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# COMPLIANCE UPDATE

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## Central Board of Direct Taxes

### ▪ **Regulation of Crypto Assets and Digital Currency under Income Tax Rules**

The Central Board of Direct Taxes on March 05, 2026, amended Rule 114F to Rule 114H of Income Tax Rules, 1962. The amendments, effective from 1 January 2026, introduce new definitions and reporting requirements concerning digital financial instruments and certain entities. Rule 114F has been expanded to include provisions relating to central bank digital currencies, specified electronic money products, and relevant crypto-assets. Rule 114G has been amended to strengthen reporting obligations of financial institutions for accounts other than U.S. reportable accounts.

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

## Ministry of Corporate Affairs

### ▪ **Companies (Accounting Standards) Amendment Rules, 2026**

The Ministry of Corporate Affairs on March 10, 2026, amended Accounting Standard (AS) 22. The amendment introduces provisions relating to the international tax reform based on the OECD Pillar Two Model Rules. A new paragraph clarifies that AS 22 applies to taxes arising from legislation implementing Pillar Two rules, including qualified domestic minimum top-up taxes.

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

## Securities and Exchange Board of India

### ▪ **Guidelines for Custodians**

The Securities and Exchange Board of India on March 04, 2026, notified detailed guidelines for registered custodians following amendments to the SEBI (Custodian) Regulations, 1996, on segregation of activities, operational safeguards, disclosure requirements, and resource sharing across business functions. The new framework is intended to support custodians in expanding their service offerings while maintaining regulatory discipline and investor protection.

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

### ▪ **Revision of Regulatory Reporting by AIFs**

The Securities and Exchange Board of India on March 05, 2026, introduced comprehensive Annual Activity Report by AIFs. Under the revised framework, all AIFs will now be required to submit an annual report covering their activities for the financial year ending in March. This report must be submitted online through the SEBI Intermediary Portal within 30 calendar days after the end of the financial year. The first Annual Activity Report will apply to the financial year ending March 2026 and must be submitted by May 31, 2026.

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

### ▪ **Introduction of Voluntary Lock-in / Debit freeze facility to Mutual Fund folio**

The Securities and Exchange Board of India on March 06, 2026, introduced a new voluntary lock-in or debit freeze facility for mutual fund folios. The newly announced facility allows investors to temporarily freeze debit transactions from their mutual fund accounts.

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

## Ministry of Finance

### ▪ **Securities Contracts (Regulation) Amendment Rules, 2026**

The Ministry of Finance on March 13, 2026, directed listed entities with post-issue capital of more than INR 1,600 crore and below INR 5,000 crore to increase their public shareholding to at least 25 per cent within three years from the day of listing.

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

## Bureau of Indian Standards

### ▪ **Revision of BIS Standards for Jute Packaging**

The Bureau of Indian Standards on March 06, 2026, revised IS 14342: 2026 Textiles — Jute Yarn/ Twine Packaging Code (First Revision).

The revised standards will come in effect from February 27, 2026.

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

### ▪ **Amendment of BIS Standards for Agro-Textiles and Medical Textiles**

The Bureau of Indian Standards on March 06, 2026, amended the following standards:

- IS 17730 (Part 1): 2021 Agro Textiles - Hail Protection Nets for Agriculture and Horticulture Purposes - Specification Part 1 Warp Knitted Hail Protection Nets
- IS 17786: 2022 Medical Textiles - Underpad – Specification

The amended standards will come in effect from February 27, 2026.

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

# Employees' State Insurance Corporation

## ▪ Advisory regarding responsible handling of personal data under the Digital Personal Data Protection Act, 2023

The Employees' State Insurance Corporation (ESIC), on March 05, 2026, issued an advisory regarding responsible handling of personal data in alignment with the Digital Personal Data Protection Act, 2023.

The following instructions have been issued, namely:

- Officers and officials shall ensure that personal data is accessed only on a need-to-know basis, used strictly for official purposes, and processed through official email IDs and authorised ESIC systems.
- Officials are required to maintain strong passwords, secure systems when unattended, verify recipients before sharing data, and immediately report any suspected or actual data breach or unauthorised access to the ICT Division.
- Officers and officials shall not download, extract or circulate bulk personal data, unless specifically authorised for official work.
- Personal data shall not be stored on personal devices or shared through personal email accounts or unofficial messaging platforms such as WhatsApp or Telegram and must not be retained beyond official or statutory requirements.

