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## COMPLIANCE UPDATE

May 2026 | Part 1 of 2

### Central Board of Indirect Taxes and Customs (CBIC)

- Extension of due date for GSTR-3B

The Central Board of Indirect Taxes and Customs on April 21, 2026, extended the due to for filing of Monthly Return in Form GSTR-3B for the month of March 2026 from April 20, 2026, to April 21, 2026.

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

### Ministry of Corporate Affairs (MCA)

- Companies (Registration Offices and Fees) Amendment Rules, 2026

The Ministry of Corporate Affairs on April 21, 2026, revised the fee for filing Form DIR-3 KYC Web. As per the amendment, If the form is filed on or before the 30th June of the immediately following every third consecutive financial year- nil, the form is filed after the timeline or filed for reactivation of Director Identification Number- Rs. 5000 and Form DIR-3- KYC Web filed again at any time for any change- Rs. 500 (for every filing).

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

### Reserve Bank of India (RBI)

- Reporting instructions for Authorised Dealer Category-I Banks

The Reserve Bank of India on April 27, 2026, directed all Authorised Category Dealer Category-I Banks to report all OTC foreign exchange derivative contracts involving the Indian Rupee (INR) undertaken globally by its related parties to the TR of CCIL.

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

# Securities and Exchange Board of India (SEBI)

## ▪ [Securities and Exchange Board of India \(Infrastructure Investment Trusts\) \(Amendment\) Regulations, 2026](#)

The Securities and Exchange Board of India on April 16, 2026, amended the Securities and Exchange Board of India (Infrastructure Investment Trusts) Regulations, 2014. The amendments revise definitions of liquid assets by including units of liquid mutual funds with a minimum credit risk value of 10 and specific risk classifications, while removing certain earlier inclusions. Changes relating to Special Purpose Vehicles (SPVs) clarify their status, including continued classification even after termination of concession agreements, subject to specified conditions.

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

## ▪ [Securities and Exchange Board of India \(Real Estate Investment Trusts\) \(Amendment\) Regulations, 2026](#)

The Securities and Exchange Board of India on April 16, 2026, amended the Securities and Exchange Board of India (Real Estate Investment Trusts) Regulations, 2014. Key changes include a reduction in the minimum required credit risk value from 12 to 10 in both Regulation 2(1)(ta) and Regulation 18(5)(i). Additionally, eligibility criteria have been expanded by including “Class B-I” instruments alongside “Class A-I” within the potential risk class matrix.

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

## ▪ [Securities and Exchange Board of India \(Alternative Investment Funds\) \(Amendment\) Regulations, 2026](#)

The Securities and Exchange Board of India on April 16, 2026, amended the Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012. The amendment significantly reduces the minimum threshold mentioned in Regulation 10(c) from “two lakh” to “one thousand,” thereby easing compliance requirements. Further, Regulation 29 has been modified to provide greater regulatory flexibility, allowing distribution of proceeds subject to conditions specified by SEBI from time to time.

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

## ▪ [Framework for net settlement of funds for transactions done by Foreign Portfolio Investors \(FPIs\) in cash market](#)

The Securities and Exchange Board of India on April 24, 2026, introduced a framework permitting net settlement of funds for Foreign Portfolio Investors (FPIs) in the cash market. SEBI allowed netting of funds for “outright transactions,” defined as either only purchase or only sale in a security within a settlement cycle. Transactions involving both buy and sell positions will continue to be settled on a gross basis.

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

## ▪ [Extension of timeline for compliance with terms and conditions by Debenture Trustees for carrying out activities outside the purview of SEBI](#)

The Securities and Exchange Board of India on April 28, 2026, extended the timeline for Debenture Trustees (DTs) to comply with Regulation 9C introduced under the SEBI (Debenture Trustees) (Amendment) Regulations, 2025. The amendment required DTs to segregate non-SEBI regulated activities into separate business units within six months from the notification dated 27 October 2025.

