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# **COMPLIANCE UPDATE**

September 2025 | Part 2 of 2

# Central Board of Direct Taxes (CBDT)

Income-tax (Twenty-Fifth Amendment) Rules, 2025
The Central Board of Direct Taxes on September 01, 2025, extended the deadline for making eligible investments.
Previously permitted upto the financial year 2024–25
(assessment year 2025–26), the investment window has now been extended by six years, until the financial year 2030–31
(assessment year 2031–32).

(To view the Notification, please click here)

# Ministry of Corporate Affairs (MCA)

 Companies (Compromises, Arrangements and Amalgamations) Amendment Rules, 2025

The Ministry of Corporate Affairs on September 04, 2025, expanded the scope of fast-track mergers. The amendment allows mergers between unlisted companies, holding subsidiary combinations, and subsidiaries of the same group, streamlining approvals through Regional Directors instead of tribunals.

#### Securities and Exchange Board of India (SEBI)

# Securities and Exchange Board of India (Investor Protection and Education Fund) (Amendment) Regulations, 2025

The Securities and Exchange Board of India on September 01, 2025, amended the Securities and Exchange Board of India (Investor Protection and Education Fund) Regulations, 2009. The key amendment involves adding a new provision to Regulation 4(1), which outlines the sources of funds for the Investor Protection and Education Fund. This change expands the fund's sources to include monies from specific delisting processes.

(To view the Notification, please click here)

# <u>Securities and Exchange Board of India (Delisting of Equity Shares) (Amendment)</u> Regulations, 2025

The Securities and Exchange Board of India on September 01, 2025, introduced specific rules for the delisting of public sector undertakings (PSUs), excluding banks, non-banking financial companies, and insurance companies in Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021. The new regulations permit delisting from all stock exchanges if the combined shareholding of the acquirer and other PSUs reaches or exceeds 90%. (To view the Notification, please click <a href="here">here</a>)

#### Securities and Exchange Board of India (Real Estate Investment Trusts) (Second Amendment) Regulations, 2025

The Securities and Exchange Board of India on September 01, 2025, amended the timelines and requirements for valuation reports and financial disclosures under Securities and Exchange Board of India (Real Estate Investment Trusts) Regulations, 2014. As per the amendments, managers must now submit reports on the status of under-construction properties within a time specified by the board, not necessarily thirty days after the quarter's end. (To view the Notification, please click <a href="here">here</a>)

## Securities and Exchange Board of India (Infrastructure Investment Trusts) Regulations, 2014

The Securities and Exchange Board of India on September 01, 2025, amended the timelines and requirements for valuation reports and financial disclosures under Securities and Exchange Board of India (Infrastructure Investment Trusts) Regulations, 2014. As per the amendments, managers must now submit reports on the status of under-construction properties within a time specified by the board, not necessarily thirty days after the quarter's end. (To view the Notification, please click <a href="here">here</a>)

#### Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) (Amendment) Regulations, 2025

The Securities and Exchange Board of India on September 08, 2025, inserted Regulation 9A in Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021. Under this provision, employees who are identified as promoters or part of the promoter group in the draft offer document for an initial public offering (IPO) will now be allowed to continue holding or exercising stock options, stock appreciation rights (SAR), or other benefits that were granted at least one year before the draft offer document was filed with SEBI. (To view the Notification, please click <a href="here">here</a>)

#### Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2025

The Securities and Exchange Board of India on September 08, 2025, amended the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. As per the amendments, a listed company must now issue securities in dematerialised form for any scheme of arrangement, sub-division, split, or consolidation, with a new demat account to be opened for investors who do not have one. (To view the Notification, please click <a href="here">here</a>)

#### Securities and Exchange Board of India (Alternative Investment Funds) (Second Amendment) Regulations, 2025

The Securities and Exchange Board of India on September 08, 2025, amended the Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012. The amendment defines and establishes a framework for "co-investment schemes," allowing accredited investors of Category I and II AIFs to invest alongside the main fund in unlisted companies. (To view the Notification, please click <a href="https://exchange.nc/investment/">https://exchange.nc/investment/</a> and investors of Category I and II AIFs to invest alongside the main fund in unlisted companies.

#### Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Second Amendment) Regulations, 2025

The Securities and Exchange Board of India on September 08, 2025, mandated dematerialization of securities. Before filing a draft offer document, shares held by a wider range of stakeholders, including promoters, directors, key managerial personnel, senior management, and employees — must now be in dematerialized form.

(To view the Notification, please click here)

#### Framework for intraday position limits monitoring for Equity Index Derivatives

The Securities and Exchange Board of India on September 01, 2025, notified new framework for intraday monitoring of position limits in equity index derivatives. The new guidelines aim to tighten intraday risk monitoring, while still enabling active participation by traders, institutions, and market makers.

(To view the Circular, please click here)

#### Streamlining of the process for surrender of Know Your Client Registration Agency (KRA) registration

#### Format of disclosure document for portfolio managers

The Securities and Exchange Board of India on September 09, 2025, revised and streamlined the format for the 'Disclosure Document' that Portfolio Managers are required to furnish to clients. The Disclosure Document is a key regulatory requirement under SEBI's Portfolio Management framework. It provides potential clients with essential information about a Portfolio Manager's services, fees, investment strategies, risk factors, and performance. (To view the Circular, please click <a href="https://example.com/here">here</a>)

#### Ease of regulatory compliances for Foreign Portfolio Investors investing only in Government Securities

The Securities and Exchange Board of India on September 10, 2025, simplified the compliance process for Foreign Portfolio Investors (FPIs) who invest exclusively in Government Securities (GS-FPIs). Key changes include exempting GS-FPIs from providing detailed investor group information and from the need to inform SEBI of certain changes in their information, except for material changes.

(To view the Circular, please click here)

#### **Bureau of Indian Standards**

#### Amendment of BIS Standards for Plastic Waste Recycling

The Bureau of Indian Standards on September 01, 2025, amended IS 14534: 2023 Plastics — Recovery and Recycling of Plastics Waste — Guidelines (Second Revision)

#### The amended standards will come in effect from August 21, 2025.

(To view the Notification, please click here)

#### Revision of BIS Standards for Pet Coke and Gas Meters

The Bureau of Indian Standards on September 01, 2025, revised the following standards among others:

- IS 8502: 2025 Petroleum Coke Specification (Third Revision)
- IS 14439 (Part 4): 2025 Legal Metrology Gas Volume Meters Part 4 Thermal Mass Flow Based Gas Meters — Specification

#### The revised standards will come in effect from August 26, 2025.

(To view the Notification, please click here)

#### Amendment of BIS Standards for blankets and geotextiles

The Bureau of Indian Standards on September 01, 2025, amended the following standards:

- IS 12848: 2024 Textiles Woollen Blended Blankets Specification (First Revision)
- IS 16362: 2024 Geosynthetics Geotextiles for Subsurface Drainage, Subgrade Separation,
   Subgrade Stabilization, Filtration and Erosion Control (In Hard Armor Systems) Applications
   Specification (Second Revision)

#### The amended standards will come in effect from August 09, 2025.

#### Revision of BIS Standards for Textiles

The Bureau of Indian Standards on September 01, 2025, revised the following standards among others:

- IS 1552: 2025 Textiles Pitch-Bound Wire Reeds for Jute Looms Specification (Third Revision)
- IS 4459: 2025 Textile Dyestuffs Method for Determination of Strength of Direct Dyestuffs by Dyeing Test (Second Revision)
- IS 9568 (Part 1): 2025 Textiles Metallic Card Clothing Specification Part 1 Terminology (First Revision)
- IS 10921: 2025 Textiles Carpet Yarn Made from Pure New Wool Specification (First Revision)

#### The revised standards will come in effect from August 09, 2025.

(To view the Notification, please click here)

