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# COMPLIANCE UPDATE

February 2026 | Part 2 of 2

## Securities and Exchange Board of India

### ▪ Calendar Spread margin benefit for Single Stock Derivatives on expiry day

Securities and Exchange Board of India on February 05, 2026, issued a circular revising margin treatment for calendar spread positions in single stock derivatives on the expiry day.

As per the circular, while calendar spread offsets were already disallowed for index derivatives on expiry day, SEBI has now extended the same restriction to single stock derivatives. Accordingly, margin benefits will not be available for positions involving contracts expiring on that day. However, calendar spreads involving non-expiring contracts will continue to be eligible for margin benefits.

The circular will come into effect three months from its issuance, and exchanges and clearing corporations are required to update systems accordingly.  
(To view the Circular, Please Click [here](#))

▪ **Revision of Creation/Invocation of pledge of securities through depository system**

Securities and Exchange Board of India on February 05, 2026, amended the framework governing creation and invocation of pledge of securities through the depository system.

The revised framework aligns the pledge mechanism with Sections 176 and 177 of the Indian Contract Act, 1872, which require the Pawnee to provide reasonable notice to the pawnor before the sale of pledged securities.

The key changes include:

- Depositories should now update their Pledge Request Forms to include undertakings from both pledger and pledgee. The pledgee shall undertake to provide reasonable notice before sale and comply with the Contract Act provisions, while both parties must agree to abide by the Depositories Act, SEBI regulations, circulars, and bye-laws.
- Further, upon invocation of a pledge, depositories must notify both pledger and pledgee, confirming invocation and recording of the pledgee as “beneficial owner” under Regulation 79(8) of the DP Regulations.

As per the circular, Depositories have been directed to amend their bye-laws, carry out necessary system modifications, inform participants, and implement the revised provisions by April 06, 2026.

(To view the Circular, Please Click [here](#))

▪ **Reporting of value of units of Alternative Investment Funds (AIFs) to Depositories**

Securities and Exchange Board of India (SEBI) on February 06, 2026, mandated reporting of the Net Asset Value (NAV) of units of Alternative Investment Funds (AIFs) to depositories to enhance transparency and operational efficiency.

Under the SEBI (Alternative Investment Funds) Regulations, Category I and II AIFs are required to undertake valuation at least once every six months (extendable to one year with approval of 75% of investors), while Category III AIFs must compute and disclose NAV at least quarterly (for closed-ended schemes) or monthly (for open-ended schemes).

Accordingly, AIFs, through their Registrars and Transfer Agents (RTAs), shall upload the latest available NAV for each ISIN to the depository system on or before May 01, 2026, or within 30 days from the valuation date, whichever is later. The valuation date shall be the date of the independent valuation report or, where valuation is undertaken internally, the date on which such valuation is recorded.

The AIF Manager shall be responsible for ensuring timely and accurate reporting of NAV data.

(To view the Circular, Please Click [here](#))

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

▪ **Amendment of BIS Standards for Automotive Vehicles**

The Bureau of Indian Standards on February 12, 2026, notified the amendment in following standards amongst others:

- IS 1884: 1993 Automotive Vehicles - Electric Horns - Specification (Third Revision)
- IS 15633: 2022 Automotive Vehicles - Pneumatic Tyres for Passenger Car Vehicle - Diagonal and Radial Ply - Specification (First Revision)
- IS 15804: 2008 Automotive Vehicles Wiping and Washing System for M1 Category of Vehicles – Requirements

**The amended standards will come in effect from February 06, 2026.**

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

▪ **BIS Standards for Textiles**

The Bureau of Indian Standards on February 05, 2026, notified the establishment of following standards amongst others:

- IS 19498: 2026 Textiles - Treated Synthetic Fabrics for Conveyor Belts - Specification
- IS 19523: 2026 Textiles -Children Apparel - Safety Requirements

**The standards will come in effect from February 02, 2026.**

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

▪ **BIS Standards for Earth-Moving Machinery**

The Bureau of Indian Standards on February 04, 2026, notified the establishment of following standards amongst others:

