



- Central Board of Direct Taxes (CBDT)
- Central Board of Indirect Taxes and Customs (CBIC)
- Ministry of Corporate Affairs (MCA)
- Ministry of Finance
- Securities and Exchange Board of India (SEBI)
- Bureau of Indian Standards (BIS)
- Industry-wise updates
  - Commerce and Industries
  - Information Technology
  - Telecommunication
- State-wise updates
  - Andhra Pradesh
  - Assam
  - Chandigarh
  - Goa
  - Govt. of NCT of Delhi
  - Gujarat
  - Haryana
  - Jammu & Kashmir
  - Jharkhand
  - Karnataka

- Kerala
- Maharashtra
- Meghalaya
- Mizoram
- Rajasthan
- Tamil Nadu
- Telangana
- Uttar Pradesh
- West Bengal



# **COMPLIANCE UPDATE**

November 2025 | Part 1 of 2

# **Central Board of Direct Taxes** (CBDT)

 Extension of timelines for filing various reports of audit & ITR for AY 2025-26

The Central Board of Direct Taxes on October 29, 2025, extended the due date for furnishing the Income Tax Return (ITR) for Assessment Year 2025-2026 (Previous Year 2024-25) for corporate assessees or non-corporate assessees whose accounts must be audited. The ITR filing deadline is moved from October 31, 2025, to December 10, 2025. (To view the Circular, please click <a href="https://example.com/here">here</a>)

# Central Board of Indirect Taxes and Customs (CBIC)

 Extension of due date for filing monthly GST return (Form GSTR 3B)

The Central Board Indirect Taxes and Customs on October 18, 2025, extended the due date for furnishing the return in FORM GSTR-3B for the month of September 2025 from October 20, 2025, to October 25, 2025. (To view the Notification, please click here)

# Ministry of Corporate Affairs (MCA)

<u>Establishment of Registrar of Companies and Regional</u>
 Directors

The Ministry of Corporate Affairs, on October 24, 2025, established ten Regional Directors and Registrar of Companies.

(To view the Notification, please click here and here)

Extension of time for filing Financial Statement

The Ministry of Corporate Affairs on October 17, 2025, extended the timeline for filing Financial Statement in Form AOC-4, MGT7/MGT7A from October 30, 2025, to December 31, 2025.

(To view the Circular, please click here)

Extension of Due Date for CRA-4 Filing

The Ministry of Corporate Affairs on October 27, 2025, has granted a relaxation from payment of additional fees for filing the Cost Audit Report (Form CRA-4) in XBRL format for the financial year which ended on 31 March 2025, if the submission is made on or before December 31, 2025. (To view the Circular, please click <a href="here">here</a>

## **Ministry of Finance**

Banking Companies (Nomination) Rules, 2025

The Ministry of Finance on October 27, 2025, notified the Banking Companies (Nomination) Rules, 2025. The new Rules streamline the process of nominating individuals for bank deposits, articles in safe custody, and safety lockers. Depositors may nominate up to four individuals, either successively or simultaneously, using a prescribed form or through an electronic mode if the bank provides e-nomination facilities. (To view the Rules, please click <a href="here">here</a>)

# Securities and Exchange Board of India (SEBI)

Securities and Exchange Board of India (Debenture Trustees) (Amendment)
 Regulations, 2025

The Securities and Exchange Board of India on October 22, 2025, inserted Rule 9C in Securities and Exchange Board of India (Debenture Trustees) Regulations, 1993. The newly added Rule permits debenture trustees to undertake additional activities under the purview of other financial sector regulators (such as RBI, IRDAI, PFRDA, etc.) or other fee-based, non-fund-based activities related to the financial services sector that do not fall under any regulator's purview. (To view the Amendment, please click <a href="here">here</a>)

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

The Securities and Exchange Board of India on October 22, 2025, mandated listed entities to forward the Annual Reports, Notices, Circulars and other relevant documents to Debenture Trustees within twenty-four hours from the occurrence of the event or receipt of information. (To view the Amendment, please click here)

 Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) (Amendment) Regulations, 2025

The Securities and Exchange Board of India on October 22, 2025, directed issuers to execute the trust deed in the format and within timelines as specified by SEBI. (To view the Amendment, please click here)

Transfer of portfolios of clients (PMS business) by Portfolio Managers.

