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COMPLIANCE UPDATE

January 2026 | Part 1 of 2

Central Board of Indirect Taxes and Customs

▪ Revision of GST on Tobacco Products

The Central Board of Indirect Taxes and Customs, on December 31, 2025, revised the rate of GST on the following products:

- GST of 18% on Biris
- GST of 40% on Pan Masala, Unmanufactured tobacco, Cigars, cheroots, cigarillos and cigarettes, Other manufactured tobacco

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

Ministry of Corporate Affairs

▪ Companies (Removal of Names of Companies from the Register of Companies) Amendment Rules, 2025

The Ministry of Corporate Affairs on December 31, 2025, added second proviso to Rule 4 (Application for removal of name of company) of Companies (Removal of Names of Companies from the Register of Companies) Rules, 2016. As per the proviso, when a government-owned company or its subsidiary needs to file an indemnity bond (Form STK-3A), the directors appointed by the government don't have to sign it personally. Instead, a high-ranking official, specifically someone at the Under Secretary level or higher from the relevant Ministry, signs the bond on behalf of the company. Essentially, the government department takes responsibility for the bond rather than the individual directors.

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

▪ Companies (Appointment and Qualification of Directors) Amendment Rules, 2025

The Ministry of Corporate Affairs on December 31, 2025, amended Rule 12A of Companies (Appointment and Qualification of Directors) Rules, 2014. As per the amendment, directors shall file KYC intimation in Form No DIR-3 KYC Web to the Central Government on or before the 30th of June of the immediately following every third consecutive financial year instead of annually.

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

Ministry of Finance

- **Indian Insurance Companies (Foreign Investment) Amendment Rules, 2025**

The Ministry of Finance, on December 30, 2025, amended Insurance Companies (Foreign Investment) Rules, 2015. As per the amendment, the definition of Foreign Direct Investment (FDI) has been expanded to include investments by non-resident entities or persons outside India in equity shares of Indian insurance companies. Furthermore, at least one key managerial position, CEO, Managing Director, or Chairperson, to be held by a Resident Indian Citizen in companies with foreign investment.

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

Securities and Exchange Board of India

- **Mandating periodic disclosure requirements- Securitised Debt Instruments (SDIs)**

The Securities and Exchange Board of India on December 16, 2025, directed trustees of special purpose distinct entities to submit specified disclosures on a half-yearly basis to SEBI and to the stock exchanges where the SDIs are listed. These disclosures must be filed within 30 days from the end of March and September each year.

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

- **Modification in the conditions specified for reduction in denomination of debt securities**

The Securities and Exchange Board of India on December 18, 2025, has modified the conditions for issuing debt securities at a reduced denomination of INR 10,000. SEBI has partially amended Clause 1.3 of Chapter V of the NCS Master Circular to expressly include zero-coupon debt securities with fixed maturity as eligible for reduced denomination issuance.

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

- **Ease of investments and ease of doing business measures – enhancing the ‘Facility for Basic Services Demat Account (BSDA)’**

The Securities and Exchange Board of India on December 24, 2025, enhanced the threshold for simplified documentation from INR 5 lakh to INR 10 lakh, thereby expanding the scope of cases eligible for a streamlined process. It introduced a standardised Affidavit-cum- Indemnity format, rationalised documentation requirements for securities valued above INR 10 lakh, and dispensed with notarisation for cases involving securities up to INR10,000, where only an undertaking on plain paper is required.

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

- **Certification requirement for Compliance Officers of Managers of AIFs**

The Securities and Exchange Board of India on December 30, 2025, mandated a certification requirement for Compliance Officers of Managers of Alternative Investment Funds (AIFs). Such Compliance Officers must obtain certification by passing the NISM Series-III-C: Securities Intermediaries Compliance (Fund) Certification Examination conducted by the National Institute of Securities Market.

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

Bureau of Energy Efficiency

- **Bureau of Energy Efficiency (Appliance Labeling and Compliance) Regulations, 2026**

The Bureau of Energy Efficiency on December 26, 2025, notified Bureau of Energy Efficiency (Appliance Labeling and Compliance) Regulations, 2026 mandating frost-free refrigerators, direct cool refrigerators, deep freezers, RAC (cassette, floor standing tower, ceiling, corner AC), colour televisions and ultra-high-definition televisions to adhere to labelling of star rating.