- IS 19539: 2026 ISO 10261: 2021 Earth-Moving Machinery - Product Identification Numbering System
- IS 19542 (Part 2): 2026 ISO 6750-2: 2025 Earth-Moving Machinery - Operator's Manual Part 2 List of References

**The standards will come in effect from January 27, 2026.**

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

▪ **BIS Standards for Land Boilers**

The Bureau of Indian Standards on February 04, 2026, notified the establishment of following standards amongst others:

- IS 10392: 2026 Feed Water and Boiler Water for Low and Medium Pressure Land Boilers - Specification (First Revision)
- IS 12785: 2026 Irrigation Equipment - Strainer-Type Filters - Specification (Second Revision)
- IS 997: 2026 Limestone and Dolomite for Glass and Ceramic Industry - Specification (Second Revision)
- IS 6500: 2026 Thermometer for Measurement of Sea Surface Temperature - Specification (First Revision)

**The standards will come in effect from January 20, 2026.**

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

▪ **Amendment of BIS Standards for Textiles**

The Bureau of Indian Standards on February 04, 2026, notified the amendment of following standards amongst others:

- IS 11652: 2017 Textiles - High Density Polyethylene (HDPE)/ Polypropylene (PP) Woven Sacks for Packaging of 50 kg Cement - Specification (Third Revision)
- IS 12848: 2024 Textiles - Woollen Blended Blankets - Specification (First Revision)
- IS 17265: 2023 Textiles - 100 Percent Polyester Spun Grey and White Yarns - Specification (Second Revision)

**The amended standards will come in effect from January 20, 2026.**

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

# Industry-wise updates

## Consumer Affairs, Food and Public Distribution

### ▪ **Legal Metrology (Packaged Commodities) Amendment Rules, 2026**

The Ministry of Consumer Affairs, Food and Public Distribution (Department of Consumer Affairs), on February 13, 2026, issued the Legal Metrology (Packaged Commodities) Amendment Rules, 2026 to further amend the Legal Metrology (Packaged Commodities) Rules, 2011.

The amendment inserted sub rule (10A) in Rule 6 specifying that, “Every e-commerce entity selling imported products shall provide the product listings of such imported products in a searchable and sortable filter specifying the country of origin.”

(To view the Amendment, Please Click [here](#))

## Commerce and Industries

### ▪ **Draft Gas Cylinders (Amendment) Rules, 2026**

The Ministry of Commerce and Industries, on February 03, 2026, issued the draft Gas Cylinders (Amendment) Rules 2026 to further amend the Gas Cylinders Rules, 2016.

The proposed amendments seek to expand existing exemptions by expressly covering cylinders and valves imported by establishments of the Ministry of Defense, the Department of Space, and their public sector undertakings for their own use.

Further, the scope of safety-related provisions is proposed to be widened by including “other flammable gases” alongside liquefied petroleum gas.

The draft Gas Cylinders (Amendment) Rules, 2026 have been published for public consultation, with objections or suggestions invited within 30 days of publication.

(To view the Draft Amendment, Please Click [here](#))

## Electronics and Information Technology

### ▪ **Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Amendment Rules, 2026**

Ministry of Electronics and Information Technology (MeitY) on February 10, 2026, issued Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Amendment Rules, 2026 strengthening obligations of intermediaries, particularly concerning synthetically generated (including AI-generated) content.

The key amendments include:

- Quarterly User Intimation: Intermediaries must inform users at least once every three months, through policies and user agreements, that non-compliance may result in suspension or termination of access, removal of unlawful content, and penalties under applicable laws.
- Technical Safeguards: Platforms enabling synthetic content must implement reasonable measures to prevent unlawful material, including child sexual abuse content, non-consensual imagery, false documents, and misleading depictions.
- Prompt Action and Reporting: Intermediaries must promptly disable access to violative content, suspend user accounts where necessary, identify offenders as required by law, and report mandatory offences to appropriate authorities.

These provisions shall come into force from February 20, 2026.