<u>Ease of doing business measures - Enabling Investment Advisers to provide second</u>
 <u>opinion to clients on assets under pre-existing distribution arrangement</u>

The Securities and Exchange Board of India on October 30, 2025, permitted registered Investment Advisers ("IA") to charge a fee for providing a second opinion on client assets held under pre-existing distribution arrangements. (To view the Circular, please click here)

 Ease of doing business – Interim arrangement for certified past performance of Investment Advisers and Research Analysts prior to operationalisation of Past Risk and Return Verification Agency ("PaRRVA")

The Securities and Exchange Board of India on October 30, 2025, established an interim framework allowing Investment Advisers (IAs) and Research Analysts (RAs) to communicate their past performance data to clients for the period before the Past Risk and Return Verification Agency (PaRRVA) becomes operational.

(To view the Circular, please click here)

Implementation of eligibility criteria for derivatives on existing Non-Benchmark
 Indices

The Securities and Exchange Board of India on October 30, 2025, notified the implementation of new eligibility criteria for derivatives traded on existing Non-Benchmark Indices (NBIs), revising the deadlines following a public consultation. The prudential norms require NBIs to have a minimum of 14 constituents, with the top constituent's weight not exceeding 20% and the top three combined weights not exceeding 45%.

(To view the Circular, please click here)

## **Bureau of Indian Standards (BIS)**

#### Amendment of BIS Standards for Fire-fighting clothing

The Bureau of Indian Standards on October 17, 2025, amended IS 16890: 2024 Textiles — Protective Clothing for Firefighters — Specification (First Revision)

#### The amended standards will come in effect from October 01, 2025.

(To view the Notification, please click here)

#### Amendment of BIS Standards for Household Refrigerating Appliances

The Bureau of Indian Standards on October 17, 2025, amended the following standards:

- IS 17550 (Part 2): 2024 Household Refrigerating Appliances Characteristics and Test Methods Part 2 Performance Requirements (First Revision)
- IS 17550 (Part 3): 2025 Household Refrigerating Appliances Characteristics and Methods of Test Part 3 Energy Consumption and Volume (First Revision)

#### The amended standards will come in effect from October 01, 2025.

(To view the Notification, please click here)

# **Industry-wise updates**

#### **Commerce and Industries**

Legal Metrology (Packaged Commodities) Amendment Rules, 2025

The Ministry of Consumer Affairs, Food and Public Distribution on October 23, 2025, notified that all packages containing medical devices will be governed under Medical Devices Rules, 2017.

(To view the Amendment, please click here)

#### **Information Technology**

Information Technology (Intermediary Guidelines and Digital Media Ethics Code)
 Amendment Rules, 2025

The Ministry of Electronics and Information Technology on October 22, 2025, amended Rule 3 of Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Rules, 2021. As per the amendment, an intermediary must remove or disable access to information used to commit an unlawful act such as one affecting India's sovereignty and integrity, state security, foreign relations, public order, decency or morality, or constituting contempt of court, defamation, or incitement to an offence within 36 hours of receiving actual knowledge. (To view the Amendment, please click <a href="here">here</a>)

#### **Telecommunication**

Telecommunications (Telecom Cyber Security) Amendment Rules, 2025

The Ministry of Communications on October 22, 2025, amended Telecommunications (Telecom Cyber Security) Rules, 2024. The key amendments include:

- Establishment of Mobile Number Validation Platform
- Enhanced Powers for Immediate Action
- IMEI Management and Device Tracking

(To view the Amendment, please click here)

### **State-wise updates**

#### **Andhra Pradesh**

#### Sixth Amendment to the Andhra Pradesh Electricity Regulatory Commission (Licensees' Standards of Performance) Regulation, 2004

The Government of Andhra Pradesh vide notification dated October 17, 2025, announced the commencement date for the Andhra Pradesh Municipal Laws (Second Amendment) Act, 2025. The Government has formally notified October 17, 2025, as the date on which all provisions of the Andhra Pradesh Municipal Laws (Second Amendment) Act, 2025, shall come into force. (To view the Notification, please click here)

#### **Assam**

#### Notice to Trade Unions for Submission of Annual Returns

The Commissioner of Labour, Assam, on October 23, 2025, issued a notice directing all Trade Unions registered under the Trade Unions Act, 1926, that have not submitted their Annual Returns under Section 28 for the period 2022 to 2024, to file the same by December 31, 2025. The notice emphasizes that failure to comply with this requirement will attract necessary legal action against the Trade Unions concerned as per the provisions of the Act. (To view the Notice, please click <a href="here">here</a>)