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

# Industry-wise updates

## Consumer Affairs

### ▪ **Legal Metrology (General) Third Amendment Rules, 2026**

The Ministry of Consumer Affairs, Food and Public Distribution repealed Rule 16, Rule 21 and Rule 21A of Legal Metrology (General) Rules, 2011 easing the conditions for manufacturers of Weights and Measures.

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

## Health and Family Welfare

### ▪ **Drugs (Amendment) Rules, 2026**

The Ministry of Health and Family Welfare on March 09, 2026, notified draft Amendment Rules to amend Drugs Rules, 1945. The amendments primarily introduce revised provisions for the manufacture and regulation of drugs intended exclusively for export. Manufacturers producing export-only drugs will be required to obtain a specific manufacturing licence and comply with prescribed quality, labelling, and documentation requirements in accordance with the importing country's standards. The draft rules also clarify regulatory procedures, strengthen oversight of export-oriented drug manufacturing, and ensure that such products are not diverted into the domestic market.

The draft will be open to suggestions and objections for a period of 30 days from the date on notification.

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

## Utilities (water, gas, electricity)

### ▪ **Electricity (Amendment) Rules, 2026**

The Ministry of Power on March 13, 2026, amended Rule 3 of Electricity Rules, 2005 to remove interpretational ambiguities, improve ease of doing business for industry, and align the captive generation framework with India's energy transition and industrial growth objectives. The amendment includes:

- Clearly Defined Ownership Requirements
- Uniform Verification Period
- Captive Plants established by Association of Persons (AoP)

The amendment will come in effect from April 01, 2026.

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

# State-wise updates

## Andhra Pradesh

### ▪ **Public Notice on Draft APERC (Framework for Resource Adequacy) Regulation, 2026**

The Andhra Pradesh Electricity Regulatory Commission (APERC) vide public notice dated March 06, 2026, issued the Draft APERC (Framework for Resource Adequacy) Regulation, 2026. This draft regulation establishes a structured approach for distribution licensees to maintain a balance between power availability and consumer demand while maintaining specific planning reserve margins. Additionally, the framework focuses on strengthening the resilience of the power grid. By establishing these guidelines, the Commission seeks to support stable, long-term power planning that can keep up with the state's growing energy needs.

The public notice clarifies that objections or suggestions can be submitted on or before March 27, 2026, to the Secretary, APERC. Further, feedback can be sent via email to [commnsecy@aperc.in](mailto:commnsecy@aperc.in) or by post to the Commission's office in Kurnool.

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

## Bihar

### ▪ **Bihar Jan Vishwas (Provisions Amendment) Bill, 2026**

The Government of Bihar, on February 26, 2026, notified the Bihar Jan Vishwas (Provisions) Bill, 2026 to amend certain State laws with the objective of decriminalising minor offences, rationalising penalties, and promoting trust-based governance to facilitate ease of living and doing business in the State.

Key highlights of the 2026 Bill include:

- The Bill proposes amendments to multiple Acts specified in the Schedule, replacing certain criminal liabilities with monetary penalties or administrative actions for specified violations.
- The amendments seek to revise and rationalise fines and penalties under the provisions of the Acts listed in the Schedule.
- The Bill also provides for periodic revision of fines and penalties, which may be increased by ten percent after the expiry of every three years.

The provisions of the Bill shall come into force on such date as may be notified by the Government of Bihar in the Official Gazette.

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

## Goa

### ▪ **Paid Holiday for Panaji Municipal Elections**

The Government of Goa vide notification dated February 25, 2026, has announced that Wednesday, March 11, 2026, will be observed as a paid holiday across the state to facilitate the General Election to the Corporation of the City of Panaji. This directive ensures that all eligible voters can participate in the election process without loss of wages.

