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COMPLIANCE UPDATE

October 2025 | Part 2 of 2

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Ministry of Corporate Affairs (MCA)

- **Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Amendment Rules, 2025**
  The Ministry of Corporate Affairs on October 01, 2025, amended Form IEPF-5 with effect from October 06, 2025. This form is used by investors to claim refunds from the Investor Education and Protection Fund (IEPF).
  (To view the Amendment, please click here)

Ministry of Finance

- **Rate of interest on General Provident Fund for the quarter October to December, 2025**
  The Ministry of Finance on October 10, 2025, notified that the deposits made under the Special Deposit Scheme for Non-Government Provident, Superannuation and Gratuity Funds shall with effect from October 01, 2025, to December 31, 2025, bear interest at 7.1%.
  (To view the Notification, please click here)

Reserve Bank of India (RBI)

- **Merchanting Trade Transactions (MTT) – Review of time period for outlay of foreign exchange**
  The Reserve Bank of India on October 01, 2025, has extended the time limit for the initial outlay of foreign exchange. Previously, the foreign exchange outlay was capped at four months. The RBI has increased this time limit from four months to six months.
  (To view the Notification, please click here)

- **Investment in corporate debt securities by persons resident outside India through special rupee vostro account**
  The Reserve Bank of India on October 03, 2025, has permitted persons resident outside India maintaining Special Rupee Vostro Accounts (SRVA) to invest their rupee surplus balances in a wider range of instruments. Furthermore, non-residents can now also invest in non-convertible debentures (NCDs), bonds, and commercial papers issued by Indian companies.
  (To view the Notification, please click here)

- **Foreign Exchange Management (Borrowing and Lending) (Amendment) Regulations, 2025**
  The Reserve Bank of India on October 06, 2025, permitted Authorized Dealer (AD) Banks to lend in Indian Rupees to a person resident outside India being a resident in Bhutan, Nepal or Sri Lanka, including a bank in these jurisdictions, for cross border trade transactions.
  (To view the Amendment, please click here)

- **Foreign Exchange Management (Foreign Currency Accounts by a Person Resident in India) (Seventh Amendment) Regulations, 2025**
  The Reserve Bank of India on October 06, 2025, amended FEM (Foreign Currency Accounts by a person resident in India) Regulations, 2015. The amendment allows Indian exporters to open, hold, and maintain foreign currency accounts with banks outside India, including those located in International Financial Services Centers, for the purpose of receiving full export value or advance remittances for goods or services.
  (To view the Amendment, please click here)

Securities and Exchange Board of India (SEBI)

- **Review of Block Deal Framework**
  The Securities and Exchange Board of India on October 08, 2025, revised the Block Deal Framework. A block deal refers to an instance when one buys or sells a block of shares with a single customer. The changes include:
  - The morning window is between 8.45 AM and 9.00 AM. At this period, block trades are earmarked using the closing price on the day before.
  - Afternoon window is between 2:05 PM and 2:20 PM.

  This is a two-window system that offers market flexibility.
  (To view the Circular, please click here)

- **Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions**
  The Securities and Exchange Board of India on October 13, 2025, modified the requirements for listed entities regarding the minimum information to be provided to the Audit Committee and shareholders for the approval of Related Party Transactions (RPT). The key change introduces a tiered disclosure standard based on the transaction value. Listed entities must follow the comprehensive RPT Industry Standards for RPTs exceeding a certain threshold: of the annual consolidated turnover or INR 10 Crore, whichever is lower.
  (To view the Circular, please click here)

- **Relaxation in timeline for disclosure of allocation methodology by Angel Funds**
  The Securities and Exchange Board of India on October 15, 2025, extended the timeline to disclose a defined methodology for allocating investments among approving angel investors in their Private Placement Memorandums (PPMs) from October 15, 2025, to January 31, 2026.
  (To view the Circular, please click here)

Bureau of Indian Standards (BIS)

- **Revision of BIS Standards for Petroleum Products and Other Chemicals**
  The Bureau of Indian Standards on October 06, 2025, revised the following standards among others:
  - IS 1448 (Part 119): 2025 Petroleum and its Products — Methods of Test Part 119 Determination of Aromatics Species and Total Aromatics in Naphtha, Gasoline and Gasoline Pool Components by Gas Chromatography (First Revision)
  - IS 7643: 2025 4-Chloro-2-Nitroaniline — Specification (Second Revision)
  - IS 7697: 2025 Phenyl Ethyl Methyl Ether — Specification (Second Revision)
  - IS 13841: 2025 5-Sulphoanthranilic Acid — Specification (First Revision)

