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SEBI warns 'Regulated & Listed Entities' against 'AI-Driven Financial Fraud'

Cybercriminals have found a new way to exploit one thing every organisation depends on- '**trust**'. Imagine receiving an 'urgent' message from CEO, asking to transfer 'X' amount of fund immediately.

The message sounds convincing!
The display picture is correct!
Maybe there's even a video phone call using AI impersonating CEO's/MD's confirming the instruction!

Everything seems legitimate. Except, it's not. This is the latest cyber scam making headlines across India, and it's sophisticated enough to fool even experienced finance professionals.

The Indian Cyber Crime Coordination Centre (I4C) along with the SEBI (Securities Exchange Board of India) has issued a caution for the 'Regulated entities' and 'listed companies' intimating about the ongoing CEO impersonation fraud, also known as the "Boss Scam".

Scammers carefully study an organisation, identify senior executives, and then impersonate them through emails, WhatsApp messages, Microsoft Teams chats, or even video calls.

The fraudsters have been employing either of the following strategies:

- **Use of advanced technologies:** such as AI-generated voice cloning, deepfake video calls, and fake social media groups to impersonate MDs or CEOs. Through this strategy, the finance officer is instructed to transfer funds to a specified mule account which may/ may not be accompanied with directions to not share the transaction as it may be Unpublished Price Sensitive Information. All the instructions are observed to have been shared through messages/ fake calls on Social Media Platforms.
- **Sending a compressed .zip archive through a message:** The archive file contains a malicious executable (.exe) file along with a Dynamic Link Library (.dll) file.

  As observed, the CEO forwards the message to finance officers. When a finance officer extracts and executes the file on a Windows desktop or laptop, a Trojan dropper is initiated. The malware compromises the system and hijacks active WhatsApp Web session tokens. The fraudster then gains access to the finance officer's WhatsApp account and contacts and account details of employees, instructing them to make immediate payments to specified mule bank accounts.

  Alternatively, if the fraudster achieves complete device takeover, they secretly alter the contact list by saving the fraudster's phone number under the name of the CEO/MD. Using that disguised number, they instruct the finance officer to transfer funds, making the request appear to come from a trusted senior executive.

By the time the fraud is discovered, the money has often already been transferred.

Therefore, the Regulated entities and listed companies are advised to:

- Remain cautious and cross-check requests received through WhatsApp, email, or social media platforms by calling their seniors.
- Not to transfer funds solely on the basis of instructions received through any social media platform.
- Not to install executable files without verifying the identity of the sender or confirming the request through a phone call, even if the file appears to have been received from a known sender.
- Log out of any WhatsApp Web sessions that are not being actively used.

Report any fraudulent application or cyber scam immediately by:

- Calling 1930 or
- Reporting it at www.cybercrime.gov.in.

COMPLIANCE UPDATE

September 2026 | Part 1 of 2

Bureau of Indian Standards (BIS)

- **BIS Extends Validity Timelines for Electrical Fixtures**

  The Bureau of Indian Standards on August 18, 2026, published a Corrigendum extending the validity period of the earlier versions of the following Standards:

  - IS 15787 : 2008 Switch-Socket Outlets: Manufacturers can continue using the old standard alongside the new one (IS 15787 : 2025) for one more year — now until 18 September 2026.
  - IS 10322 Part 1 : 2014 Luminaires (Lighting Fixtures): Manufacturers can continue using the old standard alongside the new one (IS 10322 Part 1 : 2026) for six more months — now until 02 February 2027.

  The extensions are intended to provide additional time for transition to the revised Standards.

  (To view the Corrigendum, please click here)

- **BIS Extends Validity Timelines for Conveyor and Elevator Textiles**

  The Bureau of Indian Standards on August 18, 2026, issued a Corrigendum extending the validity of the earlier versions of the following Standards:

  - IS 1891 (Part 4) : 2024 - Conveyor and Elevator Textile Belting - Specification Part 4 Hygienic Belting (Second Revision): The earlier IS 1891 (Part 4) : 1978 shall remain in force till December 31, 2027, instead of April 8, 2025.
  - IS 1891 (Part 2) : 2025 - Rubber Conveyor and Elevator Textile Belting - Specification Part 2 Heat Resistant Belting (Fourth Revision): The earlier IS 1891 (Part 2) : 1993 shall remain in force till December 31, 2027, instead of July 22, 2025.

  The validity periods have been extended through the Corrigendum to provide additional time for transition to the revised Standards.

  (To view the Corrigendum, please click here)

- **Amendment of BIS Standard for Smart Meters**

  The Bureau of Indian Standards on August 18, 2026, notified the following Standard:

  - IS 16444 (Part 1): 2015 a.c. Static Direct Connected Watthour Smart Meter Class 1 and 2 - Specification has been amended vide Amendment No. 4 (August 2026).

  The amendment shall come into effect from August 17, 2026.

  (To view the Notification, please click here)

Central Board of Direct Taxes

- **Verification of Suspicious Foreign Remittances**

  The Central Board of Direct Taxes (CBDT) on 18, August 2026 issued a Press Release announcing a nationwide verification exercise to examine suspicious foreign remittances made by entities with limited or no reported business activity.

  The Press Release provides as follows:

  - The Income Tax Department has identified several entities remitting large amounts of foreign exchange despite reporting low turnover or being non-filers, with remittances not appearing to correspond with their stated business activities.
  - The verification exercise covers approximately 394 entities, including 117 entities in land-border States, and 36 professionals.
  - The exercise focuses on shell entities, persons behind such entities and professionals issuing Form 15CB/Form 146 certificates for foreign remittances.
  - Accountants issuing Form 15CB/Form 146 are expected to exercise due care, diligence and professional judgment and properly verify the underlying transactions and relevant documents before certification.

  (To view the Press Release, please click here)

- **Verification of Suspicious Foreign Remittances**

  The Central Board of Direct Taxes (CBDT) on 15, August 2026 issued FAQs on the Foreign Assets of Small Taxpayers Disclosure Scheme, 2026, clarifying the eligibility, disclosure limits, valuation, payment and immunity provisions under the Scheme.

The Scheme provides as follows:

- Eligible taxpayers may make a one-time voluntary disclosure of specified undisclosed foreign assets and income during the period from 16 August 2026 to 31 December 2026.
- Undisclosed foreign assets/income up to INR 1 crore may be declared on payment of 30% tax along with an equivalent amount.
- Certain undeclared foreign assets up to INR 5 crore may be disclosed on payment of a INR 1 lakh fee.
- Declarations are required to be filed electronically in Form 1, along with supporting documents and valuation reports, wherever applicable.
- A valid declaration and payment provides immunity from further tax, penalty and prosecution under the Black Money Act, 2015, subject to the prescribed conditions.

(To view the Notification, please click here)

Central Board of Indirect Taxes and Customs (CBIC)

- **Revision in Tariff Values for Specified Imported Goods**

The Central Board of Indirect Taxes and Customs, on August 31, 2026, issued Notification No. 72/2026-Customs (N.T.), amending Notification No. 36/2001-Customs (N.T.) to revise the tariff values of specified goods for the purpose of customs valuation under Section 14(2) of the Customs Act, 1962.

The following tariff values have been prescribed:

- Crude Palm Oil: USD 1,214 per metric tonne
- RBD Palm Oil: USD 1,227 per metric tonne
- Other Palm Oil: USD 1,221 per metric tonne
- Crude Palmolein: USD 1,235 per metric tonne
- RBD Palmolein: USD 1,238 per metric tonne
- Other Palmolein: USD 1,237 per metric tonne
- Crude Soya bean Oil: USD 1,262 per metric tonne
- Brass Scrap (all grades): USD 8,162 per metric tonne
- Gold: USD 1,468 per 10 grams
- Silver: USD 2,267 per kilogram
- Areca nuts: USD 11,574 per metric tonne, with no change from the existing tariff value.

The revised tariff values shall come into force with effect from September 1, 2026.

(To view the Notification, please click here)

- **Circular regarding Modalities for Payment of IGST on Raw Sugar Imports under TRQ Scheme**

The Central Board of Indirect Taxes and Customs (CBIC), on August 27, 2026, issued a Circular prescribing the procedure for payment of IGST on raw sugar actually imported under the Advance Authorisation (AA) Scheme and subsequently converted to the Tariff Rate Quota (TRQ) Scheme.

The Circular provides that:

- AA holders required to pay IGST may approach the concerned assessment group at the Port of Import (POI) with the relevant import details.
- The assessment group shall cancel the existing Out of Charge (OOC), reassess the Bill of Entry and charge the applicable IGST.
- IGST shall be paid through the electronic challan generated in the Customs EDI System and the Customs system shall subsequently transmit the relevant payment details to GSTN.
- Interest liability, if any, on payment of IGST shall be waived.
- The procedure may be applied only once for each Bill of Entry.
- Input Tax Credit may be claimed subject to the conditions under Sections 16, 17 and 18 of the CGST Act, 2017.
- IGST payment should not be made through the Voluntary Payment Challan module, as it would not facilitate transfer of the required details to GSTN for availing ITC

(To view the Circular, please click here)

- **Revision of Tariff Values for Imported Goods**

The Ministry of Finance, through the Central Board of Indirect Taxes and Customs, on August 25, 2026, issued Notification No. 71/2026-Customs (N.T.), further amending Notification No. 36/2001-Customs (N.T.) to revise the tariff values of specified imported goods under Section 14(2) of the Customs Act, 1962.

The revised tariff values included:

- Crude Palm Oil: USD 1,208 per metric tonne;
- RBD Palm Oil: USD 1,220 per metric tonne;
- Other Palm Oil: USD 1,214 per metric tonne;
- Crude Palmolein: USD 1,227 per metric tonne;
- RBD Palmolein: USD 1,230 per metric tonne;
- Other Palmolein: USD 1,229 per metric tonne;

- Brass Scrap (all grades): USD 7,945 per metric tonne;
- Gold: USD 1,500 per 10 grams; and
- Silver: USD 2,097 per kilogram.
- The tariff value for Areca nuts remained unchanged at USD 11,574 per metric tonne.

The notification came into force with effect from August 26, 2026.

(To view the Notification, please click here)

- **Extension of Facilitation Measures for International Transhipment of Cargo**

The Central Board of Indirect Taxes and Customs (CBIC), on August 20, 2026, issued a Circular under Section 143AA of the Customs Act, 1962, extending facilitation measures for international transhipment of cargo amid continuing disruptions to maritime routes and the closure of the Strait of Hormuz.

The Circular provides that:

- International transhipment of FCL and LCL cargo shall be permitted from all seaports and international airports, including through multiple Customs stations, subject to applicable Customs requirements.
- Customs authorities may permit temporary unloading, storage and transhipment of liquid bulk, break bulk and solid/dry bulk cargo diverted to Indian ports due to maritime security concerns or logistical disruptions.
- Such cargo shall remain under Customs control and shall be subject to appropriate safeguards, inventory records, quantity verification and Customs supervision.
- Repacking of bulk cargo may be permitted on a case-to-case basis under Customs supervision.
- Custodians shall ensure the safe custody, proper handling and accounting of transhipment cargo and report any discrepancy or irregularity.

The measures shall remain in force up to October 31, 2026.

(To view the Circular, please click here)

- **Comments Invited on Draft Warehouse Licensing Regulations, 2026**

The Ministry of Finance (Department of Revenue), through the Central Board of Indirect Taxes and Customs (CBIC), on August 19, 2026, issued the draft Warehouse Licensing Regulations, 2026 under the Customs Act, 1962, proposing to replace the Public, Private and Special Warehouse Licensing Regulations, 2016.

- The draft proposes a unified licensing framework for public, private and special warehouses, with applications to be filed electronically through ICEGATE.
- It prescribes eligibility, security, insurance, inventory management and compliance requirements for warehouse licensees.
- Licences are proposed to be granted or rejected within 30 days, extendable up to 45 days where clarifications are required.
- The draft also provides for co-storage of certain goods, licence transfer during business reorganisation, and suspension/cancellation for non-compliance.
- Existing licensees will be required to migrate to the new framework within three months of commencement of the Regulations.

Comments/suggestions may be submitted within 15 days in the prescribed format to the specified CBIC officials.

(To view the Notification, please click here)

Employees' Provident Fund Organisation (EPFO)

- **Press Release regarding Employees' Enrolment Campaign, 2026**

The Employees' Provident Fund Organisation (EPFO), on August 22, 2026, via a Press Release urged establishments to utilise the Employees' Enrolment Campaign, 2026 (EEC 2026), notified with effect from June 29, 2026, to enrol eligible employees who remained outside EPF coverage during the period April 1, 2009 to March 31, 2026.

Key highlights include:

- The Campaign provides a one-time opportunity to regularise eligible employees who were not enrolled under EPF during the specified period.
- The Campaign will remain open until October 31, 2026.
- Employers may avail specified relaxations, including waiver of the employee's share where it was not deducted earlier, subject to applicable conditions.
- Enrolment and contribution remittance are required to be completed through the prescribed online mechanism, including UAN generation through the UMANG App and contribution filing through ECR.
- Employers are encouraged to review their employment and wage records and enrol eligible employees before the Campaign closes.

(To view the Press Release, please click here)

Insurance Regulatory and Development Authority of India

- **Migration of Reinsurance Returns and Functionalities to BAP Portal**

  The Insurance Regulatory and Development Authority of India (IRDAI), on August 28, 2026, issued a Circular regarding the migration of Reinsurance Regulatory Returns and other Reinsurance functionalities to the upgraded Business Analytics Platform (BAP).

  The following has been provided:

  - Reinsurance regulatory returns, Reinsurance Summary Formats, FRN applications for Cross Border Reinsurers (CBRs) and other reinsurance functionalities are now available on the upgraded BAP portal.
  - Applications relating to appointment and remuneration of CEOs/KMPs of Reinsurers and FRBs have also been integrated.
  - Entities shall submit the specified Reinsurance, Corporate Governance, Pool Administrator and Reinsurance Programme Summary Returns through the BAP portal from the respective financial years specified in the Circular.
  - Guidelines and instructions for these functionalities will be available on the BAP portal.

  (To view the Notification, please click here)

Ministry of Finance (MoF)

- **Duty-Free Import of Raw Sugar under Tariff Rate Quota**

  The Ministry of Finance, Department of Revenue, on August 21, 2026, issued a notification providing full exemption from customs duty on imports of Raw Sugar under a Tariff Rate Quota (TRQ).

  The key provisions are:

  - A TRQ of 10 lakh MT has been prescribed for duty-free import of Raw Sugar under tariff heading 1701.
  - The TRQ shall be allotted by the Directorate General of Foreign Trade (DGFT) in accordance with the prescribed procedure.
  - The TRQ authorisation shall specify the importer's details, IEC, applicable customs notification, tariff heading, quantity and validity period.
  - Imports under the TRQ shall be permitted only after electronic debiting through the Indian Customs EDI System (ICES).

  The exemption shall remain valid up to and including October 31, 2026.

  (To view the Notification, please click here)

- **Extension of Anti-Dumping Duty on Specified Imports**

  The Ministry of Finance, on August 21, 2026, issued a notification extending the validity of the anti-dumping duty imposed under Notification No. 47/2021-Customs (ADD), dated August 26, 2021.

  The validity of the anti-dumping duty, earlier prescribed up to November 25, 2026, has been extended until February 25, 2027. The extension continues the existing anti-dumping duty framework on the goods covered under the earlier notification.

  (To view the Notification, please click here)

Ministry of Corporate Affairs (MCA)

- **FAQs on Registration and Compliance of Foreign Companies and Indian Subsidiaries**

  The Ministry of Corporate Affairs (MCA), on August 24, 2026, issued FAQs on the registration and compliance requirements for Foreign Companies and Indian Subsidiaries of Foreign Body Corporates.

  The FAQs clarify that:

  - Form FC-1 must be filed within 30 days of establishing a place of business in India, with subsequent projects or changes generally reported through Form FC-2.
  - Foreign companies are required to file Forms FC-3 and FC-4 annually for accounts and annual returns.
  - Requirements relating to RBI/IFSCA approvals, permitted activities, name reservation and notarisation/apostillisation of documents have been clarified.
  - Foreign companies must comply with applicable requirements for foreign directors, authorised representatives, FDI and CSR.
  - An Indian subsidiary of a foreign company remains an Indian company, even if wholly owned by the foreign entity.