#### Amendment of BIS Standards for Electrical Equipment of Machines

The Bureau of Indian Standards on September 01, 2025, amended IS 16504 (Part 1): 2019 IEC 60204-1: 2016 Safety of Machinery — Electrical Equipment of Machines Part 1 General Requirements (First Revision)

#### The amended standards will come in effect from August 21, 2025.

(To view the Notification, please click here)

#### Amendment of BIS Standards for fans and water heaters

The Bureau of Indian Standards on September 03, 2025, amended the following standards:

- IS 302-2-80: 2017 Household and Similar Electrical Appliances Safety Part 2-80: Particular Requirements for Fans (First Revision)
- IS 368: 2014 Electric Immersion Water Heaters Specification (Fifth Revision)

#### The amended standards will come in effect from August 28, 2025.

(To view the Notification, please click here)

#### BIS Standards for water quality tests and detection

The Bureau of Indian Standards on September 03, 2025, notified the following standards:

- IS 19200: 2025 ISO 15553: 2006 Water Quality Isolation and Identification of Cryptosporidium Oocysts and Giardia Cysts from Water
- IS 19333 (Part 1): 2025 ISO 16266: 2006 Water Quality Detection and Enumeration of Pseudomonas aeruginosa Part 1 Method by Membrane Filtration
- IS 19333 (Part 2): 2025 ISO 16266-2: 2018 Water Quality Detection and Enumeration of Pseudomonas aeruginosa Part 2 Most Probable Number Method
- IS 19338: 2025 ISO 29201: 2012 Water Quality The Variability of Test Results and the Uncertainty of Measurement of Microbiological Enumeration Methods

#### The amended standards will come in effect from August 26, 2025.

(To view the Notification, please click here)

#### Amendment of BIS Standards for Automotive Vehicles

The Bureau of Indian Standards on September 03, 2025, amended the following standards:

- IS 11031: 2023 Recommendations for Storage and Handling of Inner Tubes, Tube Valves and Flaps for use with Pneumatic Tyres for Automotive Vehicles (First Revision)
- IS 11178: 2023 Recommendations for Storage and Handling of Pneumatic Tyres for Automotive Vehicles (First Revision)
- IS 13098: 2024 Automotive Vehicles Tubes for Pneumatic Tyres Specification (Second Revision)

#### The amended standards will come in effect from August 26, 2025.

## **Industry-wise updates**

#### **Labor and Employment**

#### Apprenticeship (Amendment) Rules, 2025

The Ministry of Skill Development and Entrepreneurship on September 3, 2025, notified the Apprenticeship (Amendment) Rules, 2025. The amendments to the Apprenticeship Rules, 1992 are aimed at expanding inclusion, formalizing "degree apprenticeship" models, and enhancing stipend norms.

(To view the Notification, please click here)

#### **Telecommunication**

<u>Draft Telecommunications (Authorisation for Provision of Main Telecommunication Services)</u> Rules, 2025

The Ministry of Communications on September 05, 2025, notified Draft Telecommunications (Authorisation for Provision of Main Telecommunication Services) Rules, 2025. The authorization regime is voluntary for those telcos who wish to opt for it, and the companies have the option to continue under the current licensing regime. The draft will be open for suggestions for 30 days.

(To view the Draft Rules, please click here)

### State-wise updates

#### **Andhra Pradesh**

Andhra Pradesh Electricity Regulatory Commission (Planning, Procurement,
 Deployment, and Utilization of Battery Energy Storage Systems) Regulations, 2025

The Government of Andhra Pradesh vide notification dated September 11, 2025, issued the Andhra Pradesh Electricity Regulatory Commission (Planning, Procurement, Deployment, and Utilization of Battery Energy Storage Systems) Regulations, 2025. These regulations establish a comprehensive framework for the integration and use of Battery Energy Storage Systems (BESS) within the state's electricity grid. The regulations apply to a wide range of entities, including Licensees, Generating Companies, Renewable Energy Developers, Aggregators, and BESS Service Providers, who are involved in the deployment or operation of BESS within Andhra Pradesh. Some of the primary objectives of the Regulations are as follows:

- Use BESS as part of generation, transmission, and distribution assets to support grid operations.
- Enabling BESS to participate in ancillary services and energy markets, which helps in balancing the grid.
- Promoting BESS as a cost-effective solution for ensuring grid stability, managing frequency, and integrating renewable energy sources effectively.

