



COMPLIANCE UPDATE

December 2025 | Part 1 of 2

Central Board of Direct Taxes (CBDT)

Capital Gains Accounts (Second Amendment) Scheme, 2025

The Central Board of Direct Taxes on November 19, 2025, amended Capital Gains Account Scheme, 1988. As per the amendment, a new Section 54GA deals with capital gains arising from the shifting of industrial undertakings from urban areas to Special Economic Zones. Furthermore, digital payment methods have been introduced to recognize payments through Credit/Debit Cards, Net Banking, IMPS, UPI, RTGS, NEFT and BHIM Aadhaar Pay.

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

Reserve Bank of India (RBI)

Foreign Exchange Management (Export of Goods and Services) (Second Amendment) Regulations, 2025

The Reserve Bank of India on November 20, 2025, amended Foreign Exchange Management (Export of Goods & Services) Regulations, 2015. As per the amendments, the period for realizing export proceeds under Regulation 9 increased from nine months to fifteen months. Under Regulation 15, the time permitted for exporters to write off unrealized export bills is extended from one year to three years, including in the proviso and related sub-regulations.

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

Securities and Exchange Board of India (SEBI)

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

The Securities and Exchange Board of India on November 18, 2025, amended Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012. As per the amendments, a new category, "Accredited Investors only fund," has been defined, enabling funds to operate exclusively with accredited investors, with provisions for pre-existing schemes to convert subject to SEBI-specified conditions. Furthermore, the threshold for defining a large value fund has been reduced from seventy to twenty-five, along with a similar conversion option for existing schemes.

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

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

The Securities and Exchange Board of India on November 18, 2025, the amendments specifically apply to related party transactions, where thresholds are now aligned with the newly inserted Schedule XII, which prescribes a turnover-based framework for determining materiality. The amendments also mandate stricter audit committee approvals for high-value transactions involving subsidiaries, including those lacking one year of audited financials.
(To view the Notification, please click [here](#))

▪ **Securities and Exchange Board of India (Depositories and Participants) (Third Amendment) Regulations, 2025**

The Securities and Exchange Board of India on November 21, 2025, amended Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018, to revise the roles, responsibilities, and appointments of key management personnel in depositories, including managing directors, executive directors, chief technology officers, and chief information security officers.
(To view the Notification, please click [here](#))

▪ **Securities Contracts (Regulation) (Stock Exchanges and Clearing Corporations) (Fourth Amendment) Regulations, 2025**

The Securities and Exchange Board of India on November 21, 2025, amended Securities Contracts (Regulation) (Stock Exchanges and Clearing Corporations) Regulations, 2018 to redefine the roles, responsibilities, and appointment procedures of managing directors, executive directors, chief technology officers (CTOs), and chief information security officers (CISOs).
(To view the Notification, please click [here](#))

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

The Securities and Exchange Board of India on November 25, 2025, amended Securities and Exchange Board of India (Investment Advisers) Regulations, 2013. The amendments include recognition of CFA charter and NISM certifications for investment advisers and associated persons, mandatory renewal of NISM certification every three years, and structured transition from individual to non-individual investment adviser when client or fee thresholds are exceeded.
(To view the Notification, please click [here](#))

▪ **Timeline for submission of information by the Issuer to the Debenture Trustee(s)**

The Securities and Exchange Board of India on November 25, 2025, sets timelines for issuers to submit information and certificates to Debenture Trustees (DTs) to ensure continuous due diligence under the SEBI (Debenture Trustees) Regulations, 1993. Issuers must provide security cover certificates quarterly, statements of pledged securities, debt service reserves, and guarantor net worth certificate half-yearly, financials of corporate guarantors annually, and valuation and title search reports for assets every three years. Specific submission deadlines are prescribed: within 60 days from the end of the reporting period.
(To view the Circular, please click [here](#))

▪ **Specification of the terms and conditions for Debenture Trustees for carrying out activities outside the purview of SEBI**

The Securities and Exchange Board of India on November 25, 2025, clarified the framework for debenture trustees (DTs) undertaking activities outside SEBI's regulatory purview following the incorporation of Regulation 9C under the SEBI (Debenture Trustees) Regulations, 1993. DTs may engage in activities regulated by other financial sector regulators or unregulated fee-based, non-fund-based financial services, provided these are conducted through separate business units (SBUs) on an arm's-length basis.
(To view the Circular, please click [here](#))

▪ **Additional incentives to distributors for onboarding new individual investors from B-30 cities and women investors**

The Securities and Exchange Board of India on November 27, 2025, notified a new incentive framework for mutual fund distributors to boost participation of investors from beyond the top 30 cities as well as women. As per the new incentive, asset management companies can pay up to ₹2,000 in additional commission to distributors for bringing new individual investors from places other than the top 30 cities and female investors.
(To view the Circular, please click [here](#))

- **Reclassification of Real Estate Investment Trusts (REITs) as equity related instruments for facilitating enhanced participation by Mutual Funds and Specialized Investment Funds (SIFs)**

The Securities and Exchange Board of India on November 28, 2025, declared that starting January 01, 2026, any investment made by Mutual Funds and SIFs in REITs will be considered as investment in equity related instruments.

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

Bureau of Indian Standards (BIS)

- **BIS Standards for Air Pollution Measurements and Safety of Machinery**

The Bureau of Indian Standards on November 17, 2025, notified the following standards among others:

- IS 5182 (Part 30): 2025 Air Pollution — Methods for Measurement Part 30 Metals in Particulate Matter in Ambient Air
- IS 17900 (Part 7/Sec 1): 2025 Lift for the Transport of Person and Goods Part 7 Lifts for Special Applications Section 1 Lifts Used Under Construction Buildings
- IS 19118: 2025 IEC TS 63394: 2023 Safety of Machinery — Guidelines on Functional Safety of Safety Related Control System

The standards will come in effect from **October 15, 2025**.

