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SEBI IS STRENGTHENING THE WALL AROUND UPSI

SEBI's evolving enforcement approach to curb insider trading

The integrity of securities markets depends on investors having a fair and equal opportunity to access material information. Insider trading weakens this principle, when individuals trade in securities while possessing information that has not yet been made available to the public [Unpublished Price Sensitive Information (UPSI)], giving an unfair advantage and potentially affecting the fairness of the price discovery process.

The prohibition of insider trading applies to listed companies as well as companies proposed to be listed and is governed primarily by the SEBI (Securities and Exchange Board of India) through SEBI (Prohibition of Insider Trading) Regulations, 2015 (PIT Regulations), which seek to prevent trading on the basis of Unpublished Price Sensitive Information (UPSI) and protect the interests of investors.

KEY REGULATORY DEVELOPMENTS

The PIT Regulations were amended on 12 March 2025, introducing important changes to the framework governing UPSI.

- Expanded scope of UPSI: The definition of UPSI was expanded from five illustrative events to sixteen categories, following SEBI's observation that some companies were restricting UPSI identification only to the specifically listed events.
- UPSI originating outside the listed entity: The amendment provides flexibility where UPSI originates outside a listed entity. Such information may be entered into the Structured Digital Database (SDD) within two calendar days of receipt, instead of requiring real-time entry.

These changes reinforced the need for companies to adopt a substance-based approach to identify and control UPSI, rather than treating the listed examples as an exhaustive list.

Accordingly, the amendment led to the increase in surveillance.

This heightened surveillance is reflected in SEBI's Annual Report for 2025-26 which disclosed that the regulator took up 221 insider trading cases for investigation, of which 202 were completed, reflecting a steady pace of enforcement. This builds on the preceding year, when 287 cases were taken up and 192 completed, confirming that insider trading remains one of the most closely monitored categories of market misconduct.

Adjudicating Officers levied penalties worth INR 1.4 crore against 12 entities specifically for insider trading violations during the year.

COMPLIANCE AS THE FIRST LINE OF DEFENCE

Companies are suggested to strengthen internally to prevent unauthorised access to and trading on UPSI:

- UPSI relating to the company or securities listed, must be shared only with persons who require the information for a legitimate purpose, performance of duties or discharge of legal obligations in accordance with Regulation 3.
- Maintain a Structured Digital Database (SDD), recording the nature of UPSI, the persons with whom it has been shared and other prescribed particulars, supported by an appropriate audit trail under Regulation 3(5).
- Designated persons or employees or companies, likely to possess UPSI on a recurring basis, may trade using the approved 'trading plan', subject to the conditions prescribed, under Regulation 5, including the applicable 120-day cooling-off period following public disclosure.

Any insider, who trades in securities on the basis of UPSI, communicates UPSI to another person, or counsels/procures another person to trade on the basis of UPSI shall be liable:

- Minimum penalty of INR 10 lakh
- Up to INR 25 crore or 3 times the profits made from insider trading, whichever is higher.

COMPLIANCE UPDATE

September 2026 | Part 2 of 2

Bureau of Indian Standards (BIS)

- **Amendments to Standards for Textiles, Jewellery and Aerospace Materials**

  The Bureau of Indian Standards on September 01, 2026, notified amendments to the following Indian Standards, with the standards without the amendments remaining in force until February 20, 2027:
  - IS 232 : 2020 - Glossary of Textile Terms - Natural Fibres: Amendment No. 1 (August 2026).
  - IS 1417 : 2016 - Gold and Gold Alloys, Jewellery/Artefacts - Fineness and Marking: Amendment No. 3 (August 2026).
  - IS 6674 : 2021 - Textiles - Cotton Webbing for Use in Packing Aero Engines: Amendment No. 1 (August 2026).
  - IS 8947 : 2021 - Textiles - Material (Nylon Webbing) for Aircraft Safety Belts: Amendment No. 1 (August 2026).
  - IS 9267 : 2021 - Textiles - Tubular Nylon Webbing for Aerospace Purposes: Amendment No. 1 (August 2026).

  The amendments were established on August 21, 2026, and the earlier versions of the Standards will remain in force until February 20, 2027.

  (To view the Notification, please click here)

- **Amendments to Standards for Fly Ash, Industrial Equipment and Steel Products**

  The Bureau of Indian Standards on September 01, 2026, notified amendments to the following Indian Standards:
  - IS 10153 : 2021 - Utilization of Fly Ash - Guidelines: Amendment No. 1 (August 2026).
  - IS 12488 : 2023 - Haulage Rope Cappels - Specification: Amendment No. 1 (August 2026).
  - IS 17526 : 2021 - Domestic Stainless Steel Vacuum Flask / Bottle - Specification: Amendment No. 3 (August 2026).
  - IS 18573 : 2024 - Cold Formed Welded Carbon Steel Square and Rectangular Hollow Sections for Mechanical, General Engineering and Decorative Purposes - Specification: Amendment No. 2 (August 2026).

  The amendments were established on August 25, 2026, and the earlier versions of the Standards shall remain in force until February 24, 2027.

  (To view the Notification, please click here)

- **BIS Withdraws 31 Outdated Indian Standards**

  The Bureau of Indian Standards on September 01, 2026, published the cancellation and withdrawal of the following Indian Standards:
  - IS 2321 : 1963, IS 3437 : 1972, IS 3886 : 1966, IS 3915 : 1966 and IS 4330 : 1967 relating to radio frequency/audio frequency signal generators, electronic voltmeters and cathode-ray oscilloscopes.
  - IS 8316 : 1977, IS 9858 : 1981, IS 10662 : 1992 and IS 13409 : 1992 relating to medical equipment, electronic measuring apparatus, colour television receivers and high-frequency transreceivers.
  - IS 13901 (Part 2) : 1993 relating to ferrite components for colour television line output transformers.
  - IS 13984 series covering link and test connectors, including Parts 1, 2, 3, 4 and 5 and their respective sections.
  - IS 14501 (Part 2) : 1998 relating to pulse measurement and analysis.
  - IS/ISO/IEC 17788 : 2014 relating to cloud computing overview and vocabulary.
  - IS/IEC 60839-7-2 : 2001 relating to alarm systems and serial data interface protocols.
  - IS/IEC 61196-3 series relating to radio-frequency/coaxial cables for local area and digital communication networks.

  The withdrawal of these Standards shall take effect from August 17, 2026.

  (To view the Notification, please click here)

- **BIS Extends Validity of Earlier Versions of Standards on Milk Powder and Hearing Protectors**

  The Bureau of Indian Standards on September 01, 2026, published a Corrigendum amending the withdrawal dates specified in its earlier notifications dated December 22, 2025 and July 15, 2025:

  - IS 13334 (Part 1) : 2025 - Skimmed Milk Powder - Standard Grade and IS 13334 (Part 2) : 2025 - Skimmed Milk Powder - Extra Grade: The earlier versions, IS 13334 (Part 1) : 2014 and IS 13334 (Part 2) : 2014, shall remain in force until December 15, 2026, instead of June 15, 2026.
  - IS 9167 : 2025 - Hearing Protectors - Specification: The earlier IS 9167 : 1979 shall remain in force until January 10, 2027, instead of January 10, 2026.

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

  (To view the Corrigendum, please click here)

- **BIS Establishes Six New Indian Standards**

  The Bureau of Indian Standards on September 1, 2026, notified the establishment of the following Indian Standards under Rule 15(1) of the Bureau of Indian Standards Rules, 2018:

  - IS 228 (Part 37) : 2026 – Methods for Chemical Analysis of Steels, Part 37: Determination of Titanium Content — Diantipyrylmethane Spectrophotometric Method (ISO 10280:2025).
  - IS 302 (Part 2/Sec 24) : 2026 – Household and Similar Electrical Appliances — Safety, Part 2: Particular Requirements, Section 24: Refrigerating Appliances, Ice-Cream Appliances and Ice-Makers (IEC 60335-2-24:2025, MOD) (First Revision).
  - IS 8625 : 2026 – Determination of Crushing Strength of Iron Ore Pellets — Method of Test (Second Revision).
  - IS 9748 : 2026 – Metallic Slide Fasteners (for Aviation Purpose) — Specification (First Revision).
  - IS 10970 : 2026 – Keps for Mine Cages — Specification (First Revision).
  - IS 16384 : 2026 – Light Conveyor Belts — Determination of the Relaxed Elastic Modulus (ISO 21181:2025) (First Revision).

  The notification establishes the above standards as Indian Standards under the BIS Rules, 2018. No concurrent withdrawal dates for earlier standards have been specified in the schedule.

  (To view the Notification, please click here)

- **BIS Revises Hallmarking Fees for Gold and Silver Articles**

  The Bureau of Indian Standards on September 14, 2026, notified the Bureau of Indian Standards (Hallmarking) Amendment Regulations, 2026, further amending the Bureau of Indian Standards (Hallmarking) Regulations, 2018.
  The amendment provides that:

  - The hallmarking fee payable by jewellers to recognised Assaying and Hallmarking Centres shall be INR 75 per gold article, subject to a minimum consignment fee of INR 200, and INR 35 per silver article, subject to a minimum consignment fee of INR 150.
  - The fee to be levied by BIS from recognised Assaying and Hallmarking Centres shall be INR 7.50 per gold article, subject to a minimum consignment fee of INR 20, and INR 3.50 per silver article, subject to a minimum consignment fee of INR 15.
  - Applicable taxes shall be levied in addition to the prescribed fees.

  The amended Regulations shall come into force from the date of their publication in the Official Gazette.

  (To view the Notification, please click here)

- **BIS Establishes and Revises Indian Standards**

  The Bureau of Indian Standards on September 1, 2026, notified the establishment of 23 Indian Standards under Rule 15(1) of the Bureau of Indian Standards Rules, 2018.
  The notification provides that:

  - IS 101 (Part 2/Sec 6) : 2026 – Methods of Sampling and Test for Paints, Varnishes and Related Products — Determination of In-can Free Formaldehyde in Water-Dilutable Coating Materials has been established.
  - IS 1973 : 2026 – Sugarcane Juice Extractor — Specification and Test Code, IS 2563 : 2026 – Hedge Shears — Specification, IS 6092 (Part 6) : 2026 – Methods of Sampling and Test for Fertilizers, and IS 6284 : 2026 – Multi-Crop Thresher — Test Code, among other standards, have been established as revised standards.
  - Revised standards have also been established for ammonium nitrate, liquid-in-glass thermometers, protein efficiency ratio, amino acids in foods and feeds, power threshers, bakery terminology, zirconium powder, transparent float glass, and power-operated fruits and vegetables graders.

- New standards include IS 19609 : 2026 for uPVC Profile Framed Doors, Windows and Sliders, IS 19888 : 2026 for Compounded Feeds for Sheep and Goat, IS 19890 : 2026 for Induction Based Air-Assisted Electrostatic Spraying Systems, IS 19892 : 2026 for Agricultural Vehicles, IS 19904 : 2026 for Shock Tubes, IS 19910 : 2026 for Animal Feeding Stuffs, and IS 19913 : 2026 for Agricultural Produce Milling Machinery — Hammer Mill.
- The earlier versions of the revised standards shall remain in force concurrently until February 28, 2027, after which they shall be withdrawn.

(To view the Notification, please click here)

- **BIS Issues Amendments to Standards for Ports and Automotive Steel**

The Bureau of Indian Standards on September 8, 2026, notified amendments to the following Indian Standards:

- IS 4651 (Part 3) : 2020 – Planning and Design of Ports and Harbours — Code of Practice, Part 3 Loading: Amendment No. 1 (September 2026) has been established with effect from September 3, 2026.
- IS 18385 : 2023 – Hot-Dip Galvanized/Galvannealed Steelsheet, Plate and Strip for Automotive Applications — Specification: Amendment No. 1 (September 2026) has been established with effect from September 3, 2026.

The standards without the respective amendments shall remain in force until March 2, 2027.

(To view the Notification, please click here)

- **Amendments to Standards for Leather and Testing Equipment**

The Bureau of Indian Standards on September 01, 2026, published amendments to the following Indian Standards:

- IS 3946 : 2024 - Leather for Leg Guard - Specification: Amendment No. 1 (August 2026).
- IS 10080 : 2026 - Vibration Machine for Casting Standard Cement Mortar Cubes - Specification: Amendment No. 1 (August 2026).
- IS 14858 : 2000 - Compression Testing Machine used for Testing of Concrete and Mortar - Requirements: Amendment No. 1 (August 2026).

The amendments were established on August 28, 2026, and the earlier versions of the Standards shall remain in force until February 27, 2027.

(To view the Notification, please click here)

- **Validity of Earlier Version of Jewellery Standard Extended**

The Bureau of Indian Standards, on September 01, 2026, issued a Corrigendum amending the earlier notification concerning the validity of the standard on gold and gold alloy jewellery and artefacts.

The amendment provides that:

- The validity of the earlier version of IS 1417:2016 - Gold and Gold Alloys, Jewellery and Artefacts - Fineness and Marking has been extended from July 20, 2026 to January 20, 2027.
- The extension provides additional time for transition to the revised standard.