  The revised standards will come into effect retrospectively from September 23, 2025.
  (To view the Notification, please click here)

- **Amendment of BIS Standards for Solar Water Heaters and Fire Safety**
  The Bureau of Indian Standards on October 06, 2025, amended the following Standards:
  - IS 16544: 2016 All Glass Evacuated Tubes Solar Water Heating System
  - IS 17236: 2019 Prevention and Safety Against Fire in Ropeways — Code of Practice

  The amended standards will come in effect retrospectively from September 23, 2025.
  (To view the Notification, please click here)

- **Revision of BIS Standards for Chlorine Tablets and Radioactive Materials**

  The Bureau of Indian Standards on October 06, 2025, revised the following Standards:
  - IS 9825: 2025 Chlorine Tablets - Specification (Third Revision)
  - IS 19389: 2025 ISO 16640: 2021 Monitoring Radioactive Gases in Effluents from Facilities Producing Positron Emitting Radionuclides and Radiopharmaceuticals
  - IS 19390: 2025 ISO 19017: 2015 Guidance for Gamma Spectrometry Measurement of Radioactive Waste
  - IS 19392: 2025 ISO 8690: 2024 Measurement of Radioactivity - Gamma Ray and Beta Emitting Radionuclides - Test Method to Assess the Ease of Decontamination of Surface Materials.

  The revised standards will come into effect retrospectively from September 23, 2025.
  (To view the Notification, please click here)

- **Revision of BIS Standard for National Lighting Code of India 2025**

  The Bureau of Indian Standards on October 10, 2025, revised SP 72: 2025 National Lighting Code of India 2025 (First Revision).

  The revised standards will come in effect from October 10, 2025.
  (To view the Notification, please click here)

Industry-wise updates

Agriculture

- **Fertiliser (Inorganic, Organic or Mixed) (Control) Eleventh Amendment Order, 2025**
  The Ministry of Agriculture and Farmers Welfare on October 06, 2025, published the Fertiliser (Inorganic, Organic or Mixed) (Control) Eleventh Amendment Order, 2025, expanding the methodologies used for quality control testing of fertilizer components.
  (To view the Amendment Order, please click here)

Commerce and Industries

- **Amendment to the Handbook of Procedures 2023**
  The Ministry of Commerce and Industries on October 01, 2025, amended the Handbook Procedures, 2023. This handbook is issued for export or import of goods. As per the amendment, the Regional Authorities (RAs) are authorized to issue an End-User Certificate (EUC) for restricted import items also strictly in accordance with the restricted authorization granted by DGFT.
  (To view the Notification, please click here)

- **Extension of filing Annual RoDTEP Returns**
  The Ministry of Commerce and Industries on October 06, 2025, extended the due date to file Remission of Duties and Taxes on Exported Products (RoDTEP) Returns from September 30, 2025, to November 30, 2025.
  (To view the Notification, please click here)

Employee Provident Fund Organisation

- **FAQs on the Revamped Electronic Challan-cum-Return (ECR) System**
  The Employee Provident Fund Organisation on October 08, 2025, notified FAQs on the Revamped Electronic Challan-cum-Return (ECR) System. The "Revamped ECR" (also called Re-Engineered ECR) is a redesigned version of EPFO's Electronic Challan-cum-Return (ECR) system, applicable from the wage month of September 2025.
  (To view the Circular, please click here)

- **Prominent display of the extract of Form 5A within the establishment or on the website along with mobile application**
  The Employee Provident Fund Organisation on October 07, 2025, mandated every establishment to display a copy of EPF Registration under Form 5A at the entrance of the establishment or on their website along with mobile application of the establishment.
  (To view the Circular, please click here)

Forest and Environment

- **Greenhouse Gases Emission Intensity Target Rules, 2025**
  The Ministry of Environment Forest and Climate Change on October 08, 2025, notified Greenhouse Gases Emission Intensity Target Rules, 2025. These rules operationalize the framework established under the Carbon Credit Trading Scheme, 2023 and are aligned with India's energy efficiency and emission reduction commitments. The rules define the emission intensity targets for mandatory entities in high-emission sectors such as aluminum and cement.
  (To view the Rules, please click here)

