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COMPLIANCE UPDATE

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Central Board of Direct Taxes (CBDT)

▪ **Forms for Correction of PAN**

The Central Board of Direct Taxes on April 01, 2026, notified the following Forms for application or correction of PAN details:

- PAN CR-0 I: Request for Changes or Correction in PAN Data [For an Individual]
- PAN CR-02: Request for Changes or Correction in PAN Data [For Non-Individual]

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

Reserve Bank of India (RBI)

▪ **Reporting under Foreign Exchange Management Act, 1999 – Returns pertaining to Foreign Exchange Management (Guarantees) Regulations, 2026**

The Reserve Bank of India on April 01, 2026, revised the following forms under Foreign Exchange Management (Guarantees) Regulations, 2026:

- Form GRN Issue – For reporting issuance of Guarantee.
- Form GRN Modification – For reporting any subsequent change in guarantee terms, namely - guarantee amount, extension of period or pre-closure
- Form GRN Invocation – For reporting invocation of guarantee

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

Securities and Exchange Board of India (SEBI)

- **One-time relaxation with respect to validity of SEBI Observations**

The Securities and Exchange Board of India on April 07, 2026, granted one-time relaxation regarding the validity of its observation letters under the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018. As per Regulations 44(1) and 59C of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 (ICDR Regulations, 2018), a public issue may be opened within twelve months and eighteen months respectively from the date of issuance of observations by SEBI. Considering on-going geopolitical challenges, SEBI has extended the validity of observation letters expiring between April 1, 2026, and September 30, 2026, up to September 30, 2026.

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

- **Relaxation from the applicability of SEBI Master Circular under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 on non-compliance with the MPS requirements**

The Securities and Exchange Board of India on April 07, 2026, granted a one-time relaxation from penal provisions under the SEBI Master Circular dated July 11, 2023, relating to non-compliance with Minimum Public Shareholding (MPS) requirements. SEBI directed recognised stock exchanges and depositories not to initiate or continue penal actions, such as fines or freezing of promoter shareholding, for listed entities whose compliance deadlines fall between April 1, 2026, and September 30, 2026.

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

- **Ease of doing business - mechanism for lock-in of pledged shares under SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018**

The Securities and Exchange Board of India on April 08, 2026, streamlined the lock-in mechanism for pledged shares under the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018. The amendment allows specified securities, where lock-in cannot be created in the traditional manner, to be marked as “non-transferable” by depositories during the lock-in period.

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

Ministry of Finance (MoF)

- **Interest on Non-Government Provident, Superannuation and Gratuity Funds**

The Ministry of Finance on April 01, 2026, notified that the deposits made under the Special Deposit Scheme for Non-Government Provident, Superannuation and Gratuity Funds shall bear interest at 7.1% for period between April 01, 2026, to June 30, 2026.

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

Industry-wise updates

Commerce and Industries

▪ **Safety of Household, Commercial and Similar Electrical Appliances (Quality Control) Order, 2026**

The Ministry of Commerce and Industry on April 06, 2026, directed that all electrical appliances intended for household, commercial or similar application with rated voltage not exceeding 250 V for single-phase appliances and 480 V for other appliances including direct current supplied appliances and battery-operated appliances shall conform to IS 302 (Part 1): 2024 IEC 60335-1: 2020 - Household and Similar Electrical Appliances — Safety Part 1 General Requirements, with effect from October 01, 2026.

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

Ministry of Law and Justice

▪ **Jan Vishwas (Amendment of Provisions) Act, 2026**

The Ministry of Law and Justice on April 08, 2026, notified Jan Vishwas (Amendment of Provisions) Act, 2026, to improve 'Ease of Living' and 'Ease of Doing Business' by decriminalizing minor offences. The key changes include:

- In Drugs and Cosmetics Act, 1940, Imprisonment has been replaced with Penalty of INR 1,00,000/-
- In Apprentices Act, 1961, provision for warning before punishment has been added.