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

Bureau of Indian Standards

- **Amendment of BIS Standards for Copper Wire Rods for Electrical Applications**

The Bureau of Indian Standards on December 17, 2025, amended IS 12444: 2020 Copper Wire Rods for Electrical Applications — Specification (First Revision), **The standards will come in effect from December 15, 2025.**

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

- **Revision of BIS Standards for Textiles and Conveyer Belts**

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

- IS 684: 2025 Textiles - Neps in Cotton Fibres - Methods of Test (First Revision)
- IS 1101: 2025 Textiles - Handloom Cotton Cellular Shirting - Specification (Second Revision)

- IS 1451: 2025 Textiles - Handloom Cotton Drills - Specification (Second Revision)
- IS 3181: 2025 Conveyor Belts - Fire Resistant Conveyor Belting for Underground Mines and Such other Hazardous Applications - Specification (Third Revision)
- IS 5746 (Part 3): 2025 Textiles - Woven Glass Fibres Fabrics for Plastic Laminates for Aerospace Purposes - Specification Part 3 Finished Fabrics for Use with Polyester Resin Systems (Third Revision)

The revised standards will come in effect from December 18, 2025.

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

Industry-wise updates

Consumer Affairs

Legal Metrology (General) Seventh Amendment Rules, 2025

The Ministry of Consumer Affairs, Food and Public Distribution, on December 18, 2025, amended Rule 27 of Legal Metrology (General) Rules, 2011. As per the amendment, all weights, capacity measures, length measures, tapes, beam scales, counter machines, and petrol and diesel fuel dispensers must be verified every twenty-four months instead of twelve months.

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

Employee State Insurance Corporation

Extension of Scheme to Promote Registration of Employers/ Employees (SPREE)

The Employee State Insurance Corporation on December 31, 2025, extended *the Scheme to Promote Registration of Employers or Employees* for a further period of one month from January 01 to January 31, 2026.

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

Labour and Employment

Draft Code on Social Security (Central) Rules, 2025

The Ministry of Labour and Employment on December 30, 2025, notified draft of Code on Social Security (Central) Rules, 2025 consolidating provisions of the following Rules:

- Employees' State Insurance (Central) Rules, 1950;
- Tribunal (Procedure) Rules, 1997;
- Employees' Provident Funds Appellate Tribunal (Conditions of Service) Rules, 1997;
- Employment Exchanges (Compulsory Notification of Vacancies) Rules, 1960;
- Maternity Benefit (Mines and Circumstances) Rules, 1963;
- Payment of Gratuity (Central) Rules, 1972;
- Cine-Workers Welfare Fund Rules, 1984;
- Building and other Constructions Workers' Welfare Cess Rules, 1998;
- Unorganised Workers' Social Security Rules, 2009;
- Employee's Compensation Rules, 1924;
- Employee's Compensation (Transfer of Money) Rules, 1935; and
- Employee's Compensation (Venue of Proceedings) Rules, 1996

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

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

Draft Industrial Relations (Central) Rules, 2025

The Ministry of Labour and Employment on December 30, 2025, notified draft of Industrial Relations (Central) Rules, 2025 consolidating provisions of the following Rules:

- The Industrial Disputes (Central) Rules, 1957
- The Industrial Employment (Standing Orders) Central Rules, 1946

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

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

Draft Occupational Safety, Health and Working Conditions (Central) Rules, 2025

The Ministry of Labour and Employment on December 30, 2025, notified draft of Occupational Safety, Health and Working Conditions (Central) Rules, 2025 consolidating provisions of the following Rules:

- The Dock Workers (Safety, Health and Welfare) Rules, 1990;
- The Building and Other Construction Workers (Regulation of Employment and Condition of Services), Rules, 1998;
- The Model Factories Rules;
- The Mines Rules, 1955;
- The Mines Rescue Rules, 1985;
- The Mines Vocational Training Rules, 1966;
- The Pithead Bath Rules, 1959;
- The Mines Crèche Rules, 1966;
- The Contract Labour (Regulation and Abolition) Central Rules, 1971;
- The Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) Central Rules, 1979;
- The Working Journalists (Conditions of Service) and Miscellaneous Provisions Rules, 1957;
- The Cine-Workers and Cinema Theatre Workers (Regulation of Employment) Rules, 1984;
- The Sales Promotion Employees (Conditions of Service) Rules, 1976

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

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

▪ **Draft Code on Wages (Central) Rules, 2025**

The Ministry of Labour and Employment on December 30, 2025, notified draft of Code on Wages (Central) Rules, 2025, consolidating provisions of the following Rules:

- The Payment of Bonus Rules, 1975;
- The Equal Remuneration Rules, 1976;
- The Central Advisory Committee on Equal Remuneration Rules, 1991;
- The Payment of Wages (Procedure) Application to Scheduled employments Rules, 1962;
- The Payment of Wages (Mines) Rules, 1956;
- The Payment of Undisbursed Wages (Mines) Rules, 1989;
- The Payment of Wages (Air Transport Services) Rules, 1968;
- The Payment of Undisbursed Wages (Air Transport Services) Rules, 1988;
- The Payment of Wages (Railways) Rules, 1938;
- The Payment of Wages (Deductions for National Defence Fund and Defence Savings Scheme) Rules, 1972;
- The Payment of Wages (Manner of Recovery of excess Deductions) Rules, 1966;
- The Code on Wages (Central Advisory Board) Rules, 2021;
- The Code on Wages (Central Advisory Board) Amendment Rules, 20250.