Labor and Employment

- **Declaration of processing or production or distribution of fuel gases as Public Utility Service**
  The Ministry of Labour and Employment on October 07, 2025, declared the services engaged in the processing or production or distribution of fuel gases (coal gas, natural gas and the like) to be a public utility service for the purposes of Industrial Disputes Act, 1947 for a period of six months with effect from November 09, 2025.
  (To view the Notification, please click here)

- **Employees' Provident Funds (Amendment) Scheme, 2025**

  The Ministry of Labour and Employment on October 10, 2025, inserted Paragraph 82B (Special provision in respect of Employees' Enrolment Campaign, 2025). It states that the Employees' Enrolment Campaign, 2025, will operate from November 01, 2025, and shall cease to operate on April 30, 2026, allowing employers, whether previously covered under the EPF Act or not, to register and enroll employees who joined between July 01, 2017, and October 31, 2025, but were not earlier enrolled. Employers need to create face-authenticated UANs via UMANG, make payments through Electronic Challan-cum-Return, and pay a nominal INR 100 as damages.

  Employees' Enrolment Campaign, 2025, shall come into force on November 01, 2025, and shall cease to operate on April 30, 2026.
  (To view the Notification, please click here)

State-wise updates

Andhra Pradesh

- **[Sixth Amendment to the Andhra Pradesh Electricity Regulatory Commission (Licensees' Standards of Performance) Regulation, 2004]**
  The Andhra Pradesh Electricity Regulatory Commission (APERC) vide notification dated October 09, 2025, issued the Sixth Amendment to the Andhra Pradesh Electricity Regulatory Commission (Licensees' Standards of Performance) Regulation, 2004. This amendment revises the rules and timelines for replacing burnt-out energy meters. The substituted Subparagraph 3.2 of Paragraph III under Schedule I clarifies that if a meter burns out due to reasons attributable to the Licensee (such as high voltage or aging of the meter), the licensee must replace the meter at its own cost within 24 hours in urban areas and 72 hours in rural areas from receiving the complaint. And, if the meter damage is attributable to the consumer (such as tampering or unauthorized load), the licensee is still required to replace the meter within the same stipulated timeframe, i.e., 24 hours in urban areas and 72 hours in rural areas but here the replacement is contingent upon the licensee receiving payment of the meter cost from the consumer and the consumer taking the necessary corrective action to prevent future damage.
  (To view the Regulation, please click here)

Bihar

- **Bihar Municipal (Amendment) Ordinance, 2025**
  The Government of Bihar on October 03, 2025, notified the Bihar Municipal (Amendment) Ordinance 2025 amending the Bihar Municipal Act, 2007. The Government vide this ordinance made the following amendments:
  - Inclusion of MPs and MLAs as Ex-Officio Members (Amendment in Section 12)
  - Democratic Election of Empowered Standing Committee (Section 21 Amendment)
  - Process to Fill Casual Vacancies (Amendment in Section 23)
  - Dissolution and Reconstitution of All Committees (Amendment in Section 27)

  (To view the Ordinance, please click here)

- **Amendment to the Holiday Schedule for Diwali 2025**
  The Governor of Bihar on October 07, 2025, issued a notification amending the list of public holidays for the year 2025 due to a change in the date of the Diwali festival. Vide this notification the holiday under the N.I. Act for Diwali is officially changed from Wednesday, October 22, 2025, to Monday, October 20, 2025.
  (To view the Notification, please click here)

Chandigarh

- **Consumer Price Index for Industrial Worker**
  The Ministry of Labour & Employment, Government of Chandigarh, vide notification dated September 30, 2025, regarding the Consumer Price Index for Industrial Workers (CPI-IW), based on the year 2016=100. This data reflects the price changes affecting industrial workers for July and August 2025 across specified centers. For instance:
  - For the Centre Nellore: in July 2025- 144.5 and August 2025- 143.3
  - For the Centre Visakhapatnam: in July 2025- 155.9 and August 2025- 157.3
  - For the Centre Guntur: in July 2025- 153.1 and August 2025- 154.1

  (To view the Notification, please click here)