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

- **BIS Standards for Information Technology and Cyber Security**

The Bureau of Indian Standards on November 17, 2025, notified the following standards among others:

- IS/ISO/IEC 27019: 2024 Information Security — Cybersecurity and Privacy Protection — Information Security Controls for the Energy Utility Industry (First Revision)
- IS/ISO/IEC 27033-7: 2023 Information Technology — Network Security Part 7 Guidelines for Network Virtualization Security
- IS/ISO/IEC 27403: 2024 Cybersecurity — IoT Security and Privacy — Guidelines for IoT Domotics
- IS/ISO/IEC 27561: 2024 Information Security, Cybersecurity and Privacy Protection — Privacy Operationalisation Model and Method for Engineering (POMME)

The amended standards will come in effect from **October 30, 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 November 18, 2025, notified the draft Insecticides (Amendment) Rules, 2025. The amendment suggests permitting import of any insecticides for non-insecticidal/industrial use. The draft Rules will be open to suggestions for 30 days.

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

Labor and Employment

▪ **Implementation of Code on Social Security, 2020**

The Ministry of Labour and Employment on November 21, 2025, have implemented the Code of Social Security, 2020 consolidating provisions of the following laws:

- Employees' Compensation Act, 1923
- Employees' State Insurance Act, 1948
- Employees' Provident Funds and Miscellaneous Provisions Act, 1952
- Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959
- Maternity Benefit Act, 1961
- Payment of Gratuity Act, 1972

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

▪ **Implementation of Industrial Relations Code, 2020**

The Ministry of Labour and Employment on November 21, 2025, implemented the Industrial Relations Code, 2020 consolidating provisions of the following laws:

- Trade Unions Act, 1926
- Industrial Employment (Standing Orders) Act, 1946
- Industrial Disputes Act, 1947

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

▪ **Implementation of Occupational Safety, Health and Working Conditions Code, 2020**

The Ministry of Labour and Employment on November 21, 2025, implemented the Occupational Safety, Health and Working Conditions Code, 2020 consolidating provisions of the following laws:

- Factories Act, 1948
- Plantations Labour Act, 1951
- Mines Act, 1952
- Motor Transport Workers Act, 1961
- Contract Labour (Regulation and Abolition) Act, 1970
- Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) Act, 1979

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

▪ **Implementation of Code on Wages, 2019**

The Ministry of Labour and Employment on November 21, 2025, implemented the Code on Wages, 2019 consolidating provisions of the following laws:

- Payment of Wages Act, 1936
- Minimum Wages Act, 1948
- Payment of Bonus Act, 1965
- Equal Remuneration Act, 1976

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

▪ **Draft Occupational Safety, Health and Working Conditions (Oil Mines) Regulations 2022**

The Ministry of Labour and Employment on November 26, 2025, notified the draft of Occupational Safety, Health and Working Conditions (Oil Mines) Regulations 2022 to regulate the Oil Mines. The draft will be open to objections and suggestions for 45 days.

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

Mining

- **Amendment of Second Schedule of Mines and Minerals (Development and Regulation) Act, 1957**

The Ministry of Mines on November 20, 2025, amended the second schedule (Rates of royalty payable for minerals) of Mines and Minerals (Development and Regulation) Act, 1957 for the following minerals:

- Caesium
- Graphite
- Rubidium
- Zirconium

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

State-wise updates

Andaman and Nicobar Islands

▪ Revision in applicability threshold under the Contract Labour (Regulation and Abolition) Act, 1970 for Andaman and Nicobar Islands

The Ministry of Law and Justice (MoL&J), on November 19, 2025, issued the Contract Labour (Regulation and Abolition) Andaman and Nicobar Islands (Amendment) Regulation, 2025, further amending the Contract Labour (Regulation and Abolition) Act, 1970. Key amendments include:

- In Section 1, sub-section (4), clauses (a) and (b), the applicability threshold has been raised from “twenty or more workmen” to “fifty or more workmen”.
- In the proviso to sub-section (4), “less than twenty” is replaced with “less than fifty”, aligning all applicability limits with the new threshold.
- In Section 2, after clause (g), a new clause (gg) is inserted, defining “State Government” for Andaman and Nicobar Islands as the Administrator appointed under Article 239 of the Constitution.

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

▪ Factories (Andaman and Nicobar Islands) Amendment Regulation, 2025

The Ministry of Law and Justice (MoLJ), on November 19, 2025, issued the Factories (Andaman and Nicobar Islands) Amendment Regulation, 2025, further amending the Factories Act, 1948, with applicability to the entire Union Territory of Andaman and Nicobar Islands. Key amendments:

- Section 54 (Daily Hours): Maximum working hours for an adult worker are 10 hours per day. Prior approval from the Chief Inspector allows exceeding this limit for shift changes.
- Section 56 (Spread Over): Total work periods, including rest intervals, shall not exceed 12 hours per day, with due permission from the Chief Inspector.
- Section 66 (Employment of Women): Women may work beyond 7 PM–6 AM with their consent, provided the factory has adequate safety, security measures, and prescribed holiday provisions.

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

▪ Industrial Disputes (Andaman and Nicobar Islands) Amendment Regulation, 2025

The Ministry of Law and Justice (MLJ), on November 19, 2025, promulgated the Industrial Disputes (Andaman and Nicobar Islands) Amendment Regulation, 2025 under Article 240 of the Constitution, amending the provisions of the Industrial Disputes Act, 1947 as applicable to the Union Territory. Key Amendments:

- Section 2: A new clause is inserted defining "State Government" as the Administrator of the Andaman and Nicobar Islands appointed under Article 239.
- Section 22 - Significant Substitution & Expansion of Scope
 - Previously applicable only to public utility services, the section is now extended to all industrial establishments.
 - The mandatory notice period in clause (a) of sub-sections (1) and (2) has been increased from six weeks to sixty days.
 - Related textual amendments have been carried out across section 22 for alignment.
- Section 25K(1) - The threshold for application of Chapter V-B (regarding layoffs, retrenchment, closure) has been revised from 100 workmen to 300 workmen.