(To view the Corrigendum, please click here)

Central Board of Direct Taxes (CBDT)

- **Guidelines for Submission of SFT by Depositories**

The Central Board of Direct Taxes (CBDT), through the Directorate of Income Tax (Systems), on September 1, 2026, issued guidelines for the submission of Statement of Financial Transactions (SFT) by Depositories under the Income-tax Act, 2025 and Income-tax Rules, 2026.

The Notification provides as follows:

- Depositories shall report capital gains on transfer of listed securities and Mutual Fund units through SFT.
- SFT shall be filed half-yearly, by October 31 and April 30 respectively.
- Data shall be submitted through the SITP server, along with a control statement verified by the Designated Director.
- Reported information shall be shared with account holders for AIS reconciliation, and errors shall be rectified through correction/deletion statements.

(To view the Notification, please click here)

- **Guidelines for Submission of SFT by Registrar and Share Transfer Agents**

The Central Board of Direct Taxes (CBDT), through the Directorate of Income Tax (Systems), on September 1, 2026, issued guidelines for the submission of Statement of Financial Transactions

(SFT) by Registrar and Share Transfer Agents (RTAs) in respect of Mutual Fund transactions under the Income-tax Act, 2025 and Income-tax Rules, 2026.

The Notification provides as follows:

- RTAs shall report capital gains on transfer of Mutual Fund units through SFT.
- SFT shall be filed half-yearly, by October 31 and April 30 respectively.
- Data shall be submitted through the SITP server, along with a control statement verified by the Designated Director.
- Reported information shall be shared with account holders for AIS reconciliation, with errors rectified through correction/deletion statements.

(To view the Notification, please click here)

- **Income-Tax Information Sharing Framework for Andhra Pradesh Welfare Schemes**

The Central Board of Direct Taxes (CBDT), on September 9, 2026, issued an Order under the Income-tax Act, 2025 prescribing a mechanism for sharing income-tax payer information with the Government of Andhra Pradesh to identify eligible beneficiaries under various welfare schemes.

The following has been provided:

- Secretary, ITE&C, Government of Andhra Pradesh has been specified as the authority for receiving such information, while DGIT (Systems), Delhi shall furnish the information.
- Andhra Pradesh shall provide Aadhaar Number/PAN along with the relevant Assessment Year/Tax Year to DGIT (Systems).
- DGIT (Systems) shall provide a "Yes/No/Not Available" response based on the mutually agreed income threshold; where Aadhaar is not linked with PAN, the response shall state that information cannot be provided due to absence of PAN-Aadhaar linkage.
- Information-sharing frequency and mode shall be mutually decided and governed through an MoU covering data transfer, confidentiality, secure preservation and deletion of data after use.

The framework shall facilitate identification of eligible beneficiaries under welfare schemes implemented by the Government of Andhra Pradesh.

(To view the Order, please click here and here)

Central Board of Indirect Taxes and Customs (CBIC)

- **Implementation of Sea Cargo Manifest and Transhipment Regulations (SCMTR), 2018**

The Central Board of Indirect Taxes and Customs, on September 1, 2026, issued a Circular providing for the phased implementation of the Sea Cargo Manifest and Transhipment Regulations (SCMTR), 2018 across ports.

The circular provides that:

- Electronic messages under the SCMTR framework have been made operational following completion of development and testing, and stakeholders are required to file the prescribed messages through the Customs Automated System.
- Implementation will take place in phases as per the schedule specified in Annexure A, with SEZ units permitted to use the transition period for onboarding.
- Field formations shall undertake outreach and issue suitable Public Notices to familiarise stakeholders with the SCMTR requirements.
- No penal action shall be taken during the implementation phase; system-related issues are to be coordinated with DG Systems and policy issues referred to the Board.

(To view the Circular, please click here)

- **Extension of Transitional Period for Electronic Filing under SCMTR**

The Central Board of Indirect Taxes and Customs (CBIC), on September 1, 2026, amended the Sea Cargo Manifest and Transshipment Regulations, 2018, further extending the transitional period for implementation of electronic filing requirements under the SCMTR framework.

The amendment provides for:

- The transitional period for electronic filing of prescribed SCMTR messages by authorised sea carriers, sea agents, authorised carriers/transshippers, terminal operators and custodians has been extended from August 31, 2026 to October 31, 2026.
- The extension provides additional time for stakeholders to comply with the electronic filing requirements under the SCMTR framework.
- The amendment shall come into force from September 1, 2026, upon publication in the Official Gazette.

(To view the Notification, please click here)

- **Rationalisation of Documentation Requirements under the Eligible Manufacturer Importer (EMI) Scheme**

  The Central Board of Indirect Taxes and Customs, on September 3, 2026, issued Circular simplifying the data and documentation requirements for applications under the Eligible Manufacturer Importer (EMI) Scheme.

  The circular provides that:

  - Several data fields in Appendix-I and supporting documents previously required under Appendix-II, including PAN, GST registration certificates, GSTR-9C, audited financial statements and premises documents, have been dispensed with.
  - The mandatory documents are now limited to UDYAM Registration Certificate (where applicable), CA Certificate bearing UDIN and authorisation letter, reducing the required documents from 10 to 3.
  - Appendix-III has been revised to require the CA to provide reasons for negative net worth or net current assets.

  Eligible importers may apply under the revised requirements from September 15, 2026.

  (To view the Notification, please click here)

- **National Assessment Centre Portal for Customs Assessment**

  The Central Board of Indirect Taxes and Customs (CBIC), on September 3, 2026, issued a Circular introducing the National Assessment Centre (NAC) Portal to provide trade and stakeholders with accessible information on Customs assessment matters.

  The Circular provides as follows:

  - The NAC Portal, accessible at naccustoms.gov.in, provides access to NAC decisions, CAAR rulings, legal decisions, advisories, audit observations and other assessment-related information.
  - The Portal covers matters relating to classification, valuation and assessment, along with NAC meeting minutes, alerts, circulars/Public Notices and zone-wise CCFC/PTFC information.
  - A keyword-based search facility is available to locate and download relevant documents and reference material.
  - NACs are required to regularly update the Portal, particularly with information on commodities taken up through CCFC/PTFC for guidance and uniformity in assessment.
  - The Portal aims to promote uniformity, transparency and certainty in Customs assessment and reduce divergent practices and avoidable disputes.

  (To view the Circular, please click here)

- **Mandatory Document Checks for Imports of Cosmetics, Drugs and Medical Devices**

  The Central Board of Indirect Taxes and Customs (CBIC), on September 3, 2026, issued a Circular prescribing document checklists for Customs officers before granting out-of-charge for PGA-facilitated Bills of Entry involving cosmetics, drugs and medical devices.

  The Circular provides as follows:

  - Customs officers shall verify the prescribed licences, permissions, registration certificates and other mandatory documents before granting out-of-charge.
  - The checklists cover cosmetics, drugs, medical devices including IVDs, drugs for personal use or institutional treatment, drugs imported for examination/testing/analysis, and raw materials/components used in manufacturing medical devices.
  - Importers are required to upload the prescribed documents on e-SANCHIT to facilitate expedited clearance.

  The requirement is applicable pending integration of these documents under SWIFT 2.0.

  (To view the Circular, please click here)

- **EPR Registration Certificates for Plastic Packaging Imports Clarified**

  The Central Board of Indirect Taxes and Customs (CBIC), on September 9, 2026, issued Instructions regarding verification of Extended Producer Responsibility (EPR) registration certificates for imports covered under the Plastic Waste Management Rules, 2016.

  The Instruction provides as follows:

  - Importers of plastic packaging, commodities with plastic packaging, plastic raw materials and intermediate materials are required to register on the CPCB Common EPR Portal.
  - Customs officers shall verify the EPR registration certificate before clearing consignments covered by the requirement.
  - EPR certificates showing a one-year validity period shall be treated as one-time Registration Certificates and shall not require renewal, pursuant to the amendment to the Plastic Waste Management Rules notified on October 30, 2023.
  - Such certificates shall be accepted as valid proof of EPR registration for import clearance, and consignments may be cleared accordingly.

  (To view the Instruction, please click here)

Employees' State Insurance Corporation (ESIC)

- **Sustained Outreach and Awareness Campaign on ESI Scheme among Mine Workers**

  The Employees' State Insurance Corporation (ESIC), on September 3, 2026, issued directions to its field offices to undertake sustained outreach and awareness activities among mine workers following the extension of ESI coverage to this category under the Code on Social Security, 2020.

  The circular provides that:
  - ESIC field offices shall conduct awareness campaigns and distribute awareness kits among mine workers regarding the ESI Scheme and social security benefits available to them.
  - IEC content shall be disseminated through ESIC's social media handles and the official Public App in regional languages.
  - Field offices shall maintain records of awareness activities, including dates, venues, number of participants, stakeholder categories and nature of activities, and share photographs with ESIC Headquarters.
  - The activities shall be undertaken using existing resources without additional expenditure.

  (To view the Circular, please click here)

- **Intimation of Claim Status to Insured Persons through SMS**

  The Employees' State Insurance Corporation (ESIC), under the Ministry of Labour & Employment, on September 8, 2026, introduced an SMS facility for Insured Persons (IPs) to provide timely updates on the status of their claims.

  The facility provides that:
  - SMS alerts will be automatically sent to IPs at various stages of claim processing, including submission, rejection and approval of claims.
  - The facility aims to improve transparency and communication by keeping IPs informed of the progress and disposal of their claims.

  IPs will receive claim-status updates without the need to visit the concerned Branch Office.

  (To view the Circular, please click here)

Insolvency and Bankruptcy Board of India

- **Due Diligence by Insolvency Professionals Regarding Misuse of IBC Framework**

  The Insolvency and Bankruptcy Board of India (IBBI), on September 9, 2026, issued a Circular requiring Insolvency Professionals (IPs) to remain vigilant against potential misuse of the insolvency process for purposes other than resolution or liquidation of the corporate debtor.

  The circular provides that:
  - IPs should be alert to indicators such as single-creditor dominance of the CoC, connected corporate debtors with common promoters/directors or overlapping CoCs, limited competitive participation or recurring resolution applicants, disproportionate creditor realisations, links to fraud-related regulatory/enforcement proceedings, and unexplained related-party loans, advances or investments.
  - These indicators are illustrative and not conclusive; IPs should undertake further enquiry where warranted based on records and information available during the CIRP or liquidation process.
  - Where, on a holistic assessment, the IP reasonably believes that the process may be serving a fraudulent or malicious purpose, the IP shall apply to the Adjudicating Authority, setting out the relevant facts, material relied upon, indicators identified and reasons for such view.

  (To view the Circular, please click here)

Ministry of Finance (MoF)

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

  The Ministry of Finance, Department of Revenue, on September 15, 2026, revised the tariff values applicable to specified imported goods.

  The amendment provides that:
  - The tariff values for palm oil, palmolein, crude soybean oil and brass scrap have been revised.
  - The tariff value for gold has been prescribed at US$ 1,373 per 10 grams, while that for silver has been prescribed at US$ 2,028 per kilogram.
  - The tariff value for areca nuts has been retained at US$ 11,574 per metric tonne.

  The revised tariff values shall come into force from September 16, 2026.

  (To view the Notification, please click here)

- **UPI Framework Retains Free Transactions for Individuals and Small Merchants**

  The Ministry of Finance, on September 15, 2026, issued a clarification on the revised Unified Payments Interface (UPI) framework, confirming that Person-to-Person (P2P) transactions will remain completely free, irrespective of the amount transferred.

  The framework provides that:

  - P2P transactions and merchant payments up to INR 2,000 will remain free of Merchant Discount Rate (MDR).
  - Small merchants receiving up to INR 1 lakh per month through UPI Quick Response (QR) codes will continue to benefit from zero MDR.
  - MDR of 0.4% will apply to specified merchant transactions above INR 2,000, subject to applicable caps, while specified essential-sector and capital-market transactions will attract separate rates.
  - MDR will not be charged to customers.

  Approximately 96% of merchant transactions will remain unaffected under the framework.

  (To view the Press Release, please click here)

- **Special Additional Excise Duty on Export of Petrol Revised to Rs. 1.5 per Litre**

  The Ministry of Finance, on September 1, 2026, revised the Special Additional Excise Duty (SAED) on exports of petrol.

  The amendment provides that:

  - The SAED applicable to motor spirit, commonly known as petrol, exported outside India has been revised to Rs. 1.5 per litre.
  - The revised rate shall come into force from September 1, 2026.

  The notification has been issued under Section 5A of the Central Excise Act, 1944, read with Section 147 of the Finance Act, 2002.

  (To view the Notification, please click here)

- **Special Additional Excise Duty on Export of High Speed Diesel Revised to Rs. 19 per Litre**

  The Ministry of Finance, on September 1, 2026, further amended the provisions relating to Special Additional Excise Duty (SAED) on export of high speed diesel oil.

  The amendment provides that:

  - The SAED applicable to High Speed Diesel Oil has been revised to Rs. 19 per litre.
  - The revised rate shall come into force from September 1, 2026, being the date of publication of the notification in the Official Gazette.

  The notification has been issued under Section 5A of the Central Excise Act, 1944, read with Section 147 of the Finance Act, 2002.

  (To view the Notification, please click here)

- **Road and Infrastructure Cess on Export of Diesel Revised to Rs. 1 per Litre**

  The Ministry of Finance, Department of Revenue, on September 1, 2026, further amended the provisions relating to Road and Infrastructure Cess (RIC) on exports of diesel.