Goa

- **Third Party Inspection (TPI) procedure for factories**
  The Inspectorate of Factories and Boilers, Government of Goa, vide notification dated September 25, 2025, introduced a Third-Party Inspection (TPI) procedure for factories under the Factories Act, 1948. This new framework aims to simplify compliance, promote ease of doing business, and ensure effective enforcement of safety, health, and welfare provisions by leveraging recognized external agencies.
  The key provisions under the notification are as follows:
  - Factory establishments will now be classified into four risk categories - very high, high, medium, or low risk, with the frequency of TPIs ranging from one to five years accordingly.
  - Inspections for the approval or renewal of factory licenses and compliance verification will now be undertaken by Recognized Third Party Agencies (TPAs), with reports submitted directly to the Chief Inspector.
  - The Inspectorate of Factories and Boilers will retain the authority to conduct direct departmental inspections in specific critical scenarios, such as in cases of accidents, dangerous occurrences, or complaints.

- TPAs are required to submit inspection reports online within 48 hours and any imminent danger to life or safety must be reported immediately.
- Form I is prescribed for the TPA application, and Form II is for the recognition order, ensuring a transparent mechanism.

(To view the Notification, please click here)

- **Enactment of Goa Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2025**

  The Government of Goa vide notification dated October 01, 2025, enacted the Goa Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2025. This Act aims to regulate the conditions of employment and service for workers employed in shops, commercial establishments, hotels, and other places of public amusement or entertainment throughout the State of Goa. Some of the key provisions of the Act are as follows:
  - The entire Act, except Section 7, applies to establishments employing twenty or more workers whereas Section 7 alone applies to establishments employing less than twenty workers.
  - Employers (with 20 or more employees) must submit an online application for registration to the local Facilitator-cum-Inspector within sixty days of the Act's commencement or the business commencement date.
  - Employers (with less than 20 employees) must give an online intimation of having commenced business within sixty days of the Act's commencement or business commencement date, providing details such as the employer's name, establishment name, nature of business, and number of workers.
  - If an establishment with fewer than twenty workers subsequently begins employing twenty or more workers at any time, the entire Act will immediately apply, and the employer must obtain formal registration as mentioned above under the provisions of Section 6.

  (To view the Act, please click here)

- **Holiday Schedule for 2026**

  The Government of Goa vide notification dated September 30, 2025, announced the comprehensive schedule of holidays for the year 2026 across various sectors. The notification categorizes the 2026 holidays into five distinct annexures:
  - Annexure-I (Public Holidays): Lists the public holidays applicable to all Government Offices in Goa.
  - Annexure-II (Special Holidays): Lists the special holidays applicable to all Government Offices.
  - Annexure-III (Restricted Holidays): List from which employees are permitted to avail any two restricted holidays.
  - Annexure-IV (Commercial and Industrial Holidays): Lists the holidays designated specifically for workers in commercial and industrial establishments.
  - Annexure-V (Bank Holidays): Declares the days that will be observed as Bank Holidays for 2026, as mandated under Section 25 of the Negotiable Instruments Act, 1881.

  (To view the Notification, please click here)

Govt of NCT of Delhi

- **Enforcement Dates for GST Amendment Act, 2025**

  The Finance Department, Government of Delhi, vide notification dated September 29, 2025, specified the varying effective dates for the enforcement of different sections of the Delhi Goods and Services Tax (Amendment) Act, 2025. The provisions of the Amendment Act will come into force on three different dates:
  - Effective from October 01, 2025:
    - Provisions under Sections 7, 38, and 40 will be enforced.
  - Effective from November 01, 2024:
    - Provisions under Sections 3 to 6, 8, 10 to 31, 33, 34, 36, 37, and 39, will be enforced retrospectively.
  - Effective from August 01, 2023 (Retrospective):
    - Provision of Section 32 will be enforced retrospectively.

  (To view the Notification, please click here)

- **Invocation of Stage I of GRAP Due to 'Poor' Air Quality**

  The Commission for Air Quality Management (CAQM) in Delhi NCR and Adjoining Areas vide order dated October 14, 2025, has invoked Stage I ('Poor' Air Quality) of the revised Graded Response Action Plan (GRAP) across the entire National Capital Region (NCR), effective immediately. The decision was made following a review by the Sub-Committee on GRAP, which noted that the Air Quality Index (AQI) of Delhi was recorded at 211 on October 14, 2025, placing it in the 'Poor' category (AQI 201-300). All agencies concerned in the NCR are, therefore, directed to immediately implement, monitor, and review all actions specified under Stage I of

the extant GRAP to prevent further deterioration of the AQI like no illegal waste dumping in open areas and enforcing prohibition on open burning of biomass and municipal solid waste, etc. Note that forecasts from the IMD/IITM predict that the AQI is likely to remain in the 'Poor' category in the coming days.
(To view the Order, please click here)