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

▪ Public and restricted holiday schedule for Andaman and Nicobar Islands – Calendar Year 2026

The Andaman & Nicobar Administration, on November 12, 2025, issued a notification releasing the Public and Restricted Holiday Schedule for the Calendar Year 2026. The notification states as follows:

- The official list of Public Holidays for 2026 has been issued, covering major national, cultural, and religious occasions including Republic Day, Holi, Id-ul-Fitr, Independence Day, Dussehra, Diwali, and Christmas, with select festival dates subject to change based on lunar observations.
- Government employees will additionally be entitled to two Restricted Holidays of their choice from a notified list consisting of regional, traditional, and community-based celebrations.
- The notification has been issued in line with directives of the Ministry of Home Affairs (MHA) and the Department of Personnel & Training (DoPT) for uniform implementation of holiday schedules across government establishments.

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

■ **Andaman and Nicobar Islands Shops and Establishments (Amendment) Regulation, 2025**

The Ministry of Law and Justice (MoLJ), on November 19, 2025, issued the Andaman and Nicobar Islands Shops and Establishments (Amendment) Regulation, 2025, further amending the 2004 Regulation. Key amendments include:

- New Section 1A: Regulation now applies to all establishments employing 20 or more persons on any day in the preceding 12 months.
- Section 3(1)(d): The threshold is increased from three persons to twenty persons.
- Section 4:
 - Sub-section (2) updated to require employers to apply online to the Registering Officer within the specified period for registration.
 - Sub-section (4) revised: Upon verification, the Registering Officer registers the establishment, and the employer generates the registration certificate online, paying fees as specified in the Schedule.
- Section 21: Working hours for women and young persons are restricted to 6 AM–7 PM. With consent and adequate safety measures, women may work beyond these hours.

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

Andhra Pradesh

■ **Andhra Pradesh issues draft rules for mandatory factory safety audits**

The Government of Andhra Pradesh vide notification dated November 22, 2025, issued the Draft Andhra Pradesh Factories (Safety Audit) Rules, 2025. These draft rules mandate third-party safety audits for factories engaged in hazardous processes, dangerous operations, or those employing a large workforce. Further, occupiers will be required to conduct periodic external audits every 12-24 months, followed by internal audits, which must be submitted compliance reports within prescribed timelines. The scope of these audits is strictly required to meet the IS 14489:2018 standards. The public has been given a period of 45 days from November 22, 2025, to submit any objections or suggestions regarding these draft rules.

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

Assam

■ **Public notice directing all establishments to constitute Internal Complaints Committee under POSH Act, 2013**

The Government of Assam, on November 13, 2025, issued the notification directing all shops, commercial establishments, hotels, restaurants, factories, educational institutions, hospitals, NGOs and other private establishments in Kamrup (Metro) District with 10 or more employees to immediately constitute an Internal Complaints Committee (ICC) in accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

- Obligations on the Establishments:
- Once constituted, the details of the ICC must be displayed prominently at the workplace.
- After constituting the ICC, the employer must register in the She-Box portal (<https://shebox.wcd.gov.in/>)

A compliance report, along with the name and contact details (email and phone number) of the Nodal Officer of the establishment, shall be submitted to the Office of the Assistant Labour Commissioner, Kamrup (Metro), on or before November 30, 2025, at alc.kamrupm@assam.gov.in.

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

Chhattisgarh

■ **Amendments to the Chhattisgarh Fire and Emergency Service Rules, 2021**

The Government of Chhattisgarh on November 24, 2025, issued amendments to the Chhattisgarh Fire and Emergency Service Rules, 2021. The following has been amended, namely:

- In rule 2, after clause (e), a new definition clause shall be inserted "(f) Third Party Auditor".
- After rule 37, new rules are to be inserted:
 - "37A. Power to grant license and fire safety audit by third party auditor".
 - "37B. Eligibility and Application to act as a Third-Party Auditor".
 - "37C. License and renewal for third-party auditor".
 - "37D. Regulation, Certificates, Audit by the department and random verification".
- After Form-M, a new form shall be inserted, "FORM-N Application for license to act as Third Party Auditor".

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

▪ **Chhattisgarh Labour Laws Amendment and Miscellaneous Provisions Act, 2025**

The Government of Chhattisgarh, on November 18, 2025, issued the Chhattisgarh Labour Laws Amendment and Miscellaneous Provisions Act, 2025. This Amendment Act introduces changes to the following labour laws:

1. The Factories Act, 1948
2. The Industrial Disputes Act, 1947
3. The Trade Unions Act, 1926

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

▪ **Draft Amendments to the Chhattisgarh Factories Rules, 1962**

The Labour Department, Government of Chhattisgarh, vide draft notification dated November 11, 2025, has proposed amendments to the Chhattisgarh Factories Rules, 1962. The draft amendment states that:

- A new clause (k-1) defining "Lactating mother" as a woman up to six months after childbirth shall be inserted under sub-rule (1) of Rule 2.
- A new clause (m-1) defining "Pregnant woman" shall be inserted under sub-rule (1) of Rule 2.
- Provisions relating to Prohibition on employment of women and young persons have been proposed to be substituted. The revised rule prohibits the employment of pregnant women, lactating mothers, and young persons in electroplating, electrolytic and metal-oxidation processes involving hazardous chemicals including chromium, nickel, cadmium, zinc, copper, silver, and gold.
- Employment of other women and eligible workers will be permitted only where the factory implements strict engineering controls, enclosed systems, continuous air-quality monitoring and specialized PPE such as impermeable gloves and face shields.