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

# Bureau of Indian Standards

## ▪ [Amendment of BIS Standards for IT and Personal Security](#)

The Bureau of Indian Standards on April 16, 2026, amended the following standards along with others:

- IS/ISO/IEC 10373-1: 2020 Cards and Security Devices for Personal Identification — Test Methods Part 1 General Characteristics (First Revision)
- IS/ISO/IEC 11770-3: 2021 Information Security — Key Management Part 3 Mechanisms using Asymmetric Techniques (Second Revision)
- IS 17737 (Part 4): 2021 Mobile Device Security Part 4 Assessment and Evaluation
- IS/ISO/IEC 18014-1: 2008 Information Technology — Security Techniques — Time Stamping Services Part 1 Framework

**The amendments will come into effect from October 07, 2026.**

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

▪ **Revision of BIS Standards for Textiles**

The Bureau of Indian Standards on April 16, 2026, revised the following standards along with others:

- IS 2873: 2026 Textiles - Packaging of Jute Products in Bales - Specification (Third Revision)
- IS 2977: 2026 Textiles - Method of Test - Determination of Dimensional Changes on Soaking in Water for Fabrics (Other Than Wool) (Second Revision)
- IS 5085: 2026 Textiles - Berets, Wool, Knitted - Specification (Third Revision)
- IS 9846: 2026 Textiles - Grading of Uncut Indian Mesta (First Revision)
- IS 11596: 2026 Textiles - Grading of Uncut Indian Bimli (First Revision)

**The revisions will come into effect from March 27, 2026.**

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

▪ **BIS Standards for Greenhouse Gas and Textile Dyes**

The Bureau of Indian Standards on April 16, 2026, notified the following Standards:

- IS/ISO 14067: 2018 Greenhouse Gases - Carbon Footprint of Products - Requirements and Guidelines for Quantification
- IS 19754: 2026 Textiles - Determination of Dyes After Methanol Extraction
- IS 19755: 2026 Textiles - Determination of Pesticide Residues Content

**The Standards will come into effect from March 30, 2026.**

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

▪ **National Building Construction Standards 2026**

The Bureau of Indian Standards on April 30, 2026, replaced SP 7: 2016 National Building Code of India 2016 with SP 7: 2026 National Building Construction Standards 2026.

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

# Industry-wise updates

## Chemical industries

- **[Gas Cylinders \(Amendment\) Rules, 2026](#)**

The Ministry of Commerce and Industry amended Gas Cylinder Rules, 2016. The amendment includes eased import rules for defense/space sectors, reduced landing permissions for specific components, broadened safety compliance for other flammable gases beyond LPG, and eased norms for industrial cylinder storage, aimed at enhancing efficiency and safety compliance.

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

# State-wise updates

## Andhra Pradesh

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

The Department of Labour, Factories, Boilers & Insurance Medical Services, Andhra Pradesh, vide notification dated April 06, 2026, released the Draft Occupational Safety, Health and Working Conditions (Andhra Pradesh) Rules, 2026. This legislative framework, issued under the Occupational Safety, Health and Working Conditions Code, 2020, is designed to apply across the entire state and will officially come into effect upon its publication in the Official Gazette.

As per the Draft,

- All establishments must complete mandatory registration through a dedicated online portal within 60 days, with registration fees determined by the total number of workers employed.
- Introduction of provisions like deemed registration process within 7 days, non-transferability of certificates and display of certificate prominently at the workplace.
- Employers are responsible for updating any organizational changes and face penalties or certificate cancellation for misrepresentation.

The government has opened a window for stakeholders to submit objections or suggestions regarding the draft rules within forty-five days of the notification.

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

## Chandigarh

### ▪ **Draft Legal Metrology (Enforcement) Amendment Rules, 2026**

The Government of Chandigarh, vide notification dated April 17, 2026, introduced the Draft Chandigarh Legal Metrology (Enforcement) (Amendment) Rules, 2026. This draft seeks to further amend the principal Rules of 2011 to simplify the licensing process and regulatory compliance for businesses operating within the Union Territory.

- According to the draft amendment, significant changes are proposed for Rule 11, which governs the licensing of manufacturers, repairers, and dealers of weights and measures. The key amendments include:
- Licenses for manufacturers and dealers of weights and measures will be issued based on self-declaration, eliminating the requirement for a prior physical inspection of the premises.
- The registration process for packers, manufacturers, and importers will also transition to a self-declaration basis without requiring physical inspections.
- All licenses issued will be eligible for auto-renewal, provided that the necessary fees are paid, and periodical returns are submitted online.
- The amendment introduces Schedule XII, which provides updated classifications for various weights, measures, and measuring instruments.

The administration has opened a window for public consultation, inviting stakeholders to submit their comments or suggestions regarding these draft rules within 15 days of the notification's issuance.