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

Oil & gas production

▪ **Natural Gas and Petroleum Products Distribution (Through Laying, Building, Operation and Expansion of Pipelines and Other Facilities) Order, 2026**

The Ministry of Petroleum and Natural Gas on March 24, 2026, notified the Natural Gas and Petroleum Products Distribution (Through Laying, Building, Operation and Expansion of Pipelines and Other Facilities) Order, 2026, under Essential Commodities Act, 1955. The key elements of the Order are:

- Uniform framework for developing and expanding pipeline infrastructure.
- Time-bound, deemed approvals under a single harmonised framework.
- Seamless pipeline expansion accelerates City Gas Distribution (CGD) and trunk network rollout.
- Timely PNG connections, supports a shift from LPG to PNG.

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

State-wise updates

Andhra Pradesh

- **Paid Holidays for Tamil Nadu and Puducherry Legislative Assembly Elections**
The Department of Labour, Factories, Boilers & Insurance Medical Services, Andhra Pradesh, vide notification dated April 06, 2026, mandated paid holidays for employees working in Andhra Pradesh who are registered voters in Tamil Nadu and Puducherry so as to ensure that the workers can travel to their respective constituencies to participate in the General Elections 2026.

The notification applies to the persons employed in any business, trade, industrial undertaking or any other shops or establishment who are electors of respective States and working in neighboring districts of Kakinada, Dr. B.R. Ambedkar Konaseema, Tirupati, and Chittoor. To facilitate voting, paid leave has been granted for April 09, 2026, for electors registered in Puducherry and April 23, 2026, for electors registered in Tamil Nadu. Additionally, establishments are prohibited from deducting wages or penalizing employees for their absence on these dates.

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

- **Andhra Pradesh Reorganization (Amendment) Act, 2026**
The Government of India vide Gazette notification dated April 06, 2026, announced the Andhra Pradesh Reorganization (Amendment) Act, 2026. This legislative amendment, which is deemed to have come into force retrospectively from June 02, 2024, introduces clarifications regarding the administrative headquarters of the state by amending the original Andhra Pradesh Reorganization Act, 2014.

By amending Section 5 of the original Act of 2014, the amendment declares that "Amaravati shall be the new capital." Additionally, the Act clarifies that "Amaravati" includes all capital city areas notified under the provisions of the Andhra Pradesh Capital Region Development Authority Act, 2014.

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

Bihar

- **Bihar Jan Vishwas (Amendment of Provisions) Act, 2026**
The Government of Bihar, on April 1, 2026, notified the Bihar Jan Vishwas (Amendment of Provisions) Act, 2026 to decriminalise minor offences and rationalise penalties across various State enactments.

The key highlights of the notification, include:

- The Act introduces a uniform framework for periodic enhancement of penalties (10% every three years) across amended laws, impacting compliance cost exposure.
- Provisions relating to continuous violations have been modified to impose recurring monetary penalties instead of prosecution.
- Under the Bihar Municipal Act, 2007 and Bihar Urban Planning and Development Act, 2012, several offences relating to unauthorised construction, and non-compliance with building approvals have been decriminalised, with imprisonment provisions replaced by monetary penalties (up to ₹2 lakh / ₹25 lakh in certain cases).
- Under the Bihar Forest Produce (Regulation of Trade) Act, imprisonment provisions for certain contraventions have been replaced entirely with monetary penalties, indicating a shift toward administrative enforcement in environmental regulation.

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

- **Revision of Minimum Wages with Variable Dearness Allowance (VDA) in Bihar**
The Government of Bihar, on April 6, 2026, notified the revised minimum wages along with Variable Dearness Allowance (VDA) under the Minimum Wages Act, 1948. The revision introduces an updated VDA formula linked to the All-India Consumer Price Index (AICPI), effective from April 1, 2026.

