



Table of content

- Central Board of Direct Taxes (CBDT)
- Central Board of Indirect Taxes and Customs (CBIC)
- Ministry of Finance (MoF)
- Reserve Bank of India (RBI)
- Securities and Exchange Board of India (SEBI)
- Bureau of Indian Standards (BIS)
- Employees' Provident Fund Organisation (EPFO)

- Industry-wise updates
 - Civil Aviation
 - Employee State Insurance Corporation
 - Forest and Environment
 - Labour and Employment
 - Mining
 - Oil & gas production
 - Textiles, clothing, leather
 - Transport including aviation, railways, roads, inland waterways

- State-wise updates

– Andhra Pradesh	– Maharashtra
– Chandigarh	– Puducherry
– Govt of NCT of Delhi	– Rajasthan
– Gujarat	– Tamil Nadu
– Karnataka	– Tripura
– Kerala	– Uttar Pradesh
– Madhya Pradesh	

COMPLIANCE UPDATE

April 2026 | Part 1 of 2

Central Board of Direct Taxes (CBDT)

Income-tax Rules, 2026

The Central Board of Direct Taxes on March 20, 2026, notified Income Tax Rules 2026 repealing the Income Tax Rules, 1962. The key changes are:

- Allowances and Perquisite Valuation Rules
- Exemption on House Rent Allowance
- Revised Forms

The new Rules will come in effect from April 01, 2026.

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

Income-tax (Second Amendment) Rules, 2026

The Central Board of Direct Taxes on March 30, 2026, revised FORM ITR-1 and Form ITR-4 for filing of Income Tax Return by Individuals, HUFs and Firms.

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

Income-tax (Third Amendment) Rules, 2026

The Central Board of Direct Taxes on March 30, 2026, revised Form ITR-2 for filing of Income Tax Return by Individuals and HUFs not having income from profits and gains of business or profession.

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

- **[Income-tax \(Fifth Amendment\) Rules, 2026](#)**
The Central Board of Direct Taxes on March 30, 2026, revised Form ITR-5 for filing of Income Tax Return other than Individual, HUF and Company.
(To view the Notification, please click [here](#))
- **[Income-tax \(Sixth Amendment\) Rules, 2026](#)**
The Central Board of Direct Taxes on March 30, 2026, revised Form ITR-6 for filing of Income Tax Return by Companies.
(To view the Notification, please click [here](#))

Central Board of Indirect Taxes and Customs (CBIC)

- **[Courier Imports and Exports \(Clearance\) Amendment Regulations, 2026](#)**
The Central Board of Indirect Taxes and Customs (CBIC), on March 31, 2026 notified the Courier Imports and Exports (Clearance) Amendment Regulations, 2026, amending the Courier Imports and Exports (Clearance) Regulations, 1998. The amendment provides that imported goods not cleared within 30 days shall be liable for detention and disposal, with storage and handling charges to be borne by the authorised courier, and introduces a provision enabling re-export or return of uncleared goods after 15 days, subject to prescribed conditions. It shall come into force from April 1, 2026.
(To view the Notification, please click [here](#))

Ministry of Finance (MoF)

- **[Central Excise \(Amendment\) Rules, 2026](#)**
The Ministry of Finance (Department of Revenue), on March 26, 2026 notified the Central Excise (Amendment) Rules, 2026, amending the Central Excise Rules, 2017. The amendment provides that provisions relating to rebate and export procedures shall not apply to petrol, high-speed diesel and aviation turbine fuel, except where such products are exported by public sector oil companies to specified neighbouring countries.
(To view the Notification, please click [here](#))
- **[Amendment of Export-Related Exemption Notification \(2019\)](#)**
The Ministry of Finance, on March 26, 2026, amended Notification 04/2019 to provide that exemptions shall not apply to exports other than those made by **PSU oil companies to specified countries**.
(To view the Notification, please click [here](#))
- **[Revised Special Additional Excise Duty on Petrol and Diesel](#)**
The Ministry of Finance, on March 26, 2026, has prescribed special additional excise duty rates of:
 - Petrol - Nil
 - High-speed diesel - 18.5 per litre**The notification excludes export-related transactions and specified PSU exports.**
(To view the Notification, please click [here](#))

Reserve Bank of India (RBI)

- **[Master Directions on Unique Identifiers in Financial Markets](#)**
The Reserve Bank of India, on March 27, 2026, issued the Reserve Bank of India (Unique Identifiers in Financial Markets) Directions, 2026. The directions consolidate the RBI's framework on Legal Entity Identifier (LEI) and Unique Transaction Identifier (UTI), and mandate LEI for covered OTC transactions providing that entities without a valid LEI are not eligible to undertake transactions in the financial markets regulated by RBI. The directions also state that Section A on LEI comes into force immediately, while Section B on UTI comes into effect from January 1, 2027.
(To view the Directions, please click [here](#))
- **[NOP-INR Position of Authorised Dealers](#)**
The Reserve Bank of India on March 27, 2026, issued a circular directing Authorised Dealers to ensure that their NOP-INR positions in the onshore deliverable market are maintained within US\$ 100 million at the end of each business day. The circular states that compliance must be ensured at the earliest but no later than April 10, 2026.
(To view the Directions, please click [here](#))

▪ **Reporting under FEMA for External Commercial Borrowing Returns**

The Reserve Bank of India (RBI), on March 30, 2026, issued a circular regarding reporting requirements for External Commercial Borrowings (ECB) under the Foreign Exchange Management Act, 1999.