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

## Chandigarh

### ▪ **Draft Industrial Relations (Chhattisgarh) Rules, 2026**

The Labour Department, Government of Chhattisgarh, on April 13, 2026, notified the draft Industrial Relations (Chhattisgarh) Rules, 2026 under the Industrial Relations Code, 2020.

The following has been proposed, namely:

- Industrial establishments employing the prescribed threshold of workers shall be required to constitute a Works Committee with representation of workers, including women, to promote measures for securing amity and good relations.
- Establishments employing 20 or more workers shall constitute a Grievance Redressal Committee with equal representation of employer and workers, with a defined tenure for disposal of employee grievances.
- The draft rules prescribe procedure for registration of trade unions, including timelines for grant or refusal of registration, along with requirements relating to membership, subscription, and maintenance of records.
- Provision has been made for recognition of a Negotiating Union or Negotiating Council, for the purpose of collective bargaining.
- The rules provide for electronic filing of applications, notices, and returns, enabling digital compliance mechanisms.

- Trade unions shall be required to submit annual returns and maintain audited accounts in the prescribed manner.

Objections and suggestions on the draft rules may be submitted within 30 days from the date of publication, i.e., up to May 13, 2026.

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

#### ▪ **Chhattisgarh Code on Wages Rules, 2026**

The Labour Department, Government of Chhattisgarh, on April 15, 2026, notified the Chhattisgarh Code on Wages Rules, 2026 under the Code on Wages, 2019.

The following has been stated, namely:

- The Rules prescribe the methodology for determination of minimum wages, including criteria such as standard working-class family, calorie intake norms, clothing, housing rent, fuel and other expenditures.
- Employers are required to comply with defined working hours, weekly rest and overtime at prescribed rates, with restrictions on excess hours.
- Procedures for bonus, claims and adjudication before authorities have been prescribed.
- Mandatory compliance obligations have been specified relating to maintenance of registers, issuance of wage slips and electronic record-keeping.

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

#### ▪ **Chhattisgarh Code on Social Security Rules, 2026**

The Labour Department, Government of Chhattisgarh, on April 15, 2026, notified the Chhattisgarh Code on Social Security Rules, 2026 under the Code on Social Security, 2020.

The following has been stated, namely:

- The Rules provide for the constitution of the Chhattisgarh Unorganised Workers' Social Security Board, including composition and functions.
- The Rules operationalise registration and coverage of unorganised, gig and platform workers, enabling their inclusion under State social security schemes.
- Procedures relating to employee benefits, claims, adjudication and appellate mechanisms have been specified.
- Detailed provisions relating to Employees' State Insurance and Employees' Provident Fund schemes applicability and administration have been incorporated.
- Compliance obligations have been introduced for maintenance of records, filing of returns and digital submission of information.

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

#### ▪ **Amendment to Chhattisgarh Upkar (Cess) Act, 1981**

The Government of Chhattisgarh, on April 24, 2026, notified the Chhattisgarh Upkar (Amendment) Act, 2026 to amend the Chhattisgarh Upkar Act, 1981, which governs levy of Upkar (cess) in the State. The following amendments have been made, namely:

- Sections 8 and 9 of Part III, along with the related heading, have been omitted.
- The Schedule to the principal Act has been omitted.

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

#### ▪ **Draft Amendment to Chhattisgarh Motor Vehicles Rules, 1994**

The Transport Department, Government of Chhattisgarh, on April 28, 2026, notified draft amendments to the Chhattisgarh Motor Vehicles Rules, 1994 under the Motor Vehicles Act, 1988.

The following amendments have been proposed, namely:

- A new Rule 55-D has been inserted to allow retention and re-use of registration marks for new vehicles or vehicles transferred from another State.
- Prescribed fees for retention of registration marks have been introduced.
- Applications for retention shall be made in Form CGMVR-34(A) along with prescribed documents.
- The facility shall not apply to certain categories of vehicles, including vehicles already registered within the State or cases where registration/NOC validity has expired beyond the prescribed period.
- A fee of ₹200 has been prescribed under Rule 62 for retention of registration mark.

Objections and suggestions may be submitted within 30 days from the date of publication of the draft in the Official Gazette.

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

### ▪ **Extension of Electric Vehicle Policy, 2020**

The Government of Delhi, vide notification dated April 15, 2026, has announced a further extension of the Delhi Electric Vehicle Policy, 2020. This decision, approved by the Council of Ministers under Cabinet Decision No. 3220, ensures the continuity of the state's green mobility initiatives while the next phase of the policy is finalized.