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

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

Ministry of Law and Justice

▪ **Repealing and Amending Act, 2025**

The Ministry of Law and Justice on December 20, 2025, repealed the following legislations among others:

- The Payment of Wages (Amendment) Act, 2017
- The Maternity Benefit (Amendment) Act, 2017
- The Payment of Gratuity (Amendment) Act, 2018
- The Delhi Municipal Corporation (Amendment) Act, 2022
- The Energy Conservation (Amendment) Act, 2022
- The Mines and Minerals (Development and Regulation) Amendment Act, 2023.
- The Offshore Areas Mineral (Development and Regulation) Amendment Act, 2023.

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

State-wise updates

Andaman and Nicobar Islands

▪ Notification regarding Revision of Minimum Wages

The Andaman and Nicobar Administration, on December 27, 2025, issued a notification regarding the revision of minimum wages in the Andaman and Nicobar Islands, effective from January 01, 2026.

The notification states the following, namely:

- The minimum wages have been revised on a six-monthly basis and is based on the Average All India Consumer Price Index for the period April to September 2025.
- The minimum daily wages have been fixed at INR 652 for Unskilled workers, INR 733 for Semi-Skilled/Unskilled Supervisory workers, INR 856 for Skilled/Clerical workers, and INR 939 for Highly Skilled workers, across the six scheduled employments, including Government departments and industrial establishments.

All other terms and conditions of the earlier notification shall remain unchanged.

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

Andhra Pradesh

▪ Circular on Revised Timelines for Processing Consent to Establish (CTE) and Consent to Operate (CTO) applications through OCMMS

The Andhra Pradesh Pollution Control Board (APPCB), on December 16, 2025, has issued a circular revising and expediting the timelines for processing Consent to Establish (CTE) and Consent to Operate (CTO) applications submitted through the online OCMMS platform.

The revised instructions, issued pursuant to directions of the Hon'ble Chief Minister during the review meeting held on November 24, 2025, are as follows:

- Reduced Processing Timelines:
 - o The processing timelines for CTE applications have been reduced as under:
 - o Red category: 12 days (from 21 days)
 - o Orange category: 10 days (from 15 days)
 - o Green category: 3 days (from 7 days)
 - o For CTO applications, the revised timelines are 15 days (Red), 12 days (Orange) and 5 days (Green).
- A component-wise online pre-scrutiny checklist has been introduced, covering topographical plans, compliance status, environmental clearance, water balance and material balance, supported by AI-enabled tools.
- Incomplete applications will be automatically returned for rectification.
- Once complete details are submitted, applications shall be processed strictly within the revised timelines through the APOCMMS platform.
- Regional Offices are required to conduct inspections promptly and forward inspection reports to the Zonal Office or Head Office within the prescribed period.

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

Chandigarh

▪ Press-Release regarding Half-yearly Consumer Price Index (CPI) and Cost of Living Index Numbers for the Chandigarh Centre for the period April 2025 to September 2025.

The Chandigarh Administration, on December 16, 2025, published a press-release regarding the half-yearly Consumer Price Index (CPI) and Cost of Living Index Numbers for the Chandigarh Centre for the period April 2025 to September 2025.

As per the press release, the CPI (Base 2001 = 100 and Base 2016 = 100) for the said period averaged at 2245 points as of September 2025, reflecting an increase of 24 points over the previous average of 2221 points for the period ending March 2025.

Furthermore, revised minimum wages for monthly and daily rated employees across categories from Unskilled to Highly Skilled and Class I to III Staff have been notified for the period October 01, 2025, to March 31, 2026, including separate wage structures for specified establishments.

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

Chhattisgarh

▪ **Chhattisgarh Shops and Establishments (Regulation of Employment and Conditions of Service) (Amendment) Bill, 2025**

The Government of Chhattisgarh on December 16, 2025, issued the Chhattisgarh Shops and Establishments (Regulation of Employment and Conditions of Service) (Amendment) Bill, 2025 proposing the amendments to the Chhattisgarh Shops and Establishments Act, 2017.