The key highlights of this notification include:

- The holiday applies to all eligible voters employed in commercial establishments, industrial units, government offices, and private organizations, including daily wage and casual laborers.
- While the election is specific to Panaji, the paid holiday extends to any employee working anywhere in Goa, provided they are registered as a voter in the Panaji municipal area.

Employers are prohibited from making any salary deductions for this absence, ensuring that workers do not have to choose between their livelihood and their right to vote.

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

## Govt of NCT of Delhi

### ▪ **List of Holiday for Calendar Year 2026**

The Government of Delhi, vide notification dated March 02, 2026, published the official list of holidays for the year 2026, setting a clear schedule for the upcoming calendar year. The list specifies the public and gazetted holidays to be observed throughout the 2026 calendar year. These holidays are applicable to the administrative offices of the Central Government located within Delhi and New Delhi.

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

### ▪ **Delhi Shops and Establishments (Amendment) Act, 2026**

The Government of Delhi, vide notification dated March 11, 2026, issued the Delhi Shops and Establishments (Amendment) Act, 2026. This amendment introduces significant changes to the 1954 Act, focusing on modernizing working hours and establishing clear safety protocols for employees in the NCT region.

The key details covered within the amendment include the following:

- Revised Working Hours and Overtime: Daily working hours are now fixed at ten hours, inclusive of rest and lunch breaks. The overtime limit has been raised to sixty hours per week, capped at 144 hours per quarter, while the total daily spread over is now standardized at twelve hours.
- Employment of Young Persons and Women: While young persons are strictly prohibited from night work, women may now work night shifts (9:00 PM-7:00 AM in summer; 8:00 PM-8:00 AM in winter) subject to their voluntary written consent.
- Mandatory Safety Measures: To support women in night shifts, employers must provide CCTV surveillance, secure transport, and dedicated security. Additionally, at least two women must be on duty together, and all establishments must strictly adhere to POSH Act standards and maternity protection periods.

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

## Haryana

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

The Government of Haryana, via Notification dated February 23, 2026, has enacted the Haryana Jan Vishwas (Amendment of Provisions) Act, 2025. This legislation, which applies retrospectively from October 30, 2025, aims to simplify the state's legislations by decriminalizing minor offenses and modernizing penalty structures across various statutes.

The key highlights of the Act include:

- The Act replaces criminal punishments, such as imprisonment, with monetary penalties across various statutes, including several Punjab-era laws. This transition aims to reduce the burden of litigation and promote both ease of living and ease of doing business.
- To ensure penalties remain relevant over time, the Act introduces a provision where prescribed penalties will automatically increase by 10% every three years.
- In instances of non-payment, the government is empowered to recover dues as arrears of land revenue, ensuring effective enforcement without the need for lengthy criminal trials.

Some of the legislation covered include the Haryana Municipal Act 1973, the Haryana Municipal Corporation Act 1994, the Clinical Establishments Act 2010, and the Haryana Fire and Emergency Services Act 2022, etc.

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

## Himachal Pradesh

### ▪ **Draft HPERC (Conduct of Business) (Second Amendment) Regulations, 2026**

The Himachal Pradesh Electricity Regulatory Commission (HPERC), vide notification dated February 26, 2026, has proposed the HPERC (Conduct of Business) (Second Amendment) Regulations, 2026. These amendments propose to streamline administrative procedures and update the fee schedule for stakeholders across the state's power sector.

The key highlights of the proposed amendments include:

- Insertion of a new clause specifying that power projects with a capacity above 25 MW will now be subject to the same fee structure as defined under Item 3(a) of the existing schedule.
- The Commission has proposed increasing regulatory charges to align with current operational costs. Notably, the fee under Item 17 is proposed to rise from INR 10,000 to INR 15,000, while the fee under Item 20 is proposed to increase from INR 40,000 to INR 50,000.

Objections or suggestions may be submitted to the Secretary, HPERC, Shimla, within 30 days of the draft's publication in the Himachal Pradesh Rajpatra.

