

# COMPLIANCE UPDATE

October 2025 | Part 1 of 2



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## Central Board of Direct Taxes (CBDT)

### ▪ Extension of timelines for filing reports of audit for Financial Year 2024-25

The Central Board of Direct Taxes on September 19, 2025, extended the time limit for filing Audit Reports for the Financial Year 2024-25 from September 30, 2025, to October 31, 2025.

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

## Central Board of Indirect Taxes and Customs (CBIC)

### ▪ Revision of GST Rates for various goods including household essentials, tobacco, medicines and motor vehicles

The Central Board Indirect Taxes and Customs on September 17, 2025, notified the revised tax slabs under Goods and Services Tax Act, 2017. The key changes include:

- GST simplified to a two-slab structure (5% & 18%)
- GST reforms cut taxes on household essentials (soaps, toothpaste, Indian breads) to 5% or Nil boosting affordability
- Life-saving drugs, medicines reduced from 12% to Nil or 5% making healthcare affordable
- Two-wheelers, small cars, TVs, ACs, cement cut from 28% to 18% bringing relief to middle-class.
- Farm machinery, irrigation equipment cut from 12% to 5%, reducing farming costs
- Tobacco, pan masala, aerated drinks, and luxury goods taxed at 40%.

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

### ▪ Exemption from GST annual return

The Central Board Indirect Taxes and Customs on September 17, 2025, exempted registered persons with an aggregate turnover up to INR 2 crore in any financial year shall be exempted from filing the annual return for that financial year. (To view the Notification, please click [here](#))

### ▪ Central Goods and Services Tax (Third Amendment) Rules, 2025

The Central Board Indirect Taxes and Customs on September 17, 2025, notified Central Goods and Services Tax (Third Amendment) Rules, 2025. The amendment includes:

- Amendments to Refund Procedures
- Revised FORM GSTR-9 and FORM GSTR-9C (Annual GST Return)
- Restriction on Provisional Refunds

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

#### ▪ **Revision of GST Rates for various services**

The Central Board Indirect Taxes and Customs on September 17, 2025, notified the revised tax slabs under Goods and Services Tax Act, 2017. The key changes include:

- Third-party insurance of goods carriage (reduced from 12% to 5%)
- Treatment of effluents by Common Effluent Treatment Plants (reduced from 12% to 5%)
- Hotel accommodation (value ≤ Rs 7500 per unit per day) (reduced from 12% to 5%)

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

## Securities and Exchange Board of India (SEBI)

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

The Securities and Exchange Board of India on September 18, 2025, raised the minimum net worth requirement for custodians from INR 50 crore to INR 75 crore. Additionally, a new section has been introduced outlining custodians' responsibilities, including maintaining an appropriate governance structure, risk management policies, and operational infrastructure.

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

#### ▪ **Framework on Social Stock Exchange**

The Securities and Exchange Board of India on September 19, 2025, notified the framework for Social Stock Exchange. The circular pertains to the eligibility criteria for NPOs seeking registration on SSE. Under Regulation 292F of the ICDR Regulations, an NPO must now present a valid registration certificate for at least the next 12 months at the time of SSE registration.

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

## Bureau of Indian Standards (BIS)

#### ▪ **Amendment of BIS standard for sewage treatment plant**

The Bureau of Indian Standards on September 18, 2025, amended IS 18797: 2024 Packaged Sewage Treatment Plant Specification

**The amended standards will come in effect from September 13, 2025.**

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

#### ▪ **Amendment of BIS standards for gas cylinders**

The Bureau of Indian Standards on September 18, 2025, amended IS 15975: 2020 Gas Cylinders — Conditions for Filling Gas Cylinders (First Revision).

**The amended standards will come in effect from September 05, 2025.**

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

#### ▪ **Revision of BIS standards for water test and wind energy**

The Bureau of Indian Standards on September 19, 2025, revised the following standards among others:

- IS 3025 (Part 32): 2025 Methods of Sampling and Test (Physical and Chemical) for Water and Wastewater Part 32 Chloride (Second Revision)
- IS 3025 (Part 48): 2025 Methods of Sampling and Test (Physical and Chemical) for Water and Wastewater Part 48 Mercury (Second Revision)
- IS/IEC 61400-12: 2022 Wind Energy Generation Systems Part 12 Power Performance Measurements of Electricity Producing Wind Turbines — Overview
- IS/IEC 61400-12-1: 2022 Wind Energy Generation Systems Part 12 Electricity Producing Wind Turbines Section 1 Power Performance Measurements (First Revision)

**The revised standards will come in effect from September 13, 2025.**

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

#### ▪ **BIS standard for biometric performance testing and reporting**

The Bureau of Indian Standards on September 19, 2025, IS/ISO/IEC 19795-1: 2021 Information Technology — Biometric Performance Testing and Reporting Part 1 Principles and Framework.