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

## Labour & Employment

### ▪ **Repeal of previous labour laws under Industrial Relations Code, 2020**

Ministry of Labour & Employment on February 02, 2026, issued a notification repealing previous 3 labour laws in exercise of powers under Section 104 read with Section 1(3) of the Industrial Relations Code, 2020.

This notification clarifies that the previous 3 labour laws namely;

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

stood repealed from November 21, 2025 itself, aligning fully with the commencement of the Industrial Relations Code, 2020.

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

▪ **Continuation of Existing Statutory Authorities (Industrial Relations Code, 2026)**

Ministry of Labour & Employment on February 02, 2026, issued Industrial Relations Code (Removal of Difficulties) (Amendment) Order, 2026 further to amend Industrial Relations Code (Removal of Difficulties) Order, 2025.

This notification inserted third paragraph in Industrial Relations Code (Removal of Difficulties) Order, 2025 clarifying that all statutory authorities constituted under the Trade Unions Act, 1926, the Industrial Employment (Standing Orders) Act, 1946, and the Industrial Disputes Act, 1947 shall continue to discharge their functions until corresponding authorities are appointed under the Industrial Relations Code, 2020.

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

▪ **Change in Wage ceiling or limit for a person employed in a supervisory capacity (Code on Wages, 2019)**

Ministry of Labour & Employment on January 30, 2026, issued a notification changing the wage ceiling for a person employed in a supervisory capacity to INR 18,000 from INR 15,000 as defined under the Section 2(z)(d) of the Code on Wages, 2019.

Accordingly, a person employed in a supervisory capacity and drawing the wages exceeding INR 18,000 per month shall be excluded from the definition of “worker” under the said clause.

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

▪ **Draft Occupational Safety, Health and Working Conditions (Metalliferous Mines) Regulations, 2026**

Ministry of Labour & Employment on February 04, 2026, issued the Draft Occupational Safety, Health and Working Conditions (Metalliferous Mines) Regulations, 2026.

- The draft Regulations lays down a comprehensive framework to regulate safety, health, and working conditions in metalliferous mines across India (excluding coal and oil mines). The regulations define key mining terms, operational standards, and safety mechanisms to ensure systematic supervision, risk control, and worker protection in mining operations.
- A Board of Mining Examination is constituted to conduct examinations and grant certificates for roles such as managers, surveyors, mining supervisors, blasters, and winding engine operators.
- The rules prescribe minimum educational qualifications, age limits, medical fitness standards, and mandatory practical experience for each role.
- Additionally, the framework mandates formal procedures for mine operations, including notification requirements for opening, closing, abandoning, or reopening mines, submission of safety management plans, and reporting changes in ownership or management.

Objections and suggestions, if any, may be addressed within a period of 45 days from the date of its publication.

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

## Mining

▪ **Offshore Areas Mineral (Prevention of Illegal Mining and Transportation) Rules, 2026**

Ministry of Mines on February 03, 2026, issued the Offshore Areas Mineral (Prevention of Illegal Mining and Transportation) Rules, 2026.

The key provisions include:

- Extension of Regulatory Powers: The powers and functions of the Indian Bureau of Mines (IBM) under the Rules shall also apply to the Atomic Minerals Directorate for Exploration and Research (AMD) in respect of atomic minerals meeting the prescribed threshold grade.
- Prohibition on Unauthorised Activities: No person shall produce, store, transport, process, sell, or otherwise deal with offshore minerals except in accordance with the Act and the Rules.
- Electronic Monitoring and Registration: Operating rights holders and related stakeholders must deploy an electronic monitoring system and register themselves, carriers, and mechanised machinery on the offshore mining regulation web portal. Unregistered carriers or equipment shall not be permitted.

(To view the Rules, Please Click [here](#))

# State-wise updates

## Andhra Pradesh

- **APERC Directs Monthly Energy Settlement and Billing for Solar Rooftop Prosumers**  
The Andhra Pradesh Electricity Regulatory Commission (APERC), vide press note dated February 06, 2026, issued instructions regarding Monthly Energy Settlement and Billing for Solar Rooftop (SRT) Prosumers in the State following complaints received during the Retail Supply Tariff hearings for FY 2026-27.