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

Dadra and Nagar Haveli and Daman and Diu

▪ **Factories (Dadra and Nagar Haveli and Daman and Diu) Amendment Regulation, 2025**

The Ministry of Law and Justice (MoLJ), on November 19, 2025, issued the Factories (Dadra and Nagar Haveli and Daman and Diu) Amendment Regulation, 2025, amending provisions of the Factories Act, 1948 as applicable to the Union Territory. Key amendments include:

- The Regulation extends to the entire Union Territory of Dadra and Nagar Haveli and Daman and Diu.
- Section 54 – Daily Hours
 - Substituted to provide that no adult worker shall be required or permitted to work for more than 10 hours in a day, subject to Section 51.
 - The Chief Inspector may approve extension beyond the daily limit to facilitate shift changes.
- Section 56 – Spread Over
 - Substituted to state that working hours including rest intervals shall not exceed 12 hours in a day.
 - The Chief Inspector may, through written reasons, permit an extension of spread-over up to 12 hours.
- Section 66 – Restrictions on Employment of Women
 - The existing proviso under clause (b) of sub-section (1) is replaced, allowing women to work between 7 PM and 6 AM with their consent, provided employers ensure adequate safety, security measures and holiday provisions as prescribed.

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

▪ **Contract Labour (Regulation and Abolition) Dadra and Nagar Haveli and Daman and Diu (Amendment) Regulation, 2025**

The Ministry of Labour and Employment (MoLE) on November 19, 2025, issued the Contract Labour (Regulation and Abolition) Dadra and Nagar Haveli and Daman and Diu (Amendment) Regulation, 2025, further amending the Contract Labour (Regulation and Abolition) Act, 1970. The following has been stated namely: -

- In Section 1(4), in clause (a) and (b), the words "twenty or more workmen" have been substituted with "fifty or more workmen".
- In Section 1(4), in the proviso, for the words "less than twenty", the words "less than fifty" have been substituted.
- In Section 2, after clause (g), a new clause has been inserted: '(gg) "State Government" means the Administrator of the Union Territory of Dadra and Nagar Haveli and Daman and Diu appointed by the President under Article 239 of the Constitution.'

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

▪ **Industrial Disputes (Dadra and Nagar Haveli and Daman and Diu) Amendment Regulation, 2025**

The Ministry of Law and Justice (MoL&J) on November 19, 2025, notified the Industrial Disputes (Dadra and Nagar Haveli and Daman and Diu) Amendment Regulation, 2025, amending the Industrial Disputes Act, 1947 as applicable to the Union territory. The following has been stated:

- In Section 2, after clause (p), a new clause has been inserted: '(pp) "State Government" means the Administrator of the Union Territory of Dadra and Nagar Haveli and Daman and Diu appointed by the President under Article 239 of the Constitution.'
- In Section 25K(1), for the words "one hundred workmen", the words "three hundred workmen" have been substituted.

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

▪ **Dadra and Nagar Haveli and Daman and Diu Shops and Establishments (Regulation of Employment and Conditions of Service) Amendment Regulation, 2025**

The Ministry of Law and Justice (MoL&J), on November 19, 2025, issued the Dadra and Nagar Haveli and Daman and Diu Shops and Establishments (Regulation of Employment and Conditions of Service) Amendment Regulation, 2025, further amending the Gujarat Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2019, as applicable to the Union Territory. The following amendment has been stated: -

- In Section 2, after clause (p), a new clause has been inserted as follows:
"State Government" means the Administrator of the Union Territory of Dadra and Nagar Haveli and Daman and Diu appointed by the President under Article 239 of the Constitution.'
- In Section 13, sub-section (2), the existing proviso has been substituted as under:
"Provided that women workers may, with their consent, be permitted to work between 9:00 P.M. and 6:00 A.M. in establishments where the employer provides prescribed safety, security measures, and holiday provisions."

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

Govt. of NCT of Delhi

▪ **Delhi Electricity Regulatory Commission extends deadline for comments on draft tariff and business plan regulations**

The Delhi Electricity Regulatory Commission (DERC) issued a public notice on November 14, 2025, announcing an extension of the deadline for stakeholders to submit comments and suggestions on two specific draft regulations which are as follows:

- Draft DERC (Terms & Conditions for Determination of Tariff) (Second Amendment) Regulations, 2025.
- Draft DERC (Business Plan) (First Amendment) Regulations, 2025.
- The final date for sending comments and suggestions has been extended to December 1, 2025, till 5:00 PM which must be forwarded to the Secretary, DERC, either by post or through email to secyderc@nic.in.

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

▪ **Reduction in late payment surcharge on water and sewer bills**

The Delhi Jal Board (DJB) issued a notification on November 17, 2025, amending the Delhi Water & Sewer (Tariff and Metering) Regulations, 2012. The Board introduced a partial amendment to Regulation 21(c), which governs the late payment surcharge and which applicable across all consumer categories covered under the 2012 Regulations. The amendment reduces the existing late payment surcharge rate on outstanding water and sewer bills from 5% to 2% with immediate effect.

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

▪ **Delhi declares public holiday for Guru Teg Bahadur's Martyrdom Day**

The Government of the National Capital Territory of Delhi (GNCTD) issued a notification on November 24, 2025, declaring Tuesday, November 25, 2025, as a Public Holiday for all government offices under its jurisdiction. This Public Holiday applies exclusively to government establishments under the GNCTD.

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

Gujarat

▪ **Draft Motor Vehicles (4th Amendment) Rules, 2025**

The Government of Gujarat, vide notification dated November 12, 2025, has issued the draft Gujarat Motor Vehicles (4th Amendment) Rules, 2025 to amend the Gujarat Motor Vehicles Rules, 1989. The draft proposes the following additions to Rule 6:

- New Clause (ix): A fee of INR 200 shall be applicable for change of address, change of name, change of photograph or signature in a learner's license, and for issue of a duplicate learner's license.
- New Clause (x): A fee of INR 25 shall be charged for furnishing particulars of a learner's license.