  (To view the Notification, please click here)

Ministry of Law and Justice (MoLJ)

- **Establishment of Mediation Council of India**

  The Ministry of Law and Justice (Department of Legal Affairs), on August 27, 2026, issued a notification establishing the Mediation Council of India under Section 31(1) of the Mediation Act, 2023.

  The Mediation Council of India has been established for the purposes of the Mediation Act, 2023. The head office of the Council shall be situated in Delhi.

  (To view the Notification, please click here)

- **Amendment to Taxation and Other Laws**

  The Ministry of Law and Justice, on August 17, 2026, notified the Taxation and Other Laws (Amendment) Act, 2026, amending the Payment and Settlement Systems Act, 2007, the Income-tax Act, 2025 and the Finance Act, 2026.

  The key amendments include:
  - Electronic payment modes under the Payment and Settlement Systems Act will be those specified by the Central Government.
  - Revised conditions and reporting requirements have been prescribed for eligible investment funds to avoid constituting a business connection in India.
  - Tax exemptions have been introduced for specified Government securities, rough diamond transactions and storage of components in custom bonded areas, subject to prescribed conditions.
    The definition of specified electronic goods has been expanded to include mobile phones, laptops, tablets, servers, sub-assemblies, hearables and wearables.
  - The exemption for specified electronic goods manufactured by contract manufacturers has been extended up to March 31, 2041.
  - The Finance Act, 2026 has been amended to prescribe 10% and 25% tax rates for specified domestic companies and special purpose vehicles, respectively.
  - The amendments relating to rough diamonds and custom bonded areas shall take effect from October 1, 2026.

  (To view the Notification, please click here)

Reserve Bank of India (RBI)

- **Amendment to Payments Regulatory Board Regulations**

  The Reserve Bank of India (RBI) issued a Notification on August 25, 2026, amending the Payments Regulatory Board Regulations, 2025 under the Payment and Settlement Systems Act, 2007.

  The amendment provides as follows:
  - Regulation 4(1) of the Payments Regulatory Board Regulations, 2025 has been omitted.
  - Regulation 7 has also been omitted.

  (To view the Amendment, please click here)

Securities and Exchange Board of India (SEBI)

- **Extension of Timeline for Implementation of ETF Trading Norms**

  The Securities and Exchange Board of India (SEBI), on August 28, 2026, issued a circular extending the timeline for implementation of norms relating to base price, price bands, pre-open call auction and close-out procedure for Exchange Traded Funds (ETFs).

  The circular mentions that:
  - The implementation timeline has been extended from September 1, 2026 to September 7, 2026, based on feedback received from Stock Exchanges and to facilitate smooth implementation.
  - All other provisions of SEBI's circular dated June 15, 2026 shall remain unchanged.
  - Market Infrastructure Institutions (MIIs) shall take necessary steps to implement the provisions, make required amendments to their bye-laws, rules and regulations, and inform market participants.

  (To view the Circular, please click here)

- **Introduction of IT Resilience Index for Market Infrastructure Institutions**

  The Securities and Exchange Board of India (SEBI), on August 24, 2026, issued a Circular introducing an IT Resilience Index (ITRI) framework for Market Infrastructure Institutions (MIIs) to strengthen the resilience, reliability and cybersecurity of their critical IT systems.

  The circular provides that:

- MIIs shall compute the ITRI half-yearly based on parameters including availability, security, integrity, governance, reliability, business continuity and scalability.
- MIIs shall establish an Early Warning System to identify deterioration in IT resilience and potential system performance issues.
- MIIs shall implement continuous monitoring and consolidated dashboards for real-time visibility of service delivery and system performance.
- The Industry Standards Forum (ISF) shall finalise detailed parameters, thresholds and scoring methodology by November 30, 2026.
- MIIs shall operationalise the ITRI framework, including the Early Warning System and real-time service monitoring, by February 28, 2027.
- The first ITRI submission shall cover the half-year ending March 31, 2027.

(To view the Circular, please click here)

Alignment of SEBI's Cyber Incident Reporting Portal with FIRE Format

The Securities and Exchange Board of India (SEBI), on August 24, 2026, issued a Circular aligning its Cyber Incident Reporting Portal with the Format for Incident Reporting Exchange (FIRE) developed by the Financial Stability Board (FSB) to streamline cyber incident reporting by SEBI-regulated entities.

The following has been provided:

- SEBI-regulated entities shall report cyber incidents within 6 hours via email to mkt_incidents@sebi.gov.in and within 24 hours through SEBI's Incident Reporting Portal.
- SEBI's Incident Reporting Portal has been aligned with the FIRE framework, providing common information fields, standardised definitions and consistent incident classification.
- The portal shall facilitate staged reporting, covering initial reporting, intermediate updates and final closure of cyber incidents.
- Regulated Entities shall report incidents through SEBI's Cyber Incident Reporting Portal and implement necessary systems, including amendments to relevant bye-laws, rules and regulations, where required.

This circular is applicable to all SEBI-regulated entities, including AIFs, Stock Exchanges, Clearing Corporations, Depositories, Mutual Funds, Stock Brokers, Merchant Bankers, Portfolio Managers, CRAs, KRAs, IAs/RAs and other intermediaries.

(To view the Circular, please click here)

Launch of the Cyber Suraksha Portal

The Securities and Exchange Board of India (SEBI), on August 24, 2026, announced the launch of the Cyber Suraksha Portal as part of its Cyber Security Initiative to provide a centralised platform for sharing cybersecurity knowledge and information across the securities market.

The following has been provided:

- The portal will serve as a centralised hub for cybersecurity information for securities market participants.
- Market participants can access latest cybersecurity circulars, vulnerability warnings and incident insights through the portal.

This initiative is applicable to participants in the securities market and aims to strengthen awareness and preparedness against cybersecurity threats.

(To view the Notification, please click here)

Digitally Signed Power of Attorney for FPIs Permitted

The Securities and Exchange Board of India (SEBI), on August 20, 2026, issued a Circular permitting Foreign Portfolio Investors (FPIs) to submit digitally signed Power of Attorney (PoA) to custodians as part of the FPI onboarding process.

The circular mentions that:

- FPIs may now submit a PoA executed using a digital signature in accordance with the Information Technology Act, 2000.
- Digitally signed PoA will eliminate the requirement for notarisation, apostillisation or consularisation of the document.
- The measure aims to simplify and expedite the FPI registration and onboarding process and improve ease of doing business.

The revised requirement shall be effective from August 20, 2026.

(To view the Circular, please click here)

- **Revision of Application Form for Mutual Fund Registration**

  The Securities and Exchange Board of India (SEBI), on August 17, 2026, issued a circular revising the application process for Mutual Fund registration following the overhaul of the SEBI (Mutual Funds) Regulations, 2026 and SEBI Intermediaries Regulations.

  The circular mentions that:

  - The existing Forms A, C and D have been consolidated into a single application form for Mutual Fund registration.
  - The revised form will cover the existing two-stage registration process, i.e., in-principle approval and final registration.
  - The revised application format is provided as Annexure A to the Circular.
  - All other conditions prescribed under the Master Circular for Mutual Funds dated March 20, 2026 will remain unchanged.

  (To view the Circular, please click here)

- **Release of Handbook of Statistics 2025-2026**

  The Securities and Exchange Board of India (SEBI), on August 17, 2026, released the 21st edition of the Handbook of Statistics (HBS) for 2025-26, providing historical time-series data on the Indian securities market.

  The HBS includes:

  - 153 tables, comprising 85 annual series and 68 quarterly/monthly series.
  - Time-series data covering the primary and secondary markets, derivatives and various investment vehicles.
  - Data on SEBI and Market Infrastructure Institutions' regulatory activities and selected global stock market indicators.

  The Handbook is available for download on SEBI's official website under "Reports and Statistics".

  (To view the Handbook, please click here)

- **SEBI Cautions Investors Against Live Trading Strategies on Social Media**

  The Securities and Exchange Board of India (SEBI), on August 17, 2026, issued a Press Release cautioning investors against "live trading strategies" and real-time trading tips being offered on social media platforms.

  SEBI has advised that:

  - Certain persons are offering real-time trading tips, investment strategies and recommendations using live market data.
  - Such live sessions may involve unregistered advisory services, including advice on when to invest, exit or take positions in securities and market indices.
  - Investors should not rely on claims or investment decisions made during such live trading sessions.
  - Investors have been advised to remain vigilant and deal only with SEBI-registered intermediaries.

  (To view the Press Release, please click here)

- **SEBI Releases Studies on Retail Participation and Trading Behaviour in Equity Derivatives**

  The Securities and Exchange Board of India (SEBI), on August 17, 2026, issued a Press Release highlighting findings from two studies on the profitability and trading behaviour of individual investors in the Equity Derivatives Segment (EDS) for FY25-FY26. The studies provide insights into retail participation, trading behaviour and profitability in the equity derivatives market and are intended to support informed policy discussions.

  The key findings include:

  - Active individual traders declined by 20%, from 98.1 lakh to 78.6 lakh, while new entrants declined by around 40%.
  - Individual traders' aggregate net losses declined to INR 91,685 crore, although 87.7% of traders continued to incur losses.
  - Around 92% of individual losses arose from options trading, with nearly 97% of traders predominantly adopting option-buying strategies.
  - Individual traders incurred approximately INR 25,000 crore in transaction costs during FY26.
  - Trading was highly concentrated near expiry, with around 59% of index options turnover occurring in same-day expiry contracts.
  - Younger investors and traders with smaller portfolios recorded higher trading intensity and loss rates.
  - Around 90% of traders who incurred losses for two consecutive years and continued trading incurred losses again in the following year.

  (To view the Notification, please click here)

Industry-wise updates

Agriculture & other rural sectors

- **Amendment to Plant Quarantine Import Requirements for Timber/Wood from Bhutan**

  The Ministry of Agriculture & Farmers Welfare, on August 25, 2026, notified the Plant Quarantine (Regulation of Import into India) (Seventh Amendment) Order, 2026, amending Schedule VI of the Plant Quarantine (Regulation of Import into India) Order, 2003.

  The amendment provides for:
  - Inclusion of specified timber/wood species originating from Bhutan, including Alnus nepalensis, Lagerstroemia parviflora, Acacia catechu and additional species such as Acrocarpus fraxinifolius, Altingia excelsa, Betula utilis, Toona ciliata, etc.
  - Imports of the specified wood/timber are subject to fumigation with methyl bromide @ 48 g/m³ for 24 hours at 21°C and above, or prescribed heat treatment at 56°C core temperature for 30 minutes, or any other treatment approved by the Plant Protection Adviser.
  - The prescribed treatment must be endorsed on the Phytosanitary Certificate issued by the country of origin/re-export.

  The Order came into force on August 25, 2026, upon publication in the Official Gazette.

  (To view the Amendment, please click here)

- **Proposed Ban on Carbosulfan Insecticide**

  The Ministry of Agriculture and Farmers Welfare, on August 21, 2026, issued a draft Banning of Carbosulfan Order, 2026, proposing the complete prohibition of Carbosulfan insecticide in India under the Insecticides Act, 1968, based on recommendations of the Registration Committee and an Expert Committee constituted to examine its continued use.

  The draft Order provides that:
  - The import, manufacture, sale, transport, distribution and use of Carbosulfan shall be prohibited upon final publication of the Order.
  - The certificates of registration granted for Carbosulfan under Section 9 of the Insecticides Act, 1968 shall be called back and shall be deemed to be cancelled from the date of the final Order.
  - Holders of registration certificates shall be required to return the certificates within three months of the Order; failure to do so may result in action under the Insecticides Act, 1968.
  - The proposed ban follows concerns regarding the high toxicity of Carbosulfan, including risks to human health, animals, birds, pollinators, aquatic organisms and other non-target species.
  - The draft Order shall be taken into consideration after expiry of 30 days from the date on which the Gazette notification is made available to the public.

  (To view the Order, please click here)

Chemical Industries

- **Fixation of Retail Price of Paracetamol-Based Pharmaceutical Formulation**

  The Ministry of Chemicals and Fertilizers, through the National Pharmaceutical Pricing Authority (NPPA), on August 27, 2026, issued an order fixing the retail price of a specified pharmaceutical formulation under the Drugs (Prices Control) Order, 2013.

  The order provides that:
  - The retail price of Paracetamol, Phenylephrine HCl, Chlorpheniramine Maleate, Ammonium Chloride, Sodium Citrate & Menthol Suspension has been fixed at INR 0.70 per ml, exclusive of GST.
  - The manufacturer shall issue the Form-V price list through IPDMS and submit copies to the State Drug Controller and dealers.
  - Retailers and dealers shall display the applicable price list prominently at their premises.
  - Any overcharging shall attract recovery of the overcharged amount along with applicable interest under the DPCO, 2013.

  (To view the Order, please click here)

- **Fixation Retail Prices for 11 New Pharmaceutical Formulations**

  The Ministry of Chemicals and Fertilizers, through the National Pharmaceutical Pricing Authority (NPPA), on August 27, 2026, issued an order fixing the retail prices of 11 specified pharmaceutical formulations under the Drugs (Prices Control) Order, 2013.

  The order provides that:
  - The retail prices of the specified formulations, including Drotaverine & Mefenamic Acid, Empagliflozin, Linagliptin & Metformin, Glimepiride, Telmisartan combinations, and

Dolutegravir combinations, have been fixed between INR 12.27 and INR 120.07 per tablet, exclusive of GST.
- Manufacturers shall not fix the retail price of these formulations above the prices specified by the NPPA.
- Manufacturers shall issue the prescribed Form-V price list through IPDMS and submit copies to the State Drug Controller and dealers.
- Retailers and dealers shall display the applicable price list prominently at their premises.
- Any overcharging shall require payment of the overcharged amount along with applicable interest under the DPCO, 2013.

(To view the Order, please click here)

- **Fixation of Retail Prices of Donepezil-Memantine and Rabeprazole-Domperidone Formulations**

The Ministry of Chemicals and Fertilizers (Department of Pharmaceuticals), through the National Pharmaceutical Pricing Authority (NPPA), on August 27, 2026, issued an order fixing the retail prices of two specified pharmaceutical formulations under the Drugs (Prices Control) Order, 2013.

The order provides that:
- The retail price of Donepezil and Memantine Tablets has been fixed at INR 12.31 per tablet, exclusive of GST.
- The retail price of Rabeprazole Sodium and Domperidone Capsules has been fixed at INR 7.47 per capsule, exclusive of GST.
- Manufacturers shall issue the prescribed Form-V price list through IPDMS and submit copies to the State Drug Controller and dealers.
- Retailers and dealers shall display the applicable price list prominently at their premises.
- Any overcharging shall require payment of the overcharged amount along with applicable interest under the DPCO, 2013.

(To view the Order, please click here)

- **Exemption of Povidone Iodine Throat Spray from DPCO, 2013**

The Ministry of Chemicals and Fertilizers, on August 27, 2026, issued an order exempting "Povidone Iodine Throat Spray 0.45% w/v" of M/s G.S. Pharmbutor Private Limited from the provisions of the Drugs (Prices Control) Order, 2013 (DPCO).

The order provides that:
- The formulation has been exempted from the provisions of DPCO, 2013 under paragraph 32(iii) for a period of five years from December 17, 2024, the date of its market approval.
- The company shall inform NPPA of the Price to Retailer (PTR) and Maximum Retail Price (MRP) through the prescribed Form-V price list.
- The company shall seek retail price approval for the formulation at least three months before expiry of the exemption.

(To view the Order, please click here)

Consumer Affairs, Food and Public Distribution

- **Legal Metrology (Indian Standard Time) Rules, 2026**

The Ministry of Consumer Affairs, Food and Public Distribution (Department of Consumer Affairs), on August 27, 2026, notified the Legal Metrology (Indian Standard Time) Rules, 2026 under the Legal Metrology Act, 2009, establishing a framework for uniform adoption, synchronisation and traceability of Indian Standard Time (IST).

The Rules provide that:
- IST shall be the standard time reference for legal, administrative, commercial, financial and official purposes in India.
- Government offices, public institutions and entities in critical sectors such as telecommunications, financial services, energy and data centres shall synchronise time-dependent systems with IST through authorised timing sources.
- Critical infrastructure shall use redundant time-synchronisation systems, incorporating NavIC or other authorised timing sources to ensure resilience against disruptions, spoofing and cyber-attacks.
- Entities shall maintain appropriate cybersecurity, contingency and backup mechanisms to ensure uninterrupted and traceable time synchronisation.
- Periodic audits shall be conducted to monitor compliance, with breaches punishable under the Legal Metrology Act, 2009.
- The Rules shall come into force 180 days from the date of publication in the Official Gazette.