  The amendment provides that:

  - The RIC applicable to diesel oil exported outside India has been revised from Rs. 19.5 per litre to Rs. 1 per litre.
  - The revised rate shall come into force from September 1, 2026, being the date of publication of the notification in the Official Gazette.

  The notification has been issued under Section 5A of the Central Excise Act, 1944, read with Section 112 of the Finance Act, 2018.

  (To view the Notification, please click here)

- **E-Commerce Inventory Model Permitted for Exports**

  The Ministry of Finance (Department of Economic Affairs), on September 2, 2026, notified the Foreign Exchange Management (Non-debt Instruments) (Fourth Amendment) Rules, 2026, permitting inventory-based e-commerce for exports of goods manufactured or produced in India.

  The following has been amended:

  - E-commerce entities may engage in an inventory-based model exclusively for exporting goods or products manufactured or produced in India, subject to the Foreign Trade Policy 2023, Handbook of Procedures and FEMA export regulations.
  - Existing restrictions on B2C transactions and inventory-based e-commerce shall not apply to such permitted exports.

  The amendment shall come into force from September 2, 2026, being the date of publication in the Official Gazette.

  (To view the Notification, please click here)

- **New Development Bank Added to Permitted NPS Investment Instruments**

  The Ministry of Finance, on September 2, 2026, amended the investment pattern prescribed for the National Pension System (NPS) to include the New Development Bank among the international financial institutions whose bonds are eligible for investment.

  The following has been amended:
  - New Development Bank (NDB) has been added to the existing list of International Bank for Reconstruction and Development (IBRD), International Finance Corporation (IFC) and Asian Development Bank (ADB).
  - The amendment expands the list of international financial institutions whose eligible bonds may be considered under the specified NPS investment category.

  The amendment shall come into effect from September 2, 2026.

  (To view the Notification, please click here)

- **Commencement of Bankers' Books Evidence Act, 2026**

  The Ministry of Finance, on September 10, 2026, notified October 1, 2026 as the date on which the Bankers' Books Evidence Act, 2026 (15 of 2026) shall come into force.

  (To view the Notification, please click here)

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

  The Ministry of Finance (Department of Revenue), on September 14, 2026, issued a Notification, extending the validity of the anti-dumping duty imposed under the existing notification.

  The Notification provides that:
  - The anti-dumping duty shall remain in force up to and including March 16, 2027.
  - The duty may be revoked, superseded or amended earlier, as applicable.
  - The extension is made under the Customs Tariff Act, 1975 and the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995.

  (To view the Notification, please click here)

- **Specified Electronic Payment Modes Exempted from Charges**

  The Ministry of Finance (Department of Financial Services), on September 14, 2026, notified specified electronic modes of payment under the Payment and Settlement Systems Act, 2007.

  The Notification provides that:
  - RuPay debit cards and UPI transactions up to INR 2,000 have been specified as electronic modes of payment.
  - Banks and system providers shall not impose any charge, directly or indirectly, on persons making or receiving payments through these modes.

  (To view the Notification, please click here)

Reserve Bank of India (RBI)

- **Master Direction – Facility for Exchange of Notes and Coins**

  The Reserve Bank of India (RBI), on September 1, 2026, issued an updated Master Direction consolidating and updating the existing instructions on the facility for exchange of notes and coins by banks.

  The Master Direction provides that:
  - It consolidates the extant guidelines, instructions and directives on exchange of notes and coins at one place for reference by banks.
  - The earlier circulars and Master Circulars/Directions on the subject have been withdrawn from the date of issuance of the Master Direction.
  - The directions have been issued under Section 35A of the Banking Regulation Act, 1949, read with the relevant provisions of the RBI Act, 1934.

  (To view the Master Direction, please click here)

- **Master Direction on Counterfeit Notes – Detection, Reporting and Monitoring**

  The Reserve Bank of India (RBI), on September 1, 2026, issued an updated Master Direction consolidating the existing instructions on detection, reporting and monitoring of counterfeit notes by banks.

  The Master Direction provides that:
  - It consolidates all extant guidelines, instructions and directives relating to detection, reporting and monitoring of counterfeit notes at one place.

- The earlier circulars and Master Circulars/Directions on the subject have been withdrawn from the date of issuance of the Master Direction.
- The Master Direction has been issued under Sections 35A and 56 of the Banking Regulation Act, 1949.

(To view the Master Direction, please click here)

- **Amendment to Master Direction – Deposits and Accounts**

  The Reserve Bank of India (RBI), on September 2, 2026, updated the Master Direction - Deposits and Accounts to consolidate and update directions relating to deposits and accounts under FEMA, 1999.

  The amendment provides that:
  - Directions relating to Vostro accounts of non-resident banks have been consolidated into this Master Direction from the Master Direction on Risk Management and Inter-Bank Dealings.
  - Directions relating to Special Rupee Vostro Accounts and Vostro Accounts of Non-Resident Exchange Houses have also been incorporated through a newly inserted Part III.
  - The underlying FEMA regulations and existing reporting requirements continue to apply, with the Master Direction to be updated as and when further regulatory changes are issued.

  (To view the Master Direction, please click here)

- **Introduction of Half-Yearly Return for Relief Measures in Areas Affected by Natural Calamities**

  The Reserve Bank of India (RBI), on September 2, 2026, introduced a revised half-yearly reporting mechanism through the Centralised Information Management System (CIMS) portal for regulated entities (REs) providing relief measures in areas affected by natural calamities.

  The circular provides that:
  - REs shall submit information on relief measures through the CIMS portal in the revised format on a half-yearly basis, in line with the revised regulatory framework effective from July 1, 2026.
  - Returns shall be filed within 30 days from the end of each half-year, i.e., by October 30 for the half-year ending September 30 and by April 30 for the half-year ending March 31.
  - REs shall ensure that the information submitted is accurate, complete and duly validated, with appropriate internal processes for timely collection and verification.
  - The existing monthly return applicable to Scheduled Commercial Banks (including SFBs but excluding RRBs) stands discontinued from July 1, 2026.

  (To view the Circular, please click here)

- **Discontinuation of Reporting Requirements for Accounts of Non-Resident Banks**

  The Reserve Bank of India (RBI), on September 2, 2026, dispensed with certain reporting requirements applicable to Authorised Dealer Category-I (AD Category-I) banks in relation to Rupee accounts of non-resident banks, with immediate effect.

  The circular provides that:
  - AD Category-I banks are no longer required to submit the annual list of branches/offices maintaining Rupee accounts of non-resident banks to RBI by January 15 each year.
  - The requirement to report temporary overdrawals by overseas branches/correspondents beyond the permissible limit, where not adjusted within five days, has also been discontinued.
  - The revised directions have been issued under Sections 10(4) and 11(1) of FEMA, 1999 and take effect immediately.

  (To view the Circular, please click here)

- **Review and Withdrawal of Certain Circulars Issued under FEMA, 1999**

  The Reserve Bank of India (RBI), on September 8, 2026, issued a Circular withdrawing seven outdated FEMA circulars that have ceased to be operative due to subsequent amendments, redundancy, overlap or supersession.

  The circular provides that:
  - The following seven AP (DIR Series) Circulars have been withdrawn:
    - ECB Policy - Rupee denominated bonds overseas (2015);
    - ECB in Indian Rupees (2014);
    - ECB Policy - Infrastructure Sector (2014);
    - Borrowing and Lending in Rupees - investments in tax-free secured redeemable non-convertible bonds (2013);
    - ECB Policy - Import of Services, Technical Know-how and Licence Fees (2013);

    - Money Transfer Service Scheme - List of Sub-Agents (2012); and
    - ECB by Small Industries Development Bank of India (2012).
- Authorised Persons shall communicate the withdrawal to their concerned constituents.
- The withdrawal is part of RBI's ongoing initiative to rationalise and streamline the FEMA regulatory framework.
- The directions have been issued under Sections 10(4) and 11(1) of FEMA, 1999 and are effective as stated in the Circular.

(To view the Circular, please click here)

- **Updation of Master Direction on Rupee Borrowing and Lending Transactions**

The Reserve Bank of India (RBI), on September 8, 2026, updated the Master Direction - Borrowing and Lending transactions in Indian Rupee between Persons Resident in India and Non-Resident Indians/Persons of Indian Origin, consolidating the applicable instructions under FEMA, 1999.

The Master Direction provides the regulatory framework for:

- Borrowing and lending transactions in INR between persons resident in India and NRIs/PIOs, under the Foreign Exchange Management (Borrowing and Lending in Rupees) Regulations, 2000.
- Overdrafts in INR accounts maintained by banks outside India with Authorised Dealers in India.
- The directions and modalities to be followed by Authorised Dealer Category-I banks and Authorised Banks while undertaking such transactions.
- The Master Direction is updated from time to time to incorporate amendments to the underlying FEMA regulations and RBI instructions.

The Master Direction has been updated as on September 8, 2026.

(To view the Master Direction, please click here)

- **Draft of Amended Directions on KYC and Temporary Debit Holds for Money-Mule and Cyber Fraud Accounts**

The Reserve Bank of India (RBI), on September 11, 2026, issued the draft of Reserve Bank of India (Know Your Customer) Amendment Directions, 2026 for public comments, proposing measures for banks to place temporary debit holds on amounts or accounts linked to money-mule activity and cyber-enabled financial fraud, in accordance with the Supreme Court's directions dated August 4, 2026.

The draft provides that:

- Banks would be advised on the action and procedure for placing temporary debit holds on amounts or accounts linked to money-mule activity and cyber-enabled financial fraud.
- The draft directions are proposed to apply to Commercial Banks, including Small Finance Banks, Payments Banks, Regional Rural Banks and Local Area Banks, as well as Urban Cooperative Banks.
- Comments and feedback may be submitted by regulated entities and other stakeholders on or before October 2, 2026 through RBI's 'Connect 2 Regulate' section or by email.

(To view the notification, please click here)

- **Third Amendment to Priority Sector Lending – Targets and Classification Directions, 2026**

The Reserve Bank of India (RBI), on September 11, 2026, issued the Reserve Bank of India (Priority Sector Lending - Targets and Classification) Third Amendment Directions, 2026, revising the period for certain advances to be excluded from Adjusted Net Bank Credit (ANBC).

The amendment provides that:

- Advances against eligible fresh FCNR(B) deposits and NRE term deposits will qualify for exclusion from ANBC only where the deposits were mobilised within the revised applicable period ending August 31, 2026, instead of September 30, 2026.
- The exclusion applies to advances against fresh FCNR(B)/NRE deposits qualifying for exemption from CRR and SLR requirements under the relevant RBI directions.
- The amount excluded from ANBC for priority sector target computation shall not exceed the outstanding eligible FCNR(B)/NRE deposits exempt from CRR/SLR maintenance.

The amendment shall come into force with immediate effect.

(To view the Circular, please click here)

- **Regulatory Framework for Asset Reconstruction Companies**

The Reserve Bank of India (RBI) on September 11 issued FAQs clarifying the regulatory framework and permissible activities of Asset Reconstruction Companies (ARCs).

The key clarifications are:

- ARCs are not NBFCs and NBFC regulations do not apply unless specifically extended under the SARFAESI Act.
- ARCs may undertake only permitted securitisation, asset reconstruction and related activities and cannot invest in SRs issued by other ARCs.
- ARCs may acquire financial assets as IBC resolution applicants without the INR 1,000 crore NOF requirement where permitted under SARFAESI.
- Core functions cannot be outsourced, and management fees must be linked to performance and recoveries.
- ARCs must comply with KYC requirements, including ongoing due diligence and CKYCR updation.

(To view the Circular, please click here)

- **FAQs on Priority Sector Lending**

The Reserve Bank of India (RBI), on September 11, 2026, updated its FAQs on Priority Sector Lending (PSL), clarifying PSL classification and compliance requirements.The key clarifications include:

- Priority Sector Lending Certificates (PSLCs) shall be adjusted in Adjusted Net Bank Credit (ANBC) and remain valid until March 31.
- Loans against gold may qualify as PSL where the underlying agricultural activity meets the prescribed criteria.
- For education loans, the entire outstanding amount may qualify where the sanctioned limit does not exceed INR 25 lakh.
- Housing loans to banks' own employees are not eligible for PSL classification.
- Bank lending to Non-Banking Financial Companies (NBFCs) and Housing Finance Companies (HFCs) for on-lending is subject to a 5% cap.
- Annual PSL shortfall or excess shall be calculated based on the average of the four quarterly achievements.

(To view the Circular, please click here)

Securities and Exchange Board of India (SEBI)

- **Review of Settlement Price Methodology for Derivative Contracts in Light of CAS Rollout**

The Securities and Exchange Board of India (SEBI), on September 3, 2026, announced that it is reviewing the methodology for determining settlement prices of derivative contracts following the introduction of the Closing Auction Session (CAS) in the equity cash segment.

The Press Release states that:

- CAS was introduced from August 3, 2026, with the closing price determined through CAS also serving as the basis for settlement prices of derivative contracts on expiry.
- SEBI has reviewed the functioning of CAS during its first month and considered feedback received from market participants and stakeholders.
- Based on this experience and feedback, SEBI may propose changes to the settlement price methodology for derivative contracts.
- A consultation paper is expected to be issued within about a week seeking views on the proposed changes.