#### Chandigarh

#### Amendment to VAT Rules for Accounting Head

The Chandigarh Administration vide notification dated October 10, 2025, announced the Chandigarh Value Added Tax, (Amendment) Rules, 2025 which came into force immediately. The amendment modifies the accounting head used in the various Value Added Tax (VAT) challan forms. The amendment substitutes the existing Major Head (0040) Taxes on Sales, Trade etc., Minor Head ["(102) Receipts under State Sales Tax Act (1)"] used for accounting purposes in the following challan forms, i.e., Form VAT-2 CHALLAN 'A', Form VAT-2 CHALLAN 'B', Form VAT-2 CHALLAN 'C', and Form VAT-2 CHALLAN 'D', with the more precise and current head: "111 Value Added Tax (VAT) Receipts".

(To view the Amendment, please click here)

#### Goa

#### Extension GSTR-3B Filing Deadline

The Department of Finance, Government of Goa, issued a notification on October 21, 2025, announcing the extension of the deadline for electronically furnishing the GSTR-3B returns for all registered persons under the Goa GST Act, 2017.

The Commissioner of GST, Goa, has extended the deadline for filing GSTR-3B for both monthly and quarterly filers:

- For the month of September 2025: The new due date is October 25, 2025.
- For the quarter July to September 2025: The new due date is also October 25, 2025.

(To view the Notification, please click here)

#### Govt of NCT of Delhi

#### CAQM Puts End-of-Life Vehicle Direction in Abeyance

The Commission for Air Quality Management (CAQM) in the National Capital Region and Adjoining Areas vide notification dated October 17, 2025, issued an amendment regarding its Direction No. 89 (dated April 23, 2025), which was aimed at liquidating large fleets of End-of-Life (EoL) vehicles to combat air pollution. The Commission has decided to keep Direction No. 89, as amended, in abeyance until further orders so that it is in direct compliance with the order from the Supreme Court of India dated September 12, 2025. The Supreme Court had directed that no coercive action be taken against the owners of Diesel vehicles older than 10 years and Petrol vehicles older than 15 years.

(To view the Notification, please click here)

#### Delhi issues draft amendment to Legal Metrology Rules with revised compounding fees

The Weights and Measures Department, Government of Delhi, vide notification dated October 13, 2025, issued the Draft Delhi Legal Metrology (Enforcement) Amendment Rules, 2025. This draft primarily focuses on:

- Substituting Schedule XI to introduce a revised and comprehensive schedule of compounding fees for offenses related to weights, measures, and pre-packaged commodities.
- The fees now range significantly, starting from INR 500 for minor violations by hawkers and extending up to INR 1,00,000 for offenses such as manufacturing non-standard weights and measures.
- The revised schedule includes detailed penalties for specific offenses, such as the use of unverified weights, non-compliance with mandatory declarations on packages, and the sale of non-standard packages.

Objections or suggestions regarding the draft rules must be submitted by November 15, 2025. Submissions should be sent to the Controller, Legal Metrology Department, at the specified postal address or via email to controllerwmd@gmail.com and <a href="mailto:acwmhq@gmail.com">acwmhq@gmail.com</a>. (To view the Draft Amendment, please click <a href="mailto:here">here</a>)

#### Delhi Government clarifies and debunks Minimum Wages Order

The Government of Delhi vide circular dated October 14, 2025, clarified the status of minimum wages and Dearness Allowance (DA) by addressing a "Fake Order" that had been circulating. The Government clarified that the last official increase in minimum wages for the National Capital Territory of Delhi became effective from April 1, 2025. (To view the Circular, please click here)

#### CAQM Invokes Stage II of GRAP Due to 'Very Poor' Air Quality in Delhi-NCR

The Commission for Air Quality Management (CAQM) in entire National Capital Region (NCR) and adjoining areas vide order dated October 19, 2025, directed the immediate implementation of actions under Stage II ('Very Poor' Air Quality) of the extant Graded Response Action Plan (GRAP) across the entire NCR. All actions under Stage II are now in force in the entire NCR, in addition to the Stage I actions that were already implemented vide order dated October 14, 2025. Implementing agencies are directed to execute and monitor actions under Stage I & II in right earnest to prevent the AQI levels from slipping further and agencies are required to keep a strict vigil and intensify measures, particularly dust mitigation measures. (To view the Order, please click <a href="here">here</a>)