According to the official notification, the 2020 policy is now effective from April 01, 2026, to June 30, 2026, or until the formal notification of the Delhi Electric Vehicle Policy 2026, whichever occurs earlier.

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

### ▪ **DERC Invites Public Consultation on Draft Green Energy Open Access Amendment**

The Delhi Electricity Regulatory Commission (DERC), vide public notice dated April 15, 2026, has invited comments/suggestions/objections on the Draft Delhi Electricity Regulatory Commission (Terms and Conditions for Green Energy Open Access) (First Amendment) Regulations, 2026.

According to the Commission, the complete draft has been published on DERC's official website to ensure transparency and allow for a comprehensive examination of the proposed changes by all interested parties. Industry participants, consumers, and other stakeholders are encouraged to submit their formal comments, suggestions, or objections regarding the amendments. All feedback must be submitted to the Commission no later than May 5, 2026. Stakeholders may provide their input through either postal mail or email to the Commission, ensuring their perspectives are considered before the regulations are finalized.

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

### ▪ **Draft Delhi Electricity Regulatory Commission (Terms and Conditions for Green Energy Open Access) (First Amendment) Regulations, 2026.**

The Delhi Electricity Regulatory Commission (DERC), vide notification dated April 15, 2026, has introduced the Draft Delhi Electricity Regulatory Commission (Terms and Conditions for Green Energy Open Access) (First Amendment) Regulations, 2026. This proposal seeks to amend the principal Regulations of 2024 by removing technical barriers and expanding eligibility for consumers looking to transition to renewable energy sources.

According to the draft notification, the amendments introduce significant changes to the existing framework to encourage green energy adoption. Key updates include:

- Removal of Voltage Restrictions: The earlier requirement for consumers to be connected at a voltage level of 11 kV or above has been removed, broadening the scope for various categories of electricity users.
- Revised Eligibility Criteria: Any consumer with a minimum contracted demand or sanctioned load of 100 kW, whether obtained through a single connection or multiple connections within the same distribution licensee area, now qualifies as an "Entity" and a "Green Energy Open Access Consumer."
- Expansion of Open Access: Eligible consumers under the revised 100 kW threshold are now permitted to avail open access to source green energy directly.

Support for Captive Projects: The amendment clarifies that no load restrictions will apply to the establishment of captive green energy projects, regardless of the consumer's existing sanctioned load with their respective DISCOM.

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

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

The Department of Law, Justice, and Legislative Affairs, vide notification dated April 16, 2026, has issued the Delhi Jan Vishwas (Amendment of Provisions) Act, 2026. This legislation is designed to streamline various enactments and modernize the legal framework within the National Capital Territory by decriminalizing certain offenses and refining penalty structures.

According to the new Act, several key provisions have been introduced to ensure effective implementation and long-term relevance:

- The Act mandates a periodic increase in financial deterrents, where fines and penalties specified in the amended enactments will rise by 10% of the minimum prescribed amount every three years.
- The Act includes savings provisions that protect the validity of past actions, rights, and existing obligations. It ensures that these amendments do not inadvertently affect other laws or revive procedures that are no longer in force.

- The Government is empowered to issue orders to resolve any practical difficulties that may arise during the implementation phase. This power is limited to a period of two years from the Act's commencement, and all such orders must be presented before the Legislative Assembly of Delhi.
- The Act officially comes into force on the date of its publication in the Official Gazette, applying the specified amendments to the enactments listed in its Schedule.

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

▪ **Paid Holiday for Voters in Tamil Nadu and West Bengal Elections**

The Government of Delhi, vide notification dated April 17, 2026, has mandated a paid holiday for employees who are registered voters in the upcoming Legislative Assembly elections for Tamil Nadu and West Bengal (Phase I). This directive, issued in alignment with the Election Commission of India's schedule, designates Thursday, April 23, 2026, as the primary polling day.

- According to the official announcement, this provision is issued under Section 135B of the Representation of the People Act, 1951. To ensure that all eligible citizens can exercise their right to vote, all employers within the NCT of Delhi including industrial establishments, factories, shops, and commercial institutions are required to grant a paid holiday to any employee registered as a voter in the aforementioned states. The holiday applies specifically to those for whom the polling day is a scheduled working day.
- The government has clarified that any failure to comply with this mandate will lead to immediate action under the applicable legal and penal provisions.