(To view the Press Release, please click here)

- **Ease of Regulatory Compliances for FPIs Investing Only in Government Securities**

The Securities and Exchange Board of India (SEBI), on September 7, 2026, issued a Circular providing further ease of regulatory compliances for Foreign Portfolio Investors (FPIs) investing exclusively in Government Securities.

The Circular provides that:

- FPIs investing only in Government Securities shall not be required to furnish investor group details, irrespective of the investment route.
- The exemption has been extended to cover FPIs investing through both the Fully Accessible Route and General Route.
- Depositories, Custodians and DDPs shall make the necessary system changes.
- The provisions shall come into force with immediate effect.

(To view the Circular, please click here)

- **Relaxation in Timeline for Accredited Investor Mandate for Angel Funds**

The Securities and Exchange Board of India (SEBI), on September 7, 2026, issued a Circular extending the timeline for compliance with the Accredited Investor mandate applicable to certain Angel Funds under the SEBI Master Circular for AIFs.

The circular provides that:

- Angel Funds registered with SEBI on or before September 10, 2025 have been granted additional time to comply with the Accredited Investor mandate.
- Such Angel Funds shall implement the mandate on or before March 31, 2027, instead of the earlier deadline of September 8, 2026, and shall not offer investment opportunities to more than 200 non-Accredited Investors during the extended period.
- Such Angel Funds shall not accept contributions from non-Accredited Investors for investment in an investee company after March 31, 2027.
- Existing investors may continue to hold investments already made in the Angel Fund in accordance with the terms of the Private Placement Memorandum (PPM) and/or fund documents of the Angel Fund.

The revised provisions shall come into force with immediate effect, and the AIF Master Circular dated June 3, 2026 has been updated accordingly.

(To view the Circular, please click here)

- **Review of Position Limits and Penalty Provisions for Commodity Derivatives**

The Securities and Exchange Board of India (SEBI), on September 9, 2026, issued a Circular revising the position limits and penalty provisions for violations in the commodity derivatives segment, particularly for agricultural commodities.

The circular provides that:

- For client-level violations exceeding 2%, the penalty shall be 2% of the value of the excess position or INR 2,00,000, whichever is lower; for violations up to 2%, it shall be 2% or INR 10,000, whichever is lower, calculated using the near calendar month underlying futures closing price.
- Excess positions shall be brought within the prescribed limits by the next trading day, failing which the Exchange may square off the excess position. Repeated violations may attract square-off measures and additional penalties, subject to an exception for violations arising exclusively from clubbing of positions.
- An agricultural commodity will qualify as a Broad Commodity where its average five-year deliverable supply is at least 10 lakh MT or INR 5,000 crore.
- Client-level position limits shall be 2% for Broad, 1% for Narrow and 0.5% for Sensitive Commodities, based on annual deliverable supply. Commodities shifting from Narrow to Broad shall retain the 1% limit for one year before a possible increase to 2% following review.

The revised provisions shall come into force with immediate effect.

(To view the Circular, please click here)

- **Successful Launch of “Demat 2.0” – Pilot Project for Tokenised Corporate Bonds**

The Securities and Exchange Board of India (SEBI), on September 10, 2026, announced the successful launch of “Demat 2.0”, a pilot project for issuing, holding, trading and settling corporate bonds through Distributed Ledger Technology (DLT).

The pilot provides that:

- Corporate bonds will be issued as digital tokens on DLT, with settlement linked to RBI’s wholesale e₹ through the Unified Market Interface (UMI).
- Smart contracts may automate interest and redemption payments through e₹.
- The pilot aims to enable same-day funding, lower costs, reduced reconciliation and settlement risk.
- REC Limited, L&T Limited and IIFL have raised an aggregate INR 1,025 crore through tokenised bonds.
- Existing investor safeguards, including credit rating, listing, disclosures and debenture trustee requirements, will continue to apply.

(To view the Press Release, please click here)

Industry-wise updates

Agriculture & other rural sectors

- **Amendment to Plant Quarantine Import Requirements for Pomegranate and Chilli from Uzbekistan**

  The Ministry of Agriculture and Farmers Welfare, on September 07, 2026, issued the Eighth and Ninth Amendment Orders to the Plant Quarantine (Regulation of Import into India) Order, 2003, amending Schedule VI to prescribe additional phytosanitary requirements for imports from Uzbekistan.

  The amendment provides for:
  - Pomegranate fruits for consumption from Uzbekistan to be accompanied by a Phytosanitary Certificate declaring freedom from Quince moth, European grapevine moth, Comstock mealybug and Grey mould disease.
  - Fresh chilli for consumption from Uzbekistan to be accompanied by a Phytosanitary Certificate declaring freedom from Tomato russet mite and Tomato brown rugose fruit virus (ToBRFV).
  - Imports of both commodities must be free from plant debris and soil.

  (To view the Amendments, please click here)

Consumer Affairs, Food and Public Distribution

- **Amendments to Consumer Protection (E-Commerce) Rules, 2020**

  The Ministry of Consumer Affairs, Food and Public Distribution, on September 9, 2026, notified the Consumer Protection (E-Commerce) (Amendment) Rules, 2026, further amending the Consumer Protection (E-Commerce) Rules, 2020 to strengthen transparency and consumer protection.

  The Rules provide that:
  - E-commerce entities shall disclose legal, customer-care and grievance-officer details and redress complaints within one month.
  - Entities shall not manipulate search rankings and must disclose key ranking parameters.
  - Importer details, country of origin and sponsored listings shall be disclosed, with price reductions showing the lowest price in the preceding 30 days.
  - Entities shall comply with the Dark Patterns Guidelines, 2023 and conduct an annual self-audit.
  - Marketplace entities shall disclose key seller/product information and obtain express consumer consent for specified uses of consumer information.

  Sellers shall provide prescribed product information and identification numbers, including GSTIN/MSME registration number.

  (To view the Notification, please click here)

- **Stockholding Limit for Sugar Revised for Kolkata**

  The Ministry of Consumer Affairs, Food and Public Distribution (Department of Food and Public Distribution), on September 3, 2026, amended the earlier notification prescribing stockholding limits for sugar under the Sugar (Control) Order, 2025.

  The amendment provides that:
  - The existing stock limit of 4 quintals has been revised, with a separate limit of 4,000 quintals for Kolkata and its extended metropolitan areas.
  - The specified areas of Kolkata shall be determined in accordance with the schedule notified by the Government of West Bengal.

  The revised limits shall come into force from September 15, 2026.

  (To view the Notification, please click here)

Commerce and Industries

- **Allocation of Balance 2,02,550 MT Raw Sugar under Tariff Rate Quota(TRQ)**

  The Ministry of Commerce and Industry (Department of Commerce), through the Directorate General of Foreign Trade (DGFT), on September 1, 2026, issued a Public Notice regarding the modalities for application and allocation of the balance 2,02,550 MT of raw sugar under the TRQ scheme for import of 10 lakh MT of raw sugar.

  The Public Notice provides for:

- Applications are invited from eligible millers and refiners for allocation of the balance 2,02,550 MT, with the application window remaining open for 7 days from the date of publication.
- Applications shall be submitted online through the DGFT website ? Import Management System ? Tariff Rate Quota (TRQ).
- Applications received by 5:30 PM each day shall be processed as one batch on the following working day, while applications received after 5:30 PM shall be carried forward to the next day's batch.
- Where the quantity applied for exceeds the available balance quota, allocation shall be made on a pro-rata basis among applicants in proportion to the quantity applied for.
- Applications received after the quota is fully allocated shall not be considered, and applicants shall be informed through the DGFT portal.

(To view the Public Notice, please click here)

Corrigendum to the Modalities for Import of Raw Sugar under Tariff Rate Quota (TRQ)

The Ministry of Commerce and Industry, on September 01, 2026, published 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 requirement to process imported raw sugar into white/refined sugar and sell 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 from August 24, 2026, being the date of issuance of the Corrigendum.

(To view the Public Notice, please click here)

Open API Integration Introduced for Certificates of Origin

The Ministry of Commerce and Industry, on September 7, 2026, issued a Trade Notice introducing an Open API facility for Certificates of Origin (CoO) through the Trade Connect e-Platform to facilitate digital submission and exchange of CoO-related information.

The Trade Notice provides as follows:

- Exporters can integrate their ERP, accounting or other software systems with the DGFT Certificate of Origin system through the Open API facility.
- The integration will enable electronic submission and exchange of CoO-related information, reducing manual data entry and streamlining the application process.
- The process for registration, API access, authentication and technical integration is available on the Trade Connect e-Platform under Certificate of Origin ? API Management for Exporters.
- A Help Manual providing the step-by-step procedure for accessing and using the facility has also been provided.
- Exporters and other stakeholders are encouraged to undertake the required technical integration in accordance with the prescribed process and specifications.

(To view the Trade Notice, please click here)

Draft Amendment to Rules of Origin for Non-Preferential Trade

The Ministry of Commerce and Industry, on September 14, 2026, issued Trade Notice inviting comments on the proposed amendment to Para 2.93 of the Handbook of Procedures, 2023 relating to Rules of Origin (Non-Preferential).

The Trade Notice provides as follows:

- The proposed amendment seeks to comprehensively prescribe Rules of Origin (Non-Preferential) for both exports and imports.
- Stakeholders, including importers, exporters, Export Promotion Councils and trade bodies, are invited to submit comments and suggestions.
- Comments may be submitted within 15 days from the date of publication of the Trade Notice through the prescribed email.

(To view the Trade Notice, please click here)

Extension of Timeline for Surrender of Unutilised Raw Sugar Tariff Rate Quota (TRQ)

The Ministry of Commerce and Industry, on September 14, 2026, issued Public Notice No. 30/2026-2027 extending the timeline for surrender of unutilised TRQ quantity allocated for import of 10 lakh MT of raw sugar. The Public Notice provides that:

- TRQ holders may surrender unutilised quantities up to September 30, 2026.
- Surrender shall be subject to payment of 0.5% of the CIF value of the surrendered quantity.

All other terms and conditions remain unchanged.

(To view the Public Notice, please click here)

- **De Minimis Exemption from RCMC Requirements for Low-Value Exports**

  The Ministry of Commerce and Industry on September 15, 2026, issued a notification amending the Foreign Trade Policy (FTP), 2023 to exempt low-value export consignments from the requirement of obtaining a Registration-cum-Membership Certificate (RCMC) or Certificate of Registration.

  The Notifications provides that:
  - Export consignments with a Free-on-Board (FOB) value not exceeding INR 3,00,000 are exempt from the requirement of an RCMC or Certificate of Registration.
  - The exemption is intended to facilitate small-value exports, particularly through postal, courier and other emerging export channels.
  - Export consignments exceeding INR 3,00,000 shall continue to require a valid RCMC or Certificate of Registration wherever otherwise applicable under the FTP, 2023.

  The amendment shall come into effect immediately.

  (To view the Notification, please click here)

Health

- **Draft Prohibition of Specified Antimicrobials for Animal Use**

  The Ministry of Health and Family Welfare, Department of Health and Family Welfare, on September 3, 2026, issued a draft notification proposing to prohibit the import, manufacture, sale and distribution of specified antimicrobial medicinal products and their formulations for animal use.

  The draft notification provides that:
  - The proposed prohibition covers Carboxypenicillins and Phosphonic acid derivatives, including their formulations, for animal use.
  - The prohibition has been proposed on the ground that their use in animals may involve risks to humans and safer alternatives are available.
  - The draft has been issued under Section 26A of the Drugs and Cosmetics Act, 1940, after consultation with the Drugs Technical Advisory Board.
  - Objections and suggestions may be submitted to the Central Government within 30 days from the date on which the Gazette notification is made available to the public.

  (To view the Notification, please click here)

Home

- **Substitution of Secretary Designation for Capital Development Matters**

  The Ministry of Housing and Urban Affairs, on September 1, 2026, notified the substitution of the designation of the competent authority for matters allocated to the Department of Capital Development.

  The notification provides that:
  - References to "Secretary, Urban Development" or "Secretary, Ministry of Housing and Urban Affairs" in any Act, rule, regulation, notification, order, guideline, bye-law or scheme shall, in relation to subjects allocated to the Department of Capital Development, be substituted with "Secretary, Department of Capital Development, Ministry of Housing and Urban Affairs."
  - Actions taken, orders passed or things done by the Secretary, Urban Development or Secretary, Ministry of Housing and Urban Affairs before September 1, 2026, in relation to such subjects shall remain valid and shall be deemed to have been taken by the competent authority.

  The change follows the constitution of the Department of Capital Development within the Ministry of Housing and Urban Affairs and allocation of subjects to the Department under the Government of India (Allocation of Business) Rules, 1961.

  (To view the Notification, please click here)

- **Census 2026 Schedule Notified for Four States**

  The Ministry of Home Affairs, on September 5, 2026, notified the schedule for conducting the Census of Population in Goa, Uttar Pradesh, Punjab and non-snow-bound areas of Uttarakhand.

  The notification provides that:
  - House-to-house population enumeration shall be conducted from December 1, 2026 to January 4, 2027, followed by a revisional round from January 5 to January 9, 2027.
  - Self-enumeration shall be available from November 16 to November 30, 2026, immediately before the house-to-house enumeration.