(To view the Notification, please click here)

- **Stockholding Limit Introduced for Bulk Sugar Consumers**

  The Ministry of Consumer Affairs, Food and Public Distribution (Department of Food and Public Distribution), on August 19, 2026, issued the Sugar (Stockholding Limit of Bulk Consumers) Order, 2026, prescribing limits on the quantity of sugar that may be held in stock by bulk consumers.

  The Order provides that:
  - Bulk consumers using or consuming more than 10 metric tonnes of sugar per month as a raw material for production, consumption or use shall not hold sugar stocks for a period exceeding 15 days.
  - The restriction shall not apply to Central or State Government institutions, Union Territory Administrations or local bodies.
  - Bulk consumers include confectioners, soft drink manufacturers, food processing industries, sweetmeat sellers and other institutional buyers consuming at least 10 metric tonnes of sugar as their average monthly consumption during the preceding one year, excluding the current month.
  - The monthly quantity of sugar sold by each sugar mill to bulk consumers, directly or through dealers, shall be verified with reference to the GST returns filed by sellers and/or buyers using the applicable HSN Code for sugar.

  The Order shall come into force on September 1, 2026 and shall remain in force up to November 30, 2026.

  (To view the Notification, please click here)

Commerce and Industries

- **Automated Issuance of Free Sale and Commerce Certificates**

  The Ministry of Commerce and Industry through The Directorate General of Foreign Trade (DGFT), on August 31, 2026, issued a Trade Notice introducing automated issuance of Free Sale and Commerce Certificates (FSC) on the DGFT Portal.
  The Trade Notice provides as follows:
  - Eligible FSC applications will be automatically processed and issued through the DGFT Portal.
  - Applications requiring verification or not meeting the prescribed parameters may be routed to the concerned Regional Authority (RA) for manual processing.
  - Certain auto-approved applications may subsequently be flagged for RA review under the risk-management framework.

  The automated mechanism aims to reduce manual intervention, enable paperless processing and expedite issuance of FSCs.

  (To view the Trade Notice, please click here)

- **New Features in Bank Guarantee (BG) Repository Module**

  The Ministry of Commerce and Industry through The Directorate General of Foreign Trade (DGFT), on August 28, 2026, issued Trade Notice introducing enhanced functionalities in the Bank Guarantee (BG) Repository Module on the DGFT Portal.

  The Trade Notice provides as follows:
  - A "Purpose" field has been introduced to identify fresh or replacement BGs, along with automated email alerts 60 and 45 days before expiry.
  - Regional Authorities can now issue digitally signed communications for BG renewal/replacement, encashment and return through the portal.
  - A structured BG status-tracking mechanism has been introduced to monitor the status of BGs.
  - BGs declared under the Bills Repository will remain in "Pending Acceptance" until accepted by the concerned Regional Authority.
  - The enhancements aim to reduce paper-based tracking, facilitate timely monitoring and streamline BG management through the DGFT Portal.

  (To view the Trade Notice, please click here)

- **Export Policy of Wheat Revised from ‘Prohibited’ to ‘Free’**

  The Ministry of Commerce and Industry (Department of Commerce), through the Directorate General of Foreign Trade (DGFT), on August 24, 2026, issued a Notification, amending the export policy of specified wheat products under Schedule 2 of the ITC (HS) Export Policy.

  The following has been amended:
  - The export policy for Durum Wheat – Other (ITC HS Code 10011900) has been revised from ‘Prohibited’ to ‘Free’.
  - The export policy for Wheat (ITC HS Code 10019910) has also been revised from ‘Prohibited’ to ‘Free’.

- The revised export policy shall apply with immediate effect.

The amendment shall come into effect on August 24, 2026, being the date of issuance of the Notification.

(To view the Notification, please click here)

- **Export Policy of Wheat Flour and Related Products Revised from 'Prohibited' to 'Free'**

The Ministry of Commerce and Industry (Department of Commerce), through the Directorate General of Foreign Trade (DGFT), on August 24, 2026, issued a Notification, amending the export policy of wheat flour and related products under Schedule 2 of the ITC (HS) Export Policy.

The following has been amended:

- The export policy for Wheat or Meslin Flour (Atta), Maida, Semolina (Rava/Sirgi), Wholemeal Atta and Resultant Atta under HS Code 11010000 has been revised from 'Prohibited' to 'Free'.
- The revised export policy shall apply with immediate effect.

The amendment shall come into effect on August 24, 2026, being the date of issuance of the Notification.

(To view the Notification, please click here)

- **Corrigendum to the Modalities for Import of Raw Sugar under TRQ**

The Ministry of Commerce and Industry (Department of Commerce), through the Directorate General of Foreign Trade (DGFT), on August 24, 2026, issued a Corrigendum to Public Notice, regarding the modalities for application and distribution of TRQ for import of 10 lakh MT of raw sugar.

The following has been amended:

- The deadline for processing imported raw sugar into white/refined sugar and selling it in the domestic market by October 31, 2026 has been replaced.
- Importers are now required to convert the raw sugar into white/refined sugar and sell it in the domestic market within two months from the date of filing of the Bill of Entry.
- All other terms and conditions of the Public Notice remain unchanged.

The amendment shall come into effect on August 24, 2026, being the date of issuance of the Corrigendum.

(To view the Corrigendum, please click here)

- **Introduction of Automated Facility for Export Obligation Extension**

The Ministry of Commerce and Industry (Department of Commerce), through the Directorate General of Foreign Trade (DGFT), on August 21, 2026, issued Trade Notice No. 21/2026-27 introducing an automated facility for grant of Export Obligation (EO) extension in Advance Authorisation (AA) and EPCG Authorisation cases considered by the PRC/EPCG Committee.

The Trade Notice provides as follows:

- Approved EO extensions will be processed automatically through the DGFT system, eliminating the need for a separate application before the concerned Regional Authority.
- Exporters are required to pay the prescribed EO extension fee through the DGFT portal, following which the EO extension letter will be automatically generated.
- The revised EO expiry date will be updated in the authorisation records and transmitted to ICEGATE.
- The facility aims to reduce manual processing and simplify the EO extension process under AA and EPCG Authorisations

(To view the Trade Notice, please click here)

- **Foreign Trade Policy Amended on Denomination of Export Contracts and Rupee Realisations**

The Ministry of Commerce and Industry (Department of Commerce), through the Directorate General of Foreign Trade (DGFT), on August 20, 2026, issued a Notification, amending Para 2.52 and Para 2.53 of the Foreign Trade Policy (FTP), 2023 concerning the denomination of export contracts and eligibility for export benefits where export proceeds are realised in Indian Rupees.

The following has been amended:

- Export contracts and invoices, other than those involving member countries of the Asian Clearing Union (ACU), may be denominated in foreign currency or Indian Rupees, with export proceeds permitted to be realised in either foreign currency or Indian Rupees.

- Export contracts involving ACU member countries, other than Nepal and Bhutan, shall be denominated in a currency determined by the ACU, while denomination and settlement may also be undertaken in accordance with RBI directions.
- Export contracts involving Nepal and Bhutan shall be denominated and settled in Indian Rupees, or in accordance with RBI directions. Contracts and invoices under EXIM Bank/Government of India Lines of Credit may also be denominated in Indian Rupees.
- Exports to countries other than Nepal and Bhutan, where export proceeds are realised in Indian Rupees through banking channels by credit to Indian Rupee accounts of persons resident outside India, shall be eligible for export benefits, incentives and fulfilment of Export Obligations under the FTP, at par with exports realised in foreign currency.
- In the case of exports to Iran, eligibility for such benefits shall remain subject to compliance with Para 2.19 of the FTP.
- The amendments shall come into effect with immediate effect from August 20, 2026, and align the FTP provisions on denomination of export contracts and Rupee realisations with the Foreign Exchange Management (Manner of Receipt and Payment) Regulations, 2023.

(To view the Notification, please click here)

- **Eligibility Relaxed for Grant of One Star Export House Status**

The Ministry of Commerce and Industry (Department of Commerce), through the Directorate General of Foreign Trade (DGFT), on August 21, 2026, issued a Notification, amending Para 1.25(d) of the Foreign Trade Policy (FTP), 2023 to relax the export performance requirement for grant of One Star Export House status.

The following has been amended:

- Applicants seeking One Star Export House status, other than those in the Gems & Jewellery Sector, may now qualify based on export performance in any two out of the three preceding financial years.
- The existing requirement of export performance in all three preceding financial years continues to apply for other status categories.
- For the Gems & Jewellery Sector, the existing requirement of export performance in all two preceding financial years remains unchanged.
- The relaxation is subject to compliance with the other provisions of Para 1.25 of the FTP, 2023.

The amendment shall come into effect with immediate effect from August 21, 2026.

(To view the Notification, please click here)

- **Extension of Transition Period for i-CAS-Halal Certification for Meat Exports to Egypt**

The Ministry of Commerce and Industry (Department of Commerce), through the Directorate General of Foreign Trade (DGFT), on August 21, 2026 published a notification extending the transition period for implementation of the mandatory India Conformity Assessment Scheme (i-CAS)-Halal for exports of specified meat and meat products to Egypt.

The Notification provides that:

- The transition period has been extended from six months to nine months from February 9, 2026.
- The extension is intended to facilitate system readiness and onboarding/accreditation of Egyptian Halal certification bodies under the i-CAS-Halal scheme.

(To view the Notification, please click here)

- **Harmonisation of Schedule-II (Export Policy), ITC (HS) 2022 with Finance Act, 2026**

The Ministry of Commerce and Industry, through the Directorate General of Foreign Trade (DGFT), on August 21, 2026, published a Notification amending Schedule-II (Export Policy) of ITC (HS) 2022 to align it with the Finance Act, 2026.

Key changes include:

- Incorporation of corresponding changes to Section Notes, Chapter Notes and Sub-Heading Notes.
- Introduction, deletion, amendment, splitting and merger of nearly 200 ITC (HS) tariff lines.
- Revision of export policies for various products, including certain fruits, nuts, herbal extracts, battery separators and RO membrane elements.
- Continued requirement of an NOC from the Narcotics Commissioner of India, Gwalior for export of specified narcotics-related chemicals.
- Export of specified zirconium ores/concentrates to continue only through IREL as a State Trading Enterprise.
- Classification of dissolving grade chemical wood pulp under Heading 4702 as "Prohibited" for export.

The amendments are effective immediately.

(To view the Notification, please click here)

- **Duty-Free Import of Raw Sugar under Tariff Rate Quota**

  The Ministry of Commerce and Industry, through the Directorate General of Foreign Trade (DGFT), on August 20, 2026, issued Notification, amending the import policy for Raw Sugar under Exim Code 170114.
  - Import of raw sugar is permitted duty-free up to 10 lakh MT under a Tariff Rate Quota (TRQ) until October 31, 2026.
  - A one-time option is provided to convert existing Advance Authorisations under SION E-52 to the TRQ Scheme for the quantity of raw sugar actually imported.
  - The conversion is subject to payment of exempted GST and sale of the resulting refined sugar in the domestic market by October 31, 2026.

  The Amendment is effective immediately.

  (To view the Notification, please click here)

- **Allocation of TRQ for Import of Raw Sugar**

  The Ministry of Commerce & Industry, through the Directorate General of Foreign Trade (DGFT), on August 20, 2026, issued a Public Notice prescribing modalities for allocation of 10 lakh MT of Raw Sugar under the Tariff Rate Quota (TRQ) Scheme and one-time conversion of eligible Advance Authorisations into the TRQ Scheme.

  The key provisions include:
  - Eligible millers and refiners with their own refining capacity may apply online for TRQ allocation between August 21 and August 28, 2026.
  - TRQ holders must process the imported Raw Sugar at their own facility and produce and sell 1 kg of refined sugar domestically for every 1.05 kg of Raw Sugar imported by October 31, 2026.
  - A one-time option is available for holders of Advance Authorisations issued under SION E52 to convert to the TRQ Scheme, subject to payment of exempted GST and fulfilment of prescribed conditions.
  - Applicants must submit prescribed documents and GST invoices evidencing domestic sale of refined sugar within the specified timelines.

  (To view the Notification, please click here)

- **Amendment in Import Policy of Clear Float Glass**

  The Ministry of Commerce & Industry, through the Directorate General of Foreign Trade (DGFT), on August 18, 2026, amended the import policy for Clear Float Glass (4 mm–12 mm) under ITC (HS) Codes 70051090 and 70052990.

  The key amendments include:
  - The import policy has been changed from “Free” to “Restricted” for the specified Clear Float Glass.
  - Imports will continue to be “Free” where the CIF value is INR 34,000 or above per MT.
  - The Minimum Import Price (MIP) condition will not apply to Advance Authorisation holders, EOUs and SEZ units, provided the imported inputs are not sold in the Domestic Tariff Area (DTA).
  - The MIP condition will remain applicable for one year from the date of publication of the notification.

  (To view the Notification, please click here)

Home Affairs

- **Citizenship Application Process Simplified for Specified States and Union Territories**

  The Ministry of Home Affairs, on August 19, 2026, notified the Citizenship (Third Amendment) Rules, 2026, further amending the Citizenship Rules, 2009 to provide for processing of certain citizenship applications by the jurisdictional Collector.

  The following has been amended:
  - Applicants ordinarily residing in Gujarat, Rajasthan, Punjab, West Bengal, Assam (except tribal areas), Tripura (except tribal areas), Jammu and Kashmir, and Ladakh may submit applications for registration or naturalisation under Section 6B of the Citizenship Act, 1955 electronically to the jurisdictional Collector.
  - The Collector shall be empowered to receive, scrutinise and dispose of applications, including verification of documents, conducting necessary enquiries, administering the Oath of Allegiance and determining eligibility.
  - On being satisfied that the applicant is eligible and a fit and proper person, the Collector may grant Indian citizenship.

- Applications may be rejected where an applicant fails to appear in person to subscribe to the application and take the Oath of Allegiance despite reasonable opportunities.
- Corresponding amendments have been made to the Citizenship Rules and prescribed application forms to recognise the Collector as the competent authority for such applications.

The Rules shall come into force on August 19, 2026, being the date of their publication in the Official Gazette.

(To view the Notification, please click here)

- **Citizenship Applications under Section 6B Transferred to Collectors in Specified States and Union Territories**

The Ministry of Home Affairs, on August 19, 2026, issued an Order under Section 6B of the Citizenship Act, 1955, read with Rule 11A of the Citizenship Rules, 2009, revising the authorities and arrangements for processing applications under Section 6B.

The Order provides that:

- The earlier Order dated March 11, 2024 shall no longer apply to Gujarat, Rajasthan, Punjab, West Bengal, Assam (except tribal areas), Tripura (except tribal areas), Jammu and Kashmir, and Ladakh.
- The Orders dated February 20, 2026 and March 2, 2026 have been rescinded, subject to actions already taken under those Orders.
- Pending applications under Section 6B before the Empowered Committee and District Level Committee in the specified States and Union Territories shall be transferred to the concerned Collector for further processing.
- The Order shall come into force on August 19, 2026, being the date of its publication in the Official Gazette.

(To view the Notification, please click here)

Fisheries, Animal Husbandry and Dairying

- **Draft Rules for Prevention and Control of Infectious and Contagious Diseases in Animals, 2026**

The Ministry of Fisheries, Animal Husbandry and Dairying, on August 17, 2026, published the draft Prevention and Control of Infectious and Contagious Diseases in Animals Rules, 2026 under the Prevention and Control of Infectious and Contagious Diseases in Animals Act, 2009, inviting public comments.

- The draft Rules propose to replace the 2010 Rules and introduce disease reporting and vaccination procedures through the Bharat Pashudhan portal.
- Procedures are prescribed for reporting disease outbreaks, vaccination, disposal of infected carcasses and post-mortem examinations, including prescribed forms and timelines.
- Provisions have also been proposed for complaints, penalties and appeals relating to non-compliance.

Comments may be submitted within 30 days of public availability of the notification to the Department of Animal Husbandry and Dairying.

(To view the Notification, please click here)

Health

- **Amendment to Medical Devices Rules, 2017**

The Ministry of Health and Family Welfare, on August 19, 2026, published the Medical Devices (Second Amendment) Rules, 2026, introducing amendments to the Medical Devices Rules, 2017.