The key amendments include:

- Raising the applicability threshold from 10 to 20 workers,
- Permitting women to work from 9:00 p.m. to 6:00 a.m. subject to State-notified conditions, and
- Revising working-hour provisions by increasing daily work from 9 to 10 hours,

The amendment aims to balance worker welfare with greater flexibility to support growth, investment and initiatives with reference to Ease of Doing Business.

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

Goa

▪ **Goa Government Notification Declaring Polling Day as a Paid Holiday**

The Department of General Administration, Government of Goa, on December 15, 2025, has issued a notification declaring the polling day as a paid holiday.

The notification provides that the polling day shall be observed as a paid holiday, in addition to the holidays notified vide Notification No. 37/3/2024-GAD-III/4247 dated October 22, 2024, published in the Official Gazette, Series II No. 30 dated October 24, 2024.

The paid holiday shall be applicable to all persons entitled to vote at the Zilla Panchayat General Elections, including:

- Industrial workers of the State of Goa
- Daily wage workers of Government Departments and State Government industrial departments.
- Commercial and industrial workers of private establishments.
- Employees of all private establishments.
- Daily wage or casual workers employed in any business, trade, industrial undertaking or other establishment.

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

Govt of NCT of Delhi

▪ **Revocation of actions under stage IV of GRAP and intensifying actions under stage I, II and III of modified Graded Response Action Plan**

The Commission for Air Quality Management in the National Capital Region and Adjoining Areas (CAQM), on December 24, 2025, issued an Order regarding modification of actions under the Graded Response Action Plan (GRAP).

As per the order:

- Actions under Stage IV of GRAP (Severe+ AQI above 450), which were invoked vide orders dated December 13, 2025, have been revoked with immediate effect.
- Actions under Stages I, II and III of GRAP shall continue to remain in force and be implemented in accordance with the modified GRAP dated November 21, 2025, across the entire National Capital Region.
- All implementing agencies have been directed to strictly enforce and intensify measures under Stages I, II and III to prevent further deterioration of air quality.
- Citizens have been advised to comply with the citizen charter prescribed under GRAP Stages I, II and III.
- The Sub-Committee shall closely monitor air quality levels and review the situation periodically based on forecasts issued by IMD and IITM.

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

▪ **Withdrawal of exemption from Environment Compensation Charge (ECC) for commercial vehicles carrying essential commodities**

The Government of NCT of Delhi, on December 24, 2025, withdrew the exemption of Environment Compensation Charge (ECC) for commercial vehicles carrying essential commodities.

In adherence with the said directions, the notifications issued by the Department of Environment, Government of NCT of Delhi between October 2015 and February 2016 have been withdrawn to the extent they granted exemption from ECC to commercial vehicles carrying essential commodities.

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

▪ **Advisory by the Labour Commissioner regarding amendments to the Graded Response Action Plan (GRAP)**

The Labour Commissioner, Delhi, on December 17, 2025, issued an Advisory regarding amendments to the Graded Response Action Plan (GRAP).

The advisory states that:

- Pursuant to directions of the Hon'ble Supreme Court in
- M.C. Mehta vs Union of India & Ors., the Commission for Air Quality Management (CAQM), vide order dated November 21, 2025, has amended the GRAP schedule by advancing a measure earlier applicable under Stage IV to Stage III.
- Accordingly, the Government of NCT of Delhi, vide order dated November 24, 2025, has directed that private offices operating in Delhi shall function with a maximum of 50% staff physically present at the workplace, with the remaining staff required to work from home.
- Employers shall implement staggered working hours wherever feasible and take measures to minimise vehicular movement arising from office commuting.
- Essential and emergency services are exempt from these directions.
- Non-compliance shall attract penal action under sections 15 and 16 of the Environment (Protection) Act, 1986 and any other applicable laws.

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

▪ **Order specifying Applicable Restrictions during invocation of GRAP Stage IV**

The Department of Environment and Forest, Government of NCT of Delhi, on December 17, 2025, issued a Notification prescribing restrictions applicable during invocation of GRAP Stage IV (Severe+).

The notification states the following that:

- All petrol, diesel and CNG retail outlets in the National Capital Territory of Delhi shall dispense fuel only to motor vehicles producing a valid Pollution Under Control Certificate (PUC), and vehicles found refuelling without a valid PUC shall be penalized.
- Verification of PUC may be carried out through physical certificates, ANPR and/or electronic verification systems, including VAHAN or other centralized databases.
- During GRAP Stage IV (Severe+), motor vehicles registered outside Delhi and below BS-VI emission standards shall not be permitted to ply in Delhi, except vehicles running on CNG or electric power, public transport vehicles, and vehicles carrying essential commodities or providing essential services.