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

## Kerala

### ▪ **Proposal to Revise Minimum Wages for Private Hospital Employees**

The Labour and Skills (E) Department, Government of Kerala, vide notification dated March 07, 2026, issued a proposal to revise the minimum wages payable to employees engaged in the private hospital sector under the Code on Wages, 2019. The proposal seeks to update the wage structure applicable to employees working in private hospitals across the state.

As per the proposal, the key points are as follows:

- The Government of Kerala has proposed a revision of minimum wages for employees working in the private hospital sector under the Code on Wages, 2019.
- The proposed revision will replace the earlier minimum wage notification issued in 2018 and introduce revised pay scales for administrative, nursing, paramedical, and other healthcare staff.
- Private hospitals will be categorized based on the number of beds or employees, with the wage structure including additional allowances and dearness allowance linked to the Consumer Price Index (CPI).
- The revised wage structure also provides for annual increments and service weightage for employees based on the number of completed years of service.

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

## Madhya Pradesh

### ▪ **Registration and Licensing Requirements for Engagement of Contract Labour**

The Labour Department, Government of Madhya Pradesh, vide circular dated March 02, 2026, issued directions regarding compliance with statutory registration and licensing requirements in the engagement of contract labour or outsourced employees by government departments, divisions, boards, and corporations under the Contract Labour (Regulation and Abolition) Act, 1970.

As per the circular, the key directions issued are as follows:

- Several government departments, boards, corporations, and construction agencies engage contract labour through contractors or agencies; however, delays have been observed in obtaining registration of the principal employer and licensing of contractors due to procedural lapses.
- Departments have been advised to review the registration status of establishments engaging 50 or more contract workers and ensure that contractors possess valid licences before issuance of work orders.
- Departments must also share copies of work orders with the labour office and verify completion of registration and licensing formalities before commencement of work.
- In case of any procedural or technical difficulty, guidance may be sought from the regional labour office or the Assistant Labour Commissioner.

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

### ▪ **Amendments Proposed under Madhya Pradesh Shram Kalyan Nidhi Act**

The Government of Madhya Pradesh, vide notification dated February 27, 2026, issued the Madhya Pradesh Shram Kalyan Nidhi (Sanshodhan) Vidheyak, 2026 to further amend the Madhya Pradesh Shram Kalyan Nidhi Adhinyam, 1982.

As per the amendment bill, the key changes proposed are as follows:

- In Section 2(4), the term "Employer" has been expanded to include "occupier".
- In Section 4(1), references to "the Fund" have been substituted with "the Fund and Slate Pencil Fund".
- In Section 4(3)(b), the provision relating to nomination of representatives has been revised to include representatives of employers and employees, including one occupier and one slate pencil worker from the slate pencil industry, as prescribed by the State Government.
- A new Section 30A has been inserted to designate the Madhya Pradesh Shram Kalyan Mandal as the legal successor of the Slate Pencil Workers Welfare Board, with all funds, assets, liabilities, staff, schemes, and regulatory provisions transferred to the Mandal.

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

### ▪ **Launch of Night Shelter Scheme for Construction Workers – Nirman Shramik Rain Basera Yojana, 2026**

The Government of Madhya Pradesh, vide notification dated February 27, 2026, introduced the Nirman Shramik Rain Basera Yojana, 2026 through the Madhya Pradesh Building and Other Construction Workers Welfare Board under the provisions of the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996.

- As per the notification, the key provisions of the scheme are as follows:
- The Nirman Shramik Rain Basera Yojana, 2026 has been notified to provide welfare support to construction workers registered with the Board.
- The scheme is applicable across the entire state of Madhya Pradesh.
- It applies to building and other construction workers registered with the Board and holding valid identity cards issued under Section 12 of the Act.
- Night shelters will be established on government-owned land in Gram Panchayats, Nagar Panchayats, Municipal Councils, and Municipal Corporations across the state.

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

## Maharashtra

### ▪ **Direction for Statewide Audit of POSH Internal Committees**

The Maharashtra State Women's Commission, vide direction dated February 28, 2026, instructed district authorities across Maharashtra to conduct a special audit of Internal Committees (ICs) constituted under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

As per the directive, the key points are as follows:

- The audit has been ordered following observations that several government, semi-government bodies, local authorities, corporations, autonomous institutions, and private establishments have either not constituted Internal Committees or the committees are not functioning effectively.
- In cases where Internal Committees have not been constituted or are incomplete, authorities have been directed to ensure immediate constitution of the committees and initiate action for non-compliance.
- The audit report on the functioning of Internal Committees is required to be submitted to the Commission within 30 days, with recommendations for legal action in cases where violations of the POSH Act are identified.