The key amendments include:

- A Certificate of Registration has been introduced for medical devices, to be issued in the prescribed forms by the State or Central Licensing Authority.
- Manufacturers outsourcing the sterilisation of medical devices to another licensed facility must mention the licence number of the sterilisation facility on the device label. This requirement will become mandatory after six months from the date of notification.
- A new Ninth Schedule has been introduced prescribing fees for various medical device tests and evaluations, including sterility, implantation, surgical dressings, syringes, sutures, condoms and intrauterine devices.
- The prescribed testing fees will increase automatically by 5% every year, while charges for tests not specified in the Schedule will be determined by the concerned laboratory authority.
- The prescribed fees will apply to test/evaluation applications under Rules 19 and 69.

(To view the Amendment, please click here)

- **Medical Devices (Third Amendment) Rules, 2026**

  The Ministry of Health and Family Welfare, on August 19, 2026, published the Medical Devices (Third Amendment) Rules, 2026, amending the Medical Devices Rules, 2017. The amendments will come into force from the date of their final publication in the Official Gazette.
  - Rules 19H and 19J have been amended to require compliance with Quality Management Systems along with applicable standards.
  - The marginal heading of Rule 19 has been changed to “Government Medical Device Testing Laboratories.”
  - Rule 63 has been amended to include European Union countries, along with the existing references to the United States and Japan.

  (To view the Amendment, please click here)

- **Draft Drugs (Amendment) Rules, 2026**

  The Ministry of Health and Family Welfare, on August 19, 2026, issued the draft Drugs (Amendment) Rules, 2026, proposing amendments to the Drugs Rules, 1945. The draft Rules will be considered after 30 days from their publication, and objections/suggestions may be submitted during this period.
  - Flupentixol, Zopiclone, Gabapentin and Carisoprodol have been proposed to be added to Schedule H1 of the Drugs Rules, 1945.
  - The final Rules, once notified, will come into force 180 days after their publication in the Official Gazette.

  Objections and suggestions may be submitted to the Under Secretary (Drugs), Ministry of Health and Family Welfare, or emailed to drugsdiv-mohfw@gov.in.

  (To view the Draft Amendment, please click here)

- **Restriction on Fixed Dose Combinations of Chlorpheniramine Maleate and Phenylephrine Hydrochloride**

  The Ministry of Health and Family Welfare, on August 18, 2026, restricted the manufacture, sale and distribution of all formulations of fixed dose combinations containing Chlorpheniramine Maleate and Phenylephrine Hydrochloride under Section 26A of the Drugs and Cosmetics Act, 1940.
  - The restriction has been introduced due to the risk associated with use of these formulations in children below four years of age, with safer alternatives being available.
  - Manufacturers are required to prominently mention the warning "fixed dose combination shall not be used in children below four years of age" on the drug label, package insert or promotional literature.
  - The notification follows recommendations of the Expert Committee and Drugs Technical Advisory Board.

  The notification comes into force from August 18, 2026, i.e., the date of its publication in the Official Gazette.

  (To view the Notification, please click here)

Electronics and Information Technology

- **Semicon 2.0 Scheme for Development of Semiconductor Design and Manufacturing Ecosystem in India**

  The Ministry of Electronics and Information Technology (MeitY), on August 31, 2026, issued a notification notifying the "Semicon 2.0 - Scheme for Development of Semiconductor Design and Manufacturing Ecosystem in India" to strengthen India's semiconductor ecosystem, promote self-reliance and enhance supply-chain resilience.

  The Scheme provides that:
  - The Scheme covers 6 pillars and 10 categories, including semiconductor design, manufacturing, fabrication, packaging, R&D and talent development.
  - Design and deployment: Fiscal support includes design infrastructure, seed funding, equity co-investment, royalty financing and 9% reimbursement on net sales of eligible products for five years.
  - Manufacturing and fabs: Fiscal support of up to 40% of eligible capital expenditure is available for specified semiconductor fabs, while other facilities may receive support of 25%-35%.
  - R&D and talent development: Fiscal support of up to 75% of project cost is available for eligible projects.

  The India Semiconductor Mission (ISM) will act as the Nodal Agency for implementation and evaluation of applications.

  The Scheme will initially remain open for applications for three years, with project duration preferably up to six years.

  (To view the Notification, please click here)

- **Amendment to Cable Television Networks Rules**

  The Ministry of Information and Broadcasting, on August 21, 2026, notified the Cable Television Networks (Amendment) Rules, 2026, further amending the Cable Television Networks Rules, 1994.

  Sub-rule (11) of Rule 7 of the Cable Television Networks Rules, 1994 has been omitted. The Rules shall come into force on August 21, 2026, being the date of their publication in the Official Gazette.

  (To view the Amendment, please click here)

- **Mobile Phone Manufacturing Scheme (MPMS)**

  The Ministry of Electronics and Information Technology, through the IPHW Division, on August 21, 2026, notified the Mobile Phone Manufacturing Scheme (MPMS) to promote mobile phone manufacturing in India, enhance domestic value addition and support Indian mobile phone brands.

  The Scheme provides for:
  - Production-linked incentives with a total budget outlay of INR 62,500 crore for FY 2026-27 to FY 2030-31.
  - Two target segments covering mobile phone manufacturing and support for Indian mobile phone brands.
  - Incentives based on eligible sales, with additional incentives for domestic sourcing of key components and Indian design/R&D.
  - Eligibility for manufacturers registered in India meeting the prescribed turnover and other conditions.
  - Implementation through a Project Management Agency (PMA), with detailed procedures to be prescribed under separate Scheme Guidelines.

  (To view the Scheme, please click here)

Labour & Employment

- **Bonus Calculation for Eligible Employees – Wage Ceiling Prescribed**

  The Ministry of Labour and Employment on August 25, 2026, notified the wage ceiling for calculation of bonus payable under Section 26 of the Code on Wages, 2019.

  The Notification provides that:
  - Bonus for an eligible employee whose monthly wage exceeds INR 7,000 shall be calculated as if the employee's wage were INR 7,000 per month or the minimum wage fixed by the Central Government, whichever is higher.

  The Notification shall be deemed to have come into force from November 21, 2025.

  (To view the Notification, please click here)

- **Wage Ceiling for Eligibility for Bonus Prescribed**

  The Ministry of Labour and Employment on August 25, 2026, notified the wage ceiling for eligibility for bonus under Section 26 of the Code on Wages, 2019.

  The Notification provides that:
  Employees drawing wages not exceeding INR 21,000 per month shall be eligible for payment of bonus as prescribed under Section 26 of the Code.
  The Notification shall be deemed to have come into force from November 21, 2025.

  (To view the Notification, please click here)

- **Aadhaar Authentication Permitted for Employment-Related Assistance**

  The Ministry of Labour and Employment, on August 24, 2026, notified the use of Aadhaar authentication by the Directorate General of Employment (DGE) for establishing the identity of stakeholders accessing employment-related assistance through its portal or mobile application.

  The notification provides that:
  - Aadhaar authentication shall be available on a voluntary basis for employers, counsellors, mentors, training providers, jobseekers, and authorised signatories of recruitment agencies or career centres.
  - Aadhaar authentication may be used for employment-related services, including job matching, career counselling, vocational guidance, skilling and apprenticeship information, job fairs and career events.
  - The authentication may be carried out through Yes/No and/or e-KYC facilities to prevent duplication, impersonation and fraudulent activities and facilitate efficient identity verification.

- The DGE shall obtain the consent of the Aadhaar number holder before undertaking authentication.
- Individuals who refuse or are unable to undergo Aadhaar authentication shall not be denied the relevant service and must be provided viable alternative identification methods, including PAN, Passport, Voter ID, Driving Licence, Employment Exchange ID, UAN (EPFO) and UAN (e-Shram).

The notification shall come into force on August 24, 2026, being the date of its publication in the Official Gazette.

(To view the Notification, please click here)

- **Central Career Centres Notified for Digital Reporting of Vacancies**

The Ministry of Labour and Employment, on August 21, 2026, notified the Central Employment Exchange and the National Career Service Portal (NCS Portal) as Career Centres (Central) under the Social Security (Central) Rules, 2026, for the purposes of the Code on Social Security, 2020.

The notification provides that:

- The Central Employment Exchange and National Career Service Portal, operating under the Directorate General of Employment, shall function as Career Centres (Central).
- The Career Centres shall collect and furnish employment-related information in digital form.
- Employers of every establishment or specified class or category of establishments shall digitally report all vacancies to the Career Centre and report any changes in previously furnished details.
- Career Centres (Regional) shall digitally share the information collected with the Career Centre (Central) through Forms XXV, XXVI and XXVI(A).
- Vacancies for technical and scientific posts carrying Pay Level-5 (INR 29,200–92,300) or above under the 7th Central Pay Commission, or Grade Pay INR 2,800 or above under the 6th Central Pay Commission, and equivalent posts, shall be digitally reported to the Career Centre (Central) in Form XXV.

(To view the Notification, please click here)

- **Reduction in EPF Inspection Charges for Exempted Establishments**

The Ministry of Labour and Employment, on August 20, 2026, issued a Corrigendum revising the inspection charges prescribed for establishments exempted from the Employees' Provident Fund Scheme, 1952.

- The inspection charge payable in respect of the Employees' Provident Fund Scheme, 1952 has been reduced from 0.35% to 0.18% of wages.
- The inspection charge applicable to the Employees' Deposit-Linked Insurance Scheme, 1976 remains unchanged at 0.005% of wages.

The Corrigendum is effective immediately.

(To view the Corrigendum, please click here)

- **Corrigendum to Employees’ Pension Scheme, 2026**

The Ministry of Labour and Employment, on August 20, 2026, issued a Corrigendum to the Employees' Pension Scheme, 2026, correcting various typographical and reference errors in the Scheme notified on June 29, 2026.

The following corrections have been made:

- "Security Agreement" has been replaced with "Social Security Agreement".
- Certain incorrect words and phrases relating to wages, penalty and calculation provisions have been corrected/omitted.
- References to provisions under Paragraphs 12 and 13 have been corrected.
- Numerical errors in Table 3, including "2,42I" and "1065b", have been corrected to "2,421" and "10650", respectively.

(To view the Corrigendum, please click here)

- **Corrigendum to Notification on Compounding of Offences under the Code on Wages, 2019**

The Ministry of Labour and Employment, on August 19, 2026, issued a Corrigendum, relating to compounding of offences under the Code on Wages, 2019.

The corrigendum clarifies that any offence under the Code on Wages, 2019 may be compounded, except offences punishable with imprisonment only or imprisonment along with fine.
The revised wording replaces the earlier reference to offences punishable with imprisonment only or imprisonment along with fine.
The Corrigendum is effective immediately.
(To view the Corrigendum, please click here)

Mining

- **Mines and Minerals (Development and Regulation) Amendment Act, 2026**

  The Ministry of Mines, on August 22, 2026, notified the commencement of the Mines and Minerals (Development and Regulation) Amendment Act, 2026.

  The provisions of the Amendment Act, 2026 shall come into force from August 22, 2026, being the date of publication of the notification in the Official Gazette.

  (To view the Notification, please click here)

Oil & gas production

- **Strengthening Emergency Response, Incident Investigation and Accountability Requirements**

  The Petroleum and Natural Gas Regulatory Board on August 17, 2026, published a notification which amended the Petroleum and Natural Gas Regulatory Board (Codes of Practices for Emergency Response and Disaster Management Plan (ERDMP)) Regulations, 2010, to strengthen incident response, investigation and corrective action requirements.

  The Amendment Regulations provide that:

  - ERDMP incident levels have been revised from "Level 1, 2 and 3" to "Level I, II and III", with certain terminology and drafting corrections.
  - Details of burn treatment wards and number of beds shall be included in medical facility provisions.
  - Following a Major Incident, entities shall explain lapses, constitute an internal committee to fix responsibility, take disciplinary/administrative action against responsible personnel or contractors, and provide compensation in cases involving fatality or permanent disability.
  - Entities shall implement recommendations of the Incident Investigation Committee within prescribed timelines and submit Action Taken Reports (ATR) and Board meeting outcomes to PNGRB.
  - Specific timelines of three, nine and ten months have been prescribed for implementation of recommendations, corrective action, accountability measures and compensation-related actions.

  (To view the Amendment, please click here)

- **Introduction of Fire & Emergency Response Augmentation (FERA) Requirements for Petroleum Installations**

  The Petroleum and Natural Gas Regulatory Board (PNGRB), on August 17, 2026, issued the Petroleum and Natural Gas Regulatory Board (Technical Standards and Specifications including Safety Standards for Petroleum Installations) Amendment Regulations, 2026, introducing Fire & Emergency Response Augmentation (FERA) requirements for specified high-risk petroleum installations.

  - A new Part-L on FERA has been introduced under Schedule-I of the 2020 Regulations.
  - FERA requirements apply to 'Extreme Risk' petroleum installations, including installations and clusters having storage exceeding 150 TKL of specified petroleum products.
  - Covered installations are required to establish enhanced firefighting and emergency response facilities, including specialised equipment, infrastructure and trained personnel.
  - Emergency response is required to commence within 30 minutes, with firefighting aimed at controlling/extinguishing the fire within 65 minutes.
  - Implementation timelines range from 2 to 5 years, depending on the storage capacity.

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

  (To view the Notification, please click here)

Telecommunication

- **Biometric Identification Mandated for Specified Telecommunication Services**

  The Ministry of Communications on August 21, 2026, notified specified telecommunication services for which authorised entities are required to ensure verifiable biometric-based identification of users under the Telecommunications (User Identification) Rules, 2026.

  The Notification provides that:

  - Wireless access services shall be subject to verifiable biometric-based user identification.
  - Internet telephony services through mobile user terminals shall also require such identification.

  Authorised entities providing these services shall ensure compliance with the prescribed user identification requirements.

  (To view the Notification, please click here)

- **Telecommunications (User Identification) Rules, 2026**

  The Ministry of Communications on August 21, 2026, notified the Telecommunications (User Identification) Rules, 2026, prescribing verifiable biometric-based identification of users for specified telecommunication services.

  The Rules provide that:
  - Authorised entities shall undertake biometric-based identification of users before enrolment, updating of user information, disconnection and re-verification of notified services.
  - Aadhaar holders shall undergo the e-KYC process, while D-KYC shall apply to users who are not Aadhaar holders or are unable to undergo e-KYC.
  - In case of business connections, biometric identification shall be undertaken for authorised representatives and applicable end users.
  - Authorised entities shall securely maintain user and subscriber data, comply with applicable data protection requirements and address grievances relating to biometric identification.
  - Authorised entities shall establish the necessary technical and organisational infrastructure within three months from the commencement of the Rules.

  (To view the Notification, please click here)

- **Commencement of Biometric User Identification Provision under the Telecommunications Act, 2023**

  The Ministry of Communications on August 21, 2026, notified the commencement of sub-section (7) of section 3 of the Telecommunications Act, 2023, which empowers the Central Government to specify telecommunication services requiring verifiable biometric-based identification of users.

  The Notification provides that:
  - Sub-section (7) of section 3 of the Telecommunications Act, 2023 shall come into force with effect from August 21, 2026.
  - The provision enables the Central Government to notify telecommunication services for which authorised entities shall ensure verifiable biometric-based identification of users.

  (To view the Notification, please click here)

- **Notification of Telecom eServices Portal for Digital Implementation of User Identification Rules**

  The Ministry of Communications, Department of Telecommunications, on August 21, 2026, notified the "Telecom eServices Portal" as the designated portal for digital implementation of the Telecommunications (User Identification) Rules, 2026.

  The portal has been notified in pursuance of Rule 11 of the Telecommunications (User Identification) Rules, 2026. The portal will facilitate the digital implementation of the User Identification Rules.

  (To view the Notification, please click here)

- **Amendment to Post Office Regulations, 2024**

  The Ministry of Communications through The Department of Posts, Ministry of Communications, on August 17, 2026, published the Post Office (Seventh Amendment) Regulations, 2026, further amending the Post Office Regulations, 2024.

  The key amendments are:
  - Items addressed to a deceased person shall be returned to the sender where the sender's details are available; otherwise, the item shall be disposed of in accordance with the prescribed procedure.
  - Certain provisions relating to disposal of items and authorised persons under Regulation 65 have been omitted.

  The amendments shall come into force from August 17, 2026.