- The reference date for the Census shall be 00:00 hours of January 5, 2027 for the specified States and areas of Uttarakhand.

The notification has been issued under Section 3 of the Census Act, 1948, read with Rules 6A and 6D of the Census Rules, 1990.

(To view the Notification, please click here)

- **Census of India 2027 and Reference Dates Notified**

The Ministry of Home Affairs, on September 5, 2026, notified that the Census of the population of India shall be conducted during 2027, superseding the earlier notification dated June 16, 2025.

The notification provides that:
The reference date for the Census shall be 00:00 hours of March 1, 2027 for India, subject to specified exceptions.

- For Ladakh and snow-bound non-synchronous areas of Jammu and Kashmir, Himachal Pradesh and Uttarakhand, the reference date shall be 00:00 hours of October 1, 2026.
- For Goa, Uttar Pradesh, Punjab and areas other than snow-bound areas of Uttarakhand, the reference date shall be 00:00 hours of January 5, 2027.
- Actions taken or omitted under the superseded notification dated June 16, 2025, before its supersession shall remain unaffected.

The notification has been issued under Section 3 of the Census Act, 1948.

(To view the Notification, please click here)

- **House listing Operations for Census 2027 Deferred in Manipur**

The Ministry of Home Affairs, on September 5, 2026, deferred the house listing operations for Census 2027 in the State of Manipur and amended the earlier notification dated January 7, 2026. The amendment provides that:

- The house listing operations for Census 2027, which were originally scheduled to take place between April 1, 2026 and September 30, 2026 across all States and Union territories during a period of 30 days specified by each State or Union territory, shall not apply to Manipur until further declaration.
- The existing provision for self-enumeration for 15 days immediately preceding the 30-day house-to-house house listing operations remains applicable.

The amendment has been made to the notification S.O. 99(E) dated January 7, 2026, which prescribed the house listing schedule for Census 2027.

(To view the Notification, please click here)

Labour & Employment

- **Investment Options for EPF Funds Expanded to Include Rupee Bonds**

The Ministry of Labour and Employment, on September 9, 2026, amended the investment pattern for Employees' Provident Fund (EPF) funds under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952.

The following has been amended:

- Rupee bonds issued by the International Bank for Reconstruction and Development (IBRD), International Finance Corporation (IFC), Asian Development Bank (ADB) and New Development Bank (NDB) are now eligible investments.
- Such bonds must have an outstanding maturity of at least three years.
- The amendment shall come into effect from September 9, 2026, being the date of its publication in the Official Gazette.

(To view the Notification, please click here)

- **Aadhaar Authentication Made Available for Shram Suvidha Portal**

The Ministry of Labour and Employment, on August 24, 2026, notified the use of Aadhaar authentication for verification of user details on the Shram Suvidha Portal, while providing alternative means of identification.

The notification provides that:

- Aadhaar authentication on the Shram Suvidha Portal shall be voluntary and may be carried out through Yes/No and/or e-KYC authentication.
- The Ministry shall obtain the consent of the Aadhaar number holder before authentication.
- Persons who do not wish to or are unable to undergo Aadhaar authentication shall not be denied services and may use Voter ID, PAN Card, Driving Licence or Passport as alternative identification.

The notification supersedes the earlier notification dated May 15, 2026 and shall come into effect from August 24, 2026, upon publication in the Official Gazette.

(To view the Notification, please click here)

Oil & gas production

- **Draft of Petroleum (Amendment) Rules, 2026**

  The Ministry of Petroleum and Natural Gas, on September 3, 2026, issued the draft of Petroleum (Amendment) Rules, 2026, proposing amendments to the Petroleum Rules, 2002 concerning import and transportation of petroleum in ISO tank containers and related safety requirements.

  The following has been proposed:
  - Import of ISO tank containers containing or intended to contain petroleum shall require prior permission through Form VII(A) on the PESO online licensing portal, supported by prescribed licences, inspection certificates, drawings and safety documents.
  - Import permission may be granted for up to three years. If no deficiency or objection is communicated within seven working days of a complete application, permission shall be deemed granted.
  - Permission for transportation of Class A or Class B petroleum in ISO tank containers by road is proposed to be extended from one year to three years, subject to prescribed testing and certification requirements.
  - A new Sixth Schedule prescribes safety requirements for ISO tank container vehicles, including fire extinguishers, electrical bonding, loading/unloading precautions, restrictions on smoking and repairs, and accident reporting.
  - District Fire Officers are proposed to replace District Authorities for specified NOC and fire-safety functions, with NOCs to be processed within one month.

  Objections and suggestions may be submitted within 30 days from the date the Gazette is made available to the public.

  (To view the Notification, please click here)

- **Mandatory Data Reporting Framework for Petroleum and Natural Gas Sector**

  The Petroleum and Natural Gas Regulatory Board (PNGRB), on September 2, 2026, notified the Petroleum and Natural Gas Regulatory Board (Databank and Information System) Regulations, 2026, establishing a standardised framework for collection, submission and management of regulatory data across the petroleum and natural gas sector.

  The Regulations provide for:
  - Mandatory submission of complete, accurate and timely data by covered entities in the formats prescribed under the Regulations.
  - Consolidation of reporting requirements for CGD, natural gas pipelines, petroleum and petroleum product pipelines, LNG terminals and other regulated activities.
  - Additional reporting on petroleum product transportation and storage, sustainability, NHIMS, consumer affairs and CBG.
  - Digital submission and centralised management of sectoral data to support regulatory decision-making, planning and sectoral analysis.
  - Non-compliance may attract a civil penalty of up to INR 1 crore per contravention, with an additional penalty of up to INR 10 lakh for each day the contravention continues.

  The Regulations shall come into force from September 2, 2026, being the date of their publication in the Official Gazette.

  (To view the Regulations, please click here)

Shipping, ports, fisheries

- **Merchant Shipping (Carriage of Cargoes and Oil Fuels) Rules, 2026**

  The Ministry of Ports, Shipping and Waterways, on September 2, 2026, notified the Merchant Shipping (Carriage of Cargoes and Oil Fuels) Rules, 2026, superseding the 1995 Rules and prescribing safety requirements for specified cargoes.

  The Rules provide that:
  - Safety requirements are prescribed for timber, containers, solid bulk cargoes, grain and oil fuels.
  - Shippers shall provide cargo information and verified gross mass (VGM) before loading containers.
  - Ships carrying hazardous solid bulk cargoes shall maintain appropriate gas/oxygen detection equipment and trained crew.

- Physical blending of bulk liquid cargoes and production processes during voyages are prohibited, subject to specified exceptions.
- Ships carrying oil or oil fuel shall have Material Safety Data Sheets (MSDS) before loading or bunkering.
- Non-compliance shall attract penalties under the Merchant Shipping Act, 2025.

The Rules came into force on September 2, 2026.

(To view the Notification, please click here)

Telecommunication

- **Draft of Telecommunications (Television, Radio and Associated Services) Rules, 2026**

  The Ministry of Information and Broadcasting, on September 2, 2026, issued the draft Telecommunications (Television, Radio and Associated Services) Rules, 2026, proposing to consolidate and simplify the regulatory framework for television, radio and associated broadcasting services under the Telecommunications Act, 2023.

  The Draft Rules provide for:
  - Consolidation of existing guidelines governing satellite television channels, DTH, HITS, private FM radio, Community Radio and IPTV services into a unified regulatory framework.
  - Harmonisation of the existing regulatory requirements to simplify compliance and promote ease of doing business in the television and radio broadcasting sector.

  The Draft Rules have been issued for public consultation, with comments and suggestions invited until October 2, 2026.

  (To view the Draft Rules, please click here)

Transport including aviation, railways, road, inland waterways

- **Amendment to Phased Manufacturing Programme for E-Bus Traction Motors**

  The Ministry of Heavy Industries, on September 3, 2026, amended the Phased Manufacturing Programme (PMP) for e-Buses (M2/M3) under the PM Electric Drive Revolution in Innovative Vehicle Enhancement (PM E-DRIVE) Scheme, revising the domestic manufacturing requirements for traction motors.

  The amendment provides for:
  - From September 1, 2026, domestic manufacturing of traction motors shall include rotor assembly, stator assembly, bearing, enclosure, connectors and cables fitment.
  - From April 1, 2027, the domestic manufacturing requirement shall additionally include magnet and shaft fitment, along with the above processes.

  The amendment shall take effect from the date of publication in the Official Gazette.

  (To view the Notification, please click here)

- **Amendment to PMP for N2 and N3 Category E-Trucks**

  The Ministry of Heavy Industries, on September 3, 2026, amended the Phased Manufacturing Programme (PMP) for N2 and N3 category e-Trucks under the PM Electric Drive Revolution in Innovative Vehicle Enhancement (PM E-DRIVE) Scheme, revising domestic manufacturing requirements for traction motors and controllers.

  The amendment provides for:
  - From April 1, 2027, domestic manufacturing of traction motors shall include magnet, rotor, stator, shaft, bearing, enclosure, connectors and cables fitment.
  - For integrated traction motor and transmission, domestic manufacturing shall additionally cover transmission and transmission controller fitment from April 1, 2027.
  - Domestic manufacturing of traction motor controllers including inverters shall, from April 1, 2027, include assembly of electronic components/semiconductors/connectors on the PCB, high-voltage connectors, cables, heat-sink, enclosure and software/firmware flashing.
  - Existing requirements for domestic assembly of integrated traction motor and transmission, controllers and software flashing from September 1, 2025 remain applicable.

  (To view the Notification, please click here)

State-wise updates

Andhra Pradesh

- **Andhra Pradesh Adopts the Water (Prevention and Control of Pollution) Amendment Act, 2024**

  The Government of Andhra Pradesh vide notification dated September 11, 2026, officially issued an order adopting the Water (Prevention and Control of Pollution) Amendment Act, 2024 (as enacted by the Ministry of Law and Justice, Government of India) across the State of Andhra Pradesh with immediate effect. The adoption follows the passage of an Official Resolution under Article 252 of the Constitution of India by both the Andhra Pradesh Legislative Assembly and the Andhra Pradesh Legislative Council on August 20, 2026.

  The Amendment of 2024 aligns state environmental enforcement with the Central Water (Prevention and Control of Pollution) Amendment Act, 2024. It replaces criminal penalties (imprisonment) for initial or minor technical non-compliances with financial penalties levied by a designated Adjudicating Officer and incorporates central provisions that allow exemptions for specific categories of non-polluting or low-risk industrial establishments from mandatory Consent to Establish (CTE) and Consent to Operate (CTO) frameworks, optimizing administrative oversight.

  (To view the Notification, please click here)

- **Appointment of Inspectorate and Jurisdictions Under OSH&WC Code, 2020**

  The Government of Andhra Pradesh, Labour Factories Boilers & Insurance Medical Services Department, vide notification dated September 01, 2026, appointed authorities and defined territorial jurisdictions under Sections 34 and 35 of the Occupational Safety, Health and Working Conditions (OSH&WC) Code, 2020.

  The notification states the following:

  - The Governor of Andhra Pradesh has formally appointed regulatory officers across various cadres as Inspector-cum-Facilitators for factories under Schedules I, II, and III of the notification.
  - All notices, annual/periodic returns, and compliance information mandated under the OSH&WC Code must be submitted directly to the jurisdictional Inspector-cum-Facilitator governing the factory's location.
  - The Chief Inspector-cum-Facilitator of Factories exercises jurisdiction across the entire State of Andhra Pradesh and serves as the apex authority for supervision, administration, and enforcement of the OSH&WC Code regarding factories.
  - Appointed officers are authorized to exercise all statutory powers and perform all inspectorate functions within their assigned local limits.

  Notwithstanding the supersession, any actions taken, orders issued, or appointments made under the repealed provisions before the enforcement of the state factory rules are deemed to have been executed under corresponding provisions of the 2020 Code and will remain valid unless explicitly repealed or contrary to the Code.

  (To view the Notification, please click here)

Arunachal Pradesh

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

  The Department of Labour and Employment, Government of Arunachal Pradesh, vide Notification dated September 7, 2026, appointed Labour Officers/In-charge Labour Officers as Compounding Officers under Section 89(1) of the Industrial Relations Code, 2020, for compounding offences under the Code within their respective jurisdictions and subject to the control and supervision of the Appropriate Government.

  (To view the Notification, please click here)

- **Appointment of Appellate Authorities under the Code on Social Security, 2020**

  The Department of Labour and Employment, Government of Arunachal Pradesh, vide Notification dated September 7, 2026, appointed the Deputy Commissioners of the specified districts and the Deputy Commissioner, Itanagar Capital Region as Appellate Authorities under Section 56(8) of the Code on Social Security, 2020.

  (To view the Notification, please click here)

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

  The Department of Labour and Employment, Government of Arunachal Pradesh, on September 2, 2026, issued a Notification designating the Deputy Labour Commissioner, Arunachal Pradesh as the Certifying Officer for the whole State under Section 2(g) of the Industrial Relations Code, 2020, for performing the functions of a Certifying Officer under Chapter IV of the Code.

(To view the Notification, please click here)

- **Arunachal Pradesh Apiculture and Honey Policy, 2026**

  The Department of Agriculture, Government of Arunachal Pradesh, on September 1, 2026, notified the Arunachal Pradesh Apiculture and Honey Policy (AAHP) to promote scientific and sustainable beekeeping, conserve native bee species, improve farmer incomes and develop apiculture as an agro-based industry in the State.