During GRAP Stage IV (Severe+), entry of vehicles carrying construction materials, including sand, aggregates, stone, bricks, cement, ready-mix concrete and debris, into the National Capital Territory of Delhi shall be prohibited, and violators shall be penalized or seized in accordance with applicable.

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

Gujarat

▪ **Amendment to the Gujarat Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2019**

The Labour, Skill Development and Employment Department, Government of Gujarat, on December 16, 2025, issued an ordinance to amend the Gujarat Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2019.

The Ordinance amends the following:

- The amendments revise definitions, employment conditions and procedural provisions to improve ease of doing business and clarify the obligations of employers and workers under the Act.
- Updated provisions have been introduced relating to working hours, rest intervals, registration and compliance processes, aligning the regulatory framework with contemporary business practices.

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

Haryana

▪ **Issuance of the Haryana Shops and Commercial Establishments (Amendment) Bill, 2025**

The Government of Haryana, on December 18, 2025, notified Haryana Shops and Commercial Establishments (Amendment) Bill, 2025.

The bill states the following, that:

- The applicability of the Act has been revised by subjecting establishments employing 20 or more workers to the full provisions of the Act, while establishments with fewer workers shall be governed under a simplified compliance framework.
- Provisions relating to working hours have been amended by increasing the daily working hours from nine to ten and extending permissible overtime limits, and registration requirements have been expanded through mandatory online submission and digital processes for registration, amendment and closure.
- New provisions mandate issuance of appointment letters and identity cards to employees, enhancement in penalty provisions, and update statutory references in line with the Bharatiya Nyaya Sanhita, 2023.

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

▪ **Advisory on Work-from- Home Arrangements**

The Office of the Deputy Commissioner, Gurugram, issued an advisory on December 21, 2025, regarding work-from-home arrangements following the invocation of Stage IV of the Graded Response Action Plan (GRAP) by the CAQM. The advisory recommends that offices function at 50% capacity, with the remaining staff working from home.

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

▪ **List of public holidays for the calendar year 2026 to be observed in all public offices under the State Government**

The Government of Haryana, on December 16, 2025, issued a notification declaring the list of public holidays for the calendar year 2026 to be observed in all public offices under the State Government.

The notification states the following that:

- Public holidays for the year 2026 have been notified under Schedule I (Gazetted Holidays), Schedule II (Restricted Holidays) and Schedule III (Holidays under the Negotiable Instruments Act, 1881), and festivals falling on already closed days have been excluded.
- Under Schedule II, employees, including outsourced employees, may avail any three restricted holidays of their choice during the calendar year 2026.

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

Jammu & Kashmir

▪ **Jammu & Kashmir Government Order Notification regarding List of Holidays for 2026**

The Government of Jammu and Kashmir, General Administration Department, on December 12, 2025, issued a Government Order notifying the list of holidays for the calendar year 2026.

The Order states that:

- The holidays specified in Annexure "A" and Annexure "B" shall be observed in all Government offices and educational institutions across the Union Territory of Jammu and Kashmir during the calendar year 2026.
- Annexure "A" lists holidays applicable throughout the Union Territory, including national, religious and regional holidays, with Muslim holidays being subject to the appearance of the moon.
- Annexure "B" specifies provincial holidays for the Jammu and Kashmir Provinces, local holidays for specified districts, and restricted holidays.

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

▪ **Jammu & Kashmir Government Order on Bank Holidays for 2026 under the Negotiable Instruments Act, 1881**

The Government of Jammu and Kashmir, on December 12, 2025, issued a Government Order regarding Holidays to be Observed in the Calendar Year 2026 under the Negotiable Instruments Act, 1881.

The Order provides that, the holidays specified in the Annexure shall be observed as bank holidays during the calendar year 2026 in accordance with the Negotiable Instruments Act, 1881. The notified bank holidays include national and religious holidays, annual bank closing, and other specified observances, with Muslim holidays being subject to the appearance of the moon.

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

Jharkhand

▪ List of Holidays for the Year 2026

The Government of Jharkhand on December 15, 2025, issued a Notification declaring the List of Holidays for 2026.

The following has been stated namely:

- Schedule-I lists 21 gazetted holidays, covering national, religious, and regional festivals.
- Schedule-II lists additional holidays applicable to State Government offices.
- Schedule-III declares April 01, 2026, as the annual bank closing holiday, which shall be applicable only to banks and not to regular Government offices.

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

Karnataka

▪ Issuance of the Karnataka Private Medical Establishments (Amendment) Bill, 2025

The Government of Karnataka, on December 17, 2025, has issued the Karnataka Private Medical Establishments (Amendment) Bill, 2025. The key highlights of the Bill are as follows:

- Amendment to Section 2 (Clause n):
 - After the word “dispensary”, the words “or mental health establishment” have been inserted.
- Amendment to the Composition under Item (d): The existing provision in the table under item (d) has been substituted to provide for:
 - One member from the Indian Medical Association, and one member representing the Association of Registered Medical Establishments or AYUSH Medical Practitioners.