As per the APERC (The Grid Interactive Solar Rooftop Photovoltaic System under Gross/net metering) Regulation 2023 and its 2025 amendment, the Commission has directed all Andhra Pradesh DISCOMs to strictly implement monthly energy settlement and billing for Solar Rooftop (SRT) prosumers.

The key directions issued are as follows:

- As per Clauses 16.1 and 16.5 of the APERC SRTPV Regulation, energy exported to the grid by SRT prosumers must be settled monthly.
- Payments for surplus energy exported to the grid must be transferred electronically to the concerned consumers without delay.

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

## Bihar

- **Bihar State Migrant Labour Accident Grant Scheme (Amendment) Rules, 2026**  
The Government of Bihar, on February 09, 2026, notified the Bihar State Migrant Labour Accident Grant Scheme (Amendment) Rules, 2026, to amend the Bihar State Migrant Labour Accident Grant Scheme Rules, 2008.

The following amendments have been made:

- Rule 5 is substituted to provide accident grants to migrant labourers/dependents via RTGS of INR 4 lakh (in case of death), INR 1 lakh (in case of permanent disability), and INR 50,000 (in case of permanent partial disability), with appeals on dependency disputes decided by the District Magistrate.
- The State Government will also bear transportation costs for bringing back the bodies of migrant workers who die in accidents outside the State or abroad.

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

- **Extension of the Publication Date of the New Bihar Labour Rules**  
The Government of Bihar, on February 09, 2026, has extended the publication timeline for all four draft Labour Rules of the State.

Earlier the publication date for the Four Labour Rules was as follows:

- Draft Wage Code (Bihar) Rules, 2025 - 05 Dec 2025
- Draft Industrial Relations (Bihar) Rules, 2025 - 05 Dec 2025
- Draft Social Security (Bihar) Rules, 2025 - 10 Dec 2025
- Draft Bihar Occupational Safety, Health and Working Conditions Rules, 2025 - 19 Dec 2025

Vide this notification, the publication date for all four draft rules has now been extended up to February 15, 2026.

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

- **Approval of Bihar Global Capability Centre (GCC) Policy, 2026**  
The Information Technology Department, Government of Bihar, on February 05, 2026, approved the Bihar Global Capability Centre (GCC) Policy, 2026. The policy aims to strengthen the State's technology ecosystem, attract global investments, promote innovation, and generate high-quality employment.

The policy applies to new GST-registered GCC units in Bihar and to existing units undertaking at least 50% expansion with a minimum of 25 new direct jobs. Eligible entities include private or public limited companies or LLPs (Indian or multinational) listed in Forbes Global 2000 or Fortune 1000, or companies with an average annual turnover of INR 1,000 crore over the last three financial years (INR 500–INR 1,000 crore subject to approval by a High-Level Committee). Benefits are limited to the first 25 eligible GCC units.

Key incentives include Capex assistance up to 30% of fixed capital investment (capped at INR 50 crore), reimbursement of lease rentals (50%), 25% reimbursement of power bills for five years, and 50% reimbursement of cloud infrastructure expenses for five years. Employment-linked

incentives include salary reimbursement for three years (with higher benefits for Bihar residents), reimbursement of patent filing fees, quality certification costs, and skill certification expenses.

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

## Goa

### ■ **Goa Government Prohibits Strike in Transport Services for Six Months**

The Government of Goa, vide order dated February 05, 2026, ordered the prohibition of strike in Transport Services across the State through powers conferred under Section 3(1) of the Goa Essential Services Maintenance Act, 1988.

As per the Order, strike in any form has been prohibited in all transport services for the carriage of passengers or goods by land or water within the State of Goa, with immediate effect.

The Order will remain in force for a period of six months from the date of its issuance.

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

### ■ **Goa Jan Vishwas (Laws Amendment) Bill, 2026**

The Goa Legislative Assembly, vide notification dated February 05, 2026, enacted the Goa Jan Vishwas (Laws Amendment) Bill, 2026 to decriminalise and rationalise minor offences and ensure time-bound delivery of notified public services for ease of living and doing business. It is deemed to have come into force on December 02, 2025, and repeals the earlier Ordinance of 2025, while saving the actions taken under the said Ordinance.