The regulations also permit Aggregators and Ancillary Services (AS) providers to enter into commercial agreements with licensees or other market participants to provide BESS services. (To view the Regulations, please click <a href="here">here</a>)

#### **Bihar**

Full registration fee exemption for high-priority industrial units

The Government of Bihar on September 03, 2025, issued a notification regarding approval of exemption in registration fee to industrial units belonging to high priority category under Bihar Industrial Investment Promotion Policy, 2016. The Registration fee for Registering deeds related to land allotted to IDA/BIADA by the government 100% (Hundred percent) exemption on the effective rate. The exemption will be available to new units only and will remain effective from April 01, 2025, till the Notification of New Industrial Investment Promotion Policy. (To view the Notification, please click here)

#### Chandigarh

Public notice regarding Draft Child and Adolescent Labour Rules, 2025

The Chandigarh Labour Department vide public notice dated September 08, 2025, invited suggestions and objections from the public and stakeholders on the Draft Child and Adolescent Labour (Prohibition and Regulation) Chandigarh Rules, 2025. All feedback must be submitted in writing or via email within 30 days of the publication date. The draft rules available on the official website outline several key provisions aimed at regulating the employment of children and adolescents, including awareness, family assistance, working hours, age verification, record keeping, etc.

(To view the Notice, please click here)

Revision of minimum wages for industrial workers

The Labour Department, UT Chandigarh, vide notice dated September 03, 2025, revised the minimum rates of wages under the Minimum Wages Act, 1948, effective from **April 1, 2025**, to September 30, 2025. This revision increased the monthly wages for employees by INR 252/- due to a rise of 36 points in the Consumer Price Index for Industrial Workers, with a per-point neutralization rate of INR 7/-. The new minimum rates of wages for both monthly and daily rated employees are as follows:

- Un-skilled: INR 14,394/- (Monthly) and INR 554/- (Daily)
- Semi-Skilled-II: INR14,544/- (Monthly) and INR 559/- (Daily)
- Skilled-II: INR 14,844/- (Monthly) and INR 571/- (Daily)
- Highly Skilled: INR 15,469/- (Monthly) and INR 595/- (Daily)

(To view the Notification, please click <u>here</u>)

#### Goa

 The Goa State Pollution Control Board exempts smaller units from online effluent monitoring

The Goa State Pollution Control Board (GSPCB) vide notification dated September 01, 2025, reconsidered its earlier directive on online effluent monitoring systems. The decision exempts certain smaller units from this mandatory requirement. Previously, industries with Sewage Treatment Plants (STPs) above 100 KLD and Effluent Treatment Plants (ETPs) above 50 KLD were

required to install online effluent monitoring systems. Following representations from these units, the GSPCB has decided to align with CPCB guidelines and exempt these specific categories from the requirement. While the mandatory installation of the online monitoring system is no longer required for these units, all other conditions outlined in the original notification of May 23, 2024, remain in effect and unchanged.

(To view the Notification, please click here)

#### Govt. of NCT of Delhi

#### Amendment in GST exemption rules for services

The Finance (Expenditure-I) Department, Government of NCT of Delhi (NCT) vide notification dated September 08, 2025, amended its service tax exemption notification (No. F.3 (15)/Fin (Rev-I)/2017-18/DS-VI/380) from June 30, 2017.

The new amendments introduce changes to exemptions on the supply of specific services which are as follows:

 Serial Number 25A: The phrase "transmission and distribution" has been replaced with "transmission or distribution."