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

Kerala

▪ Revised minimum wages for employees in Agricultural Operations and Connected Sectors

The Government of Kerala, on December 19, 2025, issued a notification revising the minimum rates of wages payable to different classes of employees in Agricultural Operations and connected sectors, mandatorily payable by the employers.

The wage rates are revised for:

- Agricultural Operations in Part I
- Mechanized Agricultural Works in Part II
- Rubber Tapping Workers in Part III
- Dairy Farming covering both monthly and daily rated workers in Part IV
- Nurseries covering both monthly and daily rated workers in Part V
- Cashew Plantation in Part VI
- Dearness Allowance for monthly and daily rated workers at rate of INR 60 and INR 2.30 respectively for the increase of every point in the series 2011-12=100 of the Consumer Price Index. (Published by Directorate of Economics and Statistics Department).

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

▪ Draft Amendment to the Kerala Trade Union Regulations, 1958

The Government of Kerala on December 17, 2025, issued the Draft Kerala Trade Unions (Amendment) Regulations, 2025. This draft primarily states that in Regulation ‘5’ for the words “INR ten thousand” the words “INR one thousand” is to be substituted.

Objections or suggestions regarding the draft regulations must be submitted within three months from date of publication i.e. December 17, 2025. Submissions should be sent to the Special Secretary to Government, Labour and Skills (E) Department, Government Secretariat, Thiruvananthapuram - 695001.

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

▪ Inclusion of Gymnasiums under Minimum Wages Act

The Government of Kerala on December 19, 2025, issued a Notification to bring a new category of employment within the statutory minimum wage framework, exercising its powers under Section 27 of the Minimum Wages Act, 1948.

The Notification states the following, namely:

- Present Notification is in pursuance of an earlier draft notification dated March 3, 2025, and in the absence of any objections or suggestions within the prescribed period, minimum rates of wages are fixed for employment in the Gymnasiums Sector.
- Part I of the Schedule to the Minimum Wages Act, 1948 is amended by adding “Employment in Gymnasium” after the entry “Employment in Steel Casting Factory”.

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

▪ **Kerela State Pollution Control Board (KSPCB) revised Red Category Industries and Non-Industrial Operations**

The Kerala State Pollution Control Board (KSPCB) on December 22, 2025, issued a revised list of Red Category Industries and non-industrial operations.

The list states the following, namely:

- Classification of potential high-pollution activities under Red Category.
- Industries falling under the above list must ensure appropriate pollution control measures, obtain or renew Consent to Establish/Operate Certification and comply with applicable environmental norms to Red Category Units.

KSPCB has clarified that re-categorization may occur after inspection of where polluting activities are outsourced or operated as stand-alone units.

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

▪ **Kerela State Pollution Control Board (KSPCB) notifies Green Belt and Green Cover for Industrial Estates and Parks**

The Kerala State Pollution Control Board (KSPCB), on December 18, 2025, issued a circular concerning the development of green belt & green cover for Industrial Estates & Parks and individual industries.

The circular states the following, namely:

- The EIA Notification, 2006 mandates prior Environmental Clearance, which includes the development of green belt/green cover as a mandatory condition.
- Vide Office Memorandum dated October 29, 2025, the green belt criteria applicable to Industrial Estates & Parks and individual industries has been revised, with prospective effect and applicable to cases under consideration.

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

▪ **Kerela State Pollution Control Board (KSPCB) revises industrial sectors in White Category**

The Kerala State Pollution Control Board (KSPCB), on December 17, 2025, issued a notification regarding the categorization of industrial sectors under the White Category.

The notification states the following, namely:

- The Central Pollution Control Board (CPCB) has revised the methodology for calculation of the Pollution Index and issued an updated categorization of industries under the Red, Orange, Green, White and Blue categories, which was adopted by the Kerala State Pollution Control Board. Under the CPCB categorization, 54 industrial sectors were classified under the White Category.
- The Ministry of Environment, Forest and Climate Change (MoEF&CC), vide Gazette Notifications dated October 17, 2025, notified a revised list of 86 sectors under the White Category, which are exempted from the requirement of obtaining consent under the Water (Prevention and Control of Pollution) Act, 1974 and the Air (Prevention and Control of Pollution) Act, 1981, thereby adding 32 additional sectors to the White Category.
- The revised list issued by the Ministry has been adopted, and consent applications shall be processed in accordance therewith.