The key highlights of the Bill are as follows:

- Amendments of various Goa laws listed in Schedules I and II, including the Goa Excise Duty Act, 1964; Goa Waste Management Act, 2016; Goa Fire Force Act, 1986; etc.
- Substitution of criminal punishments such as imprisonment and fines with monetary penalties, thereby reducing criminal liability for procedural and minor contraventions.
- Enhanced penalty ceilings and provision for continuing penalties in case of ongoing contraventions.

Periodic revision of penalties by increasing fines by ten per cent of the minimum penalty amount after every three years from the date of commencement.

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

## Haryana

### ■ **Haryana Motor Vehicles (Amendment) Rules, 2026**

The Government of Haryana, vide notification dated February 11, 2026, issued the Haryana Motor Vehicles (Amendment) Rules, 2026, further amending the Haryana Motor Vehicles Rules, 1993. The amendment substitutes Rule 67A to prescribe the maximum permissible age of transport vehicles operating under various permits in the State from the date of their first registration.

The revised provision is as follow:

- All India Tourist Permit (Petrol/CNG Vehicles): Maximum age of 12 years from the date of first registration, applicable in both National Capital Region (NCR) and non-NCR areas.
- All India Tourist Permit (Diesel Vehicles): Maximum age of 10 years in NCR areas and 12 years in non-NCR areas.

All Other Permits (including Stage Carriage, Contract Carriage, Goods Carriage, etc.): Maximum age of 15 years for Petrol/CNG/Electric/Clean Fuel vehicles and 10 years for Diesel vehicles in NCR areas and 15 years for non-NCR areas.

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

### ■ **Haryana Shops and Commercial Establishments (Amendment) Act, 2025**

The Government of Haryana, vide notification dated February 05, 2026, issued the Haryana Shops and Commercial Establishments (Amendment) Act, 2025, further amending the Haryana Shops and Commercial Establishments Act, 1958. The amendment introduces significant changes relating to applicability, working hours, registration, and penalties.

The key amendments include:

- Revised Applicability Threshold:
  - A new sub-section (5) under Section 1 has been inserted clarifying that most provisions apply only to establishments employing 20 or more workers.
  - Establishments with fewer than 20 workers are required to furnish online intimation and governed by newly inserted Section 13A.



- Substitution of Section 13 mandates online registration for establishments employing 20 or more workers, including submission of details, issuance of registration certificate, reporting of changes, and cancellation upon closure.
- Increase in Working Hours and Overtime Limits wherein maximum daily working hours have been increased from 9 to 10 hours with quarterly overtime limit enhanced from 50 to 156 hours.
- Insertion of new Sections 20A and 20B mandating the issuance of appointment letters and identity cards to employees.

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

## Kerala

### ▪ **Kerala Shops and Commercial Establishments (Amendment) Rules, 2025**

The Kerala Government, on February 05, 2026, notified the Kerala Shops and Commercial Establishments (Amendment) Rules, 2025, further amending the Kerala Shops and Commercial Establishments Rules, 1961.

The amendment substitutes the fee table prescribed under Rule 2G(1) of the principal Rules. The revised fee structure relates to registration and renewal of registration certificates for shops and commercial establishments.

Under the updated fee slabs, the registration/renewal fees are determined based on the number of employees engaged in the establishment, ranging from INR 70 for establishments with no employees to INR 5,250 for establishments employing more than 100 employees. The revised fee structure is now applicable across the State.

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

### ▪ **Kerala Migrant Workers Welfare (Amendment) Scheme, 2025**

The Employment and Skills Department, Government of Kerala, on February 06, 2026, issued the Kerala Migrant Workers Welfare (Amendment) Scheme, 2025 to strengthen welfare support for migrant workers in the State. The amendment increases the financial assistance ceiling from INR 10,000 to INR 25,000 and revises the membership threshold from 30 to 50. In addition to member contributions, the Government and the Kerala Building and Other Construction Workers Welfare Board will each contribute INR 90 per member per year to the Fund.