**The standard will come in effect from September 13, 2025.**

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

# Industry-wise updates

## Agriculture

### ▪ **Draft Insecticides (Amendment) Rules, 2025**

The Ministry of Agriculture and Farmers Welfare on September 18, 2025, notified draft Rules to amend Insecticides Rules, 1971. The amendment digitizes the process of filing applications to obtain manufacturing licenses, maintain records and other reporting requirements.

**The draft will be open to objections and suggestions for 30 days.**

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

## Labor and Employment

### ▪ **Draft Dock Workers Rules, 2025**

The Ministry of Labour and Employment on September 24, 2025, notified the draft Dock Workers Rules, 2025. As per the Rules:

- Employers are required to maintain cleanliness and hygiene in docks by keeping work areas safe, removing spillages, ensuring proper waste disposal, and providing anti-skid or protective footwear to workers.
- Adequate ventilation, temperature, and humidity must be maintained in enclosed spaces to protect workers' health.
- Dock workers cannot enter confined or hazardous spaces unless certified safe, with all risks of dust, gases, fumes, or oxygen deficiency addressed. Further, workers handling bulk cargoes that generate dust must be provided with suitable Personal Protective Equipment (PPE).

**The draft rules will be open to objections and suggestions for 45 days.**

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

### ▪ **Draft Factories Workers Rules, 2025**

The Ministry of Labour and Employment on September 24, 2025, notified the Draft Factories Workers Rules, 2025. As per the Rules:

- All workplaces, floors, walls, ceilings, and passages must be kept clean, dry, and non-slippery. Wet work areas require proper drainage, false floors, mats, and anti-skid footwear. Cleaning should minimize dust, and waste must be collected and disposed of daily under supervision.
- Ventilation, Temperature & Humidity: Adequate natural or mechanical ventilation should prevent insufficient air, harmful draughts, or excessive heat/cold. Workplaces must maintain comfortable temperatures and humidity. Smoke, fumes, and gases should be removed safely. Workers must be protected from extreme weather through adjusted hours, protective clothing, or mechanical systems. Heat-generating equipment must be insulated to protect workers.
- Precautions Against Dust & Fumes: Exhaust systems must be independent, safe, and fitted with neutralizers/deodorizers where harmful substances are released. No employee should enter confined spaces until noxious gases, dust, or vapors are brought within permissible limits.

**The draft Rules will be open to objections and suggestions for 45 days.**

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

## Utilities (Water, Gas and Electricity)

### ▪ **Electricity (Amendment) Rules, 2025**

The Ministry of Power on September 19, 2025, notified Electricity (Amendment) Rules, 2025. As per the amendment, the Energy Storage System owned and operated by and co-located with a generating station or a transmission licensee or a distribution licensee or a consumer, shall have the same legal status as that of the owner. Additionally, the developer or owner of the Energy Storage System, shall have an option to sell or lease or rent out the storage capacity in whole or in part to any consumer or utility engaged in generation or transmission or distribution or to a Load Despatch Centre or any other person.

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

### ▪ **Renewable Consumption Obligation (RCO) under the Energy Conservation Act, 2001**

The Ministry of Power on September 27, 2025, notified minimum share of electrical energy consumption from renewable energy for designated consumers, who are electricity distribution licensees, open access consumers and captive users.

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

# State-wise updates

## Andhra Pradesh

### ▪ **Andhra Pradesh Electricity Regulatory Commission (Terms and Conditions for Tariff Determination from Renewable Energy Sources) Regulation, 2025**

The Andhra Pradesh Electricity Regulatory Commission (APERC) vide notification dated September 12, 2025 issued the Andhra Pradesh Electricity Regulatory Commission (Terms and Conditions for Tariff Determination from Renewable Energy Sources) Regulation, 2025. This regulation establishes a dedicated and focused framework for determining tariffs specifically for electricity generated from Renewable Energy Sources (RE). This new regulation is an evolution of the Commission's previous broad tariff guidelines. While Regulation of 2008 governed tariff determination for all electricity sources, it reserved a provision stating that tariffs for non-conventional energy sources would be addressed separately. Hence, this move aligns with APERC's mandate under the Electricity Act, 2003, to regulate the electricity purchase and procurement process for distribution licensees, ensuring fair pricing for renewable power. (To view the Regulation, please click [here](#))

### ▪ **Andhra Pradesh Goods and Services Tax (Third Amendment) Rules, 2025**

The Commercial Department, Government of Andhra Pradesh, vide notification dated September 20, 2025, issued the Andhra Pradesh Goods and Services Tax (Third Amendment) Rules, 2025. These amendments modify the Andhra Pradesh Goods and Services Tax Rules, 2017, focusing on procedural and technical clarifications, particularly related to Input Service Distributors (ISD) and the appeal process. The key amendments include:

- In sub-rule (2) of Rule 31A, which pertains to the value of supply in specific cases, the figure "128" is substituted with "140".
- Insertion of a new form, FORM GST APL-02A (Provisional Acknowledgment for submission of Appeal/Application) as well as Form GST APL-04A (Summary of the order and demand after issue of order by the Goods and Services Tax Appellate Tribunal).
- Substitution of the existing FORM GST APL-05, FORM GST APL-06, and FORM GST APL-07 with new versions, indicating comprehensive updates to various appeal-related documents.
- Amendment in Sub-rule (1A) of Rule 39 to clarify the nature of credit available to an Input Service Distributor. It now explicitly includes services on which tax is payable under the reverse charge mechanism of the Integrated Goods and Services Tax Act, 2017 (IGST Act).