New Exemption for Motor Vehicle Accident Fund: A new entry, Serial Number 36B, has been inserted granting an exemption for insurance services provided by the Motor Vehicle Accident Fund, which is constituted under Section 164B of the Motor Vehicles Act, 1988. (To view the Notification, please click <a href="here">here</a>)

#### Rationalization of dust pollution compliance for construction activities

The Delhi Pollution Control Committee (DPCC) vide an office order dated September 03, 2025, rationalized compliance requirements for dust control from construction and demolition (C&D) activities. This move aims to streamline reporting and focus on the most critical measures for controlling dust pollution. The DPCC, uses a dedicated Dust Portal for monitoring, and has reduced the total number of self-assessment and fortnightly reporting compliances from 27 to just 12 following discussions among various agencies, which identified the need to make the reporting process more efficient and effective. The simplified list of compliances will be updated on the Dust Portal and DPCC will continue to remotely monitor dust control measures through technologies such as video fencing and low-cost PM sensors.

(To view the Order, please click here)

#### Extension of Electric Vehicle Policy, 2020

The Government of the NCT of Delhi (GNCTD) vide notification dated Augus 28, 2025 extended its Delhi Electric Vehicle Policy, 2020 after receiving approval by the Council of Ministers on July 26, 2025, to ensures the continuity of incentives and support for electric vehicle adoption in the city. The key details of the extension include that the extension is effective retrospectively from July 16, 2025, to prevent any gap in the policy's coverage. Further, the policy will now remain in force until March 31, 2026, or until the new Delhi EV Policy 2.0 is officially notified, whichever comes first.

(To view the Notification, please click here)

#### Gujarat

#### Gujarat Jan Vishwas (Amendment of Provisions) Bill, 2025

The Government of Gujarat vide notification dated August 29, 2025, introduced the Gujarat Jan Vishwas (Amendment of Provisions) Bill, 2025. This bill's primary objective is to decriminalize minor offenses and rationalize penalties across various state laws. The proposed changes aim to replace imprisonment and legal prosecution with monetary penalties, thereby enhancing the ease of doing business and improving governance. The bill substitutes phrases like "on conviction — fine" with "liable to pay penalty" to reduce the burden on courts, specifies clear penalty amounts, ranging from INR 5,000/- to INR 50,000/- and introduces daily penalties for continuing contraventions. Significant amendments are proposed in major state statutes, including the Gujarat Labour Welfare Act, 1953 Gujarat Industrial Relations Act, 1946, the Gujarat Shops and Establishment Act, 2019 etc.

(To view the Bill, please click <u>here</u>)

#### Reduction in fuel surcharge on electricity

The Department of Energy and Petrochemicals (DoEP) of the Government of Gujarat vide notification on September 02, 2025, announced a reduction in the fuel surcharge on electricity. The key details of the reduction are as follows:

- Rate Reduction: The fuel surcharge rate has been reduced by 15 paise per unit effective retroactively from July 1, 2025.
- New Rate: The new fuel surcharge rate will be INR 2.30 per unit for all categories of electricity consumers.

This reduced rate will remain in effect until the Gujarat Electricity Regulatory Commission (GERC) decides to change it.

(To view the Notification, please click here)

#### Haryana

#### Notice for separate power connections for pollution control systems

The Haryana State Pollution Control Board (HSPCB) vide public notice dated August 29, 2025, proposed to mandate that all industries and establishments obtain a separate electric connection specifically for their Effluent Treatment Plants (ETPs), Sewage Treatment Plants (STPs), and Air Pollution Control Measures (APCMs). This initiative is a precursor to a formal directive under the Water and Air Pollution Control Acts. This directive issued under Section 33A of the Water Act, 1974 and Section 31A of the Air Act, 1981, granted the Board the authority to enforce compliance having the primary goal to ensure the continuous operation of pollution control systems. The notice invites all stakeholders to submit their objections and suggestions within 15 days to aid the Board in finalizing this decision.