The circular provides as follows:

- Form ECB 1 and Revised Form ECB 1 shall not be considered for computation of late submission fees (LSF).
- Each delayed submission of Form ECB 2 under a Loan Registration Number shall be treated as a separate instance for LSF calculation
- Authorised Dealer Category-I banks are required to submit complete ECB returns within seven calendar days of receipt

The directions shall come into effect from April 1, 2026.

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

▪ **Reserve Bank of India (Trade Relief Measures) Directions, 2026**

The Reserve Bank of India, on March 31, 2026, issued the Reserve Bank of India (Trade Relief Measures) Directions, 2026 to mitigate the impact of geopolitical disruptions on export financing. The Directions permit regulated entities to extend the tenor of pre-shipment and post-shipment export credit up to 450 days for credit disbursed till June 30, 2026. Regarding existing packing credit facilities where export could not be completed, regulated entities are allowed to liquidate such facilities from alternate sources, including domestic sale proceeds or substitution with other export orders.

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

Securities and Exchange Board of India

▪ **Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Amendment) Regulations, 2026**

The Securities and Exchange Board of India on March 16, 2026, amended the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018. The amendments introduce mandatory submission and disclosure of a draft abridged prospectus alongside offer documents across multiple stages of public issues, enhancing transparency and accessibility for investors.

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

▪ **Review of Coverage of Settlement Guarantee Fund for Commodity Derivatives Segment**

The Securities and Exchange Board of India, on March 16, 2026, revised the coverage framework for the Settlement Guarantee Fund (SGF) in the commodity derivatives segment. The circular increases the relevant credit exposure calculation from the simultaneous default of at least 2 clearing members to at least 3 clearing members, and also inserts a provision enabling SEBI to grant exemptions or relaxations from strict enforcement of SGF provisions on a case-by-case basis.

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

▪ **'Ease of Doing Business' Relaxations in Reporting Requirements and Demat Account**

The Securities and Exchange Board of India, on March 23, 2026, introduced ease-of-doing-business relaxations for certain stock brokers. The circular relaxes enhanced supervision reporting obligations, excludes demat accounts used exclusively for activities other than stock broking from tagging requirements, and provides that a stock broker who is also a bank or primary dealer need report only those bank accounts used for stock broking activities.

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

▪ **Addendum to SEBI's Master Circular for Mutual Funds regarding Borrowing Guidelines**

The Securities and Exchange Board of India, on March 25, 2026, vide an addendum deferred the implementation of the borrowing guidelines for mutual funds. The addendum states that the guidelines relating to intraday borrowings under clause 5.9.1 of the Master Circular for Mutual Funds dated March 20, 2026, **shall now take effect from July 15, 2026**, in view of operational challenges raised by asset management companies.

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

▪ **Clarification Regarding Eligibility of Members of The Institute of Cost Accountants of India to Conduct Annual Audit of Investment Advisers**

The Securities and Exchange Board of India, on March 25, 2026, issued a circular clarifying that members of the Institute of Cost Accountants of India are eligible to conduct the annual audit of Investment Advisers. The circular amends the earlier Master Circular framework and expands the list of professionals permitted to carry out the annual audit under Regulation 19(3) of the SEBI (Investment Advisers) Regulations, 2013.

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

Bureau of Indian Standards

▪ Establishment of BIS Standards for Electrical Equipment and Power Systems

The Bureau of Indian Standards, on March 23, 2026, notified the establishment of the following standards:

- IS 16463 (Part 12): 2026 Low-Voltage Surge Protective Devices — Selection and Application Principles (First Revision)
- IS 17120: 2026 Electric Road Vehicles — Mode 2 Charging — In-Cable Control and Protection Device (First Revision)

The said standards have been established with effect from March 12, 2026.

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

▪ Establishment of BIS Standards for Rubber, Packaging and Industrial Materials

The Bureau of Indian Standards on March 23, 2026, notified the establishment of the following standards:

- IS 447: 2026 Rubber Hose for Welding - Specification (Fifth Revision)
- IS 5190: 2026 Code for Packaging of Natural Rubber Latex in Drums (Second Revision)
- IS 14424: 2026 Rubber Threads - Specification (Second Revision)

The said standards have been established with effect from March 17, 2026.

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

▪ Establishment of BIS Standards for Civil Engineering and Industrial Applications

The Bureau of Indian Standards, on March 23, 2026, notified the establishment of the following standards:

- IS 1200 (Part 1): 2026 Method of Measurement of Building and Civil Engineering Works - Earthwork (Fifth Revision)
- IS 2189: 2026 Automatic Fire Detection and Alarm System - Code of Practice (Fifth Revision)
- IS 19559: 2026 Alloy Steel Bars - Specification
- The said standards have been established with effect from March 17, 2026.

The said standards have been established with effect from March 17, 2026.

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

▪ Amendment of BIS Standard for Textile Products

The Bureau of Indian Standards on March 25, 2026, notified Amendment No. 3 to IS 12848: 2024 Textiles — Woollen Blended Blankets — Specification (First Revision).

The amendment has been established with effect from March 23, 2026.