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

### ▪ **Draft Common Zoning Regulations, 2025**

The Municipal Administration & Urban Development Department, Government of Andhra Pradesh, vide notification dated September 26, 2025, issued the Draft Common Zoning Regulations, 2025. The key provisions of the Draft Regulations include:

- The regulations aim to define land use zones and specify the permissible activities within each zone as per the Master Plans with other development aspects (e.g., building size, layouts) being continued to be governed by separate, relevant rules.
- The regulations classify land into specific zones and detail which activities are allowed or banned in each. The defined zones include Residential, Commercial Industrial (Work Centre/Orange/Red), Protected/Development Restricted Zones, etc.
- The regulations clarify that lawfully existing or previously approved land uses and layouts are permitted to continue, but they are prohibited from expanding if they are classified as non-conforming or hazardous.
- Note that the Draft Regulations will override all previous zoning rules, except those applicable to the capital city. All new developments must, thus, strictly adhere to the Master Plans.

Stakeholders and the general public are invited to submit their objections or suggestions in writing. The deadline for submission is October 11, 2025, and feedback must be addressed to the Director of Town and Country Planning, A.P., Mangalagiri, or the Municipal Administration and Urban Development Department, Andhra Pradesh Secretariat, Velagapudi.

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

### ▪ **Amendment to Factories Rules for Enhanced Protection of Mothers**

The Government of Andhra Pradesh vide notification dated September 13, 2025 issued an amendment to the Andhra Pradesh Factories Rules, 1950. The core change focuses on Rule 95, which pertains to various schedules detailing safety, health, and welfare provisions in factories. The amendment expands the terminology used in multiple schedules to specifically include and protect "pregnant women and lactating mothers," moving beyond the general term "women" (To view the Notification, please click [here](#))

## Assam

### ▪ Categories of registered persons ineligible for provisional refund under the Assam Goods and Services Tax Act

The Governor of Assam on September 17, 2025, issued a notification regarding categories of registered persons ineligible for provisional refund under the Assam Goods and Services Tax Act ('AGST Act'). Under Section 54(6) of the AGST Act, 2017, the Central Government has notified categories of registered persons ineligible for provisional refund which include those who have not undergone Aadhaar authentication under Rule 10B of AGST Rules, 2017. Refunds are also barred for people engaged in supplying specified goods which are Areca nuts, Pan Masala, Tobacco and its substitutes, and Essential oils.

**This notification shall come into force with effect from October 01, 2025.**

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

## Bihar

### ▪ Minimum wages of supervisor/clerical category of workers be fixed equal to that of skilled labourers

The Governor of Bihar on September 24, 2025, issued a notification to make the Minimum wages of Supervisor/Clerical category of Workers be fixed equal to that of skilled labourers.

**The notification shall come into force with effect from October 01, 2025.**

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

### ▪ Classification of workers/labourers on the basis of the nature of work and conditions

The Governor of Bihar, on September 24, 2025, issued a notification pursuant to the recommendations of the Bihar State Minimum Wages Advisory Board under the provisions of the Minimum Wages Act, 1948. Superseding all previous notifications, the notification classifies workers/labourers, based on the nature of work and conditions, into the following categories:

- Unskilled Work
- Semi-skilled Work
- Skilled work
- Highly Skilled work

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

### ▪ Introduction of the formula for variable dearness allowance in the minimum rates of wages fixed/revised

The Governor of Bihar, on September 24, 2025, issued a notification, introducing the formula for Variable Dearness Allowance in the minimum rates of wages fixed/ revised for the different categories of employees employed in the scheduled employments.

- The conversion of monthly minimum wages into daily rates shall be obtained by dividing it by 26 and the conversion of daily wage rates into monthly wage rates shall be obtained by multiplying it by 26.
- The proposed rates of minimum wages include remuneration to workers for the day of rest in a period of seven days.
- For overtime work on the weekly rest day or on any other day, a worker shall be entitled to be paid twice the wages for overtime work at the rate prescribed in Rule 25 of the Bihar Minimum wages Rules, 1951.
- Male and female workers shall be receiving the same rate of wages for the same work or similar type of work.

**The new VDA will be effective from October 01, 2025.**

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

### ▪ New variable dearness allowance in the minimum rates of wages fixed/revised with respect to newly introduced formula

The Governor of Bihar, on September 24, 2025, issued a notification, introducing the formula for Variable Dearness Allowance in the minimum rates of wages fixed/ revised for the different categories of employees employed in the scheduled employment as mentioned below.