  (To view the Notification, please click here)

Textiles, clothing, leather

- **Maximum Ex-Factory Price Fixed for 580 gm Type-A & Type-B Jute Bags**

  The Ministry of Textiles, through the Office of the Jute Commissioner, on August 21, 2026, issued a notification fixing the maximum ex-factory price for 580 gm Type-A and Type-B B-Twill Sacking Jute Bags at INR 10,800.76 per 100 bags (excluding GST).

  - The bags shall conform to BIS Specification IS 16186:2014 and shall be purchased or sold during August 2026.
  - Each bag shall bear the prescribed emblem, manufacturer's name and BIS certification marking.

  GST shall be payable separately in addition to the fixed ex-factory price.

  (To view the Notification, please click here)

- **Fixation of Maximum Ex-Factory Price for 580 gm B-Twill Sacking Jute Bags**

  The Ministry of Textiles, through the Office of the Jute Commissioner, on August 18, 2026, published a notification fixing the maximum ex-factory price for 580 gm Type-A and Type-B B-Twill Sacking Jute Bags for January to December 2020.

  - The prices were fixed on a monthly basis, ranging from INR 4,843.00 to INR 5,614.46 per 100 bags, depending on the month and raw jute linkage.
  - The bags shall conform to BIS Specification IS 16186:2014 (Amendment No. 1), including the prescribed size, mass and quality requirements.
  - Each bag shall bear the prescribed emblem, manufacturer's name and BIS certification marking and comply with the applicable terms and conditions.

  The fixed prices are exclusive of GST, which shall be payable separately by the purchaser.

  (To view the Notification, please click here)

Transport including aviation, railways, road, inland waterways

- **Penalty for Activities Affecting Cleanliness at Railway Premises Increased**

  The Ministry of Railways, issued a notification on August 24, 2026, notifying the Indian Railways (Penalties for Activities Affecting Cleanliness at Railway Premises) Amendment Rules, 2026, revising the penalty for activities affecting cleanliness at railway premises.

  - The penalty has been increased from up to INR 500 to INR 1,000.
  - In case of non-payment, the person may be produced before the competent court, which may impose a fine of up to INR 2,000.

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

  (To view the Notification, please click here)

- **Draft Amendment to Central Motor Vehicles Rules, 1989 for Battery Operated Vehicles**

  The Ministry of Road Transport and Highways, on August 21, 2026, published a notification proposing amendments to the Central Motor Vehicles Rules, 1989 to revise requirements relating to battery-operated vehicles.

  The proposed amendments provide that:

  - Two-wheeled battery-operated vehicles with a 30-minute motor power of less than 0.6 kW and maximum speed of less than 25 km/h, subject to prescribed safety requirements, shall not be treated as motor vehicles for the purposes of the Motor Vehicles Act, 1988.
  - Pedal-assisted vehicles shall be subject to additional requirements relating to motor power and progressive reduction and cut-off of motor output at the prescribed speed.
  - Corresponding amendments are proposed to Rule 125-N regarding the power of electric motors and related requirements.

  The draft Rules are proposed to come into force from October 1, 2026. Objections or suggestions may be submitted within 30 days from the date the notification is made available to the public.

  (To view the Notification, please click here)

- **Draft Amendment to All India Tourist Vehicles (Permit) Rules, 2023**

  The Ministry of Road Transport and Highways on August 17, 2026, published a notification proposing the All India Tourist Vehicles (Permit) (Second Amendment) Rules, 2026 to revise permit fees and conditions applicable to tourist vehicles.

  The proposed amendments include:

  - Reduction in All India Tourist Permit fees for different categories of tourist vehicles.
  - Expansion of the alternative-fuel category to include vehicles exclusively driven on hydrogen, methanol, ethanol or natural gas.
  - Battery-operated, natural gas and hydrogen tourist vehicles may be granted permits after 15 years, subject to a fitness certificate from an automated testing station.
  - Diesel vehicles registered in Delhi will not be eligible for an All India Tourist Permit after completing 10 years from first registration.
  - Clarification that an All India Tourist Permit shall be used for a tourist vehicle as a whole for transporting a tourist or tourists in a group along with their personal luggage.

  The draft rules are open for objections and suggestions for 30 days from the date the notification is made available to the public.

  (To view the Notification, please click here)

- **Draft Amendments Proposed to Central Motor Vehicles Rules**

The Ministry of Road Transport and Highways, on August 17, 2026, published a notification proposing amendments to the Central Motor Vehicles Rules, 1989 to revise requirements relating to trade certificates, temporary registration, national permits and vehicle registration forms.

The proposed amendments provide that:

- Automotive component manufacturers approved by the Department of Scientific and Industrial Research and engaged in automotive research and development shall be included within specified trade certificate provisions.
- Temporary registration shall be valid for six months for chassis without a body and 45 days for fully built vehicles requiring alteration or registration in another State, subject to prescribed extension provisions.
- Applications for national permit authorisation shall be made electronically, with authorisation available for up to five years at a fee of ?16,500 per year.
- The age limit for battery-operated, hydrogen fuel-based and natural gas-driven vehicles shall be extended by five years for specified permit requirements.
- Various vehicle registration and permit forms shall be updated to enable electronic processing and auto-fetching of information through the VAHAN portal, including GST, PAN, insurance, PUC, fitness and challan details.

The draft Rules shall come into force from the date of their final publication in the Official Gazette. Objections or suggestions may be submitted within 30 days from the date the notification is made available to the public.

(To view the Notification, please click here)

State-wise updates

Andaman and Nicobar Islands

- **Andaman & Nicobar Islands Shops and Establishments (Amendment) Rules, 2026**

  The Andaman and Nicobar Administration, vide notification dated August 12, 2026, notified the Andaman & Nicobar Islands Shops and Establishments (Amendment) Rules, 2026. The Rules introduce provisions relating to registration, 24×7 operations, employment of women during night shifts and applicability of the Occupational Safety, Health and Working Conditions Code, 2020.

  The key provisions include:

  - Lifetime validity of registration: Registration certificates for shops and establishments shall be issued electronically through an auto-approval mechanism and shall remain valid for the lifetime of the establishment, or until its closure is intimated.
  - Shops and establishments may operate 24×7, subject to prescribed conditions, including one weekly holiday for every employee on a rotational basis. Weekly working hours shall be 48 hours, with overtime wages payable for work beyond 48 hours.
  - Employment of women during night shifts: Women may be employed during night shifts between 7:00 p.m. and 6:00 a.m., subject to conditions including written consent, a maximum of 10 working hours per day, free transportation, separate dining facilities, and at least 12 consecutive hours of rest between shifts.
  - Safety and welfare of women workers: Establishments employing women during night shifts are required to provide CCTV surveillance, well-lit workplaces and access points, adequate toilet and drinking-water facilities, safe and secure working conditions, women Special Welfare Assistants, and other prescribed welfare measures.
  - Prevention of sexual harassment: Establishments must comply with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, take steps to prevent sexual harassment, and report any untoward incident to the concerned Inspector and Police Station.
  - Applicability of OSH Code, 2020: The Occupational Safety, Health and Working Conditions Code, 2020 shall apply to shops and establishments employing 10 or more workers. Establishments covered by the Code shall follow its requirements relating to occupational safety, health, working conditions and welfare, while the existing Regulation will continue to apply to matters not expressly covered by the Code

  (To view the Notification, kindly click here)

Andhra Pradesh

- **APERC (Procurement, Investment and Cost Control) Regulations, 2026**

  The Andhra Pradesh Electricity Regulatory Commission (APERC), vide notification dated August 03, 2026, officially published the Andhra Pradesh Electricity Regulatory Commission (Procurement, Investment and Cost Control) Regulations, 2026. The new regulation establishes a uniform, state-wide regulatory framework to govern capital investments, material procurements, and cost controls across transmission and distribution licensees in Andhra Pradesh.

  The Regulations provide the following:

  - The regulations apply across all transmission and distribution licensees in the state, specifically covering:
    - Transmission schemes exceeding INR 20 Crores
    - Distribution schemes exceeding INR 5 Crores
  - Licensees must adopt transparent, competitive, and non-discriminatory e-procurement practices utilizing standard technical specifications and benchmark pricing to eliminate cartelisation, restrictive bidding, and artificial splitting of contracts
  - Licensees are required to submit their procurement policies, manuals, and annual benchmark cost data to the Commission for formal approval.
  - Licensees must maintain comprehensive, auditable operational records.
  - The Commission reserves ultimate authority to inspect and disallow any imprudent or non-compliant expenditure, ensuring only necessary and cost-effective investments are passed on to consumers through tariffs

  (To view the Regulations, please click here)

Assam

- **Appointment of Authority for Retrenchment Notices under the Industrial Relations Code, 2020**

  The Labour Welfare Department, Government of Assam, on August 19, 2026, issued a notification appointing all Assistant Labour Commissioners within their respective administrative jurisdictions as the authorities to whom employers must serve notices relating to the retrenchment of workers who have completed at least one year of continuous service. The appointment has been made under Section 70(c) of the Industrial Relations Code, 2020 and is effective immediately.

  (To view the Notification, please click here)

- **Appointment of Conciliation Officers under the Industrial Relations Code, 2020**

  The Labour Welfare Department, Government of Assam, on August 19, 2026, via a notification appointed Assistant Labour Commissioners, Labour Officers and Labour Inspectors as Conciliation Officers within their respective jurisdictions. These officers will be responsible for mediating and promoting the settlement of industrial disputes under Section 43(1) of the Industrial Relations Code, 2020.

  (To view the Notification, please click here)

- **Appointment of Certifying Officer under the Industrial Relations Code, 2020**

  The Labour Welfare Department, Government of Assam, August 19, 2026, issued a notification appointing the Labour Commissioner, Assam, as the Certifying Officer for the entire State. The officer will perform the functions assigned under Chapter IV of the Industrial Relations Code, 2020, which deals with certification of standing orders applicable to industrial establishments.

  (To view the Notification, please click here)

- **Appointment of Appellate Authority under the Industrial Relations Code, 2020**

  The Labour Welfare Department, Government of Assam, on August 19, 2026, issued a notification appointing the senior-most Secretary to the Government of Assam, Labour Welfare Department, as the Appellate Authority for the State. The Appellate Authority will exercise the functions assigned under Section 32 of the Industrial Relations Code, 2020, providing the designated appellate mechanism under the Code.

  (To view the Notification, please click here)

- **Appointment of Authorities for Registration and Oversight of Trade Unions under the Industrial Relations Code, 2020**

  The Labour Welfare Department, Government of Assam, via a notification on August 19, 2026, has designated authorities to undertake the registration and administration of Trade Unions under the Industrial Relations Code, 2020. The Labour Commissioner, Assam has been designated as the Registrar of Trade Unions, with the Additional Labour Commissioner, Deputy Labour Commissioner and Assistant Labour Commissioners designated as the Additional Registrar, Joint Registrar and Deputy Registrars, respectively, for the State and their respective jurisdictions.

  The respective authorities will perform the following functions:

  - Registrar: Registers Trade Unions that satisfy the requirements of the Code and may cancel registration, after giving the concerned Trade Union an opportunity to show cause and be heard, including where registration was obtained by fraud or mistake.
  - Additional Registrar: Scrutinises applications for registration and, where the requirements are satisfied, forwards them to the Registrar for registration.
  - Joint Registrar: Maintains registration records and verifies annual returns.
  - Deputy Registrars: Conduct enquiries relating to registration, change of name and other matters assigned to them under the Code.

  (To view the Notification, please click here)

- **Appointment of Competent Authority for Disputes Regarding Quantum of Bonus under the Code on Wages, 2019**

  The Labour Welfare Department, Government of Assam, issued a Notification on August 19, 2026, appointing all Jurisdictional Assistant Labour Commissioners and unattached Labour Officers as the competent authorities to require an employer to produce its balance sheet where a dispute arises regarding the quantum of bonus payable under the Code on Wages, 2019. The authorities will exercise this power within their respective administrative jurisdictions under Section 31(3) of the Code.

  (To view the Notification, please click here)

Bihar

- **Introduction of Inspection Scheme under the Labour Codes in Bihar**

  The Labour Resources and Migrant Workers Welfare Department, Government of Bihar, on August 20, 2026, notified an inspection scheme for establishments covered under the Code on Wages, 2019, Industrial Relations Code, 2020, Code on Social Security, 2020 and Occupational Safety, Health and Working Conditions Code, 2020. The Scheme introduces a risk-based, technology-enabled inspection system, under which establishments will be selected for inspection through computerised risk assessment and random selection, while inspection reports, compliance and follow-up will be managed through the inspection portal.

  The key highlights of the Scheme include:

  - Establishments will be categorised as High, Medium or Low Risk based on factors including the nature of industry, number of workers, previous compliance history, accident records and number of complaints. The risk classification may be published on the inspection portal.
  - Establishments with a serious accident or occupational disease will automatically move to the High Risk category, with inspection becoming mandatory within the following 30 days. Conversely, establishments that have remained compliant in their last three inspections will have their risk score reduced and may be placed in a Green Channel, resulting in lower inspection frequency.
  - Inspections will generally be based on computerised random selection, and the same establishment cannot be inspected by the same inspector in two consecutive inspections. The monthly list of establishments selected for inspection will ordinarily be communicated to the employer 72 hours in advance through email or the portal.
  - Labour authorities will conduct joint inspections covering multiple labour laws in a single visit. For factories, the joint team will include the Factory Inspector, Labour Superintendent and Labour Enforcement Officer; for other establishments, the team will comprise the Labour Superintendent and relevant Labour Enforcement Officers.
  - Inspection reports must be uploaded within 24 hours of the inspection, along with supporting material such as photographs, readings, serial numbers and calibration records. Employers will be able to access and download the reports through the portal.
  - The inspection note will be made available electronically to the employer within 24 hours, and the employer may file an online appeal before the Labour Commissioner.

  (To view the Inspection Scheme, please click here)

Goa

- **Extension of Registration and Project Completion Timelines for Real Estate Projects**

  The Goa Real Estate Regulatory Authority (RERA), on August 26, 2026, issued a Circular providing a four-month extension of the registration and corresponding project completion timelines for registered real estate projects in Goa whose original, revised or extended completion date falls on or after February 28, 2026, in view of the advisory issued by the Ministry of Housing and Urban Affairs treating the West Asia situation as a "war" for invocation of the force majeure clause.

  - The circular provides for the following:
  - The extension applies automatically to the covered projects, promoters are not required to submit separate applications seeking extension or pay any fee solely for the additional four-month period.
  - The extension does not affect the rights and remedies available to allottees in relation to matters unrelated to the delay covered by the Circular.

  The Goa RERA may issue further directions or clarifications, if required, for effective implementation of the Order and in the interest of homebuyers.

  (To view the Circular, please click here)

- **Adoption of Revised DPIIT Definition of “Startup” Under Goa Startup Policy, 2025**

  The Department of Information Technology, Electronics & Communications, Government of Goa, on August 20, 2026, issued an official notification amending the Goa Startup Policy, 2025. The Goa government has formally adopted the revised central definition of a "Startup" notified by the Department for Promotion of Industry and Internal Trade (DPIIT), Ministry of Commerce and Industry, Government of India, vide Gazette Notification No. G.S.R. 108(E) dated February 4, 2026.

  The revised central criteria under G.S.R. 108(E) automatically replace the previous definitions to govern the implementation, state incentives, and scheme eligibility under the Goa Startup Policy, 2025.

  (To view the Notification, please click here)

- **Declaration of Snakebite Cases and Deaths as Notifiable Disease**

  The Department of Public Health, Government of Goa, vide notification dated August 20, 2026, declared snakebite cases and deaths as a notifiable disease throughout the State of Goa. The notification was issued by exercising powers under Section 57 of the Goa Public Health Act, 1985. The statutory mandate aims to establish a comprehensive surveillance registry, improve epidemiological tracking, optimize Anti-Snake Venom (ASV) allocation, and reduce preventable fatalities.

  As per the notifications, all snakebite cases and related fatalities across the State are required to be formally reported in accordance with Part II of Chapter VII of the Goa Public Health Act, 1985. The statutory duty applies to registered medical practitioners, hospital superintendents, clinic administrators, and healthcare facility managers across both government and private clinical establishments.