The key highlights of the notification include:

- The VDA has been revised based on the average AICPI for the period July to December 2025, with provisions for half-yearly revisions.
- Revised minimum wages (inclusive of VDA) have been prescribed as: Unskilled – INR 436/day, Semi-skilled – INR 452/day, Skilled – INR 551/day, Highly skilled – INR 672/day.
- Prescribed detailed piece-rate wages across multiple scheduled employments, including construction, mining, brick manufacturing, and bidi industries.
- It is clarified that wages shall vary with changes in AICPI, however, no reduction in wages shall be made if the index falls below the base level.
- Additional provisions include guidelines on wage calculation, overtime payment and equal remuneration for men and women performing similar work.

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

- **Revision of Minimum Wages with VDA for Agricultural Employments in Bihar**

The Government of Bihar, on April 6, 2026, notified the revised minimum wages along with Variable Dearness Allowance (VDA) for employees engaged in agricultural operations under the Minimum Wages Act, 1948. The revision is based on the updated All India Consumer Price Index (AICPI) and is effective from April 1, 2026.

As per the Notification, the VDA has been revised based on the average AICPI for the period July to December 2025 and shall be revised every six months depending on index fluctuations. Revised wage rates have been prescribed for agricultural categories such as general agricultural workers, tractor drivers/pump operators, and allied roles, including both daily and monthly wage structures.

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

Dadra & Nagar Haveli and Daman & Diu

- **Public Holiday for Ambedkar Jayanti**

The Government of Dadra & Nagar Haveli and Daman & Diu vide notification dated April 13, 2026, declared Tuesday, April 14, 2026, as a public holiday throughout the Union Territory in honor of the birthday of Dr. B. R. Ambedkar. As per the notification, the holiday extends to all Government and Semi-Government offices, local bodies, commercial banks as well as industrial establishments and public sector undertakings.

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

Goa

- **Revised Fitness Certificate Fees for Older Vehicles**

The Department of Transport, Goa, vide notification dated April 01, 2026, announced a reduction in fitness certificate fees for motor vehicles exceeding 13 years of age. This move, framed under the Central Motor Vehicles Rules, 1989, aims to streamline the cost of compliance for owners of older transport and heavy vehicles.

According to the new fee structure for renewal of fitness certificate, heavy goods vehicles aged between 13 and 15 years will now be charged a fee of INR 2,000. For vehicles aged 15 to 20 years, the fee is set at INR 5,000, while those exceeding the 20-year mark will attract a higher charge of INR 10,000. As per the notification, these changes are effective immediately as of April 1, 2026.

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

- **Government Rescinds Ponda By-Election Following High Court Order**

The Government of Goa, vide notification dated April 08, 2026, formally cancelled the by-election for the 21-Ponda Assembly Constituency. The election, which was originally scheduled to take place on April 09, 2026, was intended to fill the legislative vacancy caused by the passing of the sitting member, Shri Ravi Naik.

The cancellation was followed after a landmark ruling by the Bombay High Court at Goa on April 8, which declared the original election notification issued on March 16, 2026, null and void. In adherence with the judicial order, the Election Commission has rescinded all previous notifications and halted all related electoral proceedings with immediate effect. Consequently, all actions and steps taken previously specifically tied to the Ponda polling day are now considered withdrawn.

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

- **Paid Holiday for General Elections to Kerala and Puducherry Legislative Assembly, 2026**

The Government of Goa, vide notification dated April 08, 2026, declared Thursday, April 09, 2026, a paid holiday across the state under Section 135B of the Representation of the People Act, 1951 for eligible voters from Kerala and Puducherry who are currently employed in Goa, allowing them to participate in their respective General Legislative Assembly Elections.

The notification states that all employers in Goa, i.e., any business, trade, industrial undertaking or any other establishment, must grant a paid holiday to any person employed who is entitled to vote in these elections. This holiday is supplementary to the state's existing 2026 holiday calendar. Crucially, the notification mandates full wage protection for all categories of labor, including daily wage and casual workers in both the private sector and government departments.