#### **Nature of Employment**

- Agriculture Operations [Schedule-1 (B)]

#### **Categories of Worker**

- All other agricultural operations except harvesting
- Tractor Driver and Pump operator
- Tractor Khalasi / Pump Khalasi/ Choukidar/ Sipahi
- Harvesting

The new VDA will be effective from October 01, 2025  
(To view the Notification, please click [here](#))

▪ **Bihar Goods and Services Tax (Third Amendment) Rules, 2025**

The Governor of Bihar on September 20, 2025, notified Bihar Goods and Services Tax (Third Amendment) Rules, 2025.

- Key modifications include revisions in Rule 91 concerning issuance of FORM GST RFD-04 by the proper officer with specified timelines and conditions for provisional refunds.
- FORM GSTR-9 has been updated to include new ITC fields, clarification of differences, and enhanced reporting instructions for financial years and subsequent periods. These amendments aim to enhance clarity in refund processing, appeal management, and accurate reporting of Input Tax Credit (ITC) and tax payments.

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

## Chhattisgarh

▪ **Amendment in the Contract Labour (Regulation and Abolition) Chhattisgarh Rules, 1973**

The Government of Chhattisgarh on September 11, 2025, issued a notification regarding Amendment in the Contract Labour (Regulation and Abolition) Chhattisgarh Rules, 1973. Vide this amendment, a new Rule 25(3) has been added which is titled as, 'Employment and conditions of the women contract workers in night shift.' As per the amendment, the contractor to whom this Act applies can employ women workers as per requirement from 07:00 pm to 06:00 am subject to the certain conditions.

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

▪ **Amendment in the Chhattisgarh Shops and Establishments (Regulation of Employment and Conditions of Service) Rules, 2021**

The Governor of Chhattisgarh on September 25, 2025, issued a notification amending the Chhattisgarh Shops and Establishments (Regulation of Employment and Conditions of Service) Rules, 2021. Vide this amendment women are allowed to work in the night shifts from 09:00 PM to 06:00 AM, only after their written consent in Form-6.

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

▪ **Chhattisgarh Goods and Services Tax (Third Amendment) Rules, 2025**

The Governor of Chhattisgarh on September 20, 2025, notified Chhattisgarh Goods and Services Tax (Third Amendment) Rules, 2025 further to amend the Chhattisgarh Goods and Services Tax Rules, 2017. Key Modifications include:

- After rule 110, a new rule shall be inserted, "110A. Procedure for the Appeals to be heard by a single Member Bench".
- After FORM GST APL-02, a new Form shall be inserted, "FORM GST APL-02A - Provisional Acknowledgment for submission of Appeal/Application".
- After FORM GST APL-04, a new Form shall be inserted, "Form GST APL-04 A - Summary of the order and demand after issue of order by the Goods and Services Tax Appellate Tribunal".
- FORM GST APL-05, FORM GST APL-06, FORM GST APL-07, shall be substituted.

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

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

## Goa

▪ **Goa Factories (Eighteenth Amendment) Rules, 2025**

The Government of Goa vide notification dated September 11, 2025, issued the Goa Factories (Eighteenth Amendment) Rules, 2025, which came into force immediately. The amendment updates the Goa Factories Rules, 1985, focusing on enhancing safety, health, and compliance reporting for female workers, particularly mothers. The key changes are as follows:

- Enhanced Safeguards: The primary amendment ensures that adequate safeguards in dangerous manufacturing processes are explicitly extended to vulnerable female workers.
- Expanded Terminology: All general references to "woman" or "women" across various Schedules of the rules have been replaced with the more specific and inclusive terms: "pregnant women, lactating mother".
- Lastly, Form-O-1 and Form-O-2 have been updated to include a new clause requiring the Permanent Account Number (PAN) to improve compliance reporting and record-keeping accuracy.

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



## Gujarat

### ▪ **Electricity Sector as an Essential Service under the Gujarat Essential Services Maintenance Act, 1972**

The Energy & Petrochemicals Department, Government of Gujarat, vide notification dated September 20, 2025 issued a notification declaring the Electricity Sector as an Essential Service under the Gujarat Essential Services Maintenance Act, 1972. This declaration specifies that all employment within the following activities constitutes an essential service (to prevent strikes or work stoppages in these crucial services):

- Generation of electricity for the public.
- Transmission and distribution of electricity to the public.
- Activities related to the trading of electrical power.
- Coordination activities related to the electricity sector.

This declaration remains in force for a period of six months from September 20, 2025.

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

### ▪ **Gujarat Jan Vishwas (Amendment of Provisions) Act, 2025**

The Government of Gujarat vide notification dated September 19, 2025, enacted the Gujarat Jan Vishwas (Amendment of Provisions) Act, 2025. This Act is a significant legislative measure aimed at enhancing the ease of doing business and improving governance by decriminalizing minor offenses and rationalizing penalties across a wide range of state laws.