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

Madhya Pradesh

▪ **Amendment to the Madhya Pradesh Shops and Establishments Act, 1958**

The Government of Madhya Pradesh, on December 15, 2025, issued a notification amending various provisions of the Madhya Pradesh Shops and Establishments Act, 1958, introducing a digitised and portal-based compliance framework for registration of shop or commercial establishment.

Insertion of Clause (1A) in Section 2:

- Employers are required to update details of closure on the portal within ten days. Upon such intimation, the establishment shall be removed from the register, and the registration certificate shall stand cancelled.

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

Maharashtra

▪ **Maharashtra Government Circular on Facilitation of Voting Rights of Employees during Elections**

The Government of Maharashtra, on December 30, 2025, issued a circular regarding facilitation of voting rights of employees during elections, in exercise of powers under section 135B of the Representation of the People Act, 1951.

The circular provides that:

- General municipal elections in 29 Municipal Corporations across Maharashtra are scheduled on January 15, 2026.
- All employees, officers, and workers who are registered voters in the relevant election areas shall be granted paid leave on the polling day, even if employed outside the respective voting jurisdiction.
- The directions apply to all establishments under the Industries, Energy and Labour Department, including private companies, factories, shops, commercial establishments, hotels, restaurants, IT companies, malls, retail outlets, and other industrial or commercial units.
- In exceptional cases where granting a full day's leave may cause substantial loss or disruption of essential or public utility services, employers shall provide a special voting concession of two to three hours instead of a full day's leave.

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

Meghalaya

▪ **Recognition of testing labs under Meghalaya Pollution Control Board**

The Government of Meghalaya, on December 18, 2025, issued guidelines for Recognition of Laboratories under Water (Prevention & Control of Pollution) Act, 1974 and Air (Prevention & Control of Pollution) Act, 1981.

The guidelines state the following:

- Constitution, functions and laboratory recognition framework of the Meghalaya State Pollution Control Board under above mentioned Acts.
- Technical, infrastructural, procedural and manpower requirements for laboratories seeking recognition under either of or both above Acts.
- The importance of authorised and accredited environmental laboratories particularly in relation to testing and analysis of air, water, noise levels and emissions.
- Laboratories must be situated either in the State of Meghalaya or Assam and adhere to standard methods, quality maintenance of systems and participate in programs by the Central Pollution Control Board.

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

Punjab

▪ **Notification regarding Adjustment of Minimum Wage Rates**

The Government of Punjab, on December 24, 2025, issued a notification regarding the adjustment of minimum wage rates.

The notification states the following, namely:

- A new series of the Consumer Price Index for Industrial Workers (CPI-IW) (Base 2016 = 100) has been adopted for the purpose of wage adjustment.
- The minimum rate of wages for unskilled workers has been fixed at INR 11,726.40.
- The notification inserts the following tables, namely:
- Table 1: Adjusted minimum rates of wages for Unskilled, Semi-skilled, Skilled and Highly Skilled workers.
- Table 2: Minimum wages applicable to staff categories A to D, restricted to scheduled employments under the Government of Punjab, local authorities, and Boards, Corporations or agencies under the control of the Government of Punjab, in respect of staff employed through outsourcing, casual engagement or on daily wages.
- Table 3: Minimum rates of wages for attached agricultural labour (Unskilled workers).
- Table 4: Daily wages for other agricultural labour, with and without meals.
- Table 5: Piece rates for brick kiln work, specifying rates per 1,000 bricks/tiles.
- The notification shall be effective from September 01, 2025.

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

Rajasthan

▪ **Amendment to the Rajasthan Shops and Commercial Establishments Act, 1958.**

The Government of Rajasthan, on December 18, 2025, issued Notification amending the Rajasthan Shops and Commercial Establishments Act, 1958.

The following has been amended:

- In the definition of "apprentice" under section 2, the existing expression "a person, aged not less than twelve years" shall be substituted with the expression "a person, aged not less than fourteen years".

- In section 7(1), for the existing expression "nine hours", the expression "ten hours" shall be substituted.
- In section 7(2), for the existing expression "twelve and fifteen", the expression "fourteen and eighteen" shall be substituted.
- In section 9, for the existing word "five", wherever occurring, the word "six" shall be substituted.
- In section 21, for the existing word "twelve", the word "fourteen" shall be substituted.
- In section 22, for the existing expression "child between the ages of 12 and 15", the expression "child between the ages of fourteen and eighteen" shall be substituted.

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

▪ **Order regarding OCEM System connectivity with the State Board Servers**

The Rajasthan State Pollution Control Board (RSPCB), on December 22, 2025, issued an Order mandating procedural compliance for online continuous effluent and emission monitoring system (OCEMS) connectivity with the State Board servers.