  (To view the Notification, please click here)

Govt of NCT of Delhi

- **Delhi Fire Service (Amendment) Rules, 2026**

  The Home Department, Government of National Capital Territory of Delhi, vide notification dated August 28, 2026, notified the Delhi Fire Service (Amendment) Rules, 2026. The notification further amends the Delhi Fire Service Rules, 2010 (and makes technical corrections to the Delhi Fire Service (Amendment) Rules, 2025, streamlining rule numbering and aligning technical fire safety references directly with building regulations.

  The amendment states the following:
  - Rule 2(viii) Omission: Sub-rule (viii) of Rule 2 in the Delhi Fire Service (Amendment) Rules, 2025 has been explicitly omitted.
  - Removal of NBC Reference: The explicit reference to the "National Building Code of India" in Rule 2(xiii) of the 2025 Amendment Rules has been omitted.
  - Removal of NBC Reference: The explicit reference to the "National Building Code of India" in Rule 2(xiii) of the 2025 Amendment Rules has been omitted.
  - Rule 2(ix) is renumbered as Rule 2(viii), and Rule 2(xiii) is renumbered as Rule 2(xii).
  - Sub-rules 2(x) through 2(xii) of the Delhi Fire Service Rules, 2010 are renumbered in sequence as Rule 2(ix) to Rule 2(xi).
  - Substitution of Form J of the Seventh Schedule.

  (To view the Amendment, please click here)

- **Delhi Fire Service (Amendment) Act, 2026**

  The Government of the National Capital Territory of Delhi, on August 25, 2026, introduced the Delhi Fire Service (Amendment) Act, 2026, to further amend the Delhi Fire Service Act, 2007.

  The amendment amends Section 2, clause (i) of the Delhi Fire Service Act, 2007. Under the revised statutory definition, the words “building bye-laws/National Building Code of India” are substituted with the words “building bye-laws”.

  (To view the Amendment, please click here)

- **Approval of Master Plan for Delhi with 2047 Perspective (MPD–2047)**

  The Ministry of Housing and Urban Affairs, on August 20, 2026, notified the Master Plan for Delhi with the 2047 Perspective (MPD–2047) under the Delhi Development Act, 1957, replacing the Master Plan for Delhi–2021.
  The following has been stated, namely:
  - The MPD–2047 aims to develop Delhi as a globally competitive, environmentally resilient and inclusive capital, aligned with the Viksit Bharat @2047 vision.
  - Key focus areas include commercial and business districts, innovation and research hubs, industrial and logistics clusters, and Transit-Oriented Development (TOD) along major transport corridors.
  - The plan promotes redevelopment and densification of existing built-up areas and in-situ rehabilitation of slum/JJ clusters under the “Jahan Jhuggi, Wahan Makaan” approach.
  - Approximately 40 lakh additional housing units are projected to be required by 2047, to be addressed through redevelopment and planned development of new urban extensions.

  The notification comes into effect from the date of publication in the Gazette of India.

  (To view the Notification, please click here)

Gujarat

- **Online Registration of Establishments Under OSH&WC Code, 2020**

  The Government of Gujarat on August 27, 2026, issued an official notification enforcing mandatory online registration for all covered establishments under Section 3 of the Occupational Safety, Health and Working Conditions (OSH&WC) Code, 2020.

  The public notice provides the following:

  - Applicability & Scope: Mandatory for all factories, construction sites, industrial plants, and commercial establishments employing 10 or more workers across the State of Gujarat.
  - Portal Gateway: All registrations must be processed via the official Shram Setu portal, which was made operational on August 25, 2026.
  - New Establishments: Required to submit online applications in Form-1 within 60 days of becoming covered under the Code.
  - Existing Establishments: Must update their existing registrations on the portal within 180 days.
  - The registration certificate must be prominently displayed at the main site of the establishment in either physical or digital format.
  - Failure to register or furnishing false information will attract severe monetary penalties ranging from INR 2,00,000/- to INR 3,00,000/- under Section 94 of the OSH&WC Code, 2020

  (To view the Notice, please click here)

- **Sixth Amendment to Green Energy Open Access Regulations, 2026**

  The Gujarat Electricity Regulatory Commission (GERC), on August 19, 2026, issued the GERC (Terms & Conditions for Green Energy Open Access) (Sixth Amendment) Regulations, 2026. Effective from August 19, 2026, the amendment modifies the parent 2024 regulations to establish clear pricing timelines, regulatory methodologies, and compliance mechanisms for Banking Charges applied to Green Energy Open Access consumers.

  The Amendment states the following:

  - Revised Banking Charges Timeline:
    - Interim Fixed Rate: A fixed banking charge of INR 1.00 per unit will apply from September 1, 2026, to March 31, 2027.
    - Annual Determination (Post-April 2027): Starting April 1, 2027, banking charges will be determined annually per Regulation 17.6 based on operational data from the immediately preceding calendar year submitted by Distribution Licensees (DISCOMs).
    - Continuation Clause: If new rates are not finalized by April 1, 2027, GERC may issue a separate order extending the existing rate until the formal determination is complete.
  - To provide tariff certainty, annual banking charge variations will be bounded within a floor of INR 0.50 per unit and a ceiling of INR 1.50 per unit, provided DISCOMs submit complete, accurate, and timely data.
  - If a DISCOM fails to submit satisfactory data, its banking charge will be reduced to 'Nil' until proper compliance is achieved.
  - For any 'Nil' period, GERC will impute a deemed revenue equivalent to 1 paisa per unit per annum against the DISCOM's Aggregate Revenue Requirement (ARR), ensuring that financial losses from DISCOM non-compliance are not passed on to consumers.

  (To view the Amendment, please click here)

Haryana

- **Scheme for Purchase and Conversion of Boilers to Cleaner Fuels**

  The Department of Industries & Commerce, Government of Haryana, on August 19, 2026, notified the Scheme for Assistance for Purchase and Conversion of Boilers to Cleaner Fuels. The initiative supports Micro, Small, and Medium Enterprises (MSMEs) in acquiring new boilers operating on PNG, CNG, or other gaseous fuels, or converting existing industrial boilers to cleaner fuel alternatives to curb industrial air pollution and align with Commission for Air Quality Management (CAQM) directives.

  The Scheme provides the following:

  - 50% financial assistance up to INR 20 lakh for buying new PNG/CNG or gaseous fuel-based boilers.
  - 50% assistance up to INR 10 lakh for retrofitting or converting existing boilers to operate on cleaner fuels.
  - Beneficiary units must possess valid Udyam Registration, comply with Haryana State Pollution Control Board (HSPCB) standards, and maintain strict adherence to CAQM pollution control guidelines.

- Applications must generally be submitted online within three months from the date of installation/conversion.
- Disbursal of financial support is contingent upon post-installation verification by designated authorities.

The Scheme is operative for a period of six years from the date of official notification.

(To view the Scheme, please click here)

- **Diesel Generator Set Subsidy Scheme for MSMEs Under HCAPSD (2025–2031)**

The Department of Industries & Commerce, Government of Haryana, on August 19, 2026, notified the "Diesel Generator Set Subsidy Scheme" under the Haryana Clean Air Project for Sustainable Development (HCAPSD 2025-2031). The scheme aims to help Micro and Small Enterprises (MSEs) transition from conventional diesel-only generators to cleaner fuels, dual-fuel systems, and Retrofit Emission Control Devices (RECDs) to meet emission standards set by the Central Pollution Control Board (CPCB), Haryana State Pollution Control Board (HSPCB), and the Commission for Air Quality Management (CAQM).

The scheme provides that:

- It will be operative for six years across three distinct phases:
    - Phase I: Covers industrial areas in Gurugram, Faridabad, Sonipat, and Jhajjar.
    - Phase II: Expands to all remaining National Capital Region (NCR) districts within Haryana.
    - Phase III: Extends coverage across the entire State.
- Financial Assistance & Subsidy Caps:
    - 50% reimbursement up to INR 5 lakh for installing RECDs or converting existing DG sets to dual-fuel systems.
    - 50% reimbursement up to INR 20 lakh for purchasing new CPCB-compliant generator sets.
- Beneficiaries must hold valid Udyam Registration or Haryana Udhyam Memorandum (HUM), be actively engaged in commercial and regular production, and not have claimed double benefits under other government schemes.
- Applications must be filed online within three months of purchasing/converting the generator set or from the notification date of the scheme, whichever is later.
- Equipment must undergo physical and technical verification and remain operational for at least six years following subsidy disbursal.

(To view the Scheme, please click here)

- **Invitation to Comments on Draft Haryana Compressed Biogas (CBG) Policy, 2026**

The New and Renewable Energy Department, Government of Haryana, on August 13, 2026, issued a public notice inviting clause-wise comments and suggestions on the Draft Haryana Compressed Biogas (CBG) Policy, 2026. The draft aims to turn Haryana into a leading CBG-producing state by converting agricultural residues, livestock dung, municipal solid waste, and agro-industrial by-products into clean, indigenous energy.

The policy aims to establish a robust CBG ecosystem to support waste-to-wealth, circular economy, rural employment generation, and long-term energy security along with positioning CBG as a renewable alternative to fossil fuels for industrial, transport, and domestic applications. As per the public notice, consultation window for submitting public and stakeholder comments has been extended up to August 27, 2026. Accordingly, general public, project developers, industrial associations, cooperatives, and concerned organizations.

Clause-wise comments/suggestions must be submitted in the prescribed format via email to Haryana Renewable Energy Development Agency (HAREDA) at hareda@chd.nic.in.

(To view the Public Notice, please click here)

Himachal Pradesh

- **Himachal Pradesh Electricity Regulatory Commission (Rooftop Solar PV Grid Interactive System) (Fourth Amendment) Regulations, 2026**

The Himachal Pradesh Electricity Regulatory Commission, vide notification dated August 19, 2026, issued the Himachal Pradesh Electricity Regulatory Commission (Rooftop Solar PV Grid Interactive System) (Fourth Amendment) Regulations, 2026, further amending the Himachal Pradesh Electricity Regulatory Commission (Rooftop Solar PV Grid Interactive System) Regulations, 2015 to move the rooftop solar connection process to an online mode.

The following has been amended:

- An eligible consumer may apply to the authorised office of the Distribution Licensee for installation and connection of a rooftop solar system by post, by hand or through any electronic mode such as online submission or e-mail, either in Form-1 or in any other online format notified by the Central or State Government or its agencies under a rooftop solar scheme. The Distribution Licensee is required to make Form-1 available on its website and at its authorised offices.

- Applications are to be processed online as far as possible through the web-based application processing system, and applications received in physical form are to be uploaded by the Distribution Licensee onto that system for online processing.
- The Distribution Licensee is required to accept a digital Solar Metering Connection Agreement forming part of the online application form made available through the portal of the Central or State Government or its agencies.

(To view the Amendment, please click here)

- **Himachal Pradesh Narcotic Drugs and Psychotropic Substances (Second Amendment) Rules, 2026**

The Department of State Taxes and Excise, Government of Himachal Pradesh, vide notification dated August 20, 2026, issued the Himachal Pradesh Narcotic Drugs and Psychotropic Substances (Second Amendment) Rules, 2026, further amending the Himachal Pradesh Narcotic Drugs and Psychotropic Substances Rules, 1989 to open up cannabis cultivation for medical and scientific purposes across the State and tighten seed traceability.

The following has been amended:

- Cultivation of cannabis for medical and scientific purposes, including for research and analytical testing, may now be undertaken anywhere in Himachal Pradesh in place of areas notified by the Department, with the cultivated area restricted to a compact and geographically contiguous stretch for monitoring.
- Seeds are to be procured only from an authorised seed supplier, who is required to furnish the purchaser a certificate of analysis from an NABL-accredited or Government-authorised laboratory setting out cannabinoid strength and concentration, seed type, whether feminised, and THC and CBD levels. Imported seeds additionally require a phyto-sanitary certificate verified by the National Plant Protection Organisation of the exporting country. The cultivator is required to submit these documents to the Nodal Officer of the Department of Agriculture at least 21 days before cultivation begins.
- An authorised seed supplier holding a CC-S licence may store only seeds covered by a certificate of analysis, and is required to classify, segregate and store them separately by seed type, that is, industrial or medical use and feminised or otherwise.
- The minimum landholding for a cultivation licence is set at five bighas in a contiguous area, in place of three acres, with the floor not applying to Government departments, research institutes and universities. The applicant is required to file a self-certified undertaking on the accuracy of land measurement and location, a copy of the buy-back purchase agreement executed with the manufacturer, and the site plan with GPS co-ordinates, geo-tagging and the designated warehouse area, and to have a warehouse in place before the harvest cycle begins. A discrepancy in the land declaration results in immediate cancellation of the licence.
- Cultivation facilities are required to meet international standards including Good Agricultural and Collection Practices (GACP), and manufacturing licensees are required to maintain Good Distribution Practice (GDP) and Good Manufacturing Practice (GMP).
- The minimum capital investment for setting up a cultivation, processing, manufacturing and packaging unit in the State is set at INR 100 crore.
- Licence fees are revised, with the cultivator licence and its renewal reduced from INR 3,00,000 to INR 1,00,000 per bigha, the manufacturing licence and its renewal from INR 2,00,00,000 to INR 1,00,00,000, and the licence for research and analytical testing from INR 10,00,000 to INR 1,00,000.
- Applications under Forms CC-S1, CC-1, CC-3, CC-MC-1 and CC-MC-3 are now to be made to the Nodal Officer of the Department of Agriculture, who is an officer of the concerned Block not below the rank of Agriculture Development Officer, in place of the District Nodal Officer.

(To view the Amendment, please click here)

- **Himachal Pradesh Narcotic Drugs and Psychotropic Substances (Amendment) Order, 2026**

The Department of State Taxes and Excise, Government of Himachal Pradesh, vide order dated August 20, 2026, amended the Himachal Pradesh Narcotic Drugs and Psychotropic Substances Order, 2026, easing the entry conditions for cannabis cultivation for industrial purposes.

The following has been amended:

- Cultivation for industrial purposes, including for research and analytical testing, may be undertaken anywhere in Himachal Pradesh in place of areas notified by the Department of Agriculture, with the area restricted to a compact and contiguous stretch and cultivation confined to the licensed premises.

- The minimum capital investment for a manufacturing unit is reduced from INR 100 crore to INR 5 crore, and the minimum landholding for a cultivation licence from three acres to five bighas.
- Licence fees are reduced, with the cultivator licence and its renewal from INR 2,000 to INR 500 per bigha and the manufacturing licence and its renewal from INR 10,00,000 to INR 5,00,000.
- Applications for a cultivation licence now lie to the Nodal Officer of the Department of Agriculture, being an officer of the concerned Block not below the rank of Agriculture Development Officer, in place of the District Nodal Officer, and applications for research and analytical testing are routed through the District Excise Officer and the Collector (Excise) before reaching the Commissioner of State Taxes and Excise.

(To view the Order, please click here)

Karnataka

- **Karnataka Shops and Commercial Establishments (Amendment) Bill, 2026**

The Labour Department, Government of Karnataka, on August 24, 2026, published the Karnataka Shops and Commercial Establishments (Amendment) Bill, 2026, proposing amendments to the Karnataka Shops and Commercial Establishments Act, 1961 to enable digital compliance, align the Act with the Code on Wages, 2019 and the Code on Social Security, 2020, and decriminalise offences.

The following has been proposed:

- Establishments employing ten or more workers already registered under the Occupational Safety, Health and Working Conditions Code, 2020 are exempt from the Act, and godowns or storage facilities within 100 metres of the principal establishment do not require separate registration.
- Applications for registration, payment of fees, issue of the registration certificate and intimation of closure are to be made through electronic or digital mode.
- A registration certificate remains valid until the closure or cessation of business, doing away with the five-year validity and its renewal. Refusal of registration is to be communicated by the Inspector within seven days instead of thirty, failing which the establishment is deemed registered.
- Every employer is required to issue a service certificate to an employee within seven days of receiving the application, and cannot retain an employee's original educational certificates, experience certificates or any other original document at the time of appointment or during employment.
- Penalties are revised, with the fine for contravention of the core provisions raised from INR 1,000 to INR 3,000 for a first offence and INR 2,000 to INR 5,000 for a subsequent offence, obstruction of an Inspector attracting up to INR 10,000, and a false claim of deemed registration attracting up to INR 50,000 in place of imprisonment.

(To view the Bill, please click here)

- **Karnataka Land Revenue (Amendment) Bill, 2026**

The Revenue Department, Government of Karnataka, on August 24, 2026, published the Karnataka Land Revenue (Amendment) Bill, 2026, proposing amendments to the Karnataka Land Revenue Act, 1964 to align the Act with the Bharatiya Nyaya Sanhita, 2023 and the Bharatiya Sakshya Adhiniyam, 2023 and to strengthen action against fraud in land records.