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

▪ Amendment of BIS Standards for Bitumen, Road Materials and Machinery

The Bureau of Indian Standards on March 25, 2026, amended the following standards:

- IS 73: 2013 Paving Bitumen — Specification (Amendment No. 4)
- IS 217: 2018 Cutback Bitumen — Specification (Amendment No. 2)
- IS 702: 2022 Industrial Bitumen — Specification (Amendment No. 2)
- IS 8887: 2018 Bitumen Emulsion for Roads (Cationic Type) — Specification (Amendment No. 3)
- IS 17021: 2018 E20 Fuel — Specification (Amendment No. 5)

The amended standards will come into effect from March 25, 2026.

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

▪ Establishment of BIS Standards for Welding, Cement and Industrial Materials

The Bureau of Indian Standards, on March 27, 2026, notified the establishment of the following standards:

- IS 813 (Part 2): 2026 / ISO 4063: 2023 Welding and allied processes - Nomenclature and reference numbers (Third Revision)
- IS 5897: 2026 Welding consumables - Aluminium and aluminium alloy welding rods, wires and electrodes - Specification (Second Revision)
- IS 6909: 2026 Supersulphated cement - Specification (Second Revision)
- IS 8041: 2026 Rapid hardening Portland cement - Specification (Third Revision)

The said standards have been established with effect from March 23, 2026.

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

▪ Establishment of BIS Standards for Construction Materials and Industrial Processes

The Bureau of Indian Standards on March 27, 2026, notified the establishment of the following standards:

- IS 875 (Part 1): 2026 Design loads for buildings — Dead loads (Third Revision)
- IS 1528 (Part 14): 2026 Methods of sampling and physical tests for refractories — Sieve analysis (Second Revision)
- IS 2601: 2026 Brass anodes for electroplating — Specification (Second Revision)

- IS 8376: 2026 Metallic coatings — Electroplated coatings on plastics (Second Revision)
- IS 9838: 2026 Conversion coatings on metals — Coating mass determination
- IS 19765: 2026 Road construction equipment — Pavers

The said standards have been established with effect from March 20, 2026.

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

▪ **Amendment of BIS Standards for Plywood, Steel and Pipeline Materials**

The Bureau of Indian Standards on March 27, 2026, notified amendments to the following standards:

- IS 303: 2024 Plywood for General Purposes - Specification (Fourth Revision) - Amendment No. 2
- IS 1659: 2004 Block Boards - Specification (Fourth Revision) - Amendment No. 3
- IS/ISO 11114-1: 2020 Gas Cylinders - Compatibility of cylinder and valve materials - Part 1 Metallic Materials - Amendment No. 1
- IS 15947 (Part 1): 2020 Concrete Delivery Pipeline - Specification - Amendment No. 1
- The amendments have been established with effect from March 20, 2026.

The said standards have been established with effect from March 20, 2026.

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

▪ **Establishment of BIS Standard for Industrial Polymer Product**

The Bureau of Indian Standards on March 27, 2026, notified the establishment of the following standard:

- IS 6719: 2026 Moulded PVC unit outsoles - Specification (First Revision)
- IS 5182 (Part 25): 2026, Air Pollution Methods for Measurement- Ammonia - (First Revision)

The said standard has been established with effect from March 20, 2026.

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

▪ **Establishment of BIS Standards for Silver Thread and Machine Foundations**

The Bureau of Indian Standards on March 30, 2026, notified the establishment of the following Indian Standards:

- IS 3111: 2026 Silver Thread - Specification (Second Revision)
- IS 2974 (Part 1 to Part 4): 2026 Design and Construction of Machine Foundations - Code of Practice
- IS 19687: 2026 Safety Guidelines and General Precautions for Abandonment of Tube Wells and Bore Wells

The said standards have been established with effect from March 25, 2026.

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

▪ **Establishment of BIS Standards for Electrical Equipment and Power Installations**

The Bureau of Indian Standards, on March 30, 2026, notified the establishment of the following standards:

- IS 7391 (Part 1): 2026 Cotton Covered Copper Conductors - Specification (First Revision)
- IS 7391 (Part 2): 2026 Cotton Covered Copper Conductors - Specification (First Revision)
- IS 16463 (Part 12): 2026 Low-Voltage Surge Protective Devices - Selection and Application Principles
- IS/IEC TS 61936-0: 2023 Power Installations - Design and Safety Principles

The said standards have been established with effect from March 23, 2026.

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

▪ **Establishment of BIS Standards for Machine Foundations**

The Bureau of Indian Standards on March 30, 2026, notified the establishment of the following standards:

- IS 2974 (Part 1): 2026 Design and Construction of Machine Foundations - Code of Practice Part 1 General Provisions (Third Revision)
- IS 2974 (Part 2): 2026 Design and Construction of Machine Foundations - Code of Practice Part 2 Block Foundations (Second Revision)
- IS 2974 (Part 3): 2026 Design and Construction of Machine Foundations - Code of Practice Part 3 Frame Foundations (Third Revision)
- IS 2974 (Part 4): 2026 Design and Construction of Machine Foundations - Code of Practice Part 4 Foundations for Hammers and Presses (Second Revision)

The said standards have been established with effect from March 25, 2026.