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

Gujarat

▪ **Paid Leave for Umreth Assembly By-Election 2026**

The Labour Department, Government of Gujarat, vide circular dated April 02, 2026, issued an order mandating a paid holiday on Thursday, April 23, 2026, for all employees eligible to vote in the 111-Umreth Assembly Constituency (Anand district) by-election. This order, issued under Section 135-B of the Representation of the People Act, 1951, ensures that work commitments do not hinder the democratic right of the workforce to cast their vote.

As per the order, all shops and establishments must grant paid leave to eligible voters on polling day. If an employee's scheduled weekly holiday does not coincide with the election date, employers are required to adjust the schedule accordingly. The notification strictly prohibits any wage deductions for this leave, explicitly extending this protection to daily wage or casual workers who might not ordinarily be paid for a day off. While non-compliance can result in a fine of up to INR 500, an exemption is provided for specific roles where an employee's absence could pose a danger or cause a substantial disruption to essential services.

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

▪ **Revised Dearness Allowance for Minimum Wages (April - September 2026)**

The Government of Gujarat vide notification dated April 01, 2026, announced an update to the Dearness Allowance (DA) component of the state's minimum wages. This adjustment, effective for the period of April to September 2026, increases the DA by INR 12 per day to ensure that worker compensation remains aligned with inflation and shifting cost-of-living trends.

The revised monthly wage structures across the two primary zones are as follows:

- Zone I (Municipal Corporations and surrounding areas up to 10km radius):
 - o Unskilled: INR 13,325 per month
 - o Semi-Skilled: INR 13,585 per month
 - o Skilled: INR 13,897 per month
- Zone II (Factories & Establishments outside Zone I):
 - o Unskilled: INR 13,039 per month
 - o Semi-Skilled: INR 13,325 per month
 - o Skilled: INR 13,585 per month

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

Haryana

▪ **Revision of Minimum Wages Effective April 2026**

The Government of Haryana, vide notification dated April 09, 2026, officially revised the minimum wages for all categories of workers under the Code on Wages, 2019. These revised rates, based on the recommendations of a state-constituted committee, replace the previous 2015 notification and apply universally to all establishments, factories, and contract labor across the state.

The key highlights of the revised wage structure include:

- The monthly minimum wages are set at INR 15,220.71 for Unskilled workers, INR 16,780.74 for Semi-Skilled, INR 18,500.81 for Skilled, and INR 19,425.85 for Highly Skilled personnel.
- These figures represent basic wages only and cannot be split into various allowances; furthermore, they include 100% neutralization linked to the Consumer Price Index to protect against inflation.
- Employers, including principal employers in cases involving contractors, are strictly mandated to ensure these rates are paid, with a specific prohibition on gender-based wage discrimination.
- For daily rate calculations, monthly wages are divided by 26 days. Trainees must be paid at least 75% of the applicable category wage (but no less than the unskilled rate) for a maximum of one year. While these rates cover most employments, apprentices continue to be governed under the Apprentices Act.

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

▪ **Grants of Exemption for Operating Hours and Weekly Closures**

The Governor of Haryana, vide notification dated March 30, 2026, exercised its powers under Section 28 of the Haryana Shops and Commercial Establishments Act, 1958, and allowed shops and commercial establishments in the state to operate with greater flexibility.

This notification substitutes the previous 2009 notification and provides exemptions from Section 9 (Opening and closing hours) and Section 10 (Close day) for establishments that register online via the departmental website through auto-mode self-certification. However, the exemption is subject to the following key conditions:

- Night Shifts for Women: Establishments employing women between 08:00 PM and 06:00 AM must apply for a specific exemption through auto-mode self-certification, adhering to the conditions set in the October 13, 2025, notification.
- Working Hour Limits: No employee can be required to work more than forty-eight hours per week or ten hours in a single day.
- Rest Intervals: The total spread-over of work, including rest intervals, must not exceed twelve hours a day. Additionally, no employee shall work for more than six hours without at least a half-hour break.
- Overtime Compensation: Any work performed beyond standard hours must be compensated at twice the normal rate of wages.
- Additionally, a copy of this official notification must be prominently displayed at the employee entrance or exit of the premises.