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

Haryana

■ Haryana exempts IT and Knowledge-based industries from Standing Orders Act for 5 years

The Government of Haryana has exempted IT/ITES, Startups, Animation, Gaming, Computer Graphics, Telecom, GCC, BPO, KPO and other knowledge-based industries from the Industrial Employment (Standing Orders) Act, 1946 for a period of five years from the date of notification.

- The exemption is granted under Section 14 of the Act and is conditional, requiring establishments to comply with the following:
 - Constitution of an Internal Committee under the POSH Act, 2013.
 - Formation of a Grievance Redressal Committee (GRC) with equal employer-employee representation to resolve complaints within a reasonable time.
 - Mandatory reporting of disciplinary actions-including suspension, discharge, dismissal, demotion or termination-to the Jurisdictional Deputy Labour Commissioner and Labour Commissioner.
 - Timely submission of employee-related information when sought by Labour authorities.
 - However, on implementation of The Industrial Relations Code, 2020, the Code shall be applicable.

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

■ Haryana Introduces Third-Party/Self-Certification for First CTO (Green Category)

The Haryana State Pollution Control Board (HSPCB) has issued a notification introducing third-party/self-certification for processing applications related to the first Consent to Operate (CTO) for industries classified under the Green Category.

Key Points of the Notification

- The HSPCB has revised its procedure for issuing the first CTO under:
 - o Water (Prevention and Control of Pollution) Act, 1974
 - o Air (Prevention and Control of Pollution) Act, 1981
- The updated process applies exclusively to Green category industries/projects covered under the Consent Management System.

The change has been introduced in line with the recommendations of the National Task Force on Ease of Doing Business, with the objective of reducing procedural burden and compliance requirements for low-risk sectors.

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

Himachal Pradesh

■ Government of Himachal Pradesh gazetted holidays in Himachal Pradesh for calendar year 2026

The Government of Himachal Pradesh, vide notification dated October 23, 2025, has issued the list of "Gazetted Holidays" to be observed across the State for the calendar year 2026.

Government employees are permitted to avail two Restricted Holidays from the list specified in Annexure-III. Further, holidays listed in Annexure-II have been declared as Gazetted Holidays exclusively for women employees working in all Government Offices, Boards, Corporations, and Educational Institutions in the State, and shall also apply to women employees covered under Section 25 of the Negotiable Instruments Act, 1881, including daily-wage women employees.

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

■ Himachal Pradesh Electricity Regulatory Commission (Consumer Grievances Redressal Forum and Ombudsman) (Third Amendment) Regulations, 2025

Himachal Pradesh Electricity Regulatory Commission issued Third Amendment to Consumer Grievances Redressal Forum & Ombudsman Regulations, 2025, effective from November 13, 2025. The key amendments are as follows:

- Regulation 7(1)(ii)(a) has been substituted to state that the member shall be a retired officer of the State Government or its undertakings, with minimum 20 years of service, and must be familiar with consumer affairs, power sector, or regulatory affairs.

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

Karnataka

■ Revised guidelines for utilization of fines collected under the cigarettes and other tobacco products act

The Government of Karnataka, vide circular dated November 04, 2025, has revised the guidelines for utilization of fines collected under the Cigarettes and Other Tobacco Products Act (COTPA), 2003, updating earlier instructions issued vide letter No. DHS/Tobacco/47/2011-12 dated March 26, 2012.

- Collected COTPA fines must be used exclusively for tobacco control initiatives, with up to 70% of district-level collections earmarked for district activities, primarily tobacco cessation services.
- District Tobacco Control Cells must prepare an annual action plan based on the previous year's collections, secure approval in the first-quarter meeting of the District Tobacco Control Coordination Committee and implement it in accordance with NHM/KTPP rules.
- District Programme Officers must report progress in DLCC meetings and submit supporting documents and audit reports.
- Permitted uses of the 70% allocation include procurement of NRT medicines, CO monitors, peak flow meters, district-level training programs, school-based TOFEI compliance activities, Gram Panchayat awareness programs, and IEC initiatives; proposals exceeding INR 1 lakh annually require approval from the Commissioner, HFW Services.

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

■ Karnataka Platform Based Gig Workers (Social Security and Welfare) Rules, 2025

The Government of Karnataka, vide notification dated November 20, 2025, has issued the Karnataka Platform Based Gig Workers (Social Security and Welfare) Rules, 2025, specifying the allowances for nominated members of the board, defining the time, place, and procedure for board meetings, mandating the maintenance of proper accounts, annual statements including balance sheet, and other relevant records.

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

■ Karnataka Rights of Persons with Disabilities in Employment and Education Bill, 2025.

The Government of Karnataka, vide notification dated November 24, 2025, has issued the Karnataka Rights of Persons with Disabilities in Employment and Education Bill, 2025, which intends to prohibit employers from denying promotion, recruitment, training, or retention based on disability and requires reasonable accommodation with acknowledgment of such requests within defined timelines. Private establishments with 20 or more employees must reserve 5% of sanctioned posts, while educational institutions must reserve 10% of seats, with provisions for relaxation in cut-offs and age limits. Institutions and establishments are required to ensure physical, digital, and procedural accessibility and submit compliance, inclusion, and accessibility plans along with annual reports to the State Regulatory Authority. Non-compliance may attract fines up to ₹5 lakh, corrective orders, and public disclosure, while fraudulent claims of disability may result in penalties or imprisonment.