(To view the Notice, please click here)

#### **Himachal Pradesh**

#### Himachal Pradesh Minor Minerals (Concession) and Minerals (Prevention of Illegal Mining, Transportation and Storage) Sixth Amendment Rules, 2025

The Department of Industries, Government of Himachal Pradesh, vide notification dated September 01, 2025, issued the Himachal Pradesh Minor Minerals (Concession) and Minerals (Prevention of Illegal Mining, Transportation and Storage) Sixth Amendment Rules, 2025, modifying the existing 2015 rules, focusing on royalty payments, transportation regulations, and revised rates. The key amendments include:

- The revised Rule 19(1)(a) mandates that lessees pay royalty, online charges, EV charges, and milk cess in advance. Lessees must pay either the yearly dead rent or royalty, whichever is higher for each mineral.
- Substitution of Rule 33(1) which now allows the Director or an authorized officer to permit
  the transport of minor minerals generated from developmental works or natural calamities.
   This is permitted only after an inspection by a designated committee. Contractors can use
  this material for captive purposes after paying the applicable royalty and charges.

Revised Royalty Rate for Ordinary Soil/Shale under serial No. 6, Second Schedule is INR 80/-. (To view the Amendment, please click <u>here</u>)

#### Karnataka

#### Karnataka amends land related laws and land revenue laws

The Karnataka State Legislature (KSL), vide enactment dated September 10, 2025, passed the Karnataka Land Reforms and Certain Other Law (Amendment) Act, 2025, amending the Karnataka Land Reforms Act, 1961, and the Karnataka Land Revenue Act, 1964. The measure aims to facilitate industrial and renewable energy projects while updating legal references.

- Key amendments to the Karnataka Land Reforms Act, 1961 include:
  - Increase the land limit under Section 109 for specific purposes from "half hectare" to "four hectares."
  - Update Section 124 by replacing the reference to the Indian Penal Code with the Bharatiya Nyaya Sanhita, 2023.
  - Introducing a new penalty framework in Section 125, substituting imprisonment and fine with a flat penalty of INR 50,000.
- Key amendments to the Karnataka Land Revenue Act, 1964 include:
  - Extend the period for regularization of certain land types from "twenty-two years" to "twenty-six years."
  - Insert a new provision in Section 95 exempting agricultural land of up to two acres from conversion for establishment of new industries.
  - o Exempt land used for renewable energy projects from conversion requirements.
- o Impose a penalty of INR 1 lakh for illegal sale of agricultural land for non-agricultural use. (To view the Amendment, please click here)

#### Karnataka Tourism Trade (Facilitation and Regulation) (Amendment) Act, 2025,

The Karnataka State Legislature (KSL), vide enactment dated September 10, 2025, passed the Karnataka Tourism Trade (Facilitation and Regulation) (Amendment) Act, 2025, amending the Karnataka Tourism Trade (Facilitation and Regulation) Act, 2015. The Act came into force immediately upon receiving the Governor's assent.

- The amendment introduces a new Section 3-A, which provides for:
  - o Constitute a District Level Monitoring Committee in each district.

- Task the Committee with reviewing and submitting proposals relating to facilitation, regulation, and promotion of tourism trade within the district.
- Include ex-officio members such as the Deputy Commissioner, Superintendent of Police,
   CEO of the Zilla Panchayat, Deputy Conservator of Forest, and other district officials.
- Appoint six nominated members, three each by the State Government and the District Committee, from among tourism and travel stakeholders with professional experience in the field.
- Ensure representation among nominated members from Scheduled Castes, Scheduled Tribes, Backward Classes, and at least one woman.
- o Submit the Committee's proposals to the State Tourism Council for consideration.

(To view the Amendment, please click here)

#### Karnataka Amends Ports (Landing and Shipping Fees) Act, 1961

The Government of Karnataka, vide notification dated September 09, 2025, issued the Karnataka Ports (Landing and Shipping Fees) (Amendment) Act, 2025, to further amend the Karnataka Ports (Landing and Shipping Fees) Act, 1961.