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

▪ **CAQM Extends Relaxation for Alternative Fuel Usage in NCR**

The Commission for Air Quality Management (CAQM), vide notification dated April 15, 2026, has announced a further extension regarding the Relaxation in the Standard List of Approved Fuels. This decision modifies the strict fuel standards previously established under Direction No. 65, providing continued relief to industries and commercial establishments facing energy procurement challenges.

- According to the official notification, following confirmation from the Ministry of Petroleum and Natural Gas regarding the continued shortage, and an advisory from the Central Pollution Control Board (CPCB), the Commission has extended the permission for alternate fuel use. The current relaxation is now effective until May 13, 2026, or until further orders are issued, whichever is earlier.
- Under this interim arrangement, industries and commercial entities (including hotels and restaurants) may utilize fuels such as High-Speed Diesel (HSD), Biomass, and Refuse-Derived Fuel (RDF) pellets in place of natural gas. In cases of extreme shortage, the temporary use of coal or kerosene may also be permitted.

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

▪ **DPCC Issues New SOP for Noise Pollution Enforcement and Compensation**

The Delhi Pollution Control Committee (DPCC), vide notification dated April 17, 2026, has introduced a Standard Operating Procedure (SOP) to streamline the enforcement of the Noise Pollution (Regulation and Control) Rules, 2000. This SOP establishes a framework for managing noise violations and implementing the compensation regime under the Environment (Protection) Act, 1986.

The SOP introduces a structured mechanism to ensure uniform enforcement across the NCR region. The key features of the SOP include:

- Complaint and Monitoring Mechanism: The SOP mandates the formal recording of complaints and requires noise monitoring to be conducted within strictly prescribed timelines.
- Inspection Protocols: Inspections must be carried out in the presence of relevant stakeholders, with recorded noise levels compared against established ambient noise standards.
- Enforcement and Seizure: In instances of confirmed violations, reports are to be forwarded to designated authorities who are empowered to seize offending equipment and initiate follow-up actions.
- Environmental Compensation (EC): The SOP provides clear guidelines for the imposition and recovery of financial penalties (Environmental Compensation) from violators.
- This SOP comes into effect immediately and supersedes all previous procedural orders related to noise pollution control in Delhi.

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

### ▪ **Valid PUC Certificate for Fuel Purchase**

The Department of Environment and Forests, Delhi, vide notification dated April 22, 2026, introduced strict regulatory measure to curb vehicular pollution. Under this mandate, fuel stations across the National Capital Territory are prohibited from dispensing petrol, diesel, CNG, or LPG to any motor vehicle that does not possess a valid Pollution Under Control (PUC) Certificate.

This notification issued under Section 5 of the Environment (Protection) Act, 1986 and aligned with Rule 115 of the Central Motor Vehicles Rules, 1989, and the Graded Response Action Plan (GRAP) formulated by the Commission for Air Quality Management (CAQM), links fuel access directly to emission certification with the aim to ensure 100% compliance with emission norms. Hence, the notification reinforces a zero-tolerance approach toward visibly polluting vehicles.

Major oil marketing companies including IOCL, BPCL, and HPCL along with IGL, Reliance Industries, and all individual fuel station operators are directed to ensure strict compliance at the point of sale with enforcement and monitoring being supported by the Transport Department, Municipal Corporation of Delhi (MCD), and Delhi Traffic Police.

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

## Haryana

### ▪ **Paid Holiday for Municipal Elections 2026**

The Department of Labour, Haryana, vide notification dated April 21, 2026, has announced a paid holiday for the upcoming Haryana Municipal Elections. This measure is intended to ensure that all workers who are registered voters in the jurisdictions where polling is taking place have the opportunity to participate in the local democratic process scheduled for May 10, 2026.

According to the official directive issued by the Governor, the holiday covers voters participating in the general and bye-elections for various Municipal Corporations, Councils, and Committees across multiple wards. This mandate specifically applies to employees of shops and commercial establishments, ensuring they can cast their votes without any deduction in wages.

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

### ▪ **Exemption for Factory Workers Voting in Tamil Nadu Elections**

The Government of Haryana, vide notification dated April 21, 2026, has announced a temporary relaxation of statutory rules to facilitate the participation of interstate voters in the Tamil Nadu Legislative Assembly elections. This measure, issued under the Punjab Shops and Commercial Establishments Act, 1958 (as applicable to Haryana), ensures that factory workers residing in Haryana who are registered to vote in Tamil Nadu can fulfill their right to vote.