#### Gujarat

#### Gujarat Electricity Regulatory Commission (Licensee's Power to Recover Expenditure incurred in providing Supply and other Miscellaneous Charges) (Fifth Amendment) Regulations, 2025

The Gujarat Electricity Regulatory Commission (GERC) vide notification dated October 14, 2025, issued the Gujarat Electricity Regulatory Commission (Licensee's Power to Recover Expenditure incurred in providing Supply and other Miscellaneous Charges) (Fifth Amendment) Regulations, 2025. The substituted Clause 8.2 (F) revises the formula used by licensees to recover charges for miscellaneous and agency work undertaken for consumers:

- The charges payable in advance for any work undertaken by the supplier for the consumer (which is not covered by other fee schedules) shall be calculated as the actual cost of labour and materials plus a 15% addition to cover overhead charges.
- The charges payable in advance for any work which the supplier undertakes on behalf of the consumer as an agency work shall also be the actual cost of labour and materials plus a 15% addition to cover overhead charges.

(To view the Amendment, please click here)

#### Haryana

#### Guidelines for Women's Night Shifts in Shops and Commercial Establishments

The Labour Department, Government of Haryana, vide notification dated October 13, 2025, issued detailed Guidelines for Employing Women in Night Shifts in Shops and Commercial Establishment. These guidelines permit women employees to work between 8:00 PM and 6:00 AM, provided the employer adheres to strict safety, security, and welfare conditions. Some of the conditions are as follows:

- Night work for women is subject to obtaining an exemption/approval under Section 28 of the Haryana Shops and Commercial Establishments Act, 1958.
- Applications for exemption must be submitted online at least two weeks prior to the intended period. Further, the granted exemption is valid for one year.
- Employers must obtain consent from the women workers. Women employees must work in batches of at least four.
- Safe transport facilities with GPS tracking must be provided for women employees.
- Employers must ensure CCTV coverage of the premises, proper lighting in and around the establishment and provision of security guards.

(To view the Notification, please click here)

#### Increased penalties for forest act violations under Indian Forest (Haryana Second Amendment) Act, 1973

The Government of Haryana issued a notification on October 14, 2025, regarding the Indian Forest (Haryana Second Amendment) Act, 1973, which further amends the Indian Forest Act, 1927, to increase the penalties for specific prohibited acts in forests. The amendment uniformly increases the maximum term of imprisonment and the maximum fine for offenses under two key sections of the Act, i.e.,

- Prohibited Acts in Reserved Forests [Section 26(1)] wherein the original penalty has been substituted with the following "The maximum punishment is now increased to imprisonment up to one year or a fine up to one thousand rupees".
- Contravention of Rules/Notifications in Protected Forests [Section 33(1)] wherein the
  original penalty has been substituted with the following "The maximum punishment is now
  increased to imprisonment up to one year or a fine up to one thousand rupees".

(To view the Amendment, please click here)

#### Jammu & Kashmir

#### Amendment to Factory Rules for Women's Night Shifts

The Labour and Employment Department, Jammu and Kashmir, issued an amendment to the Jammu and Kashmir Factories Rules, 1972, on October 17, 2025, by inserting a new Rule 88A. This new rule establishes specific, mandatory conditions for factories seeking to employ women during night shifts (between 7:00 PM and 6:00 AM). The amendment specifies mandatory safety, security, welfare, and working conditions that every employer must observe, some of which are as follows:

- The written consent of the woman employee must be obtained to work in the night shift.
- The establishment must provide free-of-cost transport facilities for the woman employee from her residence to the workplace and back.
- The factory must provide provision of shelter, rest rooms, lunchrooms, night creches, and ladies toilets; protection from sexual harassment and employment of at least five (5) women employees together during the night shift.
- Failure by any factory to comply with these mandatory conditions may lead to the cancellation of its Registration Certificate.