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

■ Prosecution guidelines for fake doctors and medical establishments

The Government of Karnataka, vide circular dated November 11, 2025, has issued directions regarding the prosecution of fake doctors and medical establishments employing unqualified practitioners. The Karnataka AYUSH Practitioners Act, 1961, prohibits unregistered persons from practicing any system of medicine, with penalties including heavy fines and imprisonment for repeated offences, and empowers a special task force to act against such practitioners.

Medical establishments employing unqualified doctors can be prosecuted under the Karnataka Private Medical Establishments Act, 2007, for operating without proper registration, facing penalties, imprisonment, and immediate closure. These establishments may also face suspension or cancellation of registration and fines for violating provisions of the Act or Rules.

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

Kerala

■ Revised Directions on refund of consent fees issued by Kerala State Pollution Control Board (KSPCB)

The Kerala State Pollution Control Board (KSPCB), vide circular dated November 24, 2025, has issued revised directions regarding the refund of consent fees under various Consent to Establish (CTE) and Consent to Operate (CTO) applications, in continuation of its Circular dated October 11, 2023, and in compliance with Central Pollution Control Board (CPCB) directions under Section 18(1)(b) of the Water Act, 1974 and Air Act, 1981. The directions state that:

- For CTE or CTE-Renewal applications voluntarily withdrawn by the entrepreneur, one year's fee may be retained and the balance refunded; if consent has already been issued, the fee corresponding to the remaining consent period shall be refunded.
- For CTO applications of projects dropped before commencing operations, the same refund logic applies, whereas no refund is allowed for CTO-Renewal cases.
- For units re-classified as White category or exempted from consent requirements, the Board will retain either one year's fee or the fee corresponding to the period from issue of consent to its revocation, whichever is higher.

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

▪ **Consumer Price Index numbers for September 2025 released**

The Department of Economics & Statistics, Kerala, vide release dated November 14, 2025, has published the Consumer Price Index (CPI) numbers for Agricultural Labourers and Industrial Workers for September 2025. The CPI has been compiled in accordance with G.O.(MS) No.103/2013/LBR dated August 31, 2013, and G.O.(MS) No.34/2015/LBR dated March 26, 2015, published in the Kerala Gazette Extraordinary No.19 (Vol. IV) dated May 12, 2015. Linking factors approved in G.O.(MS) No.34/2015/LBR have been applied with effect from April 2015, and the CPI is based on the old series (1998-99 = 100) for all centers.

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

▪ **Kerala State Pollution Control Board clarification on distance criteria for furniture units**

The Kerala State Pollution Control Board (KSPCB), vide circular dated November 19, 2025, has issued guidance on distance criteria for furniture manufacturing units following the revised sector classification by the Central Pollution Control Board (CPCB).

- Classification of units:
 - o Carpentry and wooden furniture manufacturing/assembling units with spray painting using electrical/motorized machines (excluding sawmills) are classified as Green category.
 - o Units without spray painting are classified as White category.
- Distance criteria:
 - o Green category units must follow the general distance criteria applicable to Green industries as per the Circular dated 09-08-2004.
 - o White category units are not required to follow any distance criteria.

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

▪ **Kerala State Pollution Control Board (KSPCB) Notification on Treated Effluent Standards for Sewage Treatment Plants**

The Kerala State Pollution Control Board (KSPCB), vide notification dated November 19, 2025, has revised the discharge standards for treated sewage effluent from all Sewage Treatment Plants (STPs), whether standalone or attached to establishments.

- Differentiated standards based on disposal/use:
 - o For gardening, flushing, and vehicle wash, BOD₅ (3 days, 27 °C) limit is < 6 mg/L and COD < 25 mg/L.
 - o For irrigation, soak-pit, and another disposal, BOD₅ limit is < 10 mg/L and COD < 50 mg/L.

The revised standards are to be implemented within six months of the earlier circular, allowing adequate time for necessary infrastructure upgrades and process adjustments.

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

▪ **Local Holiday Declared for Beemapally Uruz Festival 2025**

The Government of Kerala, vide announcement dated November 19, 2025, has declared a local holiday on November 22, 2025, to mark the first day of the annual Beemapally Uruz festival at Beemapalli Dargah Sharif in Thiruvananthapuram. The announcement states that:

- The festival is scheduled from November 22 to December 2, 2025, and is an important regional religious event attracting devotees from across the State.
- The holiday applies to all educational institutions and State government offices within the limits of Thiruvananthapuram Municipality.
- The holiday does not apply to local government institutions, government departments engaged in general election-related duties, or public examinations already scheduled.

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

Ladakh

▪ **Industrial Disputes (Ladakh) Amendment Regulation, 2025**

The Ministry of Law and Justice, on November 19, 2025, promulgated the Industrial Disputes (Ladakh) Amendment Regulation, 2025, amending the Industrial Disputes Act, 1947 as applicable to the Union Territory of Ladakh. The Regulation has been issued by the President under Article

240 of the Constitution read with Section 58(2) of the Jammu & Kashmir Reorganisation Act, 2019, and will come into effect on a date notified by the Administrator of Ladakh. A new clause (pp) in Section 2 defines “State Government” as the Administrator of Ladakh appointed by the President under Article 239. Section 22 is amended to expand coverage from “public utility service” to any industrial establishment or a public utility service, and the notice period for strikes or lockouts is increased from six weeks to sixty days, with corresponding changes to employer obligations.

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

▪ **Factories (Ladakh) Amendment Regulation, 2025**

The Ministry of Law and Justice (MoLJ), on November 19, 2025, issued the Factories (Ladakh) Amendment Regulation, 2025, further amending the Factories Act, 1948 as applicable to the Union Territory of Ladakh. The following are the key amendments:

- Section 22:
 - Sub-section (1): “adult male worker” substituted with “adult worker”.
 - Sub-section (2): Words “woman or” omitted wherever they occur.
- Section 54: Working hours extended from nine hours to ten hours.
- Section 55:
 - Sub-section (1): Hours changed from five to six hours.
 - Sub-section (2) omitted.
- Section 56: Hours extended from ten and a half hours to twelve hours; proviso omitted.