Gujarat

- **Issuance of minimum wage rates under the Contract Labour (Regulation and Abolition) Act, 1970.**

  The Government of Gujarat on October 01, 2025, issued a notification under the Contract Labour (Regulation and Abolition) Act, 1970, and the Gujarat Rules, 1972, revising the wage rates for contract workers employed in occupations not included in the Schedule under the Minimum Wages Act, 1948.
  The following has been notified, namely:
  - Contractors employing workers in scheduled occupations covered under the Minimum Wages Act, 1948, shall pay wages not less than the minimum wage rate prescribed by the Government, along with the notified cost of living allowance.
  - For contract workers engaged in occupations not covered under the scheduled employments, the revised rates of wages for Zone 1 have been fixed as follows:
    - Skilled Workers - INR 494/-
    - Semi- Skilled Workers - INR 482/-
    - Unskilled Workers - INR 452/-

  (To view the Notification, please click here)

Haryana

- **Punjab Factories (Haryana Amendment) Rules, 2025**

  The Government of Haryana vide notification dated October 13, 2025, issued the Punjab Factories (Haryana Amendment) Rules, 2025 which further amend the Punjab Factories Rules, 1952, as applicable to the State of Haryana. The amendments focus on digitizing fee payments and enhancing explicit protections for vulnerable female workers in factories. The key amendments include:
  - The entire Sub-rule (1) of Rule 14, which governs the payment of fees, has been substituted to mandate that all applicable and appropriate fees under these rules shall be paid only by online mode under the specific head of accounts: "0230-Labour and Employment-104" under the Factories Act, 1948.
  - Amendment to Rule 102 wherein the general term "women" has been substituted with the specific phrase "pregnant women or lactating mother" across numerous schedules (II, III, IV, VI, VII, X, XI, XII, XVII, XVIII, XIX, XX, and XXII) to ensure explicit safety and health provisions for vulnerable female workers.

  (To view the Amendment, please click here)

Himachal Pradesh

- **Extension of relaxation on petcoke use in industries**

  The Government of Himachal Pradesh vide notification dated October 4, 2025, extended the relaxation on the use of Petcoke (Petroleum Coke) for industries within the state. This relaxation permits industries to use Petcoke with a sulphur content up to 7.5% by weight. This extension is temporary, lasting until either gas pipeline access becomes available or until 7% sulphur content in Petcoke can be sourced locally subject to the below-mentioned conditions, some of which are as follows:
  - Industries must install advanced pollution control systems, such as Flue Gas Desulfurization (FGD) units, Alkaline Wet Scrubbers, Electrostatic Precipitators (ESPs), or bag filters.
  - Mandatory installation of Continuous Emission Monitoring Systems (CEMS), with direct online connectivity established to the Himachal Pradesh State Pollution Control Board (HPSPCB) for real-time tracking.
  - The use and storage of Petcoke are strictly prohibited in Ecologically Sensitive Zones and wildlife areas.

  (To view the Notification, please click here)

Kerala

- **Kerala proposes minimum wages for online delivery services sector**
  The Government of Kerala, vide notification dated October 08, 2025, proposed minimum wages for employment in the Online Delivery Services sector in the state. Key highlights:
  - The notification expresses the Government's intention to fix minimum wages for Online Delivery Services, a category of employment for which no minimum wages had been prescribed earlier.
  - The proposal aims to ensure fair remuneration and better working conditions for workers engaged in online food and parcel delivery services across Kerala.
  - Employment in Online Delivery Services is proposed to be included under Part I of the Schedule to the Minimum Wages Act, 1948.
  - The Government has invited objections or suggestions from persons likely to be affected by the proposal, to be submitted within three months from the publication date of the notification in the Official Gazette.