  The key highlights of the policy include:

  - The Policy seeks to conserve native honey bee species and their habitats, strengthen pollination and crop productivity, and encourage apiculture as a livelihood and entrepreneurial opportunity, particularly for women and youth.
  - Honey collection, processing, grading and packaging units are proposed to strengthen the value chain, supported by traceability mechanisms, food-standard compliance, branding of "Arunachal Honey", GI tagging, export promotion and e-commerce support.
  - The Policy further provides for financial assistance, subsidies and incentives, along with targeted support for women and youth entrepreneurs and access to insurance and credit facilities for beekeepers.

  The Policy also provides for training of honey collectors, establishment of Apiculture Research and Training Centres, development of extension services, support for apiaries, and adoption of modern beekeeping technologies.

  (To view the Policy, please click here)

Assam

- **Assam Shops and Establishment (Amendment) Act, 2026**

  The Legislative Department, Government of Assam, vide Notification dated September 2, 2026, has notified the Assam Shops and Establishment (Amendment) Act, 2026 pursuant to the assent of the Governor of Assam on August 31, 2026.

  The following has been stated, namely:

  - The Act provides for registration-related requirements for employers and empowers the Chief Inspector-cum-Facilitator and Inspector-cum-Facilitator framework for administration of the legislation.
  - An employer proposing to close down an establishment is required to give prior notice containing prescribed details, including the reasons for closure, number of employees likely to be affected, proposed date of closure and arrangements concerning statutory dues and settlement of employees.
  - Employers are required to ensure suitable working conditions and safety of workers, including measures relating to cleanliness, ventilation, lighting, drinking water, sanitation, fire and other prescribed safety measures.
  - The provisions prescribe payment for work beyond the normal working hours at twice the ordinary rate of wages, subject to the conditions specified under the Act.
  - Employers are required to issue an appointment letter to every employee containing the prescribed particulars and to issue an identity card in the prescribed manner.

  The amended framework provides for monetary penalties for specified contraventions, with enhanced consequences for continued non-compliance, and permits compounding of specified offences in accordance with the prescribed procedure.

  (To view the Notification, please click here)

Bihar

- **Establishment of Worker Re-Skilling Fund and Social Security Funds under the Labour Codes**

  The Labour Resources and Migrant Workers Welfare Department, Government of Bihar, issued Notifications on September 3, 2026, establishing funds under the Industrial Relations Code, 2020, the Occupational Safety, Health and Working Conditions Code, 2020 and the Code on Social Security, 2020.

  The following has been provided vide the notifications below:

  - S.O. 210: establishes the Worker Re-Skilling Fund under Section 83(1) of the Industrial Relations Code, 2020.
  - S.O. 206: establishes a Social Security Fund under Section 115 of the Occupational Safety, Health and Working Conditions Code, 2020.
  - S.O. 208: establishes a Social Security Fund under Section 141 of the Code on Social Security, 2020.

  (To view the Notification, please click here)

- **[Automated NOC for New Electricity Connections up to 150 KW]**

  The Energy Department, Government of Bihar, on September 2, 2026, notified the implementation of Reform No. 58 under the State Business Reforms Action Plan (SBRAP) 2026, providing for automation of the DISCOM NOC process based on transformer load/capacity benchmarks.

  Accordingly, NBPDCL and SBPDCL have implemented an automated process for issuing NOCs for new electricity connections with a load of up to 150 KW, based on transformer load/capacity benchmarks computed in the system. The process has been implemented pursuant to Bihar DISCOM Notification No. 912 dated May 7, 2026.

  (To view the Notification, please click here)

- **Appointment of Cess Collectors under the Code on Social Security, 2020**

  The Labour Resources and Migrant Workers Welfare Department, Government of Bihar, on August 31, 2026, issued a Notification, appointing the following officers as Cess Collectors under Chapter VIII of the Code on Social Security, 2020:
  - All Assistant Labour Commissioners;
  - All Labour Superintendents;
  - All Labour Superintendents (Act); and
  - All Labour Enforcement Officers.

  (To view the Notification, please click here)

- **Appointment of Assessing Officers under the Code on Social Security, 2020**

  The Labour Resources and Migrant Workers Welfare Department, Government of Bihar, vide Notification dated August 31, 2026, has appointed Deputy Labour Commissioners as Assessing Officers under Section 103 of the Code on Social Security, 2020, read with Rule 2(d) of the Social Security (Central) Rules, 2026, for assessment and determination of cess payable by establishments under Chapter VIII of the Code. The notification assigns jurisdiction across 10 Deputy Labour Commissioner offices covering all districts of Bihar and takes effect from the date of publication in the Bihar Gazette.

  (To view the Notification, please click here)

Goa

- **Ease of Doing Business (Miscellaneous Amendments) Bill, 2026**

  The Government of Goa introduced the Goa Ease of Doing Business (Miscellaneous Amendments) Bill, 2026 on August 31, 2026, with the objective of reducing regulatory burden, facilitating time-bound approvals and services, and promoting risk-based regulation for businesses.

  The following key amendments have been proposed:
  - Industrial Development: The Goa Industrial Development Corporation (GIDC) may grant freehold rights in respect of plots or premises allotted in industrial estates or areas, subject to applicable terms and payment of freehold premium.
  - Shops and Establishments: The Goa Shops and Establishments Act, 2025 will apply to every establishment. Establishments employing less than 10 employees will be required to submit an online intimation of commencement of business within 60 days, with changes in particulars and closure to be intimated within 30 days.
  - Time-bound Business Services: Business entities, including companies, LLPs, partnerships and sole proprietorships, will be eligible for notified business services. Where such services are not delivered within the applicable time limit, an appeal will be automatically generated through the electronic platform.
  - Working Hours: Employers will be required to communicate employees' working hours in advance, while the permitted working hours for women have been revised.

  The Bill will come into force on such date as the Government may notify.

  (To view the Bill, please click here)

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

  The Government of Goa introduced the Goa Land Revenue Code (Amendment) Bill, 2026, on August 31, 2026, proposing amendments to streamline the administration of the Revenue Department and provide additional time for applicants to avail benefits under Section 38A of the Goa Land Revenue Code, 1968.

  The following has been stated:
  - Extension of Time Limit: The period available under Section 38A for applicants to avail the benefits of the provision has been extended from six months to eighteen months.
  - Common Cadre: The Government may constitute a common cadre of specified officers and subordinate employees across offices under the Revenue Department, with the Revenue

- Secretary acting as the cadre controlling authority for matters including seniority, transfers and promotions.
- Validation of Proceedings: Certain appeals, orders and proceedings undertaken by the Superintendent of Surveys and Land Records under Section 188 are sought to be validated.

The Bill provides that it will come into force immediately, except Section 4, which is deemed to have come into force from April 10, 2026.

To view the Amendments, please click here)

- **Goa Municipalities (Amendment) Act, 2026**

The Department of Law, Legal Affairs Division, Government of Goa, vide notification dated September 7, 2026, published the Goa Municipalities (Amendment) Act, 2026, further amending the Goa Municipalities Act, 1968.

The following has been notified, namely:
- The threshold for the constitution of a municipal council has been raised from 2500 to 3000 and is now reckoned on the population of the municipal area instead of the number of voters in it.
- The reservation of twenty seven percent of seats for Other Backward Classes is now permissive rather than mandatory.
- The procedure for delimitation of wards and reservation of seats has been recast, with defined timelines for the State Election Commission at each stage and objections from the public to be submitted in writing, without any personal hearing. Each ward elects one Councillor.

The Act came into force at once, except Clause (A) of Section 2 and Sections 3 and 4, which are deemed to have come into force on April 22, 2026.

(To view the Amendment, please click here)

Gujarat

- **GPCB Simplifies Procedure and Documentation for Industrial Name Change Applications**

The Gujarat Pollution Control Board (GPCB), vide notification dated August 27, 2026, issued a revised protocol outlining the streamlined process and mandatory documentation required for changing an industrial entity's name.

The notification clarifies the documentation requirements for changes in industrial ownership/name. For industries located outside Industrial Areas, applicants are required to submit either a Registered Sale Deed, or Village Form No. 2. For industries located within Industrial Areas, an Allotment Letter or Land Possession Certificate is required, while industries operating from rented or leased premises must submit a registered Rent/Lease Agreement along with ownership proof of the lessor.

Additionally, applicants are also required to submit a self-attested joint undertaking executed by both the transferor and transferee and pay the applicable state-prescribed administrative fee for the industrial name change.
While decisions will generally be made by competent officers having delegated financial and administrative powers equivalent to those applicable to Consent to Establish (CTE) applications, the Member Secretary, GPCB remains the sole competent authority for deciding such applications.

(To view the Notification, please click here)

- **Mandatory Alignment of Trade Union with Industrial Relations Code, 2020**

The Labour Department, Government of Gujarat, vide Notice dated September 02, 2026, has issued a compliance notice directing all trade unions and society office bearers registered under the former Trade Unions Act, 1926, and operating within Gujarat, to align their constitutions and rules with the Industrial Relations Code, 2020.

Following the enforcement of the national Labour Codes on November 21, 2025, trade unions registered under Section 9(4) of the Code must amend their internal regulations to conform strictly with Section 7 of the 2020 Code.

As per the notice, Trade unions must submit their compliance undertakings and supporting documentation to the appropriate authority based on their territorial jurisdiction, including a copy of the original Registration Certificate and existing constitution, certified copy of the updated constitution/rules aligned with Section 7 of the IR Code, 2020, two copies of the comparative statement detailing the amendments made to the rules, etc.

The compliance deadline is December 31, 2026 and any failure to submit the revised documentation or align the union constitution with Section 7 of the Industrial Relations Code, 2020, by the stipulated deadline will render the trade union's registration liable to cancellation under the Code.

(To view the Notice, please click here)

Haryana

- **EV Cargo Logistic Scheme for MSMEs Under RAMP Programme**

  The Government of Haryana, Department of Industries and Commerce, vide notification dated September 09, 2026, notified the "Haryana EV for Cargo Logistic Scheme" under the World Bank-assisted Raising and Accelerating MSME Performance (RAMP) Programme. The initiative aims to accelerate technology adoption, lower operational logistics costs, and encourage greener transport fleets among Micro, Small, and Medium Enterprises (MSMEs) across the state.

  The key points include:

  - Eligible Categories: Covers commercial cargo EVs, including 3-wheelers, 4-wheelers, and heavy cargo trucks. However, vehicles must possess a load-bearing capacity ranging between 700 kg and 10,000 kg.
  - Engine Technology Scope: Includes Battery Electric Vehicles (BEVs), Hybrid Electric Vehicles (HEVs), Plug-in Hybrid Electric Vehicles (PHEVs), and Fuel Cell Electric Vehicles (FCEVs).
  - Maximum Cap: Capped at a maximum incentive of INR 5 lakh per eligible enterprise.
  - Single Vehicle Limit: Restricted to one EV cargo vehicle per MSME during the operative period of the scheme.
  - The Scheme is reserved exclusively for MSMEs acquiring EVs for their own internal logistics requirements. Enterprises whose primary business is logistics or third-party transportation services are excluded.

  The vehicle must be purchased from an authorized dealership in Haryana and registered in Haryana under the name of the applicant firm and aapplicants must hold a valid Udyam Registration Certificate.

  (To view the Scheme, please click here)

- **Transition Timeline for Revised Property Tax System Under Haryana Municipal Act, 1973**

  The Urban Local Bodies Department (ULB), Government of Haryana, vide notification dated September 1, 2026, issued an amendment to its earlier notification dated July 30, 2026, promulgated under the Haryana Municipal Act, 1973.

  As per the notification, the new property taxation framework and revised rate schedules officially apply with effect from August 1, 2026. Property owners and occupiers are permitted a temporary two-month grace period starting August 1, 2026, during which they may continue paying property tax under the old regime. Upon conclusion of the two-month transition window, all property tax remittances must strictly adhere to the rates and rules prescribed under the new notification. Pending tax arrears and accrued interest relating to FY 2025–26 and preceding financial years will remain completely unchanged and calculated under earlier rates, whereas from FY 2026–27 onwards, assessment and valuation for all municipal properties across Haryana will be governed exclusively under the revised notification framework.

  (To view the Notification, please click here)

Himachal Pradesh

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

  The Government of Himachal Pradesh introduced the Himachal Pradesh Goods and Services Tax (Amendment) Bill, 2026 on September 1, 2026, proposing amendments to the Himachal Pradesh Goods and Services Tax Act, 2017 relating to post-supply discounts, credit notes and refund of input tax credit.

  The following key amendments have been proposed:

  - Post-Supply Discounts: Post-supply discounts may be excluded from the value of supply where the supplier issues a credit note, and the recipient reverses the input tax credit attributable to such discount in accordance with Section 34.
  - Credit Notes: Section 34 will be amended to specifically cover cases where a post-supply discount referred to under Section 15(3)(b) is granted.
  - Refund of Unutilised Input Tax Credit: The refund provisions will be amended to cover refunds of unutilised input tax credit allowed under the first proviso to Section 54(3).

- Export of Goods: The restrictions under Section 54(14) will be modified to exclude cases where a refund of tax is claimed in respect of goods exported out of India with payment of tax.