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

▪ **Establishment of BIS Standards for Industrial Boilers and HVAC Components**

The Bureau of Indian Standards, on March 30, 2026 notified the establishment of the following standards:

- IS 13980: 2025 Acceptance Tests on Industrial Boilers - Code of Practice (First Revision)
- IS 14223 (Part 2): 2025 Polished Building Stones - Specification Part 2 Marble and Similar Stones
- IS 19409: 2025 Service Valves for Air Conditioning and Refrigeration Purposes - Specification

The said standards have been established with effect from March 25, 2026.

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

▪ **Enhanced Fee Concessions under BIS (Conformity Assessment) Regulations, 2018 (Scheme X)**

The Bureau of Indian Standards (BIS), on March 30, 2026 notified amendments to the BIS (Conformity Assessment) Regulations, 2018 (Scheme X). The amendment provides for enhanced fee concessions for micro, small and start-up enterprises, including 80% concession for micro and start-up enterprises and 50% for small enterprises, along with an additional 10% concession for women-led enterprises, **applicable till May 31, 2029.**

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

Employees' Provident Fund Organisation

▪ **Clarification on PAN linking with Establishment Profile and introduction of manual verification for minor name mismatch**

The Employees' Provident Fund Organisation (EPFO), on March 16, 2026, introduced a clarification regarding the process of linking PAN with Establishment Profile and introduced manual verification process for minor name mismatch in Establishment Name between EPFO records and PAN database.

As per the existing system, the establishment's name in EPFO records is validated with the Income Tax database through an API based on the PAN provided. Upon successful matching, the PAN is auto linked. The notification clarifies that in specific scenarios such as proprietorships, branches, and establishments run by societies or trusts, Form 5A or establishment details must be updated before linking the PAN.

The EPFO has also introduced a new functionality in the Field Office interface, enabling Regional and District Offices to manually verify and approve such cases where minor mismatches exist between the establishment name in EPFO records and the PAN database (such as spelling variations or abbreviations).

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

Industry-wise updates

Civil Aviation

▪ **Aircraft Obstruction Removal Rules, 2026**

The Ministry of Civil Aviation, on March 31, 2026 notified the Aircraft (Demolition of Obstructions caused by Buildings and Trees etc.) Rules, 2026 in supersession of the Aircraft (Demolition of obstructions caused by Buildings and Trees etc.) Rules, 1994. The Rules regulate height of buildings, structures and trees within a specified area around aerodromes, and require owners to furnish prescribed details and comply with directions issued by authorities. The framework empowers authorities to order demolition or height reduction of non-compliant structures, with enforcement through district administration in case of non-compliance.

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

Employee State Insurance Corporation

▪ **ESIC Mandates Timely Payment of Government e-Marketplace (GeM) Dues**

The Employees' State Insurance Corporation (ESIC), on March 23, 2026, issued an Office Memorandum directing all its units to ensure timely payment of dues through the Government e-Marketplace (GeM). The memorandum mandates that payments, including those to MSMEs, shall be completed within 10 days from the date of CRAC generation, and any delay shall require recorded justification and reporting in monthly pendency statements.

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

▪ **ESIC Clarification on Procedural Requirements under Amnesty Scheme, 2025**

The Employees' State Insurance Corporation (ESIC), on March 27, 2026, issued a clarification regarding the implementation of the New Amnesty Scheme, 2025. The clarification provides that employers opting for settlement under the scheme are not required to obtain prior permission from courts, and that the requirement to "seek permission" shall be interpreted as placing the settlement before the court for recording and disposal of pending proceedings.

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

Forest and Environment

▪ **Plastic Waste Management (Amendment) Rules, 2026**

The Ministry of Environment, Forest and Climate Change, on March 31, 2026 notified the Plastic Waste Management (Amendment) Rules, 2026, amending the Plastic Waste Management Rules, 2016. The amendment introduces mandatory minimum usage of recycled plastic in plastic packaging across categories, along with provisions relating to reuse obligations for rigid plastic packaging, compliance mechanisms including certificate-based fulfilment, and carry-forward of unmet targets.

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

▪ **Draft Amendments to the Environment (End-of-Life Vehicles) Rules, 2025**

The Ministry of Environment, Forest and Climate Change, on March 27, 2026, issued a notification proposing draft amendments to the Environment (End-of-Life Vehicles) Rules, 2025, under the Environment (Protection) Act, 1986. The draft introduces provisions relating to extended producer responsibility for vehicle manufacturers covering waste streams such as steel scrap, tyres, batteries, e-waste and plastic waste, along with mandatory reporting requirements and compliance obligations through a centralised portal. The draft has been issued for public consultation, with objections and suggestions invited within 60 days from the date of publication.

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

Labour & Employment

▪ **Issuance of FAQs on Four New Labour Codes**

The Ministry of Labour and Employment, on March 16, 2026, issued a comprehensive set of Frequently Asked Questions (FAQs) on the Labour Codes to provide clarity on various provisions and facilitate smoother implementation of the new labour law framework.

The following clarities have been issued, namely:

- The FAQs broadly explain key aspects such as the uniform definition of wages, applicability of provisions, transition from earlier laws, and treatment of components like gratuity, allowances, and statutory benefits.
- The FAQs provide guidance on implementation timelines, compliance requirements, and interpretation of provisions during the transition phase, including continuation of existing rules until new rules are fully notified.