  (To view the Notification, please click here)

- **Kerala restricts use of fireworks to green crackers during Diwali**
  The Government of Kerala, vide notification dated October 14, 2025, issued directions restricting the sale and use of fireworks to 'green crackers' during Diwali celebrations in the state. The order has been issued following guidance from the Kerala State Pollution Control Board and in compliance with the rulings of the Supreme Court of India and the National Green Tribunal (NGT), with the objective of controlling environmental pollution and reducing air quality deterioration during festivities. Under the order, the use of green crackers is permitted only for two hours, between 8:00 PM and 10:00 PM on Diwali day, and bursting of crackers is strictly prohibited within 100 meters of designated quiet zones, including hospitals, courts, educational institutions, and places of worship.
  (To view the Notification, please click here)

- **Kerala Right to Disconnect Bill, 2025**
  The Government of Kerala, vide notification dated October 03, 2025, introduced the Kerala Right to Disconnect Bill, 2025. Key highlights:
  - The Bill aims to legally protect private-sector employees from work-related intrusions outside their contractually agreed working hours.
  - It prohibits disciplinary actions such as demotion, dismissal, or withholding benefits/training against employees who choose to disconnect after hours.
  - The Bill provides for the establishment of district-level private-sector grievance committees to handle complaints, monitor employer compliance, and address issues like excessive overtime and after-hours communication demands.

  (To view the Bill, please click here)

- **Kerala Subject Committee Publishes Report on Coir Workers' Welfare Fund (Amendment) Bill, 2025**
  The Secretariat of the Kerala Legislature, vide notification dated September 29, 2025, published the report of the Subject Committee on the Kerala Coir Workers' Welfare Fund (Amendment) Bill, 2025 along with the Bill as reported by the Committee. Key highlights:
  - The Bill (No. 268) was referred to Subject Committee IV (Industry & Minerals) after its introduction in the Assembly on September 18, 2025.
  - The Committee considered the Bill clause by clause during its meeting held on September 24, 2025, and recommended adoption with specific modifications.
  - Key modifications include:
    - Restructuring wording for the designation of officers authorized to impose penalties under section 17.
    - Revising expressions regarding fines.
    - Deleting redundant words such as "provided" and "maximum."

  (To view the Notification, please click here)

Madhya Pradesh

- **Revision of Minimum Wages and Variable Dearness Allowance (VDA)**
  The Government of Madhya Pradesh, vide notification dated October 1, 2025, revised the Minimum Wages and Variable Dearness Allowance (VDA) for various scheduled employments in the state. Key highlights:
  - The notification revises Minimum Wages and VDA rates applicable across multiple categories of employment in Madhya Pradesh.
  - The revised rates are effective for the period October 1, 2025, to March 31, 2026.
  - Owing to a 1-point increase in the All-India Consumer Price Index (AICPI), the VDA is increased by INR 25/- per month for all workers.

- For unskilled workers in the 67 main employments, the total minimum wage (including VDA) is fixed at INR 12,150/- per month (INR 467/- per day).

(To view the Notification, please click here)

- **Amendment of Rule on Appointment of Member Secretary under Biological Diversity Rules, 2004**

  The Government of Madhya Pradesh, on September 30, 2025, issued an amendment to the Madhya Pradesh Biological Diversity Rules, 2004. Rule 11(1) of the Rules has been substituted, providing that the Member Secretary of the State Biodiversity Board shall be appointed by the State Government on a deputation or contract basis, and that the terms and conditions of such appointment shall be determined by the State Government.

  (To view the Amendment, please click here)

- **Third Amendment to Forecasting, Scheduling, and Deviation Settlement Regulations for Renewable Energy**

  The Madhya Pradesh Electricity Regulatory Commission (MPERC), on October 03, 2025, notified the Madhya Pradesh Electricity Regulatory Commission (Forecasting, Scheduling, Deviation Settlement Mechanism and Related Matters of Wind and Solar Generating Stations) Regulations, 2018 (Third Amendment). The key changes are as follows:
  - Insertion of the definitions of 'Area Clearing Price (ACP)', meaning the price of an electricity contract for a time block transacted on a Power Exchange after market-splitting.
  - Inclusion of definition of 'Energy Storage System (ESS)', defined as a facility capable of converting, storing, and reconverting energy for grid injection.
  - Regulation 3(2) has been substituted to expand applicability to all sellers involved in open access electricity transactions within or outside the state, covering:
    - Wind projects of 10 MW and above,
    - Solar projects of 5 MW and above,
    - Hybrid (wind-solar) projects of 10 MW and above.
    - Projects with Energy Storage Systems (ESS),
    - Stand-alone ESS, and renewable projects selling power outside the state with a capacity of 1 MW or above.