The key provisions of the Act are as follows:

- Decriminalization of Minor Offences by replacing imprisonment or prosecution for minor contraventions with monetary penalties.
- Substitution of phrases like "on conviction - fine" with "liable to pay penalty" to reduce the burden on courts.
- Clear, structured penalty amounts ranging from INR 5,000 to INR 50,000 and implementation of daily penalties for any continuing contraventions without resorting to criminal proceedings.
- The Act proposes amendments to numerous major state statutes, including Shops & Establishments Act, Industrial Development Act, Municipalities Act, etc.

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

### ▪ **Gujarat Clinical Establishments (Registration and Regulation) (Second Amendment) Act, 2025**

The Government of Gujarat issued the Gujarat Clinical Establishments (Registration and Regulation) (Second Amendment) Act, 2025, vide notification dated September 19, 2025, amending the Gujarat Clinical Establishments (Registration and Regulation) Act, 2021. The amendment primarily revises Section 9, sub-section (4), concerning the deadlines for registration. The new sub-section (4) substitutes the previous provision and states that existing clinical establishments (in existence at the time of the Act's commencement) must now apply for registration on or before April 30, 2026. Whereas new clinical establishments (coming into existence after the Act's commencement) must apply for registration within a period of six months from the date of its establishment, or on or before April 30, 2026, whichever of these two dates is later.

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

### ▪ **Gujarat mandates POSH act compliance and survey for private institutions**

The Government of Gujarat vide notification dated September 15, 2025, directed the strict implementation of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH Act), across all private institutions to be in compliance with orders issued by the Supreme Court of India on December 3, 2024, and August 12, 2025. The Key Directives and Compliance Requirements include:

- Internal Committee (IC) Mandate: All organizations with 10 or more employees are legally required to constitute or reconstitute an Internal Complaints Committee (ICC).
- SHe-Box Portal Registration: Organizations must register on the Ministry of Women and Child Development's "SHe-Box Portal" and upload the complete details of their constituted Internal Committee, thereby allowing women employees to directly file workplace harassment complaints.
- Supreme Court Deadlines: The Supreme Court previously mandated that ICCs be constituted or reconstituted in all government departments, PSUs, and private institutions by January 31, 2025.

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

## Karnataka

### ■ **Karnataka Decriminalisation (Amendment of Provisions) Act, 2025**

The Government of Karnataka, on September 12, 2025, issued the Karnataka Decriminalisation (Amendment of Provisions) Act, 2025, to amend the Bangalore Water Supply and Sewerage Act, 1964 and the Karnataka Urban Development Authorities Act, 1987. Key Amendments

- Karnataka Urban Development Authorities Act, 1987 - Section 32(9):
  - Previous Provision: "fine which may extend to INR ten thousand"
  - Amended Provision: "penalty which may extend to INR fifty thousand"
- Karnataka Urban Development Authorities Act, 1987 - Section 75:
  - Previous Provision: "with fine which may extend to INR five hundred and in the case of a continuing contravention, with fine which may extend to INR fifty"
  - Amended Provision: "with penalty which may extend to INR five thousand and in the case of a continuing contravention, with penalty which may extend to INR five hundred"
- Karnataka Gram Swaraj and Panchayat raj Act, 1993 - Section 281:
  - Previous Provision: "on conviction, be punished with simple imprisonment for a term which may extend to one month or with fine which may extend to INR five hundred or with both"
  - Amended Provision: "be punished with a fine of INR one thousand, which may extend to INR five thousand"

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

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

The Government of Karnataka, on September 11, 2025, issued the Karnataka Platform-Based Gig Workers (Social Security and Welfare) Act, 2025. The key highlights of the act are as follows:

- Applicability of the Act
  - Every aggregator or platform operating or providing any one or more services specified in the Schedule within the State of Karnataka, as may be amended by the Government from time to time.
  - Every platform as defined under clause (g) of section 2.
  - Every Gig worker registered with the Board under section 10.
- Establishment of Gig Workers Welfare Board
  - The State Government shall, with effect from such date as it may appoint, establish a Board to be known as the Karnataka Platform-Based Gig Workers Welfare Board, to exercise the powers conferred on, and perform the duties and functions assigned to it, under this Act.
- Composition of the Board
  - The Act provides for the composition of the Board, including representation from the State Government, platform aggregators, and registered Gig workers.
- Meeting of the Board
  - Provisions for regular meetings of the Board, quorum, and decision-making have been specified.
- Powers and Functions of the Board
  - The Board is empowered to implement and oversee the social security and welfare measures for platform-based Gig workers as provided under the Act.
- Rights of Platform-Based Gig Workers
  - Registered Gig workers are entitled to social security and welfare benefits as per the provisions of this Act.
- Accounts and Audit
  - The Board shall maintain accounts and have them audited in accordance with applicable financial regulations.
- Registration of Gig Workers
  - Every Gig worker operating through a platform must be registered with the Board under section 10 to be eligible for the benefits and protections under the Act.