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

▪ **Haryana State Election Commission Announces Municipal Elections and Poll Day Holiday**

The State Election Commission, Haryana, vide notification dated April 13, 2026, has announced the schedule for General and Bye-Elections across various municipal bodies. This election cycle includes the selection of Mayors, Presidents, and Ward Members for several Municipal Corporations, Councils, and Committees, along with filling six vacant ward seats.

As per the notification, the primary polling day is set for May 10, 2026, and to facilitate maximum voter turnout, the Commission has requested the government to declare the polling date a public holiday for all factories, commercial establishments, shops, and industrial undertakings within the affected jurisdictions.

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

Himachal Pradesh

▪ **Himachal Pradesh Lifts (Amendment) Bill, 2026**

The Government of Himachal Pradesh, vide notification dated April 01, 2026, introduced the Himachal Pradesh Lifts (Amendment) Bill, 2026, thereby modernizing the regulatory framework of the 2007 Act.

The key highlights of the Bill include:

- Expanded Scope: The Act aims to officially include escalators and travellers alongside traditional lifts.
- Designated Authorities: The Bill establishes a formal hierarchy for oversight, designating a Chief Inspector and Assistant Inspector of Lifts to manage approvals and safety audits.
- Installation & Registration: Prior permission is now mandatory for any new installation. Applicants must submit detailed technical specifications and pay a registration fee of INR 2,500.
- Revised Licensing Fees: The license fee has been increased to INR 5,000, with a requirement for annual renewal. To account for inflation, the Bill mandates a 10% fee hike every three years.
- Strict Penalties: Operating a lift, escalator, or traveller without a valid license will now attract a heavy penalty of INR 50,000, emphasizing the government's "safety-first" approach.
- Enhanced Inspection Powers: Authorities are granted broader powers to enter premises for inspections. They are authorized to order immediate repairs or even a complete shutdown of any installation deemed unsafe for public use.

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

Jharkhand

▪ **Amendment to the Jharkhand Goods and Services Tax Rules, 2017 (Fourth Amendment Rules, 2025)**

The Government of Jharkhand, on April 2, 2026, notified the Jharkhand Goods and Services Tax (Fourth Amendment) Rules, 2025 to further amend the Jharkhand Goods and Services Tax Rules, 2017.

The key amendments include:

- A new Rule 9A has been inserted providing for grant of GST registration electronically within three working days based on data analysis and risk parameters.
- A new Rule 14A has been introduced enabling eligible taxpayers with monthly output tax liability up to INR 2.5 lakh to opt for simplified registration, subject to Aadhaar authentication.

- Forms REG-01 to REG-33 have been amended to incorporate provisions relating to registration, clarification, rejection, and withdrawal processes.
- The Rules also provide for conditions and procedure for withdrawal from filing of prescribed forms and compliance requirements.

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

▪ **Amendment to Notification under Section 15 of the Jharkhand GST Act, 2017**

The Government of Jharkhand, on April 2, 2026, issued a notification to amend Notification No. 49/2023–State Tax dated February 29, 2024, under Section 15(5) of the Jharkhand Goods and Services Tax Act, 2017. The amendment inserts a new clause to provide that the value of supply of specified goods such as tobacco and related products, where retail sale price (RSP) is declared, shall be determined on the basis of such RSP. It further clarifies the meaning of “retail sale price”, including treatment of multiple declared prices, revised prices, and area-based pricing, for the purpose of valuation.

The notification shall be deemed to have come into force from February 1, 2026.