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

Mining

- **Minerals (Other than Atomic and Hydro Carbons Energy Minerals) Concession (Second Amendment) Rules, 2026**

The Ministry of Mines, on March 30, 2026 notified the Minerals (Other than Atomic and Hydro Carbons Energy Minerals) Concession (Second Amendment) Rules, 2026, amending the Concession Rules, 2016. The amendment introduces provisions relating to inclusion of additional minerals in mining leases, mandatory reporting of new discoveries, and one-time expansion of lease areas, along with defining deep-seated minerals. Further, the rules prescribe exploration requirements prior to grant of leases, allow limited sale of minerals from captive mines, and provide for additional payments and compliance obligations in respect of expanded or modified lease areas.

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

- **Mineral (Auction) Second Amendment Rules, 2026**

The Ministry of Mines, on March 30, 2026 notified the Mineral (Auction) Second Amendment Rules, 2026, amending the Mineral (Auction) Rules, 2015. The amendment provides that no auction premium shall be payable for certain minerals where their value is less than 10% of the total block value, and introduces automatic issuance of letter of intent through an online unified mining portal upon fulfilment of specified conditions.

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

Oil & gas production

- **Grant of Temporary Exemptions for PDS Superior Kerosene Distribution**

The Ministry of Petroleum and Natural Gas on March 29, 2026 issued a notification granting temporary exemptions and permissions under the Petroleum Act, 1934 and Petroleum Rules, 2002 to facilitate distribution of PDS Superior Kerosene Oil (SKO). The notification permits designated service stations to store up to 5,000 litres of SKO, and provides exemptions to agents, dealers and transport vehicles from specified licensing requirements, subject to compliance with prescribed safety conditions and record maintenance. The exemptions are applicable to PDS SKO-free States/UTs and shall remain in force for a period of 60 days or until further orders, whichever is earlier.

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

Textiles, clothing, leather

- **Control Order Imposing Stock Limits on Raw Jute**

The Ministry of Textiles, on March 20, 2026 issued an order imposing stock limits on raw jute under the Jute and Jute Textiles Control Order, 2016. The order restricts stock holding to 600 quintals for registered balers and limits jute mills to 45 days' consumption, with excess stock required to be disposed of within prescribed timelines. Entities are required to submit compliance reports, undertake fortnightly stock reporting, and are subject to inspection, seizure and penal action under the Essential Commodities Act, 1955 for non-compliance.

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

- **Notification regarding Maximum Price for Jute Bags**

The Ministry of Textiles, through the Office of the Jute Commissioner, on March 20, 2026 issued a Notification fixing the maximum ex-factory price for 580 gm Type-A and Type-B jute bags under the Jute and Jute Textiles Control Order, 2016. The notification prescribes a price of ₹186,116 per MT (₹10,794.73 per 100 bags) for both categories, and mandates compliance with BIS specification IS 16186:2014, including marking and quality requirements. The prescribed price shall apply to transactions during March 2026 and is exclusive of GST, which shall be payable separately by the purchaser.

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

Transport including aviation, railways, roads, inland waterways

- **Draft Amendment to the Central Motor Vehicle Rules, 1989**

The Ministry of Road Transport and Highways, on March 27, 2026 issued a draft amendment to the Central Motor Vehicle Rules, 1989. The draft proposes changes relating to vehicle height measurement and mandatory load covering systems for tippers and dumpers, including installation of audio-visual alert systems, and invites objections or suggestions within 30 days from publication.

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

State-wise updates

Andhra Pradesh

▪ [Eighth Amendment to the APERC \(Terms and Conditions for Determination of Tariff for Wheeling and Retail Sale of Electricity\) Regulation, 2005](#)

The Andhra Pradesh Electricity Regulatory Commission (APERC), on March 17, 2026, issued the Eighth Amendment to the APERC (Terms and Conditions for Determination of Tariff for Wheeling and Retail Sale of Electricity) Regulation, 2005. Effective from April 01, 2026, this amendment fundamentally changes how fluctuations in fuel and power purchase costs are passed on to consumers.

The key highlights of the amendment include:

- The amendment eliminates the previous monthly limit of INR 0.40 per unit on Fuel and Power Purchase Cost Adjustment (FPPCA).
- FPPCA will now be calculated using a revised formula that reflects actual monthly expenses allowing for immediate recovery or refund of cost variations.
- Additionally, Discoms must now publish FPPCA details on their websites at least one week before they appear in consumer bills to ensure public awareness.

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

▪ [Permission for 24/7 Operations for Shops & Commercial Establishments in Major Urban Centres](#)

The Government of Andhra Pradesh, vide notification dated March 12, 2026, granted significant exemption to shops and commercial establishments within Urban Local Bodies (ULBs) to operate 24/7 that have a population exceeding 4 lakhs.

The key highlights of this notification include:

- Establishments are now exempt from restricted opening and closing hours enabling them to remain open 24 hours a day.
- To protect worker rights, the government has mandated a maximum weekly limit of 48 working hours.
- Employers must provide overtime wages for any additional work, ensure a mandatory weekly holiday, and grant compensatory leave for work performed on notified holidays.
- Additionally, the notification allows businesses to maintain statutory registers in soft copy format.

The government retains the right to withdraw these exemptions at any time if an establishment is found to be in violation of the prescribed safety and labour conditions.