The amendments are as follows:

- Insert in Section 3(1), after the words "Fees at such rates and subject to such conditions", the words "and to revise the fees at such intervals of time."
- Insert in Section 3(1), after the second proviso, a new proviso as follows "Provided also that, if fees are not revised at such intervals of time, the Government may, by notification, increase or decrease fees at such percentage, considering the inflation and such other conditions as may be prescribed."

(To view the Amendment, please click here)

#### Draft Karnataka Motor Vehicle (Amendment) Rules, 2025

The Government of Karnataka, vide notification dated September 09, 2025, issued the Draft Karnataka Motor Vehicle (Amendment) Rules, 2025. The draft rules provide for the following amendment:

- Realize a new Chapter VA in the Karnataka Motor Vehicle Rules, 1989, after Chapter V and entries relating thereunder.
- Scope of Chapter VA: The new chapter relates to the constitution, duties, terms, and office
  of the Committee to establish

(To view the Amendment, please click here)

#### Karnataka Medical Registration (Amendment) Act, 2025

The Government of Karnataka, on September 09, 2025, passed the Karnataka Medical Registration (Amendment) Act, 2025, updating Section 28 (Penalties) by replacing the earlier wording "in the case of a first conviction with fine which may extend to INR ten thousand and in the case of subsequent conviction with fine which may extend to INR one lakh" with "under the provisions of Section 36 of the Karnataka Ayurvedic, Naturopathy, Siddha, Unani and Yoga Practitioners' Registration and Medical Practitioners' Miscellaneous Provisions Act, 1961 (Karnataka Act 9 of 1962)," thereby aligning penalty provisions for medical practitioners with the corresponding provisions under the Karnataka AYUSH Act.

(To view the Amendment, please click here)

#### Karnataka proposes amendment to Shops and Commercial Establishments Rules, 1963

The Government of Karnataka has published the Draft Karnataka Shops and Commercial Establishments (Amendment) Rules, 2025, under Section 40 of the Karnataka Shops and Commercial Establishments Act, 1961 (Karnataka Act 8 of 1962), proposing regulatory relief for smaller establishments in the state. Key Highlights:

- Exemption from Rule 24 The draft adds a new proviso to Rule 24: "Provided that compliance under Rule 24 is not required where every employer in his establishment employs fewer than ten employees."
- Targeted Relief for Small Employers Establishments with fewer than 10 employees, such as small retail shops, local service providers, and startups, will be exempt from procedural and filing requirements under Rule 24, reducing compliance burden.

(To view the Draft Rules, please click here)

#### Fire cess on new high-rise buildings under Fire Force Amendment Act, 2025

The Government of Karnataka, vide notification published in the Karnataka Gazette Extraordinary and having received the Governor's assent on September 10, 2025, has amended the 1% fire cess on the property tax of newly constructed multi-storied (high-rise) buildings to enhance fire safety infrastructure and fund the Karnataka Fire and Emergency Services. Key Features:

 1% Fire Cess: Two provisos added to Section 15 of the Act levy a 1% surcharge on the property tax of new high-rise buildings.  Exemptions: Buildings owned or controlled by the State or Central Government or public authorities are exempted.

(To view the Amendment, please click here)

#### Ladakh

#### Ladakh Motor Vehicle Scrapping Policy, 2025

The Transport Department of the Union Territory of Ladakh has issued the Ladakh Motor Vehicle Scrapping Policy 2025, effective from September 11, 2025. This policy is aligned with the Ministry of Road Transport & Highways' Voluntary Vehicle-Fleet Modernization Program, which focuses on phasing out old and polluting vehicles to promote eco-friendly recycling and cleaner mobility. The policy aims to cut down pollution, improve road and passenger safety, boost the automobile sector, and create employment opportunities. It also promotes a circular economy by formalizing the scrapping process through Registered Vehicle Scrapping Facilities (RVSFs) and the citizens will be encouraged to scrap old vehicles through various incentives such as tax benefits and fee waivers, making it easier to shift to safer and more fuel-efficient alternatives. (To view the Notification, please click <a href="here">here</a>)