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

▪ **Administration of the Union Territory of Ladakh issued a notification regarding the list of holidays for the Calendar Year 2026**

The Administration of the Union Territory of Ladakh, on November 14, 2025, released the list of public holidays for 2026 applicable to Government Offices and Educational Institutions (Annexure A & B). Every employee may additionally avail two restricted holidays from Annexure C. Bank holidays will be governed separately in accordance with the Negotiable Instruments Act, 1881 (Annexure D).

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

Lakshadweep

▪ **Contract Labour (Regulation and Abolition) Lakshadweep (Amendment) Regulation, 2025**

The Ministry of Law and Justice, vide notification dated November 19, 2025, has issued the Contract Labour (Regulation and Abolition) Lakshadweep (Amendment) Regulation, 2025, amending the Contract Labour (Regulation and Abolition) Act, 1970 as applicable to the Union Territory. The amendment states that:

- The applicability threshold under the Contract Labour Act has been increased by substituting “twenty or more workmen” with “fifty or more workmen” for both establishments and contractors, reducing regulatory burden for smaller units.
- The proviso in Section 1 has also been aligned by replacing “less than twenty” with “less than fifty”, ensuring uniformity in coverage.
- A new clause 2(gg) has been inserted defining “State Government” for Lakshadweep as the Administrator appointed under Article 239 of the Constitution, clarifying authority for rulemaking and enforcement.

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

▪ **Factories (Lakshadweep) Amendment Regulation, 2025**

The Ministry of Law and Justice, vide notification dated November 19, 2025, has issued the Factories (Lakshadweep) Amendment Regulation, 2025, further amending the Factories Act, 1948 for its application in the Union Territory of Lakshadweep. The amendment states that: Section 22 of the principal Act has been revised: in sub-section (1), “adult male worker” is replaced with “adult worker”, and in sub-section (2), the words “woman or” wherever they occur have been omitted.

Section 54 has been amended to increase the working hours from nine hours to ten hours.

Section 65, sub-section (3), clause (iv) has been updated, substituting “seventy-five” with “one hundred and forty-four”.

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

▪ **Industrial Disputes (Lakshadweep) Amendment Regulation, 2025**

The Ministry of Law and Justice, vide notification dated November 19, 2025, has issued the Industrial Disputes (Lakshadweep) Amendment Regulation, 2025, further amending the Industrial Disputes Act, 1947 for its application in the Union Territory of Lakshadweep. The amendment states that:

- Section 2 has been updated with the insertion of a new clause (pp) defining "State Government" as the Administrator of Lakshadweep appointed under Article 239 of the Constitution.
- Section 25K, sub-section (1) has been revised by substituting "one hundred workmen" with "three hundred workmen".

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

Maharashtra

▪ **Grant of paid holiday/leave allowance for Municipal Council and Nagar Panchayat elections**

The Government of Maharashtra, on November 28, 2025, issued an order granting paid holiday/leave allowance to voters for the Municipal Council and Nagar Panchayat elections scheduled on December 2, 2025. A paid holiday is provided on the day of voting, or in some places, suitable relaxation in working hours, to enable all voters to exercise their voting rights. This order addresses concerns that in previous elections some institutions did not provide leave or work-hour relaxation, depriving voters of their democratic right. In line with directives from the State Election Commission, workers, officers, and employees who are voters in the polling area, or even those working outside it, shall be granted paid leave on the day of voting to ensure full participation in the elections.

(To view an Order, please click [here](#))

▪ **Notification on smoke from Charcoal, Biomass, Plastic, and Rubber**

The Pune Municipal Corporation, on November 18, 2025, issued a notification regarding smoke emissions from burning charcoal, biomass, plastic, or rubber. It was observed that in many housing societies, commercial complexes, and residential areas, security personnel light open fires at night to keep warm. However, smoke from such fire releases carbon monoxide and other harmful pollutants, aggravating air pollution and increasing risks of asthma and other respiratory diseases. To improve air quality, central and state laws, along with National Clean Air Program guidelines, strictly prohibit open burning of plastic, rubber, or other waste. The notification warns that any bonfires or open burning generating smoke in societies, on roads, or by Municipal Corporation workers, contractors, or security staff will be subject to enforcement actions under these regulations.

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

▪ **Government of Maharashtra Declaration of Local Holidays for Mumbai and Mumbai Suburban Districts**

The Government of Maharashtra, on November 19, 2025, issued a circular declaring local holidays for State Government and Semi-Government offices in Mumbai and Mumbai Suburban districts. The declared holiday is Dr. Babasaheb Ambedkar Mahaparinirvan Diwas on December 6, 2025 (Saturday), corresponding to 15 Margashirsha, Shaka 1947. This circular replaces earlier local holiday declarations for these districts in 2025, including Vaarli Pournima (August 8, 2025) and Jyeshtha Gauri Visarjan (September 2, 2025).