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

▪ **Amendment to the Jharkhand Goods and Services Tax Rules, 2017 (Fifth Amendment Rules, 2025)**

The Government of Jharkhand, on April 2, 2026, notified the Jharkhand Goods and Services Tax (Fifth Amendment) Rules, 2025 to further amend the Jharkhand Goods and Services Tax Rules, 2017.

The key amendments include:

- A new Rule 31D has been inserted providing that the value of supply of specified goods shall be deemed to be the retail sale price (RSP), net of applicable taxes, overriding general valuation provisions.
- The Rules prescribe a formula for computation of tax amount where valuation is based on RSP and define key terms such as “applicable tax” and “retail sale price”.
- The amendment also modifies Rule 86B to provide exemption from certain restrictions for registered persons (other than manufacturers) in respect of goods covered under Rule 31D.

The Rules shall come into force from February 1, 2026.

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

Kerala

▪ **Consent Management for Non-Bedded Health Care Facilities**

The Kerala State Pollution Control Board (KSPCB), vide circular dated April 10, 2026, has announced updated guidelines for the consent management of non-bedded health care facilities. This move, aligned with Central Pollution Control Board (CPCB) directions for harmonization of classification of sectors, all Health Care Facilities (HCFs) classified under the Red, Orange, or Green categories shall obtain consent, as applicable. Additionally, as non-bedded health care facilities are categorized as "Green", they are now required to obtain a Consent to Operate. However, to simplify the transition, any fees already paid for authorization under the Bio-Medical Waste Management Rules, 2016, will be adjusted against the new consent fees.

According to the circular, these revised classifications take effect immediately, and all previous notifications on this matter are considered cancelled.

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

Madhya Pradesh

▪ **Extension of Professional Tax Exemption Deadline to 2030**

The Government of Madhya Pradesh, vide notification dated March 31, 2026, officially extended the validity of specific Professional Tax exemptions for an additional five years. By amending the original Notification No. F A-3-28-2011-1-V (05) dated February 15, 2011, the government substituted and extended the previous expiry date of March 31, 2025, with March 31, 2030.

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

▪ **Amendment to Madhya Pradesh Factories Rules, 1962**

The Government of Madhya Pradesh vide notification dated April 02, 2026, issued a significant amendment to the Madhya Pradesh Factories Rules, 1962. The amendment specifically pertains to Schedules II and III of Rule 107 and brings about stricter prohibition and stronger job security measures for pregnant and lactating women, as well as young persons working in hazardous environments.

The key highlights of the amendment include:

- The revised rules explicitly states that no pregnant or lactating women, adolescents, or children shall be employed or permitted to work at a "bath" or "work in any lead process or in any room in which the manipulation of raw oxide or lead or pasting is carried on", etc.
- The amendment also mandates that no woman shall be deprived of her employment during her entire pregnancy and a lactation period of six months following childbirth.
- Additionally, employers are strictly required to ensure that the employment of women aligns with the maternity benefit provisions established under all prevailing labor laws.

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

Maharashtra

▪ **Declaration of Public Holiday on Account of Bye-Election**

The Government of Maharashtra, on April 2, 2026, issued a notification declaring public holiday on April 23, 2026, on account of Bye-Election-2026 under the Negotiable Instruments Act, 1881, in the constituencies of 223-Rahuri and 201-Baramati on the day of poll. The holiday shall also apply to registered voters working outside the constituency, including those employed in Government offices, undertakings and other establishments.

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

▪ **Maharashtra Stamp (Amendment) Act, 2026**

The Government of Maharashtra, on April 7, 2026, notified the Maharashtra Stamp (Amendment) Act, 2026 to further amend the Maharashtra Stamp Act.

The following amendments have been made, namely:

- Section 52A has been amended to increase the threshold for allowance from INR 5 lakh to INR 20 lakh.
- The amendment revises the authority structure for granting allowance, specifying jurisdiction of Additional Controller of Stamps, Joint Inspector General of Registration and Superintendent of Stamps and the Deputy Inspector General of Registration and Deputy Controller of Stamps.
- It further provides that where the amount exceeds INR 1 crore, the matter shall be referred to the Chief Controlling Revenue Authority for decision.