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

### ▪ **Draft State Energy Conservation Policy, 2026**

The Government of Maharashtra, vide notification dated March 09, 2026, issued the Draft State Energy Conservation Policy, 2026 to promote efficient energy use and reduce carbon emissions in the state.

As per the draft policy, the key provisions are as follows:

- The policy aims to address global warming and future energy shortages, with Maharashtra Energy Development Agency (MAHAURJA) designated to implement the provisions of the Energy Conservation Act, 2001.
- It mandates energy audits for large industrial consumers and provides financial assistance to MSMEs, targeting energy savings of 20% to 30% across industrial and government sectors by 2030.
- The policy also proposes replacement of outdated water pumps in local bodies to improve efficiency and aims to reduce carbon emissions by approximately 1000 MW by 2032.

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

### ▪ **Maharashtra Lifts, Escalators and Moving Walks (Amendment) Bill, 2026**

The Government of Maharashtra, vide notification dated March 04, 2026, issued the Maharashtra Lifts, Escalators and Moving Walks (Amendment) Bill, 2026 to further amend the Maharashtra Lifts, Escalators and Moving Walks Act, 2017.

As per the amendment bill, the key changes proposed are as follows:

- In Section 2(1), the reference to the Factories Act, 1948 has been substituted with the Occupational Safety, Health and Working Conditions Code, 2020.
- In Section 3(1), a new clause has been inserted to include the Superintending Engineer among the authorities under the Act.
- Section 3(2) has been substituted to provide that the Chief Electrical Inspector shall exercise powers and perform functions under the Act and be responsible for control, monitoring, and coordination.
- A new sub-section 2A has been inserted to provide that the Superintending Engineer shall also exercise the powers of an Electrical Inspector within his jurisdiction.
- The marginal note of Section 3 has been amended to include the words "Superintending Engineer" along with "Chief Electrical Inspector."

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

### ▪ **Guidelines Issued for Disability Screening, Assessment, and Certificate Verification**

The Government of Maharashtra, vide notification dated March 05, 2026, issued guidelines regarding disability screening, assessment, and issuance of disability certificates under the Rights of Persons with Disabilities Act, 2016.

As per the guidelines, the key points are as follows:

- Disability certificates must be issued only through officially authorized medical boards of the Government and shall serve as valid proof for availing benefits available to persons with disabilities.
- In case any doubt arises regarding the authenticity of a disability certificate submitted by an employee or candidate, the concerned department is required to send the certificate to the issuing medical authority or board for verification.
- Government departments and educational institutions have been directed to properly verify disability certificates before granting any benefits and follow the procedures prescribed by the Government.

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

## Meghalaya

### ▪ **Revision of Authorization Fee Structure under Bio-Medical Waste Management Rules, 2016**

The Meghalaya State Pollution Control Board (MSPCB), on February 25, 2026, issued a circular revising the authorization fee structure under the Bio-Medical Waste Management Rules, 2016.

Vide this circular, the institutions other than Government healthcare facilities engaged in bio-medical waste collection, storage, transportation, treatment, disposal, or handling are required to obtain authorization and pay annual fees based on capital investment.

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

### ▪ **Mandatory Fire Safety Audits Directed for Establishments in East Khasi Hills District, Meghalaya**

The Government of Meghalaya, on February 20, 2026, issued a press-release directing mandatory fire safety audits for establishments in East Khasi Hills district in view of rising fire incidents.

The Press Release states the following:

- Comprehensive fire safety audits have been mandated for residential, commercial, educational, hospital, government, and assembly buildings in the district.
- All establishments are required to apply for a Fire Clearance Certificate/Fire NOC through the official portal or approach Fire & Emergency Services for assistance.
- Authorities have urged all establishments to cooperate with Fire & Emergency Services and ensure compliance with fire safety norms to safeguard life and property.