The following has been proposed:

- Definitions of "abet", "cheating" and "forgery" are introduced, carrying the meanings assigned under Sections 45, 318 and 336(1) of the Bharatiya Nyaya Sanhita, 2023. "Certified copy" and "certified extract" are re-defined to mean a copy or extract certified under Section 75 of the Bharatiya Sakshya Adhiniyam, 2023, replacing the existing reference to Section 76 of the Indian Evidence Act, 1872.
- "Valuable security" is defined to cover any paper, record or document, electronic or otherwise, capable of creating, altering or extinguishing a legal claim, whether or not the claim is valid, including sale deeds, land titles, wills, revenue receipts and documents filed as proof of a claim, right or title.
- The power to compound unauthorised diversion of agricultural land under Section 96(4) is extended to an officer designated by the State Government in addition to the Deputy Commissioner, and the reference to diversion carried out before expiry of the period under Section 95(5) is removed.
- Rule-making power is added to lay down the powers and procedure for identification and prosecution of offences punishable under Section 192-A.

(To view the Bill, please click here)

- **Karnataka Goods and Services Tax (Amendment) Bill, 2026**

  The Finance Department, Government of Karnataka, on August 24, 2026, published the Karnataka Goods and Services Tax (Amendment) Bill, 2026, proposing amendments to the Karnataka Goods and Services Tax Act, 2017 to ease the treatment of post-supply discounts and widen the availability of refunds.

  The following has been proposed:

  - Post-supply discounts stand excluded from the value of supply where the supplier issues a credit note and the recipient reverses the input tax credit attributable to the discount in accordance with Section 34.
  - Section 34(1) is widened to permit issue of a credit note where a discount under Section 15(3)(b) is given, in addition to the existing grounds of excess taxable value or tax charged, return of goods and deficiency in supply.
  - Provisional refund of 90% of the amount claimed under Section 54(6), presently confined to zero-rated supplies, is extended to refunds of unutilised input tax credit arising from an inverted duty structure.
  - The threshold of INR 1,000 under Section 54(14), below which a refund is not paid to an applicant, ceases to apply where the refund is claimed on goods exported out of India on payment of tax.

  (To view the Bill, please click here)

- **Karnataka Goods and Services Tax (Amendment) Bill, 2026**

  The Department of Municipal Administration, Government of Karnataka, on August 19, 2026, published the Karnataka Municipalities (Amendment) Bill, 2026, proposing to substitute Section 177 of the Karnataka Municipalities Act, 1964, which governs the declaration of a private street as a public street.

  The following has been proposed:

  - Where a private street, including its drains, is in a condition that endangers public safety and health, the Commissioner or Chief Officer may initiate the declaration on his own accord or on a request from the owners of the street or of the buildings and lands fronting or abutting it.
  - Notice of the intention is to be given publicly and to the owners concerned, and objections may be filed by the owners or any other interested person within one month of service of the public notice by affixture.
  - Where a landowner showed a street as a road in a registered deed of transfer and carved out abutting building sites on that basis, and the road is declared a public street, the landowner is not eligible for compensation under the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 or any other law.
  - “Public street” is defined to cover any street, road, square, court, alley, passage or riding path over which the public have a right of way maintained by the Municipal Council, Government or any public authority, together with the roadway over a public bridge or causeway, the attached footway, and the attached drains and the land on either side of the roadway up to the boundaries of the adjacent property.

  (To view the Bill, please click here)

- **Karnataka Revises Emission Testing Fees for Pollution Under Control Certificates**

  The Transport Department, Government of Karnataka, vide order dated August 13, 2026, revised the fees charged by emission testing centres for issuing pollution under control certificates to motor vehicles, in exercise of powers under Rule 231-B (13) of the Karnataka Motor Vehicles Rules, 1989.

  The following has been notified:

  - The revised fee is INR 80 for two-wheelers and three-wheelers, INR 150 for four-wheelers running on petrol, LPG or CNG, and INR 200 for diesel vehicles of every category. The fee covers the emission test alone.
  - Only emission testing centres that have adopted computerisation can collect these amounts from the public.
  - Centres must engage trained personnel for testing, recalibrate gas analysers at regular intervals, and display the date and period of recalibration prominently at a spot visible to all.
  - Certificates can be issued only to vehicles within the emission limits under Rule 115 of the Central Motor Vehicles Rules, 1989, with validity of 12 months from the date of issue for Bharat Stage IV and Bharat Stage VI vehicles. No handwritten entry is permitted on the certificate.
  - A sticker in the format circulated by the Transport Commissioner must be affixed on every vehicle tested, and a hologram must be affixed on the certificate issued online.

- Centres must keep sufficient space for testing and operations, display the licence where the public can see it, and observe every condition of the licence. Breach of any legal requirement attracts suspension or cancellation of the licence.

(To view the Notification, please click here)

Kerala

- **Kerala (Alteration of Name) Act, 2026**

  The Ministry of Home Affairs (MHA), vide Notification No. S.O. 4712(E) dated August 25, 2026, notified August 25, 2026 as the date on which the Kerala (Alteration of Name) Act, 2026 shall come into force under Section 1(2) of the Act. The provisions of the Kerala (Alteration of Name) Act, 2026 have come into force with effect from August 25, 2026.

  (To view the notification, click here)

- **Revised List of Red category Industries by Kerala State Pollution Control Board (KSPCB**

  The Kerala State Pollution Control Board (KSPCB), vide revised list issued on August 22, 2026, published the Revised List of Red Category Industries and Non-Industrial Operations as on August 21, 2026. The list identifies highly polluting industrial activities based on their potential environmental and safety risks.

  The key provisions include:

  - Coverage of Red Category activities – The list includes highly polluting activities such as automobile manufacturing, asbestos, cement, chemicals, distilleries, explosives, fertilizers, mining, iron and steel, non-ferrous metal processing, petroleum and petrochemicals, pharmaceuticals, hazardous-waste recycling, e-waste recycling, lead recycling, sugar and slaughterhouses, among others.
  - Classification takes into account factors including air and water pollution, hazardous waste generation, fuel consumption, wastewater generation and associated environmental or safety risks.
  - Certain beverage, detergent, dairy and brewery units are covered where wastewater generation is 100 KLD or more. Specified AAC brick/block, ceramic and refractory activities are classified based on fuel consumption.
  - Cleaner/gaseous-fuel-based processes have been separately identified in several sectors under the revised classification.
  - Certain activities may be recategorized following inspection, depending on the actual polluting processes undertaken by the unit.

  (To view the notification, click here)

- **Directions regarding consent management of Non-Bedded Healthcare Facilities (HCFs).**

  The Kerala State Pollution Control Board (KSPCB), vide circular dated August 14, 2026, issued directions regarding consent management of Non-Bedded Healthcare Facilities (HCFs). The Board has decided to continue the existing one-time authorisation mechanism under the Bio-Medical Waste Management Rules, 2016, instead of requiring integrated consent under the Water Act, Air Act and Environment (Protection) Act.

  The key provisions include:

  - One-time BMW authorisation – non-bedded HCFs, including small/medium clinics, laboratories and similar establishments, shall continue to obtain one-time authorisation under the Bio-Medical Waste Management Rules, 2016, instead of integrated consent under the Water Act, Air Act and Environment (Protection) Act.
  - Applicable fee structure – For fresh applications, the fee structure applicable before the earlier circular shall continue to apply.
  - Non-bedded HCFs that obtained Integrated Consent between February 12, 2025 and August 14, 2026 shall not be required to obtain separate biomedical waste authorisation. Such authorisation shall have perpetual validity.
  - Adjustment of fees – Where the consent fee already paid is lower than the applicable authorisation fee, the HCF shall pay the balance amount. Any excess consent fee paid shall be refunded.
  - Pending applications – Pending consent applications of non-bedded HCFs shall be processed in accordance with the provisions of the circular.

  The circular partially modifies the circular dated May 14, 2025 and supersedes the circular dated April 10, 2026.

  (To view the Notification, click here)

- **Revised guidelines regarding site suitability for stone crusher units**

  The Kerala State Pollution Control Board (KSPCB), vide circular dated August 11, 2026, issued revised guidelines regarding site suitability for stone crusher units. The circular modifies the prescribed land ownership conditions for establishment and operation of crusher units. The key provisions include:

  - The applicant shall have clear ownership of the minimum specified land area prescribed for establishment and operation of the stone crusher unit.
  - Land held on lease shall not be accepted for meeting the prescribed land ownership requirement.
  - Sole individual ownership, joint ownership among partners of a partnership firm, and ownership in the name of the applicant company/entity shall be accepted, subject to submission of valid ownership documents.
  - The revised land ownership criteria shall apply to all consent applications processed from the date of issuance of the circular.

  (To view the Circular, click here)

- **Notification regarding extension of registration under Real Estate (Regulation and Development) Act, 2016**

  The Kerala Real Estate Regulatory Authority (KRERA), vide notification dated August 11, 2026, issued directions regarding the extension of the date of completion and date of expiry of registration of real estate projects on account of Force Majeure under Section 6 of the Real Estate (Regulation and Development) Act, 2016.

  The key provisions include:

  - West Asia Conflict treated as Force Majeure – KRERA has treated the prevailing West Asia conflict as a Force Majeure event under Section 6 of the RERA Act, 2016.
  - Four-month extension – Registered real estate projects whose original, revised or previously extended completion date falls on or after February 28, 2026, shall receive a further four-month extension of their completion date and registration expiry date.
  - Automatic extension – The extension shall be granted automatically, without requiring individual applications or payment of extension fees. Promoters shall attach the Order with the existing Project Registration Certificate as proof of the extension.
  - All other conditions of registration and obligations of promoters under the RERA Act, 2016 and applicable Kerala Rules/Regulations shall remain unchanged.

  (To view the Notification, click here)

Ladakh

- **Amendment of Jammu and Kashmir Motor Spirit and Diesel Oil (Taxation of Sales) Act, 2005**

  The Administration of the Union Territory of Ladakh, vide S.O. 257 dated August 27, 2026, issued an amendment to SRO-262 dated June 06, 2018, under the Jammu and Kashmir Motor Spirit and Diesel Oil (Taxation of Sales) Act, 2005, as adapted to the Union Territory of Ladakh.

  The key provision includes:

  - Reduction in tax rate: The tax rate applicable against Serial No. 4 of the Schedule has been reduced from 21% to 5%.

  The amendment shall be deemed to have come into force with effect from August 28, 2026.

  (To view the notification, click here)

- **The Ladakh Heritage Conservation And Preservation Rules, 2026**

  The Administration of the Union Territory of Ladakh, vide notification dated August 19, 2026, notified the Ladakh Heritage Conservation and Preservation Rules, 2026 under the Ladakh Heritage Conservation and Preservation Act, 2026. The Rules provide the institutional and procedural framework for the conservation and preservation of heritage in Ladakh. The key provisions include:

  - The constitution of the Ladakh Heritage Conservation and Preservation Authority, along with provisions specifying its official and non-official members and their roles.
  - Prescription of the Authority's functions, including identification and grading of heritage, preparation and implementation of conservation plans, and monitoring of conservation activities.
  - Provisions relating to the administration of the Ladakh Heritage Conservation and Preservation Fund for supporting heritage conservation and preservation activities.
  - Provisions for heritage education and awareness, aimed at promoting understanding and preservation of the heritage of Ladakh.

  (To view the Rules, kindly click here)

Lakshadweep

- **Onboarding of CPCB's UCAMS Portal for Environmental Approvals**

  The Lakshadweep Pollution Control Committee (LPCC) vide circular dated August 20, 2026, officially onboarded the Unified Consent & Authorisation Monitoring System (UCAMS), a portal developed by the Central Pollution Control Board (CPCB). Effective August 21, 2026, the transition fully digitizes and streamlines environmental regulatory services across the Union Territory.

  The circular states that:

  - All environmental consent and authorization applications must be processed exclusively through the online portal, i.e.,
    - Consent to Establish (CTE);
    - Consent to Operate (CTO);
    - Renewal of Consent; and
    - Authorisation under the applicable environmental Acts and Rules.
  - Manual and physical offline applications are completely discontinued effective August 21, 2026.
  - Industries, commercial establishments, and project proponents operating in Lakshadweep requiring environmental consents must register on the UCAMS portal (https://ucams.cpcb.gov.in)
  - All new applications, document submissions, renewal requests, and fee payments must be completed online through UCAMS.
  - Technical assistance and user support are accessible via the dedicated UCAMS Helpdesk.

  (To view the circular, please click here)

- **Lakshadweep Excise Regulation, 2026**

  The Union Territory of Lakshadweep Administration vide notification dated August 14, 2026, issued the Lakshadweep Excise Regulation, 2026, establishing a comprehensive legal and statutory framework to control and monitor every aspect of liquor, from manufacturing, import, and storage to sale and consumption.

  The Regulations cover the following:

  - Mandatory licences or permits are required to manufacture, store, transport, sell, or import liquor; operating without one is strictly prohibited.
  - Applicants must be Indian citizens aged 18 or older, free from excise blacklisting, and must submit a sworn affidavit confirming clean criminal records and solvency.
  - Premises must be situated at least 50 meters from schools, hospitals, religious sites, or hostels, with prohibitions against employing underage or unwell staff.
  - Licences are non-transferable, non-automatically renewable, and subject to suspension or cancellation for non-payment, fraud, or criminal conviction without right to compensation, though protections exist against invalidation from minor technical defects.
  - Strict penalties apply to unauthorized manufacturing, illegal equipment possession, selling to minors, and exceeding permitted volume limits.

  (To view the Regulations, please click here)

Madhya Pradesh

- **Madhya Pradesh Ease of Doing Business Act, 2026**

  The Government of Madhya Pradesh, on August 20, 2026, issued the Madhya Pradesh Ease of Doing Business Act, 2026 to facilitate the establishment, expansion and operation of enterprises and promote ease of doing business in the State. The key provisions include:

  - The Act seeks to facilitate the establishment, expansion and operation of enterprises in Madhya Pradesh.
  - It provides for time-bound and transparent regulatory clearances through a Single Window System.
  - Low-risk enterprises may commence establishment and operations on the basis of self-declaration, subject to the provisions of the Act.
  - The Act provides for efficient management of industrial land and buildings.
  - An institutional framework for investment facilitation has been established to support investment and matters connected with or incidental thereto.
  - The Act shall extend to the industrial areas in the State of Madhya Pradesh as may be notified. It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

  (To see the notification, click here)

- **Directions for the operation of awareness and registration camps for workers in the unorganized sector**

  The Government of Madhya Pradesh, vide notification dated August 18, 2026, issued directions regarding the operation of awareness and registration camps for workers in the unorganized sector. The notification aims to facilitate worker registration, create awareness regarding welfare schemes and promote awareness of labour rights. The key provisions include:

  - District Collectors shall organize regular camps for unorganized workers at the block, gram panchayat and urban ward levels.
  - The Labour Department, Rural Development Department and Urban Development Department, along with local administrative staff, shall coordinate for conducting the camps.
  - An amount of INR 5,000 per gram panchayat shall be allocated for event management of the camps.
  - The camps shall promote awareness and registration under schemes including Sambal, PMSYM, PMJJBY and PMSBY.
  - The camps shall also focus on creating awareness regarding workers' rights and prohibition of child labour and bonded labour.
  - The Chief Executive Officer (CEO) of the District Panchayat shall act as the nodal officer and oversee weekly progress of the awareness and registration activities.

  (To view the Notification, please click here)

Mizoram

- **Mizoram Private Placement Agencies (Regulation) Act, 2025**

  The Labour, Employment, Skill Development and Entrepreneurship Department, Government of Mizoram, vide Gazette notification dated July 31, 2026, notified the Mizoram Private Placement Agencies (Regulation) Act, 2025, to regulate private placement agencies and matters connected therewith, for general information. The Act extends to the whole of Mizoram and comes into force on the date of its publication in the Official Gazette.