According to the official directive, all registered voters of Tamil Nadu employed in shops and commercial establishments within the State of Haryana are entitled to a paid holiday on the polling day, April 23, 2026. No deduction shall be made from the wages of any employee on account of this holiday. Even if an employee is engaged on a daily wage basis, they must be paid the full wages they would have earned for that day. Employers are required to grant this leave to all eligible voters to facilitate their participation in the democratic process. Failure to provide this paid leave may result in legal action under the applicable labor laws.

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

## Jharkhand

### ▪ **Amendment to Jharkhand Minerals (Prevention of Illegal Mining, Transportation and Storage) Rules, 2017**

The Department of Mines and Geology, Government of Jharkhand, on April 23, 2026, notified the Jharkhand Minerals (Prevention of Illegal Mining, Transportation and Storage) Amendment Rules, 2026, to amend the existing rules.

The following amendments have been made, namely:

- A time-bound approval mechanism has been introduced for dealer registration, with automatic escalation through JIMMS in case of delay.
- Dealer registration, monthly return filing and management fee compliance have been formalised, including penalties for non-compliance.
- Provisions have been strengthened to mandate transport challans through JIMMS and restrict mineral transactions without valid registration/permit.
- Enhanced enforcement provisions have been introduced, including compounding mechanism, prescribed penalties for vehicles/equipment, and recovery of mineral value and environmental compensation.

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

#### ▪ **Amendment to Jharkhand Minor Mineral Concession Rules, 2004**

The Department of Mines and Geology, Government of Jharkhand, on April 23, 2026, notified the Jharkhand Minor Mineral Concession (Amendment) Rules, 2026.

The following amendments have been made, namely:

- Multiple provisions, schedules and forms have been omitted and definitions revised.
- Updated framework introduced for grant, tenure and area limits of mining leases and prospecting licences.
- Procedures for application, approval and grant of leases have been streamlined, with time-bound processing and electronic implementation through JIMMS.
- Compliance and enforcement provisions have been strengthened, including royalty/payment obligations, post-lease mineral handling, penalties for violations and appellate mechanisms.

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

### Kerala

#### ▪ **Directive for Time-Bound Implementation of Solid Waste Management (SWM) Rules, 2026**

The Government of Kerala, vide circular dated April 15, 2026, has mandated the strict and time-bound enforcement of the Solid Waste Management (SWM) Rules, 2026. This directive follows a landmark order by the Supreme Court of India (dated February 19, 2026, in Civil Appeal No. 6174 of 2023), which compels all states and local authorities to ensure effective waste management to protect the environment.

The circular outlines a comprehensive roadmap for local bodies and administrative officials to achieve total compliance. Key highlights include:

- Local bodies are instructed to operationalize adequate waste management facilities, specifically Material Collection Facilities (MCFs) and Resource Recovery Facilities (RRFs).
- Collectors are tasked with conducting infrastructure audits and quarterly performance reviews. The District Collectors must communicate the identified problems not resolvable at the district level and the steps taken by the stakeholders to the Chief Secretary in a time-bound manner.
- Compliance reports must be submitted along with photographic evidence to verify progress.
- All local bodies must achieve 100% compliance by May 15, 2026, under the technical guidance of the Suchitwa Mission.

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

### Lakshadweep

#### ▪ **Proposed advisory on mandatory installation of On-Grid/Hybrid Rooftop Solar (RTS) Systems**

The Administration of the Union Territory of Lakshadweep, vide notification dated April 17, 2026, introduced a proposed advisory regarding the mandatory installation of On-Grid/Hybrid Rooftop Solar (RTS) Systems. According to the proposal, the mandate will target specific commercial and non-domestic consumer categories based on the following criteria:

- Consumers must install a minimum 3 kW solar system if they possess a roof area of at least 80 sqm, a connected load of 10 kW or more, and an average monthly consumption of 500 units or above.
- All installations and grid connectivity must adhere to the regulations and technical standards set by the Joint Electricity Regulatory Commission (JERC). In cases where rooftop installation is found to be technically unfeasible, the department may permit installations at alternative locations under formal agreements.

The Department invited stakeholders to submit comments and suggestions by April 24, 2026.

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

### Maharashtra

#### ▪ **Cancellation of Industrial Area Status – Bhiwandi, Maharashtra**

The Department of Industry, Energy, Labour and Mining, Government of Maharashtra, on April 17, 2026, notified the cancellation of industrial area status for certain lands in Taluka Bhiwandi, District Thane, under the Maharashtra Industrial Development Act, 1961.