#### Maharashtra

#### Holiday on the occasion of Eid-e-Milad

The Government of Maharashtra has issued a notification revising the Eid-e-Milad public holiday for Mumbai City and Mumbai Suburban districts. Originally scheduled for Friday, September 5, 2025, the holiday has now been shifted to Monday, September 8, 2025, to avoid a clash with Anant Chaturdashi celebrations. For all other districts in Maharashtra, the holiday will remain unchanged on September 5, 2025.

(To view the Notification, please click here)

#### Auto-renewal of consents based on self-declaration submitted by the industries for Red, Orange, Green and Blue Categories

Maharashtra Pollution Control Board (MPCB) has issued a corrigendum to its earlier circular dated August 13, 2025, regarding the Simplified Auto-Renewal Scheme for consents based on self-declarations by industries in Red, Orange, Green, and blue categories. The corrigendum clarifies that the scheme applies to the Auto-Renewal of Consent to Operate and Revalidation of Consent to Establish (for industries not falling under the EIA Notification, 2006). Industries can avail this scheme if they comply with consent conditions and environmental norms. Capital investment increases of up to 30% if due to infrastructure, clean technology, or pollution control systems are eligible with payment of the differential fee. However, increases above 30% or any decrease in capital investment are not eligible. The draft self-declaration format (Annexure-A) has also been updated. All other provisions from the August 13 circular remain unchanged. (To view the Notification, please click <a href="here">here</a>)

#### Meghalaya

#### Holiday on Unitarian Anniversary Day

The Government of Meghalaya on September 08, 2025, issued a notification declaring September 18, 2025, as holiday for all Banks and Financial Institutions under Section 25 of the Negotiable Instruments Act, 1881 on account of "Unitarian Anniversary Day" in the East Khasi Hills District.

(To view the Notification, please click here)

#### **Punjab**

#### Punjab Shops and Commercial Establishments (Amendment) Act, 2025

Government of Punjab has issued the Punjab Shops and Commercial Establishments (Amendment) Act, 2025, effective from August 29, 2025, to amend the original Punjab Shops and Commercial Establishments Act, 1958. Key changes include the application of the Act:

- The Act will now apply in full to shops and establishments employing 20 or more workers, while only Section 13-A will apply to those with less than 20 workers.
- The amendment also revises penalties under Section 6, stating that employers violating rules related to young persons' employment may face fines starting from INR 1,000 up to INR 25,000 for the first offence, INR 5,000 to INR 50,000 for the second, and INR 1,000 per day for continued violations. Additionally, the Schedule attached to the principal Act has been omitted.

#### **Sikkim**

Mandatory environmental clearance for scheduled projects under EIA Notification,
 2006

The Forests and Environment Department, Government of Sikkim, on September 01, 2025, notified regarding the Mandatory Environmental Clearance for Scheduled Projects under EIA Notification, 2006. The notification states the following:

As per Circular No. 109/9025, in accordance with the provisions of the Environment Impact
Assessment (EIA) Notification, 2006, it is mandatory for all new construction projects, as well
as expansion or modernization of existing projects listed under Category A or B of the EIA
Schedule, to obtain prior Environmental Clearance (EC).

This clearance shall be secured from either the Central Government or the State Level Environment Impact Assessment Authority.

(To view the Notification, please click here)

#### West Bengal

Display of Bengali language on top of all signages

The Kolkata Municipal Corporation (KMC) on August 30, 2025, issued the notification regarding the Display of Bengali Language on Top of All Signages. The Notification states, the "business, commercial, office, institutional, assembly, and other establishments to include Bangla (Bengali) at the top of all signboards, hoardings, and signages". The same shall be complied with by **September 30, 2025**.

#### **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.



# POLICIES REGULATIONS LAW STANDARDS TRANSPARENCEY RULES GOVERNANCE

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