  The following has been notified:

  - No private placement agency shall carry on or commence the business of providing placement services unless it is registered under the provisions of the Act.
  - Every private placement agency shall obtain registration, maintain the prescribed records and registers, furnish periodic returns and comply with the conditions of registration prescribed under the Act.
  - Every private placement agency shall ensure that no job seeker is subjected to fraudulent recruitment practices and shall comply with the duties and responsibilities specified under the Act, including in respect of overseas placements.
  - The State Government may appoint the Controlling Authority and other authorities for registration, inspection, enforcement, suspension and cancellation of registration under the Act

  (To see the notification, click here)

Maharashtra

- **Maharashtra Minor Mineral Extraction (Development and Regulation) (Second Amendment) Rules, 2026**

  The Revenue and Forests Department, Government of Maharashtra, on August 25, 2026, notified amendments to the Maharashtra Minor Mineral Extraction (Development and Regulation) Rules, 2013, primarily concerning royalty on earth and stone excavated during development of land parcels and transportation of minor minerals.

  The amendment states the following, namely:

  - No royalty is payable on earth excavated while developing a plot and used on the same plot for land levelling or other development work, subject to the specified conditions.
  - For non-agricultural plots, the project proponent must provide prior intimation to the Collector or Competent Authority, along with the relevant development permission documents. For industrial plots, the permission documents may alternatively be displayed on the plot.
  - Royalty continues to apply to stone excavated from a plot, including where it is used for construction on the same plot or transported outside the plot. Prior intimation and payment of the applicable royalty are required, following which the Collector may issue the necessary transit passes.
  - Vehicles transporting minor minerals from other States into Maharashtra are required to carry a duly certified bar-coded Transit Pass.

  (To view the Amendment, please click here)

Manipur

- **Manipur Legal Metrology (Enforcement) (Second Amendment) Rules, 2026**

  The Department of Consumer Affairs, Food and Public Distribution, Government of Manipur, on August 20, 2026, amended the Manipur Legal Metrology (Enforcement) Rules, 2011 to simplify the registration and verification process for manufacturers, repairers and dealers of weights and measures. The amendment replaces Rule 11 and introduces an online registration process, including a self-declaration-based approach intended to reduce the need for routine government inspection.

  The Amendment states the following, namely:

  - Manufacturers, repairers and dealers of weights and measures must apply for registration online through the portal specified by the State Government.
  - A manufacturer does not require a separate repair registration for repairing a weight or measure manufactured by it and used in a State other than the State where it was manufactured; however, the manufacturer must inform the concerned Legal Metrology Officer in advance about the repair.
  - The amendment is intended to implement Compliance Reduction and Deregulation Phase-II, Priority Area 8, which seeks to facilitate automatic approval based on self-declaration for manufacturers, repairers and dealers, without requiring government inspection.
  - It also provides for verification and stamping of instruments used for commercial purposes through self-certification for low-risk weights and measures and third-party certification for other categories.

  (To view the Amendment, please click here)

- **Manipur Legal Metrology (Government Approved Test Centre) Rules, 2026**

  The Department of Consumer Affairs, Food and Public Distribution, Government of Manipur, on August 20, 2026, notified a framework for Government Approved Test Centres to undertake verification of specified weights and measures. The Rules provide an alternative mechanism for verification and certification of commercial weighing and measuring instruments through approved test centres, subject to prescribed standards, fees and oversight by the Controller of Legal Metrology.

  The following is stated namely:

  - The Rules cover specified instruments including water meters, weighing instruments, load cells, beam scales, gas and energy meters, petrol/diesel, CNG, LPG and LNG dispensers, speed meters and breath analysers, among others.
  - A Government Approved Test Centre must meet prescribed requirements relating to infrastructure, testing equipment, technically qualified manpower and testing capability, and must maintain appropriate standards and equipment.
  - After verification, the Test Centre will issue a certificate of verification and stamp instruments that conform to the applicable specifications. Verification/re-verification fees are prescribed in the Fifth Schedule.
  - Approved Test Centres must maintain testing records, protect verification stamps from fraudulent use and return instruments received for verification within 15 days. They are also subject to inspection, quarterly reporting and possible suspension or cancellation for non-compliance.
  - Regional Reference Standard Laboratories under the Department are deemed Government Approved Test Centres, while eligible NABL/ISO-IEC 17025:2017 accredited laboratories may also be notified as such.

  (To view the Notification, please click here)

Odisha

- **Issuance of Standard Operating Procedures for GST on Works Contract Services and TDS Provisions**

  The Finance Department, Government of Odisha, via circular dated August 19, 2026, issued updated Standard Operating Procedures (SOPs) in relation to GST provisions concerning Works Contract Services and TDS under the Odisha Goods and Services Tax Act, 2017.

  The following has been stated:

  - The SOPs have been issued in view of the various amendments to the OGST Act, Rules and applicable GST rates since the implementation of the OGST Act with effect from July 1, 2017.
  - The Finance Department, after considering the issues raised by the Departments/HoDs, has issued comprehensive and updated SOPs for reference:
    - Annexure-A: SOP on Works Contract Services.
    - Annexure-B: SOP on TDS provisions.
  - Where any further clarification is required, the concerned Administrative Department may refer the matter, along with relevant details, to the Finance Department.

  (To view the Circular, please click here)

Puducherry

- **Puducherry Business Reforms Bill, 2026**

  The Puducherry Legislative Assembly, on August 25, 2026, passed the Puducherry Business Reforms Bill, 2026, which seeks to establish a comprehensive framework for deregulation and ease of doing business by reducing approval-related requirements, introducing time-bound regulatory processes and providing for deemed approvals in specified circumstances.

  The following has been stated, namely:

  - The Bill adopts principles including permission by exception, risk-based regulation, transparency and predictability, and presumption of grant where an application is not disposed of within the prescribed period.
  - The Puducherry Investment Guidance Bureau is proposed as a single point of contact for investors to coordinate approvals and facilitate time-bound clearances.
  - Approvals and licences may be subject to common validity periods, while the Government may relax specified building, zoning, fire-safety, land and infrastructure requirements for enterprises.
  - Enterprises that meet specified conditions, including registration under FSSAI, GST, the Puducherry MSME framework or any of the four Central Labour Codes, may have the relevant trade licence under the Puducherry Shops and Establishments Act auto-generated through the online portal, upon application and payment of applicable fees.
  - The Bill also proposes an automatic appeal mechanism against rejection of applications and permits the review, simplification or removal of certain duplicative or obsolete compliance requirements applicable to enterprises.

  (To view the Bill, please click here)

- **Draft Puducherry Occupational Safety, Health and Working Conditions Rules, 2026**

  The Labour Department, Government of Puducherry, vide notification dated August 24, 2026, published the draft Puducherry Occupational Safety, Health and Working Conditions Rules, 2026 under Sections 133 and 135 of the Occupational Safety, Health and Working Conditions Code, 2020, in supersession of the Puducherry Factories Rules, 1964, the Contract Labour (Regulation and Abolition) Puducherry Rules, 1972, the Puducherry Motor Transport Employees Rules, 1972, the Puducherry Building and Other Construction Employees Rules, 2002, the Inter-State Migrant Workmen Puducherry Rules, 2013 and the draft Rules of 2022.

  The key-highlights of draft include:

  - An establishment already registered under any other central labour law is required to update its registration particulars in Form-I within six months of the Rules coming into force, and a late fee applies to registration beyond sixty days from notification of the Rules.
  - No employee may be engaged without a letter of appointment in Form-VI, and an employee already engaged without one is to be issued the letter within three months.
  - A fatal accident is to be reported forthwith in Form-VII, electronically or otherwise, to the Inspector-cum-Facilitator, Chief Inspector-cum-Facilitator, District Magistrate, the officer-in-charge of the nearest police station and the family of the person concerned. An accident disabling a worker for forty-eight hours or more is to be reported in Form-VII within twelve hours of the expiry of that period.
  - Registers and records are to be preserved in original for five calendar years from the date of last entry, and wage slips issued in Form IX C on or before the date of payment. Registers and wage slip already maintained under the Code on Wages, 2019 and the Code on Social Security, 2020 are deemed to satisfy the requirement.
  - A contractor is required to file a half-yearly return in Form-XIX with the Deputy Labour Commissioner within thirty days of the close of the half year, and the principal employer an annual return in Form-X (Part-II). Where a contractor fails to pay contract labour within seven days of the wage period, the principal employer is required to pay within fifteen days and may recover the amount from sums payable to the contractor or from the security deposit.
  - A Safety Officer is required in a factory or dock work establishment employing 500 or more workers, and a Puducherry Occupational Safety and Health Advisory Board is constituted with the Secretary to Government (Labour) as Chairperson and the Chief Inspector-cum-Facilitator as Member-Secretary, with a three-year tenure for employer and employee representatives.

  Objections and suggestions may be sent to the Secretary to Government (Labour), Labour Department, Government of Puducherry or at secylab@py.gov.in within 45 days from the date on which the Gazette copies are made available to the public.

  (To view the Draft Rules, please click here)

Punjab

- **Introduction of Drain Tracker Application for Determination of Drainage NOC Requirement**

  The Department of Water Resources, Government of Punjab, as published in the Punjab Gazette on August 26, 2026, has introduced a Drain Tracker Application under the Punjab Canal and Drainage Act, 2023 to facilitate determination of the distance of a proposed project site from departmental drains and, where applicable, generation of a system-generated certificate confirming that a Drainage NOC is not required.

  The application is available for use by departmental officers as well as members of the public/applicants. Applicants can use the application to determine the distance between a project site and departmental drains and generate the relevant certificate where a Drainage NOC is not required. Departmental officials are required to use the Drain Tracker Application/Module and monitor certificates generated by applicants for discrepancies, taking necessary action where required. Field officers are required to ensure that drain details and KML files available on the Water Resources Department Portal are accurate and updated.

  (To view the Notification, please click here)

- **State Electricity Regulatory Commission (Conduct of Business) (10th Amendment) Regulations, 2026**

  The Punjab State Electricity Regulatory Commission, on August 19, 2026, issued the Punjab State Electricity Regulatory Commission (Conduct of Business) (10th Amendment) Regulations, 2026, further amending the Punjab State Electricity Regulatory Commission (Conduct of Business) Regulations, 2005.

  The following amendment has been made:
  - A distribution licensee may carry forward the Fuel and Power Purchase Adjustment Surcharge (FPPAS), or part of it, to the subsequent month to avoid a tariff shock to consumers, subject to a maximum carry-forward period of two months.
  - Such carry-forward applies where the total FPPAS for a billing month, including any amount carried forward from the previous month, exceeds 20% of the variable component of the approved tariff.

  (To view the Amendment, please click here)

Rajasthan

- **Amendment in turnover threshold for VAT liability**

  The Government of Rajasthan on August 18, 2026, has notified Turnover Threshold for Tax Liability. The State Government has notified that any dealer whose annual turnover in Rajasthan exceeds ₹10 lakh will be liable to pay tax under the Rajasthan Value Added Tax Act, 2025.

  This threshold takes effect from August 15, 2026.

  (To view the Notification, click here)

- **Amendment in VAT Framework to Include Compressed Natural Gas (CNG)**

  The Finance Department, Government of Rajasthan, vide notification dated August 13, 2026, amended Notification No. F. 12(33)FD/Tax/2008-188 dated June 24, 2020, under Rule 9(5) of the Rajasthan Value Added Tax Rules, 2026, read with Sections 7 and 51 of the Rajasthan Value Added Tax Act, 2025:

  With effect from August 15, 2026, the existing expression "High and Light Speed Diesel Oil, Petrol and Aviation Turbine Fuel" has been substituted with "High and Light Speed Diesel Oil, Petrol, Aviation Turbine Fuel and Compressed Natural Gas (CNG)" via Notification No. - F. 12(27)FD/Tax/2025-Part-I-22]

  (To view the Notification, click here)

- **Amendment in VAT Exemption Declaration Form**

  The Government of Rajasthan, vide Notification No. F.12(27)FD/Tax/2025-Part-I-27 dated August 13, 2026, amended its earlier Notification No. F.12(26)FD/Tax/2024-80 dated July 10, 2024, in exercise of powers under Section 9(2) read with Section 51 of the Rajasthan Value Added Tax Act, 2025. The key provision includes:

  Substitution of prescribed form - The expression "Form VAT-72" has been substituted with "FORM VAT-EXM-01" wherever it occurs in the said notification.
  The amendment shall come into force with effect from August 15, 2026.
  (To view the Notification, click here)

- **Rajasthan Industrial Relations Rules, 2026**

  The Labour Department, Government of Rajasthan, vide notification dated August 12, 2026, issued the Rajasthan Industrial Relations Rules, 2026 to provide the procedural framework for implementing the Industrial Relations Code, 2020 in the State. The Rules apply to industrial establishments and matters for which the State Government is the appropriate Government.

  The key provisions include:
  - Settlement of industrial disputes – The Rules prescribe procedures for settlement of industrial disputes, including conciliation and arbitration.
  - Trade Unions and collective bargaining – Provisions have been prescribed for the registration and administration of Trade Unions, recognition of negotiating unions/councils, and collective bargaining.
  - Grievance redressal – The Rules provide for the constitution and functioning of Grievance Redressal Committees and enable workers to approach Conciliation Officers where grievances remain unresolved.
  - Strikes and lock-outs – Procedures relating to strikes and lock-outs have been prescribed under the Rules.
  - Lay-off, retrenchment and closure – For establishments covered under Chapter X of the Industrial Relations Code, 2020, prescribed applications and notices are required for lay-off, retrenchment and closure. The relevant permission process prescribes timelines of 15 days for lay-off, 60 days for retrenchment and 90 days for closure.
  - Electronic compliance – The Rules provide for electronic filing and maintenance of records and prescribe forms and timelines for various proceedings.
  - The Rules shall come into force with effect from August 12, 2026, thereby operationalising the Industrial Relations Code, 2020 in Rajasthan through detailed compliance and dispute-resolution procedures.

  (To view the Rules, click here)

- **Code on Wages (Rajasthan) Rules, 2026**

  The Government of Rajasthan, vide notification dated August 12, 2026, issued the Code on Wages (Rajasthan) Rules, 2026 under Section 67 of the Code on Wages, 2019. The draft Rules were previously published in the Rajasthan Gazette on January 13, 2026, inviting objections and suggestions from affected persons, which were subsequently considered by the State Government.

  The key provisions include:
  - The Rules prescribe the methodology for fixing minimum wages based on factors including calorie intake of a standard working-class family, clothing, housing rent, fuel and other expenditure.
  - Provisions have been prescribed for fixing wage rates according to skill categories, namely unskilled, semi-skilled, skilled and highly skilled. A Technical Committee shall advise on skill categorisation.
  - It provide for revision of dearness allowance twice a year.
  - It prescribes a maximum of 48 working hours per week, limits on spread-over, rest intervals and entitlement to a weekly rest day, along with provisions relating to night shifts and wage periods.
  - The Rules regulate deductions from wages, including limits on total deductions, imposition of fines, recovery of losses or damages caused by workers, recovery of advances and deductions towards approved loans such as housing loans.
  - The Rules prescribe procedures for payment of wages and other dues where a worker dies or disappears, including nomination of beneficiaries and deposit of undisbursed amounts with the designated authority where payment cannot be made directly to the nominee.

  (To view the Rules, click here)

Uttarakhand

- **Draft UERC Deviation Settlement Mechanism (DSM) Regulations, 2026**

  The Uttarakhand Electricity Regulatory Commission (UERC), vide notification dated August 18, 2026, issued the draft UERC (Deviation Settlement Mechanism and Related Matters) Regulations, 2026 framed under Section 181 of the Electricity Act, 2003. The proposed regulatory framework replaces the state's 2017 DSM Rules to maintain grid discipline, ensure system security, and commercially settle discrepancies between scheduled and actual drawals of electricity across the intra-state power grid.

  The Draft Regulation provides the following:
  - The regulations apply to all intra-state grid-connected entities, buyers, sellers, and electricity traders.

- Deviations will be calculated for each 15-minute time block based on final schedules published by the State Load Despatch Centre (SLDC).
- Entities must pay weekly deviation charges within 7 days of statement issuance; delayed payments beyond 9 days incur simple interest at 0.04% per day.
- QCAs will manage day-ahead forecasting, aggregate schedules, handle schedule revisions, coordinate Special Energy Meters (SEM), and lead commercial settlement pooling for wind and solar projects.
- QCAs must be incorporated Indian companies with a minimum net worth of INR 1.50 Crore and at least one year of forecasting experience.
- Public comments and suggestions on the draft regulations are invited through September 17, 2026.

(To view the Regulations, please click here)

ABOUT US

UnComplycate, an HSA Advocates Initiative, 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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