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

▪ **Amendment to the Maharashtra Motor Vehicles Tax Act, 1958**

The Government of Maharashtra, on April 7, 2026, notified the Maharashtra Motor Vehicles Tax (Amendment) Act, 2026 to further amend the Maharashtra Motor Vehicles Tax Act, 1958.

The following amendments have been made, namely:

- The Fifth Schedule has been amended to substitute the entry relating to non-transport vehicles completing 15 years, prescribing lump sum tax for every 5 years based on vehicle type and emission norms, including: Two-wheelers: INR 2,000 (BS-VI and above) and INR 4,000 (BS-IV and below), Petrol vehicles: INR 3,000 (BS-VI and above) and INR 6,000 (BS-IV and below), Diesel vehicles: INR 3,500 (BS-VI and above) and ₹7,000 (BS-IV and below).
- The Sixth Schedule has been amended to insert a proviso providing that tax payable for cranes shall be subject to a maximum limit of INR 30 lakh.

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

▪ **Amendment to Maharashtra's Sand Mining Policy, 2025**

The Government of Maharashtra, on April 10, 2026, issued a Resolution amending the Sand Mining Policy, 2025, to strengthen regulation, monitoring, and auction mechanisms for sand extraction across the State.

The following key amendments have been made, namely:

- District and Taluka Level Sand Monitoring Committees have been reconstituted to include Port Authorities (Konkan region) and their functions expanded to include preventive action against illegal extraction and transportation.
- It is provided that all boats/vessels engaged in sand transportation must be registered with the Maharashtra Maritime Board, and unregistered or non-compliant vessels shall be liable for seizure and penal action.
- The eligibility criteria for bidders has been revised by prescribing minimum turnover thresholds linked to the quantity of sand reserves, as specified in the Schedule.
- The auction process has been amended to provide that e-auctions shall be conducted at district/taluka/block level based on feasibility, with a validity period of one year or until exhaustion of stock or environmental clearance. It is clarified that Earnest Money Deposit (EMD) shall be adjusted for successful bidders and refunded to unsuccessful bidders, and refund of value of unextracted sand shall be made without interest.

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

Nagaland

▪ **[Nagaland Jan Vishwas \(Amendment of Provisions\) Bill, 2026](#)**

The Nagaland Government, on March 31, 2026, notified the Nagaland Jan Vishwas (Amendment of Provisions) Bill, 2026, to decriminalise minor offences and rationalise penalties across various State laws.

The key highlights of the Bill include:

- The Bill amends multiple State enactments to replace imprisonment provisions with monetary penalties and introduce adjudication-based enforcement mechanisms.
- Under the Nagaland Shops and Establishments Act, 1982, penalties have been enhanced (fines increased from INR 200/INR 500 to higher limits up to INR 1000 and INR 2000), references to “conviction of an offence” have been substituted with “imposition of penalty”, and a new provision enabling compounding of offences (Section 29A) has been introduced.
- Under the Nagaland Health Establishments Act, 1997, a new provision (Section 18A) has been inserted to allow compounding of offences by the authority upon payment of prescribed sums.
- Across other Acts such as the Nagaland Cinemas Act, 1969 and Nagaland Municipal Act, 2023, provisions relating to imprisonment have been substituted with monetary penalties and appeal and recovery mechanisms for penalties.
- The Bill further provides for a 10% increase in minimum fines and penalties and includes a saving clause to preserve actions taken and liabilities incurred under the existing provisions.

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

Punjab

▪ **[Draft Punjab Motor Vehicles \(Amendment\) Rules, 2026](#)**

The Government of Punjab, on March 30, 2026, issued the draft Punjab Motor Vehicles (Amendment) Rules, 2026 to further amend the Punjab Motor Vehicles Rules, 1989, under the Motor Vehicles Act, 1988.