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

▪ [Lifetime Registration scheme for shops and commercial establishments](#)

The Government of Andhra Pradesh, vide Notification dated March 12, 2026, introduced a Lifetime Registration scheme for shops and commercial establishments employing 20 or more workers. This initiative under EoDB reduces the administrative burden on larger businesses by eliminating the need for periodic renewals under the Andhra Pradesh Shops and Establishments Act, 1988.

The key highlights of the notification include:

Eligible establishments are now granted a Lifetime Registration Certificate, exempting them from the traditional renewal requirements of Section 4 of the Act. This provision takes effect immediately from the date of the notification. However, the exemption is conditional upon the submission of a Combined Annual Return (Form-B). Additionally, while the need for renewal is removed, employers must still pay the prescribed registration fees during the initial setup or the final renewal of an existing registration.

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

Chandigarh

▪ [Amendment in Working Hour and Overtime under Punjab Shops and Commercial Establishments Act, 1958](#)

The Labour & Employment Department, Chandigarh Administration, vide notification dated March 18, 2026, issued key amendments to its previous order dated August 14, 2025, under the Punjab Shops and Commercial Establishments Act, 1958 to align with the newly extended Punjab Shops and Commercial Establishments (Amendment) Act, 2025, providing greater operational flexibility for businesses.

The key highlights of the amendment include:

- No employee can be required to work for more than 10 hours in a single day or 48 hours in a week.
- The daily "spread over" period has been increased to 12 hours, which explicitly includes rest intervals.
- The maximum permissible overtime has been significantly raised to 144 hours per quarter.
- Despite the increased daily limit, employers must still pay overtime at double the regular rate for any work exceeding 9 hours in a day or 48 hours in a week.

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

▪ **Exemption of OSH-Registered Establishments from Dual Registration Requirements**

The Chandigarh Administration, vide notification dated March 18, 2026, issued exemptions to certain establishments from registration requirements under the Punjab Shops and Commercial Establishments Act, 1958, in order to streamline compliance under the Occupational Safety, Health and Working Conditions Code, 2020 (OSH Code).

As per the notification, establishments already registered under the OSH Code, 2020 are exempted from registration requirements under Sections 13 and 13A of the Punjab Shops and Commercial Establishments Act, 1958. The exemption aims to avoid duplication of registration processes and simplify procedural compliance for establishments. This exemption applies from the date of the notification to all establishments that fall under the 1958 Act but have already complied with the OSH Code's registration rules.

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

Govt of NCT of Delhi

▪ **Delhi Electricity Regulatory Commission (Terms and Conditions for Open Access) (Second Amendment) Regulations, 2026**

The Delhi Electricity Regulatory Commission (DERC), vide notification dated March 19, 2026, issued the Delhi Electricity Regulatory Commission (Terms and Conditions for Open Access) (Second Amendment) Regulations, 2026. Taking effect immediately, this amendment introduces a significant shift in the cost structure for consumers transitioning to independent power procurement.

The key highlights of the amendment include:

- A new proviso added to Regulation 12(1) mandates that the additional surcharge for those availing General Network Access (GNA) or Open Access will be reduced linearly each year. Importantly, this surcharge will be completely eliminated within four years from the date it was granted.
- The surcharge will now only apply to Open Access consumers who are currently, or have previously been, customers of the local distribution licensee.
- The regulation clarifies that while future charges are being phased out, consumers cannot claim any refunds, adjustments, or recoveries for surcharges already paid.

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

Gujarat

▪ **Draft GERC (Terms & Conditions for Green Energy Open Access) (Fourth Amendment) Regulations, 2026**

The Gujarat Electricity Regulatory Commission (GERC), vide notification dated March 11, 2026, issued the Draft GERC (Terms & Conditions for Green Energy Open Access) (Fourth Amendment) Regulations, 2026. This draft aims to update the existing 2024 regulations, specifically targeting the financial framework for "banking" green energy within the state's power grid.

Under the draft amendment the Commission has proposed a specific banking charge of INR 1.50 per unit. This rate will apply from the date the final regulations are officially notified. This new rate is intended to be a transitional measure, remaining effective until June 30, 2026, or until the Commission issues a separate, dedicated notification regarding long-term banking charges. Once finalized, these regulations will extend to the entire state of Gujarat, affecting all stakeholders currently availing or planning to avail of Green Energy Open Access.

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

Karnataka

▪ **Karnataka Tax on Profession, Trades, Callings and Employments (Amendment) Bill, 2026**

The Government of Karnataka, vide notification dated March 18, 2026, notified the Karnataka Tax on Profession, Trades, Callings and Employments (Amendment) Bill, 2026 to further amend the Karnataka Tax on Profession, Trades, Callings and Employments Act, 1976.

The key highlights of the 2026 Bill include:

- Insertion of a new proviso which provides that every enrolled person who has paid the tax payable for a year shall be deemed to have furnished the return for that year.
- The Bill also empowers the Commissioner to exempt any class of enrolled persons from furnishing returns, subject to such conditions and safeguards as may be specified by notification.

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

▪ **Revision of Tax Rate on Liquefied Natural Gas (LNG) in Karnataka**

The Government of Karnataka, vide notification dated March 24, 2026, revised the tax rate applicable to Liquefied Natural Gas (LNG) under Section 8-A of the Karnataka Sales Tax Act, 1957 read with the Karnataka General Clauses Act, 1899.