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

### ■ **Karnataka Tax on Professions, Trades, Callings and Employments (Amendment) Rules, 2025**

The Government of Karnataka, on September 19, 2025, notified the Karnataka Tax on Professions, Trades, Callings and Employments (Amendment) Rules, 2025, amending the Karnataka Tax on Professions, Trades, Callings and Employments Rules, 1976. Key Amendment

- Rule 27 – Service of notice in certain circumstances
  - The existing rule has been substituted in its entirety with a new provision.
  - The new Rule 27 covers methods regarding the service of:
    - Orders
    - Summons
    - Notices



- Communications
  - It prescribes the procedure for how such notices and communications are to be delivered under certain circumstances.

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

#### ▪ **Karnataka Private Medical Establishments (Amendment) Ordinance, 2025**

The Government of Karnataka, on September 29, 2025, issued the Karnataka Private Medical Establishments (Amendment) Ordinance, 2025, amending provisions of the Karnataka Private Medical Establishments Act, 2007. Key Amendments

- Section 2 – Definitions
  - New definitions introduced for:
    - “Ambulance”
    - “Ambulance service”
    - “Ambulance service provider”
  - New clause inserted for “Mobile Medical Unit”, defined as vehicle-based healthcare facilities intended for underserved areas.
  - Clause (n) amended to include “mental health establishment” and “Mobile medical unit” after the word “dispensary”.
- Section 4 – Governing Body Composition: In the table, under item (d), the entry has been substituted as:
  - “(d) One member from the Indian Medical Association and one member representing the Association of Registered Medical Establishments or Ayush Medical Practitioners – Members.”

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

#### ▪ **Directions issued for enforcement of Solid Waste Management Rules in urban areas**

The Government of Karnataka, vide notification dated September 19, 2025, issued directions for the enforcement of the Solid Waste Management Rules, 2013 and subsequent amendments, with a focus on urban local bodies. Key highlights:

- Emphasis on source segregation, door-to-door collection, transportation, and scientific disposal of municipal solid waste, in line with the 2016 amendment provisions.
- Applicable to major city corporations including BBMP (Bengaluru), and the corporations of Mysuru, Hubballi-Dharwad, Mangaluru, Belagavi, Kalaburagi, Tumakuru, along with other urban areas.
- Designated officers empowered to monitor compliance, impose penalties, and strengthen administrative systems for effective waste management.
- Mandates public participation, timely collection, and strict enforcement to achieve sustainable urban sanitation and protect public health.

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

## Kerala

#### ▪ **Kerala Medical Education (Amendment) Rules, 2025**

The Government of Kerala, vide notification dated September 24, 2025, issued the Kerala Medical Education (Regulation and Control of Admission to Private Medical Educational Institutions) (Amendment) Rules, 2025, amending the 2021 Rules. Key highlights:

- Substitution in Rule 13: The words “Medical Council” are replaced with “National Medical Commission”.
- The amendment aligns the regulatory references with the current national regulatory authority for medical education.

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

#### ▪ **Proposal to fix minimum wages for Warehouses, Godowns, and Container freight stations**

The Government of Kerala, vide notification dated August 30, 2025, proposed to fix minimum wages for employment in warehouses, godowns, and container freight stations. Key highlights:

- Currently, minimum wages for these establishments have not been fixed under the Minimum Wages Act, 1948.
- Exercising powers under Section 27 of the Act, the government intends to add warehouses, godowns, and container freight stations to Part-I of the Schedule of the Act.
- Stakeholders may submit objections or suggestions regarding the proposal within three months from the date of publication in the Official Gazette.

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

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

The Government of Kerala, vide notification dated September 27, 2025, issued amendments to Rules 108–110 of the Kerala Factories Rules, 1957. Key highlights:

- Rule 108 – Confidential positions include:
  - o Timekeepers employed in factories under section 2(1) of the Act.
  - o Stenographers and Personal Clerks of Managers or Managing Directors.
  - o Other persons declared in writing by the Government as holding a confidential position on application by the factory manager.
  - o Staff maintaining personal files or Service Registers.
- Rule 109 – Maintenance of list:
  - o Every factory shall maintain a list showing names and designations of persons holding confidential positions or positions of supervision/management, as per section 64(1).
- Rule 110 – Exemption of certain adult workers:
  - o Adult workers in specified factories performing specified work may be exempted from certain sections of the Act, subject to conditions outlined in the schedule.

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

#### ■ **Revised delegation of powers for industrial consents**

The Kerala State Pollution Control Board (KSPCB), vide notification dated September 16, 2025, issued modifications in the delegation of powers for issuance of consents to industries. Key highlights:

- The modification is part of Ease of Doing Business (EoDB) and the Board's deregulation efforts to streamline consent administration and reduce processing time for consent applications.
- The decision was approved in the 221st Board Meeting.
- Applications involving complaints or court cases will require orders from the respective head of office before consent is issued, through the online consent file.
- Issuing Authorities for Green Category Consents.