It empowers the District Executive Officer to admit members even without prescribed certificates, subject to eligibility satisfaction. Members must pay the annual fee and submit proof of continued migrant worker status by 31 March each year, with provision for online submission and condonation of delay.

Members with at least three years of contribution are eligible for terminal benefits of INR 1,000 per completed year of membership, subject to a maximum of INR 10,000. The amendment also enables digital submission of applications and related processes to improve governance and service delivery.

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

### ▪ **Draft Kerala State Electricity Regulatory Commission (Standards of Performance of Distribution Licensees) (First Amendment) Regulations, 2026**

The Kerala Government, on February 04, 2026, issued the Draft Kerala State Electricity Regulatory Commission (Standards of Performance of Distribution Licensees) (First Amendment) Regulations, 2026 to further amend the Kerala State Electricity Regulatory Commission (Standards of Performance of Distribution Licensees) Regulations, 2015.

Key amendments proposed include the following:

- Regulation 2(4) is proposed to be substituted to comprehensively define “applicant” as an owner or occupier of land or premises applying for services such as new electricity supply, change in sanctioned load or contract demand, mutation of name, change in consumer category, disconnection/reconnection, termination of agreement, shifting of service line/meter, or other related services under the Act and Regulations.
- After clause (15), a new clause (15a) is proposed to be inserted defining “days” to mean clear working days.
- After clause (28), a new clause (28a) is proposed to define “Momentary Average Frequency Interruption Frequency Index” (MAIFI) as the average number of momentary interruptions per consumer during the reporting period, as specified in the Regulations.

Objections or suggestions may be submitted to the Secretary, Kerala State Electricity Regulatory Commission, on or before February 25, 2026. A public hearing through online mode will also be conducted on February 25, 2026, before finalization of the draft Regulations.

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



## Maharashtra

### ■ **Revised Zone-wise Minimum Wage Rates for Scheduled Industries**

The Maharashtra Government, on February 04, 2026, issued a notification revising the Total Minimum Wages (Basic Wage plus Special Allowance or VDA) for scheduled industries. The revised rates are applicable for the period from January 01, 2026, to June 30, 2026.

The notification prescribes zone-wise monthly wage rates (Zone I, Zone II and Zone III) and classifies employees into Skilled, Semi-Skilled and Unskilled categories. The revised wage structure applies across multiple scheduled employments, including legal establishments, construction activities, hospitals, pharmaceutical units, engineering industries, hotels, and transport establishments.

The total minimum wages differ based on industry, skill category, and zone. For instance, in Zone I, monthly wages for skilled workers range approximately from INR 11,049 to INR 24,689, depending on the scheduled employment category.

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

## Madhya Pradesh

### ■ **Notification on Awareness and Preventive Health Measures for Unorganized Workers**

The Government of Madhya Pradesh, on February 02, 2026, issued a notification emphasizing preventive health and safety measures to reduce natural and accidental deaths among individuals below 60 years of age.

The State is implementing the Chief Minister Jankalyan Sambal Yojana for unorganised sector workers aged 18 to 60 years, under which financial assistance is provided to registered workers and their families. During 2024–25, benefits were extended in approximately 57,000 cases of natural deaths and 5,800 cases of accidental deaths.

Considering that scheme benefits apply only up to 60 years of age, while the average life expectancy in the State is around 67 years, the high incidence of deaths within the working-age population has been flagged as a serious concern. The notification highlights the need for targeted preventive and awareness-based interventions to safeguard labour productivity and family security.

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

### ■ **Amendment to Madhya Pradesh GST Rules, 2017**

The Madhya Pradesh Government, on February 1, 2026, notified an amendment to the Madhya Pradesh Goods and Services Tax Rules, 2017, in exercise of powers under section 164 of the Madhya Pradesh Goods and Services Tax Act, 2017, pursuant to the recommendations of the GST Council.

The amendment inserts a new Rule 31D after Rule 31C, prescribing a special method for valuation of certain notified goods. As per the newly inserted rule, the value of supply of goods specified in the prescribed Table shall be deemed to be the retail sale price (RSP) declared on such goods, after deducting the applicable GST amount. This provision overrides other valuation rules under the relevant Chapter for the specified goods.