It is stated that the industrial area status granted to lands in Villages Vashere, Atkoli, Bhadane and Sape vide notification dated October 17, 2025 has been withdrawn and the provisions of Chapter VI of the Act shall cease to apply to the said areas with effect from April 17, 2026. Actions taken prior to such cancellation shall continue to remain valid.

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

#### ▪ **Paid Holiday Declared for Bye-Elections**

The Government of Maharashtra, on April 17, 2026, issued a circular declaring paid holiday on April 23, 2026 on account of Assembly Bye-Elections.

The following has been stated:

- The paid holiday has been mandated for employees registered as voters in the 223-Rahuri and 201-Baramati constituencies to enable them to cast their vote.
- The directions shall apply to all establishments, including commercial, industrial and other units, irrespective of location of employment.
- In essential services, where a full day holiday is not feasible, reasonable time shall be provided to employees to exercise their voting rights.
- Non-compliance with the above directions shall attract action under applicable law.

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

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

The Government of Maharashtra, on April 28, 2026, issued a notification under the Industrial Relations Code, 2020 proposing the Maharashtra Industrial Relations Rules, 2026.

The following has been proposed, namely:

- The draft rules seek to consolidate and replace existing frameworks, including the Industrial Disputes (Maharashtra) Rules, 1957, the Maharashtra Industrial Employment (Standing Orders) Rules, 1959, and the Maharashtra Trade Unions Regulations, 1927.
- Provisions have been prescribed regarding definition of employer, applicability and procedural requirements for settlements.
- It has been provided that both conciliation and non-conciliation settlements shall be reported, with provisions for electronic submission and record maintenance.
- The manner and constitution of Works Committees, including representation, eligibility, and procedure for election of members have been introduced.

Objections and suggestions are invited within 45 days from the date of publication.

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

### Meghalaya

#### ▪ **Implementation of EPR Framework for Non-Ferrous Metal Scrap**

The Meghalaya State Pollution Control Board, on April 23, 2026, issued a public notice regarding implementation of the Extended Producer Responsibility (EPR) framework for scrap of non-ferrous metals under the Hazardous and Other Wastes (Management and Transboundary Movement) Amendment Rules, 2025, effective from April 1, 2026.

It has been provided that manufacturers, producers, collection agents, refurbishers and recyclers shall be required to register on the CPCB portal for obtaining EPR authorisation, and collection agents shall further be responsible for collecting end-of-life scrap from generators, supplying it to registered recyclers and uploading relevant information on the portal. All concerned persons/occupiers, including those operating or in the stage of establishment, have been directed to ensure registration and compliance with the prescribed EPR requirements.

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

### Mizoram

#### ▪ **Public Holiday Declared for Local Elections**

The Government of Mizoram, on April 23, 2026, issued a press release declaring April 30, 2026 as a public holiday on account of elections in specified Village Councils. It has been provided that the holiday shall apply to Government servants, employees of Central/State public undertakings, educational institutions and banking institutions, and shall be restricted to the notified Village Council areas, namely Meisavaih East, Thosai, College Vaih-II, Na-aohtlah III, Tipa V-III and Khaikhy.

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

### Nagaland

#### ▪ **Nagaland E-Stamping Rules, 2026**

The Finance Department, Government of Nagaland, on April 15, 2026, notified the Nagaland e-Stamping Rules, 2026 under the Indian Stamp Act, 1899.

The following has been provided, namely:

- A framework has been introduced for electronic payment of stamp duty through e-stamping, replacing physical stamp papers with digitally generated e-stamp certificates.

- A system of Central Record Keeping Agency (CRA) and Authorised Collection Centres (ACCs) has been established for collection of stamp duty, issuance of certificates and system management.
- Provisions have been laid down for online payment modes, remittance of stamp duty to Government account and maintenance of transaction records and MIS reporting.
- A compliance and enforcement framework has been introduced covering inspection, audit, penalties for delay, grievance redressal and dispute resolution mechanisms.

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

## Odisha

### ▪ **Repeal of Odisha Professional Tax Act, 2000**

The Government of Odisha, on April 21, 2026, issued the Odisha State Tax on Professions, Trades, Callings and Employments (Repeal) Ordinance, 2026, whereby the Odisha State Tax on Professions, Trades, Callings and Employments Act, 2000 has been repealed with effect from April 1, 2026. It has been provided that such repeal shall not affect prior operations of the Act, including actions taken, assessments made, taxes paid or liabilities incurred, and all rights, obligations, proceedings and recoveries arising under the repealed Act shall continue as if the Act had not been repealed.