(To view the Notification, please click here)

#### Amendment in Factory License Validity and Renewal Fees

The Labour and Employment Department, Government of Jammu and Kashmir, vide notification dated October 17, 2025, amended the Jammu and Kashmir Factories Rules, 1972, specifically modifying and substituting Rule 5, sub-rule (2), which governs the validity and renewal of factory licenses. The key amendment mandates that every license granted or renewed under this chapter shall remain in force for a uniform period of 05 years for all factory categories (Red, Orange, Green, and White). However, occupiers have the option to renew their factory license on an annual basis. If the occupier opts for the annual renewal, the fee payable will be 10% higher than the standard fee prescribed in Schedule "A" of the Rules. (To view the Notification, please click here)

#### Declaration of Paid Holiday for Assembly Bye-Elections

The Government of Jammu and Kashmir vide notification dated October 16, 2025, declared a paid public holiday in specified Assembly Constituencies (ACs) for the Bye-Elections, 2025 for every person employed in any business, trade, industrial undertaking or any other establishment who is entitled to vote in those Acs and does not apply to any elector whose absence on the poll day may cause danger or substantial loss in the employment in which they are engaged. As per the notification:

- a paid holiday is to be observed on November 11, 2025 (Tuesday) in the following Assembly Constituencies:
  - o 27-Budgam
  - o 77-Nagrota
- No deduction or abatement of wages is to be made for the holiday granted.
- If a person is employed on a basis where they would not ordinarily receive wages for that day, they must still be paid the wages they would have earned had the holiday not been granted.
- Any employer who contravenes these provisions shall be punishable with a fine, which may extend to INR 500/-.

(To view the Notification, please click here)

#### Jharkhand

# <u>Jharkhand State Electricity Regulatory Commission (Terms and Conditions for</u> Determination of Generation Tariff) Regulations, 2025

The Jharkhand State Electricity Regulatory Commission (JSERC), on October 15, 2025, issued the Jharkhand State Electricity Regulatory Commission (Terms and Conditions for Determination of Generation Tariff) Regulations, 2025. The following has been stated namely: -

- Chapter II outlines the "Tariff Framework and Guiding Principles."
- The Multi Year Tariff (MYT) Framework shall commence from April 1, 2026, and, unless reviewed earlier or extended by the Commission, shall remain applicable till March 31, 2031.
- The MYT Application shall include statements containing the Aggregate Revenue Requirement (ARR) with a breakup for the years of the previous Control Period based on audited accounts for FY 2020-21 to FY 2024-25, revised estimates for the Base Year FY 2025-26, and projections for each year of the Control Period.

(To view the Regulation, please click here)

#### Guidelines for Employing Women in Night Shifts

The Government of Jharkhand on October 24, 2025, issued comprehensive Guidelines for Employing Women Workers in Night Shifts under the Factories (Jharkhand Amendment) Act, 2025. These guidelines specify the mandatory safety, welfare, and operational requirements for factories employing women between 7:00 P.M. and 6:00 A.M. The following have been stated under the Guidelines:

- Factories must obtain written consent from women workers willing to work between 7:00
   P.M. and 6:00 A.M.
- No woman shall be employed against the provisions laid down under the Maternity Benefit Act. 1961.
- The Occupier must provide separate toilet and washroom facilities, and creche facilities must also be operational during the night shift hours (7:00 P.M. and 6:00 A.M).
- A minimum of five women workers must be employed together in any area where women are working.
- The entire workplace, including passages, conveniences (toilet, washrooms, drinking water), entry, and exit points, must be well-lit and near the work area.
- Adequate transportation facilities with a GPS tracking system must be provided to pick up and drop off women workers near their residence.

(To view the Notification, please click here)

#### Karnataka

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

The Government of Karnataka, vide notification dated October 24, 2025, has notified the Karnataka Motor Vehicle (Amendment) Rules, 2025, in exercise of powers under Sections 95, 96, 67, and 212 of the Motor Vehicles Act, 1988. The key highlights are as follows:

- A new Chapter VA has been inserted into the Karnataka Motor Vehicle Rules, 1989, providing for the constitution of a Public Transport Fare Regulatory Committee.
- The Committee will comprise a chairperson (retired Additional Chief Secretary or High Court Judge), two members (including a retired Secretary with a law qualification and a financial/industry expert), and the Managing Director of KSRTC as Member-Secretary.
- The Committee is responsible for studying the financial condition of Road Transport Corporations, recommending fare revisions, and suggesting surcharges or fees to improve operational efficiency.
- The Committee is required to meet at least once every three months and submit annual reports and fare recommendations to the State Government, which shall be laid before the Legislature.

(To view the Amendment, please click here)

#### Draft Domestic Workers (Social Security and Welfare) Bill, 2025

The Government of Karnataka, vide notification dated October 15, 2025, has issued the Draft Karnataka Domestic Workers (Social Security and Welfare) Bill, 2025 to provide for the right to decent working conditions, social security, and welfare of domestic workers in the State, and for matters connected therewith or incidental thereto. The key suggested changes are as follows:

- The draft bill extends to all areas covered under metropolitan and municipal councils notified in the State of Karnataka.
- It applies to recruitment agencies and service providers, including platform-based entities operating from Karnataka that provide domestic and other care workers within the State.
- The provisions of the Bill shall not apply to domestic workers migrating out of Karnataka to any other State for employment.