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

#### ■ **Consent simplification for green category industries**

The Kerala State Pollution Control Board (KSPCB), vide circular dated September 16, 2025, issued guidelines for granting consent to Green category units based on self-certification. Key highlights:

- Reduced processing time: Consent for Green category units will now be granted within 30 days instead of 120 days from receipt of a complete application.
- Self-certification principle: Applicants provide an affidavit confirming compliance with all consent criteria, allowing issuance of consent without inspection.
- Policy alignment: The approach aligns with national practices for permissions, licenses, consents, and approvals under Ease of Doing Business (EoDB) initiatives.

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

#### ■ **Kerala Beedi and Cigar Workers (Amendment) Rules, 2025**

The Government of Kerala, vide notification dated September 12, 2025, issued the Kerala Beedi and Cigar Workers (Conditions of Employment) Amendment Rules, 2025, amending the 1968 Rules. Key highlights:

- Amendment in Rule 8(1): The license fee structure for industrial premises has been revised, applicable for both with and without power-driven machinery.
- Fee revision: A 15% increase over previous rates has been introduced.
- The amendment ensures updated licensing fees in line with current employment scales in beedi and cigar manufacturing units.

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

#### ■ **Updated Treated Effluent Standards for Sewage Treatment Plants**

The Kerala State Pollution Control Board (KSPCB), through a notification dated September 20, 2025, issued revised treated effluent standards for all sewage treatment plants (STPs) in the state. These updated norms apply to all STPs—whether standalone or part of a larger facility—and cover disposal methods such as soak pits, surface water discharge, public drains, and reuse.

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

## Maharashtra

#### ■ **Amendments under Integrated and Sustainable Textile Policy, 2023–28**

The Government of Maharashtra vide notification dated September 25, 2025, has notified key amendments to the Public Procurement Scheme, 2019, aligning it with the Integrated and Sustainable Textile Policy, 2023–28. These changes revise the eligibility norms under the Common Incentive Scheme, 2019, specifically for projects in the textile sector. As per the amendment, textile projects with a fixed capital investment of more than INR 100 crore or those generating at least 1,000 new or expanded jobs will now be classified as Mega (Large) Projects. Such projects will be eligible for additional incentives to encourage larger investments and job creation in the state's textile industry.

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

#### ▪ **Fire and Life Safety Audit under Amended Rules, 2025**

The Government of Maharashtra vide notification dated September 22, 2025, has notified the cancellation of its earlier Office Order that allowed licensed agencies and retired fire officers to inspect vulnerable buildings for fire risk hazards. As per the updated Maharashtra Fire Prevention and Life Safety Measures (Amended) Act, 2023, and Rules, 2025 (effective from June 12, 2025), only individuals appointed by the Directorate as "Fire & Life Safety Auditors" under Section 45A of the Act and Rule 34 of the Rules are authorized to carry out such audits. Stakeholders must follow the new process and stop relying on previous inspection orders, which now stand cancelled.

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

### Meghalaya

#### ▪ **Implementation of Provisions of Inter-State Migrant Workmen Act, 1979**

The Government of Meghalaya on September 02, 2025, issued a notification appointing the officers to implement provisions under the Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) Act, 1979, thereby replacing its earlier 2019 notification. Roles and Responsibilities of the appointed officers among others include:

- To issue Registration Certificates to establishments in which 5 (five) or more inter-state migrant workmen are employed or were employed on any day of the preceding twelve months as per Chapter II of the Act.
- To grant licenses to contractors who employ or who had employed 5 (five) or more inter-state migrant workers on any day of the preceding twelve months as per Chapter III of the Act.

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

### Punjab

#### ▪ **Punjab sets up state mineral exploration trust**

The Government of Punjab vide notification dated September 10, 2025, has notified the establishment of the Punjab State Mineral Exploration Trust Rules, 2025, through the Department of Mines and Geology. These rules have been framed under the Mines and Minerals (Development and Regulation) Act, 1957, to support the planned development and exploration of minor mineral resources across Punjab. As per the new rules, a dedicated state-level body called the Punjab State Mineral Exploration Trust will be created. It will be overseen by a Governing Body (for policy decisions and annual approvals) and an Executive Committee (for daily operations and fund management). A special Punjab State Mineral Exploration Trust Fund will also be set up to finance these activities, with contributions coming from specified and approved sources. This fund will be used strictly for objectives defined under the rules, ensuring efficient and focused use of financial resources for mineral development in the state.

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

#### ▪ **Amendments to the Punjab Food Security Rules, 2016**

The Government of Punjab vide notification dated September 19, 2025, has notified amendments to the Punjab Food Security Rules, 2016, to improve the targeting of food support under the National Food Security Act (NFSA), 2013 and PMGKAY. The updated rules revise the inclusion and exclusion criteria for identifying eligible households. Beneficiaries now include Antyodaya Anna Yojana (AAY) families, BPL families, low-income households earning less than or equal to INR 1.8 lakh annually, and vulnerable groups such as widows, disabled persons, informal workers, farmers, orphans, and families affected by COVID-19. Excluded groups include those paying income tax, GST, or professional tax, government employees, families earning more than INR 1.8 lakh, and those owning large assets like land, houses, or vehicles. This aims to ensure that food security benefits reach the most deserving and economically weaker sections.