  (To view the Amendment, please click here)

Maharashtra

- **Maharashtra Factories (Second Amendment) Rules, 2025**

  The Government of Maharashtra on October 03, 2025, issued the Maharashtra Factories (Second Amendment) Rules, 2025, aiming at digitization and enhancing women worker safety. The key amendment includes:
  - Applications, licensing, and renewals must now be made electronically using prescribed forms (Form 1, 4, etc).
  - Rule 14 now mandates that notice of occupation be submitted online, with licenses issued digitally.
  - Women working in factories between 7:00 PM and 6:00 AM must be provided:
    - Free transportation to and from home.
    - Minimum two women on duty at any time at a workplace.
    - Regular grievance meetings every 8 weeks.
    - Written consent retained for three years.
    - CCTV surveillance with 45-day footage retention.
  - Mandatory Annual Medical Examinations for Workers:
    - All workers aged 45 years and above (except those under certain rules) must undergo a free annual medical check-up.
    - Results to be submitted electronically in Form 7-A within 15 days.

  (To view the Amendment, please click here)

- **Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) (Amendment) Ordinance, 2025**

  The Government of Maharashtra on October 01, 2025, issued the Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) (Amendment) Ordinance, 2025, to further amend the Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017.

  The following has been amended namely:
  - Section 14 shall be substituted with, "The spread-over of a worker in the establishment shall not exceed twelve hours in any day".
  - In Section 15, the words "one hundred and twenty-five hours" shall be substituted with the words "one hundred and forty-four hours" with respect to the maximum hours of Overtime, which are not to be exceeded in a period of three months.

  (To view the Ordinance, please click here)

- **Permission for 24×7 Operations for Establishments under Shops Act**

  The Government of Maharashtra, on October 01, 2025, issued a notification regarding the implementation and operational guidelines under the Maharashtra Shops and Establishments (Regulation of Employment and Service Conditions) Act, 2017. The notification clarifies and reiterates key provisions of the Act concerning working hours, weekly holidays, and operational timings of establishments across the state. The following directions have been issued:
  - As per Section 16(1)(b) of the Act, all establishments except those engaged in the sale or supply of liquor are permitted to remain open for 24 hours on all days of the week, provided that every employee is granted a continuous weekly holiday of 24 hours.
  - The term "day", as defined under Section 2(2), refers to a 24-hour period starting from midnight, which governs the calculation of working hours and weekly offs.
  - Establishments dealing in the sale or service of liquor, such as bars, dance bars, hookah parlours, wine shops, and similar venues, will continue to operate under the timing restrictions prescribed in the earlier notification dated December 19, 2017, and shall not be allowed to remain open 24 hours.

  (To view the Notification, please click here)

- **Maharashtra Goods and Services Tax (Third Amendment) Rules, 2025**

  The Government of Maharashtra, on October 01, 2025, issued the Maharashtra Goods and Services Tax (Third Amendment) Rules, 2025, to further amend the Maharashtra Goods and Services Tax Rules, 2017. The following has been stated in the Amendment:
  - After Rule 110, a new rule has been inserted, "Rule 110A, i.e., Procedure for the Appeals to be heard by a single Member Bench".
  - After FORM GST APL-02, a new Form has been inserted, i.e., "FORM GST APL-02A - Provisional Acknowledgment for submission of Appeal/Application".
  - After FORM GST APL-04, a new Form has been inserted, i.e., "Form GST APL-04 A - Summary of the order and demand after issue of order by the Goods and Services Tax Appellate Tribunal".

  These rules shall come into force retrospectively from September 22, 2025.

  (To view the Amendment, please click here)

Mizoram

- **Mizoram State Goods and Services Tax (Third Amendment) Rules, 2025**

  The Government of Mizoram on October 01, 2025, issued the Mizoram Goods and Services Tax (Third Amendment) Rules, 2025, to further amend the Mizoram Goods and Services Tax Rules, 2017. The amendment includes the insertion of Rule 110A, namely: "Rule 110A. Procedure for the Appeals to be heard by a single."

  (To view the Amendment, please click here)

Puducherry

- **Allowing women workers to be employed up to 10 P.M. in Factories**

  The Governor of Puducherry on October 06, 2025, issued a notification allowing women workers to be employed till 10:00 PM in all the Factories located in the Union Territory of Puducherry. The key highlights include:
  - Women are now permitted to work in factories up to 10:00 PM. However, no woman shall be employed between 10:00 PM and 5:00 AM.
  - Employers must provide free transport for women workers to their residences after their shift ends at 10:00 PM.
  - The daily work hour limit as stated in Section 54 of the Act must be strictly followed.
  - Details of women employees working must be maintained in Form No. 27, as per Rule 118.