The Government has invited objections or suggestions from persons likely to be affected, to be submitted within 30 days from the date of issuance of the notification. (To view the Bill, please click here)

#### Kerala

#### Kerala revises minimum wages for cane and bamboo industry sector

The Government of Kerala, vide notification dated October 17, 2025, revised the minimum rates of wages for employees in the Cane and Bamboo Industry sector under the provisions of the Minimum Wages Act, 1948. The key highlights are as follows:

- This revision supersedes the earlier notification G.O.(P) No.134/2016/LBR and follows consultations with the Minimum Wages Advisory Board and consideration of objections received on the draft proposal published on March 3, 2025.
- The notification provides for Dearness Allowance (DA) eligibility for piece-rate and daily-rated workers at INR 2.30/- per day for every point above 165 in the Consumer Price Index (2011-12 = 100).
- Full DA entitlement requires completion of the prescribed weekly workload, with a maximum of six DA units payable per week, applicable only for days on which work is performed.
- Workers currently receiving higher wages or additional benefits shall continue to receive the same without reduction.
- For daily-rated employees, the monthly wage is to be calculated by multiplying the daily rate by 26 days, ensuring that no employee earns less than the revised minimum wages while retaining existing entitlements.

(To view the Notification, please click here)

# Kerala State Pollution Control Board categorizes additional industry under green category

The Kerala State Pollution Control Board (KPCB), vide circular dated October 14, 2025, issued directions regarding the categorization of industries not included in the Central Pollution Control Board's (CPCB) list. The key highlights are as follows:

- The revised categorization list of industries under Red, Orange, Green, White, and blue categories, as per CPCB directions, had earlier been implemented vide the Circular referred to in the notification.
- An industrial sector not included in the existing categorization list was placed before the Categorization Committee in its meeting held on September 17, 2025.
- Based on the Committee's recommendations, duly approved as per the Minutes cited in the notification, the following industry has been newly categorized:
  - Manufacture of cartons, paper tubes, metal cans, and composite cans are categorized under the Green Category.

(To view the Circular, please click here)

#### Comprehensive guidelines to prevent data breach and unauthorized access

The Directorate of Agriculture Development and Farmers' Welfare, Government of Kerala, vide circular dated October 21, 2025, issued Comprehensive Guidelines for Preventing Data Breach and Unauthorized Access. The key highlights are as follows:

- In view of recent cybersecurity incidents reported from various sub-offices, the circular aims to establish a uniform, Department-wide cybersecurity policy and mandates the implementation of robust security practices across all subordinate offices, Krishi Bhavans, and other institutions.
- The circular highlights the current cyber threat landscape and emphasizes the need for vigilance. Key identified risks include:
  - Unauthorized access to portals using weak or shared credentials.
  - Use of unsecured devices for data entry or communication.
  - o Increased phishing attempts impersonating official accounts.
  - Potential data leaks due to inadequate awareness or storage vulnerabilities.
- The guidelines call for enhanced security measures, employee awareness programs, and strict adherence to data protection protocols to safeguard departmental digital infrastructure.

(To view the Circular, please click here)

#### Maharashtra

# Government of Maharashtra launches capital subsidy scheme for textile recycling units

The Government of Maharashtra, vide notification dated October 17, 2025, has announced a Capital Subsidy Scheme under its Integrated and Sustainable Textile Policy, 2023-28. The initiative aims to promote sustainability and resource efficiency by supporting new textile

recycling units that process discarded textile materials. Under the scheme, eligible units can receive a capital subsidy of up to 50% of the cost of eligible machinery or INR 2 crore, whichever is lower. A total of 12 recycling plants (two per revenue division) will be supported, with subsidies disbursed in two phases 60% after 12 months of operation and the remaining 40% after 24 months of full-scale production, subject to verification by the Directorate of Textiles, Nagpur. Applicants must have at least three years of experience in recycling, an annual turnover of INR 5 crore or more, and technical expertise in textile recycling. The Commissioner of Textiles, Nagpur, will evaluate proposals and recommend them to a High-Powered Committee chaired by the Principal Secretary (Textiles).