The key highlights of the notification include:

- The tax payable by dealers under Section 5(1) of the Act on the sale of LNG has been reduced to 5%.
- The reduction aims at rationalising tax rates and promoting the use of cleaner fuel alternatives.
- The revised tax rate shall come into effect from April 1, 2026, and apply to all eligible transactions of LNG under the Act.

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

▪ **Karnataka Platform-Based Gig Workers (Social Security and Welfare) Rules, 2025**

The Government of Karnataka, vide notification dated March 26, 2026, notified the Karnataka Platform-Based Gig Workers (Social Security and Welfare) Rules, 2025 under the Karnataka Platform-Based Gig Workers (Social Security and Welfare) Act, 2025.

The key highlights of the Rules include:

- Mandatory registration of aggregators/platforms through the designated portal, along with submission of details such as PAN, GSTIN and CIN.
- Provision for registration and maintenance of database of gig workers, including periodic reporting of worker details and engagement.
- Requirement for aggregators to contribute welfare cess towards social security and welfare schemes for gig workers.
- Framework for grievance redressal, health and safety measures, and digital compliance mechanisms for platform-based workers.

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

Kerala

▪ **Consumer Price Index Numbers for Agricultural Labourers and Industrial Workers for the Month of February 2026**

The Department of Economics & Statistics, Kerala, vide notification dated March 17, 2026, released the Consumer Price Index (CPI) Numbers for Agricultural Laborers and Industrial Workers for the month of February 2026. This forms part of the monthly publication of CPI data used for wage revision, policy formulation, and labour-related assessments.

As per the notification, the CPI numbers have been computed based on the approved linking factors prescribed under G.O.(MS) No. 34/2015/LBR, applicable with effect from April 2015. Additionally, the index continues to be calculated using the old base series of 1998–99 = 100 for all centres.

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

Madhya Pradesh

▪ **Fifth Amendment to the MPERC (Co-Generation and Generation of Electricity from Renewable Sources of Energy) (Revision-II) Regulations, 2021**

The Madhya Pradesh Electricity Regulatory Commission (MPERC), vide notification dated March 20, 2026, issued the Fifth Amendment to the 2021 Renewable Energy Regulations. This amendment significantly redefines the Renewable Purchase Obligation (RPO) categories and compliance metrics for distribution licensees, open access consumers, and captive users across the state.

The key highlights of the amendment include:

- The Wind Energy obligation must now be met specifically by projects commissioned after March 31, 2024. Whereas, the Hydro Energy obligation applies to projects commissioned after March 31, 2024.
- A dedicated category for projects equal to or more than 10 MW has been established. This includes all solar configurations (Net/Gross/Virtual metering) and "Behind the Meter" installations.
- These rules apply to the entire state. For captive and open access users, the RPO specifically targets electricity consumed from sources other than the state distribution licensee.

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

Maharashtra

▪ **Maharashtra Motor Vehicles Tax (Amendment) Bill, 2026**

The Government of Maharashtra vide notification dated March 16, 2026, introduced the Maharashtra Motor Vehicles Tax (Amendment) Bill, 2026, to modernize the tax framework of the 1958 Act. The legislation prioritizes environmental sustainability by penalizing older, high-emission vehicles while offering fiscal relief to the industrial sector.

The key highlights of the Bill include:

- The Bill proposes a significant increase in "Green Tax" for non-transport vehicles that have completed 15 years from their initial registration.
- The revised tax structure is differentiated based on vehicle type and emission standards with higher tax for older and more polluting vehicles. These revised taxes are collected as a one-time lump sum covering a five-year period to discourage the continued use of older, BS-IV or lower emission standard vehicles in favor of cleaner BS-VI or electric alternatives.
- The Bill further proposes to introduce a cap of INR 30 lakh on tax payable for crane vehicles.

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

▪ **Temporary relaxation for Professional Tax (PT) compliance**

The Maharashtra Goods and Services Tax Department (MGST), vide circular dated March 13, 2026, provided temporary relaxation for Professional Tax (PT) compliance. This move addresses severe technical glitches following the migration to the new mahagst.gov.in portal and exclusively provides relaxation to compliances due in March 2026.

To ensure taxpayers are not penalized for system failures, the following interim measures have been introduced:

- While registration and return filing functionalities are temporarily disabled to reduce portal load, the tax payment facility remains active. Taxpayers are advised to make payments using their PAN if the system fails to fetch their regular registration details.
- Any payment made via PAN within the prescribed due dates will be treated as a valid discharge of tax liability.
- Taxpayers who were unable to obtain new registrations due to portal issues must complete their application on or before April 30, 2026, to regularize their previous PAN-based payments.

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

Puducherry

▪ **Declaration of Paid Holiday for Puducherry Legislative Assembly Elections, 2026**

The Labour Department, Puducherry, vide circular dated March 15, 2026, has mandated a paid holiday on Thursday, April 09, 2026, on account of General Elections. This directive ensures that all eligible voters can exercise their right during the General Election to the Puducherry Legislative Assembly.