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

## Punjab

### ▪ **Stamp Duty Remission for Industrial Plot Conversion**

The Department of Revenue, Rehabilitation and Disaster Management, Government of Punjab, on April 22, 2026, issued a notification providing one-time remission of stamp duty on specified instruments executed for industrial plot conversion.

The following has been stated:

- Stamp duty has been remitted on instruments of Lease Deed, Conveyance Deed and/or Sale Deed executed in favour of plot holders applying for conversion under the Industrial Policy dated July 9, 2025.
- The benefit shall be available only where the application for conversion is made on or before April 30, 2026.
- It has been provided that the relevant instruments shall be executed and registered within six months from the date of issuance of the conversion letter.

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

## Tamil Nadu

### ▪ **Designation of Authorities and E-Challan Payment Mechanism under the Central Motor Vehicle Rules, 1989**

The Transport and Road Safety Department, Government of Rajasthan, on April 27, 2026, issued a notification designating authorising officers and prescribing the procedure for challan adjudication and payment under the Central Motor Vehicle Rules, 1989.

The following has been stated, namely:

- Officers not below the rank of Motor Vehicle Sub-Inspector (Transport Department) and Head Constable (Rajasthan Police) have been authorised for enforcement purposes.
- Officers not below the rank of District Transport Officer and Deputy Superintendent / Assistant Commissioner of Police have been designated as the redressal authority.
- Challans may be contested through the e-challan portal or ITMS portal.
- The amount payable in respect of challans shall be deposited through the e-challan or ITMS portal.

(To view the Notification, 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](#))

## Uttarakhand

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

The Labour Department, Government of Uttarakhand, vide notification dated April 23, 2026, has announced the revision of the Variable Dearness Allowance (VDA) for employees across all scheduled employments. This adjustment, effective from April 1, 2026, is based on the rise in the All-India Consumer Price Index (Base 2016=100) to ensure that wages remain aligned with inflationary trends.

- According to the notification, the revised VDA structure has been determined as follows:
- The average consumer price index for the period of July-December 2025 rose to 148, marking an increase of 9 points over the previous base index of 139.
- The allowance has been calculated at a rate of INR 57.60 per point, resulting in a total monthly VDA of INR 518.
- This revised allowance is uniformly applicable to all categories of workers including unskilled, semi-skilled, skilled, and clerical staff across various sectors such as commercial establishments and shops, manufacturing and engineering industries, construction, transport, and healthcare, education, hospitality, and other scheduled sectors listed in the state's directive.
- This notification mandates that all employers in Uttarakhand update their payroll systems to incorporate the additional INR 518 per month into the total minimum wages payable for the current period.

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

## Uttar Pradesh

### ▪ **Revised Minimum Wages with Regional Categorization**

The Government of Uttar Pradesh, vide notification dated April 17, 2026, announced an interim hike in Minimum Wages across seventy-four scheduled employments. This directive, issued under the Uttar Pradesh Industrial Disputes Act, 1947, follows a high-level committee review aimed at addressing industrial unrest and the rising cost of living in key manufacturing hubs.

The revised rates, effective retrospectively from April 01, 2026, introduce a tiered geographical structure to account for varying economic conditions across the state:

- Tiered Categorization:
  - Category I: Gautam Buddha Nagar (Noida) and Ghaziabad.
  - Category II: All districts governed by Municipal Corporations.
  - Category III: All remaining districts in Uttar Pradesh.
- Revised Monthly Wage Structure (Category I):
  - Unskilled Workers: INR 13,690
  - Semi-Skilled Workers: INR 15,059
  - Skilled Workers: INR 16,868

The new rates comprise a base salary plus a Variable Dearness Allowance (VDA) calculated using recent consumer price index averages to buffer against inflation.

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

## West Bengal

### ▪ **Additional Paid Holiday for May Day in West Bengal**

The Labour Department, Government of West Bengal, on April 21, 2026, issued a Notice regarding grant of additional paid holiday on account of May Day. Industrial establishments have been advised to declare May 1, 2026 as an additional paid holiday, where it has not already been declared as such. The advisory applies to all categories of workers and employees, including work-charged staff, in industrial establishments.

(To view the Notice, 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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