(To view the Notifications, please click here)

#### Meghalaya

#### Declaration of holiday for "NONGKREM DANCE" in the East Khasi Hills District

The Government of Meghalaya, on October 24, 2025, issued a notification declaring a local holiday in the East Khasi Hills District on account of the "Nongkrem Dance" festival. The Governor of Meghalaya has declared November 6, 2025, as a local holiday for all State Government Offices, Revenue and Magisterial Courts, and Educational Institutions in the East Khasi Hills District in observance of the Nongkrem Dance festival. (To view the Notification, please click <a href="here">here</a>)

#### ESI Act Provisions Extended to Six Districts of Meghalaya

The Ministry of Labour and Employment issued a notification on October 17, 2025, announcing the enforcement of several key provisions of the Employees' State Insurance (ESI) Act, 1948, in six specified districts of Meghalaya. The Notification states that:

- The specified provisions of the ESI Act will come into force on November 1, 2025.
- The Act will be implemented across the entire area of the following six districts in Meghalaya: a) West Garo Hills; b) South Garo Hills; c) North Garo Hills; d) East Garo Hills; e) Southwest Garo Hills; f) West Jaintia Hills.
- The following groups of sections of the ESI Act, which deal with contributions, benefits, and adjudication, will become operational in these districts:
  - Sections 38 to 43 (Pertaining to Contributions).
  - o Sections 45A to 45H (Pertaining to Determination of Contributions and Recovery).
  - Sections 46 to 75 (Pertaining to Benefits and Medical Treatment).
  - Sub-sections (2) to (4) of Section 76 (Pertaining to Procedure of Employees' Insurance Courts).

(To view the Notification, please click here)

#### Mizoram

#### Adoption of the Forest (Conservation) Amendment Act, 2023

The Government of Mizoram, on October 14, 2025, issued a notification regarding the adoption of the Forest (Conservation) Amendment Act, 2023. The Mizoram Legislative Assembly, in its Fifth Session held on August 27, 2025, approved the adoption of the Forest (Conservation) Amendment Act, 2023, which seeks to streamline forest clearance procedures, promote afforestation and conservation efforts, and facilitate infrastructure development in areas of strategic and public importance while ensuring the sustainable use of forest land. The Governor has ordered that the Act shall come into effect in the State from the same date. (To view the Notification, please click <a href="here">here</a>)

#### Rajasthan

#### Rajasthan issues fire safety directives for medical institutions

The Government of Rajasthan, vide notification dated October 17, 2025, issued comprehensive Fire Safety Directives for all state medical institutions. These directives have been introduced following recent fire incidents to ensure better preparedness and safety across healthcare facilities. The guidelines mandate all medical institutions to evaluate existing fire safety systems, implement corrective measures, and obtain a valid Fire NOC. Institutions must also secure structural safety certificates, maintain firefighting equipment like extinguishers and alarms in working condition, and conduct monthly fire safety audits. Additionally, hospitals are required to appoint a Nodal Officer to oversee fire safety training and regular drills, ensure compliance with electrical and structural safety norms, and remove any encroachments that could hinder emergency response.

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

Rajasthan notifies amendment to factories rules for enhanced worker safety

The Government of Rajasthan, vide notification dated October 27, 2025, has introduced the Rajasthan Factories (Amendment) Rules, 2025, amending the Rajasthan Factories Rules, 1951. The amendments strengthen worker safety standards particularly for women, young persons, and vulnerable groups across specified industrial processes. Key changes include prohibiting the employment of pregnant women, lactating mothers, adolescents, and children in hazardous operations. Before employing other women in such processes, factory occupiers must ensure the installation of engineering controls, enclosed or automated systems, and provide specialized Personal Protective Equipment (PPE) such as impermeable gloves, face shields, and respiratory protection. The amendment also mandates regular air quality and health monitoring (including blood lead level testing), heat protection measures like cooling systems and heat shields, limited exposure schedules, and routine safety training for all workers involved in these operations. (To view the Amendment, please click <a href="here">here</a>)

#### **Tamil Nadu**

Tamil Nadu amends motor vehicles rules to introduce online and e-bidding process

The Government of Tamil Nadu, vide notification dated October 18, 2025, has issued amendments to the Tamil Nadu Motor Vehicles Rules, 1989. The changes modernize the vehicle registration process and introduce an e-bidding system for advance registration numbers. Under the amended rules, registration numbers will now be assigned through an online process, replacing the earlier manual system. The amendments also double the applicable fee limit from one thousand to two thousand and replace the earlier "lot" system with e-bidding. Applicants participating in e-bidding must pay an entry fee as prescribed under Rule 132, and successful bidders must pay the bidding amount within 48 hours, failing which the reservation will be cancelled. Additionally, the reserved number must be used within 30 days of reservation. (To view the Amendment, please click here)