The key directions under the Order are as follows:

- The directions apply to all industries covered under OCEMS installation mandates issued by the Central Pollution Control Board (CPCB), the National Green Tribunal (NGT), or the RSPCB.
- A common server has been established by the RSPCB to enable real-time transfer and monitoring of effluent and emission data for assessing the effectiveness of pollution control measures.
- Industries are required to complete a Pre- Deployment Checklist to enable connectivity and data transmission.
- All new and existing units, including those seeking to add new parameters to the State Board server, are required to submit a duly filled Revised Pre- Deployment Checklist and a Self-Declaration Form on the industry's official letterhead.

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

Tamil Nadu

▪ **Draft Amendment to the Tamil Nadu Motor Vehicles Rules, 1989**

The Government of Tamil Nadu, on December 24, 2025, issued a notification regarding a draft amendment to the Tamil Nadu Motor Vehicles Rules, 1989. The key proposal under the draft amendment is as follows:

The draft proposes to substitute Rule 288-A to provide that: "Notwithstanding anything contained in rule 288, where a State Transport Undertaking is unable to procure its own vehicle to operate regular services on a nationalised route, it may operate a private vehicle taken on hire or lease, subject to obtaining a permit by application in Form SCPA (STU) for such vehicle."

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

Telangana

▪ **Paid Holiday List for the Year 2026 under Telangana Shops and Establishments Act, 1988**

The Government of Telangana, on December 17, 2025, issued a notification regarding the official holiday list for the year 2026 under the Telangana Shops and Establishments Act, 1988.

The notification specifies National, Festival, and Other Holidays with wages applicable to employees working in Shops and Establishments located in the districts of Rangareddy, Medchal-Malkajgiri, Vikarabad, Medak, Siddipet, Sangareddy, Nizamabad, Kamareddy, Nalgonda, Yadadri-Bhongir, Suryapet, Mahabubnagar, Nagarkurnool, Wanaparthy, Jogulamba-Gadwal and Narayanpet.

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

▪ **Paid National and Festival Holidays for 2026 in Hyderabad (Twin Cities) under the Telangana Shops and Establishments Act, 1988**

The Government of Telangana, on December 17, 2025, issued a notification prescribing the National and Festival Holidays with wages for the year 2026 for employees working in Shops and Establishments located in Hyderabad (Twin Cities) under the Telangana Shops and Establishments Act, 1988.

The notification specifies the National, Festival and Other Holidays with wages that employers in Hyderabad (Twin Cities) are required to grant to eligible employees during the calendar year 2026.

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

▪ **Paid National and Festival Holidays for 2026 in Hyderabad (Twin Cities) under the Factories and Establishments (National Festival and Other Holidays) Act, 1974**

The Government of Telangana, on December 17, 2025, issued a notification prescribing the National and Festival Holidays with wages for the year 2026 for employees working in Factories and Establishments located in Hyderabad (Twin Cities) under the Factories and Establishments (National Festival and Other Holidays) Act, 1974.

The notification specifies the National, Festival and Other Holidays with wages that are required to be granted to eligible employees working in Factories and Establishments in Hyderabad (Twin Cities) during the calendar year 2026.

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

Uttarakhand

▪ **Declaration of Public Holidays for the Year 2026**

The Government of Uttarakhand, on December 24, 2025, issued a notification regarding the declaration of public holidays for the year 2026.

The notification states the following, namely:

- Gazetted public holidays are specified under Schedule I.
- Certain holidays under Schedule II shall be treated as restricted holidays for offices following a five- day work week, and employees may avail any two restricted holidays from Schedule III.
- Holidays for banks, treasuries and sub-treasuries shall be as per Schedule IV under the Negotiable Instruments Act, 1881, and festivals marked with an asterisk shall be observed based on local moon sighting.

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

Uttar Pradesh

▪ **Amendment to the Uttar Pradesh Motor Vehicles Rules, 1998**

The Government of Uttar Pradesh, on December 11, 2025, issued a notification amending certain provisions of the Uttar Pradesh Motor Vehicles Rules, 1998. The key amendments are as follows:

Amendment to Rule 3 - Licensing Authority:

- The provision prescribing the licensing authority has been substituted to state that the licensing authority shall be the Regional Transport Officer or Assistant Regional Transport Officer or such Motor Vehicle Inspector of the Transport Department as authorised to perform the duties of a licensing authority under the Chapter.
- Amendment to Rule 37 - Registering Authority: The provision prescribing the registering authority has been substituted to state that the registering authority shall be the Regional Transport Officer or Assistant Regional Transport Officer or such Motor Vehicle Inspector of the Transport Department as authorised to perform the duties of the registering authority under the Act and the rules made thereunder.

(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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