The Bill will come into force on such date as the Government may notify in the Rajpatra (e-Gazette), Himachal Pradesh.

To view the Bill, please click here)

- **Indian Stamp (Himachal Pradesh Second Amendment) Bill, 2026**

The Himachal Pradesh Vidhan Sabha Secretariat, vide notification dated September 1, 2026, introduced the Indian Stamp (Himachal Pradesh Second Amendment) Bill, 2026, proposing to substitute Schedule I-A of the Indian Stamp Act, 1899 as applicable to Himachal Pradesh. The proposed amendments seek to revise stamp duty rates applicable to various instruments, including company documents, agreements, leases and financing-related instruments.

The following has been proposed, namely:

- The stamp duty on Articles of Association will be INR 2,000 for companies having no share capital and 0.2% of the share capital, subject to a minimum of INR 2,000 and maximum of INR 5 lakh, for companies having share capital or increasing their share capital. Articles of Association of companies registered under Section 8 of the Companies Act, 2013 will remain exempt.
- The stamp duty on Memorandum of Association will be INR 1,000 where accompanied by Articles of Association and INR 2,000 where not so accompanied, with an exemption for companies registered under Section 8 of the Companies Act, 2013.
- Stamp duty on agreements for sale of immovable property will be INR 1,000 plus 2% of the market value, with the amount of stamp duty paid on the agreement adjustable towards the stamp duty payable on the conveyance.
- Stamp duty on mortgage without possession and security bonds will be 0.1% of the amount secured, subject to a minimum of INR 1,000, while agreements relating to deposit of title deeds, pawn or pledge will attract stamp duty ranging from INR 100 to INR 500 based on the amount involved.

The Bill will come into force on such date as the Government may notify.

(To view the Bill, please click here)

- **Amendment to the Value Added Tax Rules, 2005 to Incorporate Orphan and Widow Cess**

The State Taxes and Excise Department, Government of Himachal Pradesh, vide notification dated August 25, 2026, amended the Himachal Pradesh Value Added Tax Rules, 2005 to incorporate provisions relating to Orphan and Widow Cess and revise the relevant VAT forms.

The following has been notified, namely:

- References to Orphan and Widow Cess, wherever applicable, have been incorporated in the provisions relating to payment of tax, e-payment of tax and adjustment of excess tax under Rules 40, 40B, 42 and 44 of the Himachal Pradesh VAT Rules, 2005.
- Forms VAT-II, VAT-II-A, VAT-XV, VAT-XV-A and VAT-XVIII have been substituted to include details relating to Orphan and Widow Cess, including the amount of cess payable and deposited.
- The revised Form VAT-XV requires dealers to report Orphan and Widow Cess along with other tax liabilities in the relevant return and provides for details of cess deposited during the return period.
- The revised forms will apply in accordance with the amended Rules, while returns up to the financial year 2014-15 will continue to be filed using the earlier Form VAT-XV.

The Rules will come into force from the date of their publication in the Rajpatra, Himachal Pradesh.

To view the Amendment, please click here)

Karnataka

- **Amendment to the Land Revenue Act, 1964**

The Parliamentary Affairs and Legislation Secretariat, Government of Karnataka, vide notification dated September 4, 2026, notified the Karnataka Land Revenue (Amendment) Act, 2026, further amending the Karnataka Land Revenue Act, 1964.

The following has been amended, namely:

- The definition of "valuable security" has been expanded to include documents, whether physical or electronic, capable of creating, changing or extinguishing a legal claim, including sale deeds, land titles and revenue receipts.

- Definitions relating to "abet", "certified copy", "electronic records", "cheating" and "forgery" have been aligned with the corresponding provisions of the Bharatiya Nyaya Sanhita, 2023 and the Bharatiya Sakshya Adhiniyam, 2023.
- The State Government may assign enquiries, investigations, studies or research relating to the Karnataka Land Revenue Act, 1964 and the rules made thereunder to specified officers, groups of officers or specially constituted committees, including experts or retired members of the judiciary.
- Powers and procedures for the identification and prosecution of offences punishable under Section 192-A have been included within the rule-making powers under the Act.

(To view the Amendment, please click here)

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

  The Parliamentary Affairs and Legislation Secretariat, Government of Karnataka, vide notification dated September 4, 2026, notified the Karnataka Shops and Commercial Establishments (Amendment) Act, 2026, further amending the Karnataka Shops and Commercial Establishments Act, 1961.

  The following has been notified, namely:
  - Establishments employing ten or more workers that are already registered under the Occupational Safety, Health and Working Conditions Code, 2020 will not require separate registration under the Act. Separate registration will also not be required for godowns or storage facilities located within 100 metres of the principal establishment.
  - The registration of an establishment will remain valid until closure or cessation of its business. The registration process, including issuance and renewal, has also been enabled through electronic or digital mode, and the period for processing applications has been reduced from 30 days to seven days.
  - Every employer is required to issue a service certificate to an employee within seven days of receiving the employee's application. Employers are also prohibited from retaining original educational certificates, experience certificates or other original documents of employees.

  Penalties for contraventions have been increased, and provisions relating to compounding of offences and appeals against compounding orders have been revised.

  (To view the Amendment, please click here)

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

  The Parliamentary Affairs and Legislation Secretariat, Government of Karnataka, vide notification dated September 1, 2026, notified the Karnataka Goods and Services Tax (Amendment) Act, 2026, further amending the Karnataka Goods and Services Tax Act, 2017.

  The following has been notified, namely:
  - Post-supply discounts may be excluded from the value of supply where the supplier issues a credit note for the discount, and the recipient reverses the corresponding input tax credit in accordance with Section 34.
  - Section 34 has been amended to specifically recognise credit notes issued for such post-supply discounts.
  - The provisions relating to refund of unutilised input tax credit have been expanded, and the restrictions on refunds have been modified for cases involving goods exported out of India with payment of tax.

  (To view the Amendment. Please click here)

- **Karnataka Municipalities (Amendment) Act, 2026**

  The Department of Parliamentary Affairs and Legislation Secretariat, Government of Karnataka, vide notification dated September 3, 2026, notified the Karnataka Municipalities (Amendment) Act, 2026, further amending the Karnataka Municipalities Act, 1964.

  The following has been notified, namely:
  - The Commissioner or Chief Officer may declare a private street as a public street where its poor condition poses a risk to public safety and health, either on their own initiative or upon a request from the owners of the street or adjoining properties.
  - Before such declaration, a public notice and notice to the concerned owners is required to be issued, allowing objections to be submitted within one month. The street must also have connectivity with a public road or public street.
  - Where a private street was shown as a road in a registered transfer or conveyance deed and adjoining sites were sold because of such road, the erstwhile landowner will not be eligible for compensation or a Development Rights Certificate upon the street being declared a public street.

  (To View the Notification, please click here)

- **Karnataka Industries (Facilitation) (Amendment) Bill, 2026**

  The Karnataka Legislative Assembly passed the Karnataka Industries (Facilitation) (Amendment) Bill, 2026 (LA Bill No. 19 of 2026), further amending the Karnataka Industries (Facilitation) Act, 2002.

  The following has been provided for:

  - The acknowledgement certificate has been renamed the Affidavit based Clearance Certificate and operates as deemed clearance from the departments concerned for three years for Micro, Small and Medium Enterprises and five years for large-scale industries, or till commencement of commercial operations, whichever is earlier. It is deemed approved if not issued within fifteen days for units inside industrial areas and twenty days for units outside.
  - No inspection is to be carried out during the validity of the certificate except where warranted, and then only with the prior approval of the Head of the Department concerned. Inspections are to be routed through a Central Inspection System operated through the Single Window System.
  - Every State department, board and agency providing business-related services is required to integrate with the Single Window System, with no parallel offline mode, and an applicant cannot be asked for information already available with the State Government.

  The Act has been given overriding effect over other State laws to the extent of service delivery and procedure facilitation and comes into force at once.

  To view the Bill, please click here)

- **Karnataka Redesigns Form 16-A of the Record of Rights under the Karnataka Land Revenue Rules, 1966**

  The Revenue Department, Government of Karnataka, vide government order dated September 9, 2026, redesigned Form 16-A prescribed under the Karnataka Land Revenue Rules, 1966, being the form in which the Record of Rights, the official record of ownership, tenancy and crop particulars of a land parcel, is issued.

  The following has been ordered:

  - The revised form incorporates Aadhaar-seeded particulars of the recorded holder drawn from the authorised Government database, except where the owner is a non-resident Indian and the transaction rests on documents other than Aadhaar.
  - It carries spatial information in the form of a geo-referenced cadastral or survey sketch, an overview map of the survey number or hissa, and the ULPIN and Open Location Code, the map being indicative of location only. It is also linked to the digitally maintained Akarbandh for land extent and classification.
  - A QR code or other approved digital mechanism gives access to the verified Record of Rights, the mutation register of old transactions, the Akarbandh, the survey sketch and encumbrance information, and the form may be generated and digitally authenticated through the authorised land-record management system.

  The redesign does not alter the legal character of the Record of Rights or by itself create, extinguish or transfer any right, title or interest in land. The order takes effect from the date of its publication in the Official Gazette.

  (To view the Notification, please click here)

Kerala

- **Extension of Deadline for Payment of Motor Workers Welfare Fund Arrears**

  The Government of Kerala, on September 7, 2026, extended the deadline for payment of Motor Workers Welfare Fund arrears. The key provisions include:

  - Members of the Kerala Motor Workers Welfare Fund Board having outstanding arrears have been granted time until September 30, 2026 to clear the dues.
  - Eligible members may make payment of the outstanding Welfare Fund contributions within the extended deadline.

  Workers may contact the concerned District Office of the Kerala Motor Workers Welfare Fund Board for further information regarding payment of arrears.

  (To view the circular, click here)

Ladakh

- **Ladakh Excise Policy (Adaptation) Notification, 2026-27**

  The Administration of the Union Territory of Ladakh, on August 27, 2026, issued the Excise Policy (Adaptation) Notification, 2026-27, adopting the Excise Policy 2025-26 for the remaining period of FY 2026-27, with specified modifications incorporating provisions of the Excise Policy 2026-27. The adapted policy shall remain in force until March 31, 2027, unless amended, rescinded or modified earlier. The key provisions include:

- The licensing framework, licence categories, eligibility conditions, procedures, regulatory provisions, duties, fees and assessment mechanisms under the Excise Policy 2025-26 shall continue, subject to the notified modifications.
- Mandatory security holograms have been introduced for IMFL, Beer and RTD beverages, with a processing fee of ?0.52 per hologram.
- Revised label approval fees have been prescribed at ?75,000 per brand for CSD/PMF liquor and ?25,000 per brand for BIO liquor and BIO wine.
- Revised annual licence fees have been prescribed for various categories, including ?5 lakh for Type-A wholesale licences, ?2.5 lakh to ?4 lakh for hotel liquor licences, ?3 lakh for restaurant/bar licences, ?2 lakh for club licences and ?6 lakh for bottling plants, breweries and distilleries, along with specified fees for other licence categories.
- Existing valid licences shall continue subject to applicable statutory and departmental requirements.
- Actions taken under the earlier 2026-27 policy before issuance of the notification shall remain valid, unless inconsistent with the provisions of the adapted policy.
- The adapted policy shall be effective from August 27, 2026 and remain in force until March 31, 2027, unless modified or rescinded earlier.

Manufacturers, importers, wholesalers, retailers, hotels, restaurants, clubs, breweries, distilleries and other licence holders in Ladakh should review the revised licence fees, label approval requirements, security hologram requirements and other applicable conditions and update their compliance processes accordingly.

(To view the Rules, kindly click here)

Ladakh Reduces Tax Rate on Motor Spirit and Diesel Oil

The Administration of the Union Territory of Ladakh, on August 28, 2026, issued a notification reducing the tax rate on Motor Spirit and Diesel Oil under the Jammu and Kashmir Motor Spirit and Diesel Oil (Taxation of Sales) Act, 2005. The key provisions include:

- The existing tax rate of 21% specified against Serial No. 4 of the Schedule has been reduced to 5%.
- The notification partially modifies SRO-262 dated June 6, 2018, relating to the taxation of sales of Motor Spirit and Diesel Oil.

The revised tax rate shall be deemed to have come into force from August 28, 2026.

(To view the notification, click here)

Ladakh Occupational Safety, Health and Working Conditions Rules, 2026

The Administration of the Union Territory of Ladakh, on September 2, 2026, notified the Ladakh Occupational Safety, Health and Working Conditions Rules, 2026 under Sections 133 and 135 of the Occupational Safety, Health and Working Conditions Code, 2020.