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

## Puducherry

### ▪ **Draft Odisha Code on Social Security Rules, 2026**

The Government of Odisha, on March 10, 2026, issued a notification proposing the draft Odisha Code on Social Security Rules, 2026 under the Code on Social Security, 2020.

The draft rules are published in supersession of:

- The Odisha Employees' Insurance Court Rules, 1951;
- The Odisha Workmen's Compensation Rules, 1923;
- The Odisha Workmen's Compensation (Occupational Diseases) Rules, 1964;
- The Odisha Maternity Benefit Rules, 1965;
- The Odisha Payment of Gratuity Rules, 1974;
- The Odisha Unorganised Workers' Social Security Rules, 2010

The key highlights of the Draft Rules include:

- The Rules provide for the establishment of the Odisha Unorganised Workers' Social Security Board to design and monitor welfare schemes for unorganised workers.
- It strengthens welfare measures for construction workers through the Building and Other Construction Workers' Welfare Board, including benefits such as insurance, education assistance, and medical support.
- The Rules also promote digital compliance, allowing online submission of documents, payment of contributions, and use of designated portals for monitoring and administration.

The draft notification, which was published on February 16, 2026, shall be taken into consideration after the expiry of forty-five days from the date of its publication in the Gazette.

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

### ▪ **Draft Odisha Industrial Relations Rules, 2026**

The Government of Odisha, on March 10, 2026, issued a notification proposing the draft Odisha Industrial Relations Rules, 2026 under the Industrial Relations Code, 2020.

The draft rules are published in supersession of:

- the Odisha Industrial Disputes Rules, 1959,
- the Odisha Industrial Employment (Standing Orders) Rules, 1946, and
- the Odisha Trade Union Regulations, 1941,

The key highlights of the Draft Rules include:

- Employers may constitute Works Committees in industrial establishments to promote harmonious relations between employers and workers, with balanced representation of both parties.

- The Rules prescribe procedures for conciliation, dispute resolution, and settlements, including submission of reports and uploading of settlement details on the designated labour department portal.
- It also lay down procedures relating to registration and recognition of trade unions, adoption of model standing orders, and appeals against certification of standing orders.

The draft notification, which was published on February 16, 2026, shall be taken into consideration after the expiry of thirty days from the date of its publication in the Gazette.

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

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

The Government of Odisha, on March 10, 2026, issued a notification proposing the draft Odisha Occupational Safety, Health and Working Conditions Rules, 2026 under the Occupational Safety, Health and Working Conditions Code, 2020.

The draft rules are published in supersession of:

- the Odisha Factories Rules, 1950,
- the Odisha Factories (Control of Major Accident Hazard) Rules, 2001,
- the Odisha Motor Transport Workers Rules, 1966,
- the Odisha Beedi and Cigar Workers (Conditions of Employment) Rules, 1969,
- the Odisha Contract Labour (Regulation and Abolition) Rules, 1975,
- the Odisha Contract Labour (Regulation and Abolition) (Conditions of Service) Rules, 1975,
- the Odisha Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) Rules, 1980,
- the Odisha Building and Other Construction Workers (Regulation of Employment and Condition of Services) Rules, 2002,
- the Odisha Dock Workers (Safety, Health & Welfare) Rules, 2023,
- the Odisha Dock Workers (Safety, Health & Welfare) Regulations, 2023.

The key highlights of the Draft Rules include:

- The Rules provide health, hygiene and welfare facilities for workers, including drinking water, sanitation and washing facilities, adequate ventilation and lighting, canteens in larger establishments, and first-aid and medical facilities.
- The Rules regulate working hours, rest intervals, weekly holidays and overtime wages, and require employers to maintain records of working hours and overtime payments.
- The Rules require employers to implement occupational safety measures, including risk assessment, safety training, provision of personal protective equipment (PPE), safe handling of hazardous materials, and emergency preparedness.

The draft notification, which was published on February 16, 2026, shall be taken into consideration after the expiry of forty-five days from the date of its publication in the Gazette.