#### Telangana

Draft Amendment to the Telangana Factories Rules, 1950

The Labour Employment Training and Factories Department, Government of Telangana, on October 25, 2025, issued a draft amendment to the Telangana Factories Rules, 1950. In Rule 61 – Occupational Health Centers in Factories, under the list of "Equipment for Occupational Health Centre in Factories", sub-clause (2) of clause (37) is amended to insert a new item after "6. Two surgical scissors," that is, item no. 7- Automatic External Defibrillator (AED). (To view the Draft, please click <a href="here">here</a>)

#### **Uttar Pradesh**

 Uttar Pradesh Electricity Regulatory Commission (Captive and Renewable Energy Generating Plants) Regulations, 2024.

The Uttar Pradesh Electricity Regulatory Commission (UPERC), vide notification dated October 17, 2025, has issued the Uttar Pradesh Electricity Regulatory Commission (Captive and Renewable Energy Generating Plants) Regulations, 2024. The tariffs and related provisions specified in Schedule-I shall be applicable from April 1, 2024, to March 31, 2029, and during this period, Captive Generating Plants meeting the criteria under the UPERC (Verification of Generating Plants and Captive Consumers) Regulations, 2022, as well as Co-Generation Plants, both existing and new, shall be permitted to bank energy subject to the specified arrangements and conditions.

(To view the Regulation, please click here)

Uttar Pradesh Factories (Uttar Pradesh Amendment) Act, 2024

The Government of Uttar Pradesh, vide notification dated October 03, 2025, has issued the Factories (Uttar Pradesh Amendment) Act, 2024 to further amend the Factories Act, 1948, in its application to the State of Uttar Pradesh. The key highlights are as follow:

- Section 54 (Daily Hours) and Section 55 (Intervals for Rest):
  - A new sub-section (2) under Section 54 has been inserted, empowering the State Government, by notification, to extend the daily maximum hours of work up to twelve hours (including rest intervals) in any day, subject to a weekly limit of forty-eight hours as per Section 51.
  - A new sub-section (3) under Section 55 has been added, authorizing the State Government to extend the total number of working hours without an interval to six hours, under conditions it deems fit, to provide flexibility in working hours as per Section 54(2).

- Section 56 (Spread Over):
  - A new sub-section (2) allows the State Government to increase the spread-over period up to twelve hours (inclusive of rest intervals) for certain groups or classes of factories, in line with the flexible working hours permitted under Section 54(2).
- Section 59 (Extra Wages for Overtime):
  - The sub-section has been substituted to clarify that a worker shall be entitled to overtime wages at twice the ordinary rate of wages if they work:
    - For more than nine hours a day or forty-eight hours a week (six-day week);
    - For more than ten hours a day or forty-eight hours a week (five-day week); or
    - For more than eleven and a half hours a day (four-day week), or if they work on paid holidays.

(To view the Notification, please click here)

#### West Bengal

Draft Bidhannagar Municipal Corporation Solid Waste Management ByeLaws-2025
The Bidhannagar Municipal Corporation (BMC), on October 25, 2025, issued the Draft
Bidhannagar Municipal Corporation Solid Waste Management Byelaws, 2025. Chapter 2 of the
draft byelaws, titled "Management of Municipal Solid Waste", provides for the establishment of
an integrated Solid Waste Management (SWM) system aimed at minimizing waste disposal and
maximizing resource recovery and operational efficiency. It emphasizes waste reduction and
reuse at source, recycling through segregation and reprocessing, and composting of organic
waste to promote environmental sustainability and improve soil health.
(To view the Draft Bye-laws, 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.



# POLICIES REGULATIONS LAW STANDARDS TRANSPARENCEY RULES

#### **CONNECT WITH US**



connect@uncomplycate.com



www.uncomplycate.com



Uncomplycate

**New Delhi** 

newdelhi@uncomplycate.com

Mumbai

mumbai@uncomplycate.com

Bengaluru

bengaluru@uncomplycate.com

Kolkata

**GOVERNANCE** 

kolkata@uncomplycate.com