The amendment is intended to simplify the valuation mechanism and ensure uniformity in tax assessment for goods where RSP-based valuation is considered appropriate. It has come into force with effect from February 1, 2026, and applies prospectively across the State.

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

## Meghalaya

### ■ **Amendment to Meghalaya Value Added Tax Act, 2003**

The Meghalaya Government, on February 11, 2026, issued an amendment to the Meghalaya Value Added Tax Act, 2003.

Under the amendment, the expression “Bonded Warehouse” has been substituted with the expression “Central Bonded Warehouse” in the Act.

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

## Punjab

### ▪ **Handbook on Punjab Building & Other Construction Workers' Welfare Board**

The Punjab Government, on January 13, 2026, issued the Handbook on the Punjab Building & Other Construction Workers' Welfare Board, outlining its functioning, welfare initiatives, and recent administrative reforms. The Board is responsible for registration of construction workers, implementation of welfare schemes, and provision of financial assistance funded primarily through cess collections and worker contributions.

During 2025–26, the Board introduced worker-centric reforms that increased benefit disbursement from INR 87 crore to INR 120 crore and reduced average scheme processing time from approximately six months to about 2.5 months. Key procedural improvements included removal of redundant documentation, simplification of application forms, reduction in approval levels, introduction of timeline-based processing, and standardisation of objections.

The Handbook also highlights technology integration and policy reforms aimed at improving service delivery, clearing legacy cases, and expanding access to health and education benefits through digital coordination mechanisms.

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

## Rajasthan

### ▪ **Draft Rajasthan Occupational Safety, Health and Working Conditions Rules, 2026**

The Labour and Factories & Boilers Department, Government of Rajasthan, on February 03, 2026, issued the Draft Rajasthan Occupational Safety, Health and Working Conditions Rules, 2026 to implement the Occupational Safety, Health and Working Conditions Code, 2020 at the State level. The Draft Rules regulate safety, health and working conditions in establishments across Rajasthan, including provisions for registration and licensing of establishments and contractors, and engagement of contract labour and inter-State migrant workers.

The Rules prescribe standards relating to workplace safety and welfare measures, appointment of safety and welfare officers, constitution of safety committees, medical examinations, maintenance of records, and reporting of accidents. They also cover working hours, overtime, leave, weekly rest and employment conditions for women workers.

Further, the Draft Rules lay down procedures for grant, renewal and revocation of licences through digital systems, specify duties of employers and contractors, and provide for compliance requirements and penalties, thereby establishing a structured occupational safety framework in the State.

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

## Tamil Nadu

### ▪ **Tamil Nadu Lifts and Escalators (Amendment) Act, 2025 – Enforcement Notification**

The Tamil Nadu Government, on February 03, 2026, notified the enforcement of the Tamil Nadu Lifts and Escalators (Amendment) Act, 2025. In exercise of the powers conferred under sub-section (2) of Section 1 of the said Act (Tamil Nadu Act 35 of 2025), the Governor has appointed February 03, 2026, as the date on which the Act shall come into force in the State.

Key amendments include the following:

- In Section 38 (Statement of Input Tax Credit): The term "auto-generated statement" has been substituted with "statement".
- Section 39 (Returns): Returns are required to be furnished within the prescribed time, subject to such conditions and restrictions as may be prescribed.
- Section 107 (Appeals to Appellate Authority): In cases where an order imposes only penalty (without any tax demand), no appeal shall be filed unless 10% of the penalty amount is paid.
- Under Section 12: Sub-section (4) has been omitted.
- Under Section 13: Sub-section (4) has been omitted.
- In Section 17(5)(d): The expression "plant or machinery" has been substituted with "plant and machinery".

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

## Tripura

### ▪ **Tripura Shops and Establishments (Eighth Amendment) Ordinance, 2026**

The Government of Tripura on January 30, 2026, issued the Tripura Shops and Establishments (Eighth Amendment) Ordinance, 2026 to further amend the Tripura Shops and Establishments Act, 1970.