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

#### ▪ **Draft Odisha Code on Wages Rules, 2026**

The Government of Odisha, on March 10, 2026, issued a notification proposing the draft Odisha Code on Wages Rules 2026 under the Code on Wages, 2019.

The draft rules are published in supersession of:

- the Odisha Payment of Wages Rules, 1936, and
- the Odisha Minimum Wages Rules, 1954.

The key highlights of the Draft Rules include:

- The Rules prescribe the method for calculation and fixation of minimum wages, based on a standard working-class family and factors such as nutritional requirements, clothing needs, housing rent, fuel and electricity, and other essential expenses.
- The Rules provide for classification of workers based on skill levels (unskilled, semi-skilled, skilled, and highly skilled) and consider factors such as geographical area and work experience while determining minimum wages.
- The Rules also constitute a Technical Committee chaired by the Labour Commissioner to advise the State Government on skill categorisation, hazardous occupations, and occupational classification for wage fixation.
- The Rules prescribe provisions relating to working hours, weekly rest days, wage periods, overtime payment, and revision of Variable Dearness Allowance (VDA) linked to the Consumer Price Index to account for inflation.

The draft notification, which was published on February 11, 2026, shall be taken into consideration after the expiry of forty-five days from the date of its publication in the Gazette.

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

## Punjab

### ▪ **Punjab Industrial and Business Development Policy, 2026**

The Department of Industries & Commerce, Government of Punjab, vide notification dated March 08, 2026, issued the Industrial and Business Development Policy, 2026 to promote industrial growth and investment in the state.

As per the policy, the key features are as follows:

- The policy aims to accelerate economic growth encouraging the establishment of new industries and expansion of existing units while generating employment opportunities across sectors.
- It focuses on improving ease of doing business through simplified regulatory processes, faster approvals, and enhanced investor facilitation, along with strengthening industrial infrastructure, logistics, and connectivity.
- The policy promotes innovation, technology adoption, and skill development to improve industrial competitiveness in the state.
- It also provides financial incentives, subsidies, and support mechanisms for industries, with special emphasis on manufacturing, MSMEs, startups, and emerging sectors, while encouraging sustainable and environmentally responsible industrial development.

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

## Tripura

### ▪ **Draft Amendment to the Tripura Industries (Facilitation) Rules, 2020**

The Government of Tripura, on March 02, 2026, issued a notification publishing the draft Tripura Industries (Facilitation) (Second Amendment) Rules, 2026, proposing amendments to the Tripura Industries (Facilitation) Rules, 2020, and inviting objections and suggestions from stakeholders within 15 days from the date of publication.

The following amendments have been proposed, namely:

- Rule 6A has been inserted after Rule 6, establishing the Single Window Approval Agency of Tripura as the nodal authority to consolidate and grant approvals relating to industrial and commercial establishments.
- Rule 14 has been amended to provide that inspection reports shall be submitted online within 24 hours through the Central Inspection System (CIS) along with photographs, readings, calibration proofs and rotation of inspectors to avoid consecutive inspections by the same officer.
- Sub-rules (xi) to (xix) have been inserted under Rule 14, mandating scheduling and conduct of inspections through the CIS, introducing appeal provisions against inspection reports, risk-based inspections, advance digital notice for inspections and video recording of surprise or complaint-based inspections.
- Rule 15 has been substituted to strengthen the Single Window Clearance System (SWAAGAT) by enabling online submission of applications, combined application forms, integrated fee payments, real-time tracking of approvals and digital document integration through electronic platforms.

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

## Uttarakhand

### ▪ **Permission Granted for 24x7 Operations of Shops and Establishments**

The Government of Uttarakhand, vide notification dated February 17, 2026, permitted shops and establishments in the state to operate on a 24x7 basis under the Uttarakhand Shops and Establishments Act, 2017.

As per the notification, the Labour Department clarified that there is no restriction on the opening or closing time of shops and establishments in the state, thereby permitting them to operate on a 24x7 basis. However, employee working hours, rest intervals, and leave must continue to comply with the provisions of the Uttarakhand Shops and Establishments Act, 2017.

(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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### New Delhi

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