The following amendments have been proposed, namely:

- Rule 33 has been amended to substitute sub-rule (1-A), providing that the Government may empower dealers holding a Bachelor’s degree to act as special registering authority for registration of non-transport and transport vehicles at the time of first sale.
- It further provides that dealers engaged in agricultural machinery who do not possess such qualification may authorize an employee or related person holding a Bachelor’s degree to operate the VAHAN ID.
- The dealer shall be fully liable and accountable for all acts, omissions, or breaches committed by such authorized person in discharge of functions under the Act and Rules.

The draft rules shall be taken into consideration after the expiry of thirty days from the date of publication in the Official Gazette.

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

Tamil Nadu

▪ **[Amendment to the Tamil Nadu Legal Metrology \(Enforcement\) Rules, 2011](#)**

The Government of Tamil Nadu, vide notification dated April 01, 2026, issued an amendment to the Tamil Nadu Legal Metrology (Enforcement) Rules, 2011.

The key highlight of the amendment is the substitution of Rule 9, sub-rule (3), which now states that for transactions referred to in sub-rules (1) and (2), i.e., typically involving bullion, precious stones, or high-value chemicals, only Beam Scales of Class A or Class B or Non-Automatic Weighing Instruments with High Accuracy Class (Class II) or Special Accuracy Class (Class I) will be used. Furthermore, these instruments must possess a verification interval of 1mg or less.

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

▪ **[Public Holiday for Legislative Assembly Elections 2026](#)**

The Government of Tamil Nadu, vide notification dated March 26, 2026, officially declared Thursday, April 23, 2026, as a state-wide public holiday in view of the General Elections to the Tamil Nadu Legislative Assembly. This declaration, made under the Negotiable Instruments Act, 1881, mandates the closure of all public offices, educational institutions, and banking establishments on the day of polling.

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

Telangana

▪ **Revision of Variable Dearness Allowance (VDA)**

The Commissioner of Labour, Telangana, vide press note dated April 01, 2026, revised the Variable Dearness Allowance (VDA) under the Minimum Wages Act, 1948. These adjustments are based on the average State Industrial Workers Consumer Price Index (CPI) numbers for the half-year ending December 2025. The new rates effective for the six-month period from April 01, 2026, to September 30, 2026, apply to various scheduled employments across the state.

The key highlights of the notification include:

- The Industrial Workers index (Part-I) saw an increase of 54 points (rising from 1941 to 1995), while the Agricultural Workers index (Part-II) increased by 12 points (rising from 1492 to 1504).
- With respect to Sector-Specific Wage Structures, in Shops and Commercial Establishments, wages are bifurcated by geography. In Zone-I (Municipal Corporations), skilled workers are to receive INR 13,928, whereas in Zone-II (rest of the state), the rate is INR 13,710. Whereas Zone-I (Municipal Corporations), semi-skilled workers are to receive INR 13,510, and in Zone-II (rest of the state), the rate is INR 13,294, etc.
- The per-point rate of VDA varies by notification, ranging from 6.2 to 6.75 depending on the specific scheduled employment.

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

West Bengal

▪ **West Bengal Declares Paid Holidays for Assembly Elections, 2026**

The Government of West Bengal, on March 30, 2026, issued a memorandum declaring public holidays on April 23, 2026 and April 29, 2026, for the General Elections to the West Bengal Legislative Assembly, 2026, under the Negotiable Instruments Act, 1881.

The holidays apply to Government offices, institutions, and establishments situated in the concerned Assembly Constituencies. Further, the Labour Department shall ensure that workers in shops, commercial and industrial establishments are granted paid holiday, and employees, including casual workers, shall be entitled to such benefit under Section 135B of the Representation of the People Act, 1951.

(To view the Memorandum, 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.

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