The holiday is applicable to all Government Offices, factories, industries, shops, and commercial establishments operating within the Union Territory. Under the Circular, employers are strictly prohibited from making any deductions or abatements from wages. Employees who are not

ordinarily entitled to wages (such as certain casual or piece-rated workers) must also be paid for this day. Additionally, establishments operating in multiple shifts must ensure that the schedule allows every eligible voter sufficient time to cast their vote without loss of pay.
(To view the Circular, please click [here](#))

▪ **Allowance of 24x7 Operation of Shops & Establishments with Employee Safety Conditions**

The Government of Puducherry vide notification dated March 15, 2026, allowed 24x7 operation of shops and establishments, subject to employee safety and compliance conditions under the Puducherry Shops and Establishments Act, 1964, to significantly reduce the compliance burden for local businesses and to promote EoDB.

The key highlights of the notification include:

- All shops and commercial establishments already registered under the Occupational Safety, Health and Working Conditions (OSH) Code, 2020, are now exempt from all provisions of the Puducherry Shops and Establishments Act, 1964.
- Eligible establishments/shops are no longer required to obtain or renew separate registrations under Section 7 of the 1964 Act, effectively moving toward a "one nation, one registration" model.
- While exempted from the older Act, employers must strictly adhere to the duties, working hours, welfare provisions, and maintenance of registers as prescribed under the OSH Code, 2020, and its associated rules.
- This notification does not affect any legal actions or proceedings initiated under the 1964 Act prior to this publication date.

The exemption comes into force from the date of its publication in the Official Gazette.

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

Rajasthan

▪ **Amendment to the Rajasthan Motor Vehicles Taxation Act, 1951**

The Government of Rajasthan, vide notification dated March 27, 2026, issued a notification to amend the Rajasthan Motor Vehicles Taxation Act, 1951 to give effect to the financial proposals for the year 2026–27.

The key highlights of the amendment include:

- A new proviso has been inserted in Section 4 enabling owners of specified classes of transport vehicles to opt for one-time tax payment, at rates notified by the State Government, subject to a cap of 50% of the cost of the vehicle.
- Section 4-D has been amended to provide for levy of a "Green Tax" on vehicles, at rates not exceeding 20% of the vehicle cost, for the purpose of controlling air pollution.
- Section 6 has been amended to revise penalty provisions, allowing the State Government to prescribe penalties up to twenty times the amount of tax due, replacing the earlier fixed minimum penalty framework.

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

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

The Government of Rajasthan, vide notification dated March 27, 2026, issued the Rajasthan Shops and Commercial Establishments (Amendment) Act, 2026 to further amend the Rajasthan Shops and Commercial Establishments Act, 1958.

The key highlights of the amendment include:

- The minimum age for an "apprentice" has been increased from 12 years to 14 years.
- Daily working hours have been increased from 9 hours to 10 hours, and the overtime limit has been revised to 144 hours in a quarter.
- Age thresholds relating to young persons have been revised, replacing references of 12-15 years with 14-18 years across provisions.
- The amendment also revises provisions relating to leave and employment conditions.
- The Act repeals the Rajasthan Shops and Commercial Establishments (Amendment) Ordinance, 2025, and is deemed to have come into force from December 17, 2025.

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

Tamil Nadu

▪ **Paid Holiday for Tamil Nadu Legislative Assembly Elections, 2026**

The Government of Tamil Nadu, vide notification dated March 24, 2026, declared a paid holiday for employees in connection with the General Elections to the Tamil Nadu Legislative Assembly, 2026.

The key highlights of the notification include:

- The Election Commission of India has scheduled the Tamil Nadu Assembly elections on April 23, 2026.
- In accordance with Section 135B of the Representation of the People Act, 1951, all employees, including casual and daily wage workers, shall be granted a paid holiday on the poll day without any deduction of wages.
- The benefit shall also extend to employees working outside their constituency but registered as voters in the concerned constituency.
- All employers, including those in shops, factories, and IT/BPO establishments, are required to ensure compliance, failing which penal action may be taken.

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

Tripura

▪ **Grant of Paid Holiday to Employees on the day of Poll on April 09, 2026**

The Factories Department, Govt. of Tripura on March 19, 2026, notified Grant of Paid Holiday to Employees on the day of Poll on April 09, 2026.

The notification states that the Election Commission of India has scheduled a bye-election for the 56-Dharmanagar Assembly Constituency in Tripura on April 09, 2026, to fill a vacancy. It further highlights that, in accordance with Section 135B of the Representation of the People Act, 1951, employers are required to grant a paid holiday to employees in the concerned constituency on the day of polling.

Additionally, the notification calls upon the concerned authorities to ensure strict compliance with the said provision so that all eligible voters are able to exercise their right to vote.

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

Uttar Pradesh

▪ **Two-Day Public Holiday for Ram Navami 2026**

The Government of Uttar Pradesh, vide notification dated March 25, 2026, declared an additional public holiday on March 27, 2026 (Friday), on account of Ram Navami. This notification follows the previously scheduled holiday on March 26, 2026 (Thursday), effectively creating a two-day state-wide observance. The additional holiday is notified under the Negotiable Instruments Act, 1881.

(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.

CONNECT WITH US

 connect@uncomplycate.com

 www.uncomplycate.com

 [Uncomplycate](https://www.linkedin.com/company/uncomplycate)



New Delhi

newdelhi@uncomplycate.com

Mumbai

mumbai@uncomplycate.com

Bengaluru

bengaluru@uncomplycate.com

Kolkata

kolkata@uncomplycate.com