  (To view the Notification, please click here)

Punjab

- **Adoption and installation of the Secondary Emission Fume Extraction System by the Induction Furnace units in the State**

  The Punjab Pollution Control Board on October 08, 2025, issued a notification regarding the adoption and installation of Secondary Emission Fume Extraction System by the Induction Furnace units in the State. The order states the following:
  - Induction furnace units expanding capacity beyond 60,000 MTA or establishing new units must obtain Environmental Clearance under the EIA Notification 2006, with conditions for controlling primary and secondary emissions.
  - Primary emissions are controlled via side suction hood and air pollution devices as per the SOP issued by the Board in 2018.

- Secondary emissions occur during the pouring of molten metal and escape into the industrial shed, requiring additional containment.
- Approved strategies include adopting Doghouse, Canopy Hood, or Roof Top containment systems, with retrofitting designs provided by the Punjab State Council for Science and Technology; Greenfield units must use the Doghouse system.
- All units must install secondary emission systems by September 30, 2026, and submit PERT charts with work orders when applying for consent to operate; orders are effective immediately.

(To view the Order, please click here)

Rajasthan

- **Revision of minimum wages and variable dearness allowance for employees of the tobacco manufacturing industry**

  The Governor of Rajasthan on October 09, 2025, issued a notification revising the Minimum Wages and Variable Dearness Allowance (VDA) for employees of the Tobacco Manufacturing industry (including bidi making).

  The calculation is based on a 328-point increase in the Consumer Price Index for Industrial Workers (CPI-IW) over the period of July 2024 to June 2025.

  - For categories like Bidi Rolling, the VDA is INR 91.09/- per thousand bidi, leading to a total wage of INR 163.77/- per thousand bidi,
  - For full-time workers like Checkers and Clerks, the VDA is INR 6303/- per month on a minimum wage of INR 2648.76/- per month, leading to a total wage of INR 8951.76/- per month.
  - These revised minimum wage rates also apply to employees hired by contractors.

  The VDA is effective from October 01, 2025, to September 30, 2026.

  (To view the Notification, please click here)

Tripura

- **Industrial Disputes (Tripura Third Amendment) Ordinance, 2025**

  The Governor of Tripura on October 08, 2025, issued a notification promulgating the Industrial Disputes (Tripura Third Amendment) Ordinance, 2025. The ordinance passed amends the Central Industrial Disputes Act, 1947, to align with the state's goals for Ease of Doing Business and reducing compliance burdens.

  Key Amendments include:

  - Eligibility for Presiding Officers of Labour Courts (Section 7)
  - Change in threshold of employees from 100 to 300, for Closure, Lay-off, and Retrenchment (Section 25-K)
  - Penalties for Lay-off and Retrenchment Violations (Section 25-Q)
  - Penalties for Closure Violations (Section 25-R)
  - Penalty for Closing Down without Notice (Section 30-A)

  (To view the Ordinance, please click here)

Uttar Pradesh

- **Revision of Minimum Wages and Variable Dearness Allowance (VDA) for Scheduled Employments**

  The Government of Uttar Pradesh, vide notification dated September 26, 2025, revised the Minimum Wages and Variable Dearness Allowance (VDA) for various scheduled employments in the state. Key highlights:

  - The notification revises Minimum Wages and VDA rates applicable across 74 scheduled employments in Uttar Pradesh.
  - The revised rates are effective for the period October 1, 2025, to March 31, 2026.
  - The revised VDA is based on the All-India Consumer Price Index (CPI) average of 414 (Jan-Jun 2025) over the base year average of 210 (Jul-Dec 2012), ensuring wage adjustments in line with inflation.
  - Daily wages cannot be less than 1/26th of the monthly rate, and hourly wages cannot be less than 1/6th of the daily rate.
  - Workers across unskilled, semi-skilled, and skilled categories will receive updated wages combining basic pay and revised VDA.
  - The order covers various sectors, including brick kilns, plastics, textiles, transportation, healthcare, education, IT services, and others, ensuring fair wage adjustments across industries.

  (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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