The amendment includes the following:

- Section 6 has been substituted to permit shops to remain open for business 24 hours a day, subject to the engagement of an adequate number of employees to ensure shift-based duties. The daily working hours, spread over, and overtime of employees shall be regulated in accordance with notifications issued by the State Government from time to time.
- Section 7 has similarly been substituted to allow establishments, including commercial establishments, to operate 24 hours a day, provided sufficient staff is deployed for shift operations. The regulation of daily working hours, spread over, and overtime for employees shall continue to be governed by notifications issued by the State Government from time to time.
- Section 21 has been amended to substantially enhance penalties for non-compliance. The existing amounts for fines have now increased, to INR 1,000, INR 5,000 and INR 10,000 from INR 100, INR 500 and INR 1000 respectively. Further, contraventions of key provisions relating to working conditions, employment, and welfare requirements will attract a minimum fine of INR 2,000, extendable up to INR 7,000, and in case of repeat offences, a minimum fine of INR 3,000, extendable up to INR 10,000.

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

### ▪ **Procedure for Verification and Stamping of Commercial Weights and Measures**

The Tripura Government, on February 02, 2026, issued a notification specifying the procedure for verification and stamping of weights and measures used for commercial purposes under Rule 14 of the Tripura Legal Metrology (Enforcement) Rules, 2011.

As per the notification, low-risk weights and measures listed in Schedule-I may be verified and stamped based on self-certification submitted by the applicant in Form-A. All other weights and measures are required to be verified and stamped through certification by a Government Approved Test Centre (GATC).

Until GATCs are established in the State, applicants for non-low-risk weights and measures shall apply to the concerned Legal Metrology Officers of their respective jurisdictions.

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

### ▪ **Registration of Importers under Legal Metrology (Packaged Commodities) Rules, 2011**

The Legal Metrology (Packaged Commodities) Rules, 2011 has been notified with revised procedures regarding registration of importers of prepacked commodities, as part of Compliance Reduction and Deregulation (Phase-II). The notification prescribes updated fees, procedures, documentation requirements and guidelines, with detailed reforms set out in Annexure-A.

Applications for registration are required to be submitted strictly through the SWAAGAT Portal, following the standardized online procedure. No additional documents beyond those specified in the notification shall be required or accepted.

The notification supersedes all earlier circulars and notifications issued on the subject, thereby streamlining and standardising the registration process for importers of prepacked commodities.

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

### ▪ **Online Portal for Licensing under Tripura Legal Metrology Rules**

The Tripura Government, on February 02, 2026, notified that the single window portal constituted under the Tripura Industries (Facilitation) Act, 2018 (SWAAGAT Portal – [swaagat.tripura.gov.in](http://swaagat.tripura.gov.in)) shall also function as the online portal for applying for licences as manufacturer, repairer and dealer of weights and measures under the Tripura Legal Metrology (Enforcement) Rules, 2011.

All applications for grant of such licences are required to be submitted online through the said portal. The procedure and list of documents required for submission of applications shall be as specified in Annexure 'A' to the notification.

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

▪ **Tripura Legal Metrology (Enforcement) (2nd Amendment) Rules, 2026**

The Tripura Government, on February 02, 2026, notified the Tripura Legal Metrology (Enforcement) (2nd Amendment) Rules, 2026, further amending the Tripura Legal Metrology (Enforcement) Rules, 2011.

Key amendments include the following:

- Rule 11 Substituted: Licensing of manufacturers, repairers and dealers shall be processed online, including online fee payment, submission in prescribed forms, mandatory display of licence, and clarification that licences are non-transferable.
- Rule 12 Amended: The Controller is empowered to suspend licences for false statements or violations after providing an opportunity of hearing. Suspension shall lapse if the inquiry is not completed within three months.
- Rule 14 has been amended to prescribe the notified procedure for verification and stamping of weights and measures.
- Schedule II-A Revised: A new Form LM-1 has been introduced specifying updated application requirements for grant of manufacturer licences under the Legal Metrology Act, 2009.

(To view the Amendment, 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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