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

### Rajasthan

#### ▪ **Rajasthan State Sewerage and Waste Water Policy-2025**

The Government of Rajasthan vide notification dated August 31, 2025, has notified the approval and implementation of the State Sewerage & Waste Water Policy-2025, replacing the earlier 2016 policy. This updated framework aims to address modern urban sanitation challenges across all cities in the state. The new policy focuses on public health, hygiene, and environmental sustainability by ensuring universal household access to sewerage services and mandating proper treatment of sewage and sludge. It encourages the reuse and recycling of treated wastewater for agriculture, industry, and urban needs-supporting a circular economy and aligning with global Sustainable Development Goals (SDGs). Overall, the policy aims to transform

wastewater into a valuable resource while ensuring cleaner, healthier cities for Rajasthan's urban population.

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

- **Rajasthan Minor Mineral Concession (Fifth Amendment) Rules, 2025**

The Government of Rajasthan vide notification dated September 19, 2025, has notified the Rajasthan Minor Mineral Concession (Fifth Amendment) Rules, 2025, to update specific provisions under the Rajasthan Minor Mineral Concession Rules, 2017. As per the amendment, a revision has been made to Schedule II, Part-A. Specifically, in column number 4 against serial number 5, the earlier figure of "400.00" has now been replaced with "360.00". This change reflects an adjustment in the applicable rate or value related to minor mineral concessions as specified in the schedule.

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

- **Draft Rajasthan Motor Vehicles (Second Draft Amendment) Rules, 2025**

The Government of Rajasthan vide notification dated September 24, 2025, has notified the Draft Rajasthan Motor Vehicles (Second Draft Amendment) Rules, 2025, proposing changes to the existing motor vehicle regulations. As per the draft, Rule 7.85 has been updated to state that the colour of vehicles shall now be as specified from time to time by the Transport Commissioner, District Magistrate, or Police Commissioner, depending on the case. Stakeholders can send their objections or suggestions to the Transport Commissioner at [transport@rajasthan.gov.in](mailto:transport@rajasthan.gov.in) by October 08, 2025.

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

- **Rajasthan Pollution Control Board issues advisory on E-waste management**

The Government of Rajasthan vide notification dated September 29, 2025, has notified public guidance on the proper handling and disposal of e-waste through the Rajasthan State Pollution Control Board (RSPCB). The notification defines e-waste as discarded or non-functional electronic items like mobile phones, laptops, TVs, refrigerators, washing machines, and similar devices. With rising electronic usage, e-waste generation has surged across both urban and rural areas. RSPCB warns that improper disposal by informal collectors can release hazardous substances like lead, mercury, and cadmium, which pose serious health and environmental risks. Citizens are urged to hand over e-waste only to authorized collection and recycling centers, as these facilities can safely extract valuable metals (like gold and silver) and reduce pollution. Responsible recycling supports a circular economy and protects public health and the environment.

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

## Tamil Nadu

- **Tamil Nadu offers stamp duty concession for technical textiles projects**

The Government of Tamil Nadu vide notification dated September 24, 2025, has notified a stamp duty concession for eligible industrial projects under the Special Scheme for Technical Textiles, Manmade Fiber (MMF) yarn from recycled products, MMF Fabric, and Apparel Manufacturing, which falls under the Tamil Nadu Industrial Policy, 2021.

As per the notification, the Governor of Tamil Nadu has waived the stamp duty on sale or lease of land, sheds, or buildings meant for industrial use in parks developed by the State Industries Promotion Corporation of Tamil Nadu (SIPCOT). This concession applies to approved projects in all districts that fall under the special scheme categories, aiming to promote sustainable textile manufacturing and attract investments across the state.

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

## Telangana

- **Revised industrial sector classification and consent management guidelines**

The Telangana Pollution Control Board (TPCB), through a circular dated April 15, 2025, directed the reclassification of industrial sectors into Red, Orange, Green, White, and Blue categories, aligning with CPCB's revised guidelines issued on February 12, 2025. All current and future consent applications (CTE/CTO) must follow the updated classification and previously granted CTEs will now be evaluated under the new system for CTOs. The revised categories will also guide consent management, unit tracking, siting, environmental surveillance, and compensation assessments.

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

## ABOUT US

UnComplycate is an end-to-end compliance and contract management solutions provider that integrates domain experience with IT-enabled implementation, monitoring and management protocols.

With more than thirty years' experience in helping clients discharge their compliance obligations, we have developed a repository of significant knowledge and practical experience in advising and assisting businesses on their regulatory compliance, litigation management, notice and contract management and other attendant requirements. We create bespoke products for clients that include, among other things, an audit of the functions of the company, offering technology-enabled platforms that provide solutions for effective control over the compliance and contract management functions. These services are not limited by geography and can be seamlessly extended to all operating sites of the client.

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



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



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### 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)