lakh/MW.
- The developer must obtain allotment of at least one-third of the land within 3 years, two-thirds within 6 years, and complete the allotment within 9 years, failing which the land may be withdrawn and the security forfeited.

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

## Telangana

### ▪ **Transfer and posting exemptions for employees with disabilities**

The Government of Telangana, on August 07, 2025, issued Notification No. G.O.Ms.No.34 thereby granting exemptions from routine transfers and postings for certain categories of government employees, in accordance with Section 20(5) of the Rights of Persons with Disabilities Act, 2016. The Exemption Categories include the following:

- Employees with 70% or more disability are exempt from rotational transfers and are allowed to remain in current posting.
- Employees with children having intellectual disability
- Employees who are caregivers for dependent family members, i.e., daughter, son, parents, spouse, brother, or sister with 70% or more specified disability (excluding intellectual disability).

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

## Tripura

### ▪ **Revision of Trade License Issuance Process to Boost Ease of Doing Business**

The Government of Tripura issued a notification on July 14, 2025, revising the procedure for issuance of trade licenses to enhance Ease of Doing Business (EoDB). A Provisional Trade License will now be generated upon submission of requisite documents, enabling applicants to commence operations immediately. This provisional license will remain valid for 7 days, within which the applicant must secure the Standard Trade License. The process is fully online via the official portal from July 01, 2025, ensuring timely issuance, mandatory compliance, and online payment of applicable municipal charges.

(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.

## CONNECT WITH US



[connect@uncomplycate.com](mailto:connect@uncomplycate.com)



[www.uncomplycate.com](http://www.uncomplycate.com)



Uncomplycate



**REQUIREMENTS**

**POLICIES**

**REGULATIONS**

**LAW**

**STANDARDS**

**TRANSPARENCY**

**RULES**

**GOVERNANCE**

### New Delhi

[newdelhi@uncomplycate.com](mailto:newdelhi@uncomplycate.com)

### Mumbai

[mumbai@uncomplycate.com](mailto:mumbai@uncomplycate.com)

### Bengaluru

[bengaluru@uncomplycate.com](mailto:bengaluru@uncomplycate.com)

### Kolkata

[kolkata@uncomplycate.com](mailto:kolkata@uncomplycate.com)