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

Odisha

▪ **Annual Consent Fee for Consent to Establish and Consent to Operate**

The Government of Odisha, on November 15, 2025, issued a notification prescribing that the Annual Consent Fee is to be accompanied with the application for Consent to Establish and Consent to Operate for industries, mines, local bodies, infrastructure projects, aquaculture and Diesel Generator sets. The notification categorizes the Annual Consent Fee into two distinct parts, as follows:

- PART- A: Annual Fees for grant of "Consent to Operate"
- PART- B: Annual Fees for grant of "Consent to Establish"

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

▪ **Minimum wage structure and Variable Dearness Allowance (VDA) for 91 Scheduled Employment**

The Government of Odisha, on November 21, 2025, issued the notification regarding the minimum wage structure and Variable Dearness Allowance (VDA). Vide this notification the Labour Commissioner, Odisha declared that there shall be no change in the Variable Dearness Allowance (VDA) rates (after rounding off) payable to the unskilled, semi-skilled, skilled and highly skilled categories of employees in the list of the 91 scheduled employments, w.e.f. October 01, 2025. The revised daily wage rates effective from October 01, 2025, are as follows:

- Highly Skilled: INR 612 per day
- Skilled: INR 562 per day
- Semi-Skilled: INR 512 per day

- Unskilled: INR 462 per day
(To view the Notification, please click [here](#))

Puducherry

▪ **Public Holidays Notification for 2026**

The Union Territory of Puducherry, on November 13, 2025, issued an Extraordinary Gazette Notification declaring the list of public holidays for 2026. Exercising powers under Section 25 of the Negotiable Instruments Act, 1881, the notification applies to all Government Offices and Institutions under the Union Territory, as well as to all Banking Institutions, including Co-operative Banks. Separate holiday schedules are provided for Puducherry & Karaikal, Mahe, and Yanam, recognizing regional festivals.

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

▪ **Puducherry Factories (Amendment) Rules, 2025**

The Government of Puducherry, on November 7, 2025, issued the Puducherry Factories (Amendment) Rules, 2025, further amending the Puducherry Factories Rules, 1964. The amendments focus on protection of pregnant women, lactating mothers, and young persons by modifying multiple schedules under Rule 105:

- They are prohibited from working in baths, lead processes, dangerous operations, or processes involving lead compounds, unless strict safety measures are implemented.
- They cannot enter buildings where dangerous petroleum gas is generated.
- They are barred from blasting operations or any hazardous processes.

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

▪ **Draft Puducherry Factories (Second Amendment) Rules, 2025**

The Government of Puducherry, on November 7, 2025, issued the Draft Puducherry Factories (Second Amendment) Rules, 2025, further amending the Puducherry Factories Rules, 1964. The draft proposes the insertion of Rule 105A after Rule 105, establishing safety requirements for employing women in hazardous manufacturing processes:

- Women must be provided with respiratory protection.
- Employers are required to provide training on workplace hazards and disseminate safety information in the local language, with written consent obtained.
- Pregnant and lactating women shall not be assigned to hazardous work involving carcinogenic or teratogenic substances.
- Employers must supply all necessary protective equipment, conduct emergency-escape training, and ensure women are not exposed to substances affecting reproductive health.

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

Punjab

▪ **Government of Punjab extends the Industrial Disputes (Punjab Amendment) Act, 2020 to the Union Territory of Chandigarh with Modifications**

The Government of Punjab, on November 14, 2025, has extended the Industrial Disputes (Punjab Amendment) Act, 2020 to the Union Territory of Chandigarh with certain modifications. Key amendments are as follows:

- Sections 2, 4, 5, 6 and 7 are Omitted.
- Section 3: After the words "Principal Act," the phrase "in its application to the Union Territory of Chandigarh" shall be inserted.

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

Telangana

▪ **Amendments to the Telangana Motor Vehicles Rules, 1989**

The Government of Telangana, vide notification dated November 15, 2025, has amended the Telangana Motor Vehicles Rules, 1989. The notification states the following:

- Rule 81 has been revised with omission of sub-rules (1), (2) and (4), and substitution of sub-rule (3) enabling online reservation of special vehicle numbers with prescribed fee slabs ranging from INR1,50,000 to INR6,000 / INR3,000 for two-wheelers. Further, applications for reservation shall be submitted online only between 8:00 AM-1:00 PM, with current numbers available at a fee of INR2,000.
- Where multiple requests exist, allotment will be via online bidding from 2:00 PM-4:00 PM, 10% of the fee being non-refundable for unsuccessful bidders and complete fee being forfeited where a successful applicant does not participate in bidding.
- Reserved numbers must be utilised within 15 days, failing which reservation will be cancelled and re-notified, and unutilised numbers may be referred to the Transport Commissioner for further decision.

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

Tripura

▪ **Factories (Tripura Second Amendment) Act, 2025**

The Government of Tripura on November 20, 2025, issued the Factories (Tripura Second Amendment) Act, 2025, to amend the Factories Act, 1948. The amendment includes the following: -

- In sub-clause (ii) of clause (m) of section 2, the expression "twenty or more workers" shall be substituted with the expression "forty or more workers".
- Section 55(2) shall be substituted with "(2) The State Government may by notification in the Official Gazette, extend the total number of hours of work of a worker without an interval to six hours in respect of all or group or class or description of factories on such conditions as it may deem expedient."
- Section 66 shall be substituted with "Employment of women -Women shall be entitled to be employed in all factories for all types of work under this Act and they may also be employed, with their consent before 6 a.m. and beyond 7 p.m. subject to such conditions relating to safety or any other condition to be observed by the occupier, as may be prescribed by the State Government."

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

Uttarakhand

▪ **Release of gazetted holiday calendar for 2026**

The Government of Uttarakhand, vide notification dated November 10, 2025, has issued the list of Gazetted Holidays for 2026, specifying the Calendar Date, Saka Date, and Day, and the same will be applicable to Central Government Offices located in Dehradun.

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

West Bengal

▪ **List of Holidays for the Year 2026**

The Government of West Bengal on November 27, 2025, issued the List of Holidays for 2026. The following has been stated namely: -

- The Holidays listed in List-I are the Public Holidays in 2026 under the N. I. Act.
- The Holidays listed in List-II are the Holidays under the order of State Government in 2026.
- The Holidays listed in List-III are the Holidays under the Sectional Holidays in 2026.
- Sundays are holidays under the Negotiable Instrument Act.
- The General instructions to be followed in all types of holidays including holidays for the Muslim festivals have been stated.

(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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