The Rules extend to the entire Union Territory of Ladakh and consolidate the framework governing occupational safety, health and working conditions. The key provisions include:

- The Rules supersede various Jammu and Kashmir-era rules, including those relating to building and other construction workers, factories, contract labour, inter-State migrant workers and motor transport workers, insofar as they apply to Ladakh and are inconsistent with the new Rules.
- Establishments covered under the OSH Code are required to undertake online registration through the prescribed portal and comply with requirements relating to commencement and cessation of operations.
- The Rules prescribe requirements relating to medical examinations, accident and dangerous occurrence reporting, occupational diseases, occupational safety and health statistics and maintenance of health and safety records.
- Establishments employing 250 or more employees, or establishments handling hazardous substances or carrying out hazardous processes with 50 or more employees, are required to constitute a Safety Committee. Prescribed establishments are also required to appoint Safety Officers.
- The Rules provide for licensing of contractors and prescribe conditions relating to contract labour, including parity in wages, holidays, working hours and other conditions of service where contract workers perform the same or similar work as directly employed workers.
- Provisions have been introduced for the electronic registration of inter-State migrant workers and collection of occupational safety and health statistics through the prescribed portal.
- The Rules prescribe requirements relating to working hours, weekly and compensatory holidays, employment of women, welfare facilities and other conditions of employment.
- Employers are required to maintain prescribed registers and records and submit annual returns and other applicable returns electronically in the prescribed forms and manner.

Effective framework - The Rules provide a unified framework for implementation of the OSH Code, 2020 across Ladakh and replace the fragmented requirements contained in the earlier State-specific labour rules.

(To view the notification, click here)

- **Ladakh Directs Strict Compliance with Food Safety Requirements**

  The Administration of the Union Territory of Ladakh, on August 27, 2026, issued a circular directing all Food Business Operators (FBOs) in the Union Territory to ensure strict and continuous compliance with the Food Safety and Standards Act, 2006 and the Rules and Regulations made thereunder. The key provisions include:
  - All FBOs shall obtain and prominently display a valid FSSAI Licence/Registration and comply with applicable food safety requirements.
  - FBOs shall maintain prescribed standards relating to hygiene, sanitation, food storage and handling, as well as applicable Food Safety Management System requirements.
  - Food handlers are required to maintain personal hygiene and undergo appropriate food safety training.
  - Expired, adulterated, unsafe or sub-standard food shall not be stored, processed or sold by FBOs.
  - Pre-packaged food products shall comply with applicable labelling and display requirements prescribed under the food safety framework.
  - FBOs shall cooperate with inspections, sampling and directions issued by Food Safety Officers and comply with applicable enforcement requirements.

  Non-compliance with the prescribed requirements may attract penalties and enforcement action under the Food Safety and Standards Act, 2006.

  (To view the circular, click here)

Lakshadweep

- **Lakshadweep Fire and Emergency Services Rules, 2026**

  The Administration of the Union Territory of Lakshadweep, vide notification dated September 03, 2026, officially notified the Lakshadweep Fire and Emergency Services Rules, 2026. Promulgated under Section 69 of the Lakshadweep Fire and Emergency Service Regulation, 2026, the Rules extend to the entire Union Territory and come into force immediately upon their publication in the Lakshadweep Gazette.

  The Rules cover the following:
  - Mandatory Appointment of Fire Safety Office: Owners or occupiers of specified classes of buildings listed under Schedule-II must appoint a designated Fire Safety Officer.
  - Minimum standards for fire prevention and fire safety for buildings or premises: The owner/occupier of building should apply for Provisional Fire Safety Certificate (for Building Permit), along with the building plan for approval of the fire protection systems and life safety measures.
  - Obtainment of Fire Safety Certificate: The owner/occupier shall apply for grant of Fire Safety Certificate along with the relevant plans, drawings, and self-certified compliance certificate or self-appraisal, and other required documents to the jurisdictional Station Fire Officer.

  Submission of compliance report: The owner or occupier must submit a formal compliance report detailing the appointment to the jurisdictional Station Fire Officer.

  (To view the Rules, please click here)

Madhya Pradesh

- **Madhya Pradesh Sugar (Stock Holding Limit for Bulk Consumers) Control Order, 2026**

  The Government of Madhya Pradesh, on September 1, 2026, notified the Madhya Pradesh Sugar (Stock Holding Limit for Bulk Consumers) Control Order, 2026 to regulate the stockholding and storage of sugar by bulk consumers and dealers in the State. The key provisions include:

  Bulk consumers using more than 10 MT of sugar per month shall not hold sugar stock exceeding 15 days of their consumption requirements.
  - Bulk consumers include commercial buyers such as sweet manufacturers, soft drink manufacturers and food processors having an average monthly sugar consumption of at least 100 MT.
  - Exemptions and verification - Sugar stock held by the Government and sugar distributed through the Public Distribution System (PDS) is exempt from the prescribed limits. Sugar sales may be verified through GST returns and applicable HSN codes.
  - Stock limit for dealers - Dealers shall not store more than 4,000 quintals of sugar and shall not retain sugar stock for a period exceeding 30 days.

- Inspection and seizure powers - State and District Supply Officers are authorised to enter and search premises, inspect records and seize illegally held sugar stocks, in accordance with the applicable provisions of the Bharatiya Nagarik Suraksha Sanhita, 2023.

Effective date - The Control Order shall come into force from September 1, 2026.

(To see the notification, click here)

- **Madhya Pradesh VAT (Amendment) Act, 2026**

  The Government of Madhya Pradesh, on August 24, 2026, issued the Madhya Pradesh VAT (Amendment) Act, 2026 to further amend the Madhya Pradesh VAT Act, 2002. The key amendments include:

  - Increase in age limit - In Section 4(5), the prescribed age limit of 65 years has been increased to 67 years.
  - Appeal by Commissioner - Section 46(3) has been substituted to provide that where the Commissioner considers an order passed by an Appellate Authority to be erroneous and prejudicial to the interests of revenue, the Commissioner may file an appeal against such order before the Appellate Board within two calendar years from the date of such order.
  - Amendment to Schedule II - In Part II of Schedule II, the words "(excluding those as specified in Section 14 of the Central Sales Tax Act, 1956)" under Serial No. 10A have been omitted.
  - Omission of entry - Serial No. 10C in Part II of Schedule II has been omitted.

  Petroleum Crude - The entry under Serial No. 30 in Part II of Schedule II has been substituted with "Petroleum Crude."

  (To see the notification, click here)

- **Amendment to Madhya Pradesh Bhumi Vikas Rules, 2012**

  The Government of Madhya Pradesh, on August 28, 2026, amended Rule 2(5)(c) of the Madhya Pradesh Bhumi Vikas Rules, 2012 relating to construction and reconstruction of buildings on smaller plots. The key provisions include:

  - Construction on smaller plots – Local authorities may permit construction or reconstruction on plots having an area up to 500 sq. metres, where the proposed construction conforms to the existing land use specified in the approved Development Plan of the town.
  - Construction or reconstruction on plots up to 500 sq. metres meeting the prescribed conditions shall not require separate development permission under Rule 2(5)(a).
  - The exemption is conditional upon the proposed construction or reconstruction being in conformity with the approved Development Plan and its applicable norms.

  The local authority may permit such construction or reconstruction subject to compliance with the norms and requirements prescribed under the applicable Development Plan.

  (To see the notification, click here)

- **Madhya Pradesh Goods and Services Tax (Amendment) Act, 2026**

  The Government of Madhya Pradesh, on August 24, 2026, notified the Madhya Pradesh Goods and Services Tax (Amendment) Act, 2026, further amending the Madhya Pradesh Goods and Services Tax Act, 2017. The Act received the Governor's assent on August 12, 2026, and was published in the Madhya Pradesh Gazette on August 24, 2026. The key provisions include:

  - Amendments have been made to Section 34, relating to credit notes and adjustment of taxable value and tax charged.
  - Section 54, concerning refunds under the MP GST Act, has also been covered by the amendment.

  The Act does not automatically come into force in its entirety upon publication. The State Government shall appoint the date of commencement by notification in the Official Gazette, and different dates may be appointed for different provisions.

  (To see the notification, click here)

Maharashtra

- **Maharashtra Grants Concession on Waterfront Royalty for Coastal Shipping of Non-Captive Cargo**

  The Transport Department, Government of Maharashtra, vide notification dated August 31, 2026, granted a concession on the Waterfront Royalty (WFR) payable to the Maharashtra Maritime Board on cargo handled through coastal shipping, in exercise of the powers conferred under sub-section (33) of section 108 read with sections 37, 41 and sub-section (1) of section 109 of the Maharashtra Maritime Board Act, 1996.

  The following has been notified, namely:

- A concession of 50% has been granted on the WFR for the transportation of non-captive cargo through coastal shipping, that is, third-party or common-user cargo not connected with a jetty operated by the cargo owner for its own use.
- The concession is available for such cargo moved within Maharashtra and for cargo brought from any other Indian port.
- The concession gives effect to paragraph 23.5(a) of the Maharashtra Maritime Development Policy-2023, published vide Home Department Resolution dated August 18, 2023.

(To view the Notification, please click here)

- **Maharashtra Notifies Charges for Laying Pipelines within Non-Major Port Limits**

The Transport Department, Government of Maharashtra, vide notification dated August 31, 2026, notified the charges to be levied for laying pipelines within the limits of non-major ports on the Maharashtra coastline, in exercise of the powers conferred under sub-section (33) of section 108 read with sections 37, 41 and sub-section (1) of section 109 of the Maharashtra Maritime Board Act, 1996 and paragraphs 18.1, 18.2 and 18.3 of the Maharashtra Maritime Development Policy-2023.

The following has been notified, namely:

- For pipelines passing through Maharashtra Maritime Board (MMB) waters and landing on the Maharashtra shore within the port limit, a Facility Compensation charge of Rs. 10.255 per metric ton on crude and Rs. 26.918 per metric ton on POL, LPG, LNG, CNG, liquid chemicals and similar cargo is payable. Where a pipeline lands outside the Maharashtra shore, royalty of INR 9.1 lakh per running kilometre per annum applies instead.
- Annual way leave charges are payable on the area occupied within the port limit, at 6% of the ready reckoner value of non-irrigated land abutting the Inter-Tidal Zone on the land side and 60% of that 6% on the seaside, each increasing by 4% every year. For Inter-Tidal Zone land in Mumbai City, Mumbai Suburban, Thane and Navi Mumbai, the 6% is calculated on one-fourth of the ready reckoner value.
- Supervision charges during commissioning and scrutiny fees are each payable at 1% of the construction cost up to INR 50 crore, and at INR 75 lakh where the cost exceeds INR 50 crore. Laying or erection charges are collected as a deposit equal to the estimated cost of removal, disposal and reinstatement, and proposal approval charges are recovered on an actual basis.
- Only the annual way leave charges apply to water pipelines, and pipeline charges are not attracted where wharfage is leviable. The royalty and charges escalate by 6% every year on April 1.

(To view the Notification, please click here)

- **Maharashtra Exempts Registration Fee on Lease and Sub-Lease Instruments for Solarisation of Lift Irrigation Schemes**

The Revenue Department, Government of Maharashtra, vide notification dated September 10, 2026, amended the Table of Fees prepared under section 78 of the Registration Act, 1908 to exempt registration fee on lease and sub-lease instruments executed for solar energy projects under the scheme for solarisation of High Voltage and Extra High Voltage Lift Irrigation Schemes in the State.

The following has been notified, namely:

- No registration fee is chargeable on the lease instrument executed between the officer concerned of the Water Resources Department and the Maharashtra State Electricity Distribution Company Limited as the implementing agency, or on the sub-lease instrument executed between the implementing agency and the developer of the solar energy project.
- The exemption is available only where the implementing agency or another competent authority authorised by the Industries, Energy, Labour and Mining Department certifies the developer's eligibility under the scheme by issuing an eligibility certificate, and a party availing it cannot claim remission for the same transaction under any other order or policy.
- No refund is available where the registration fee has already been paid before the date of publication of the notification, and a developer or implementing agency that fails to fulfil the objectives of the scheme or breaches any condition becomes liable to pay the whole registration fee with penalty, as though no remission had been granted.

The exemption does not extend to instruments transferring the lease between the developer and a subsequent lease or sub-lease holder or co-developer, and second or further transactions of that kind do not qualify.

(To view the Notification, please click here)

- **Maharashtra Remits Stamp Duty on Internal Land Transfers Between Group Companies and SPVs for Renewable Energy Projects**

The Revenue Department, Government of Maharashtra, vide order dated September 10, 2026, remitted the stamp duty otherwise chargeable under clause (b) of Article 25 of Schedule-I to the

Maharashtra Stamp Act, 1958 on instruments of conveyance or sale executed for internal transfer of land between group companies or special purpose vehicles, where the end-use of the land remains permanently dedicated to renewable energy projects.
The following has been ordered:

- The remission is confined to instruments executed exclusively for internal transfer of land between group companies or SPVs associated with the renewable energy project, and only where the transfer is for internal restructuring, financing or implementation of that specific project.
- The benefit is available only for instruments executed on or after the date of publication of the order.
- Where a beneficiary subsequently uses the land for residential, commercial or any other purpose, or transfers or sells it to a third party, the remission stands withdrawn ab initio, and the duty becomes payable with interest and penalty.

A renewable energy project, for this purpose, means a large-scale green and clean energy generation project, including a solar, wind or hybrid installation, aligned with the State's clean energy targets. An SPV means a dedicated group entity established for project financing, power purchase agreements or operational execution of renewable energy infrastructure.

(To view the Notification, please click here)

Manipur

- **Notification of Peak Agricultural Seasons under the VB-G RAM G Act, 2025**

The Rural Development and Panchayati Raj Department, Government of Manipur, issued a Notification on September 14, 2026, regarding the peak agricultural seasons for the Valley and Hill Districts of Manipur under Section 6 of the Viksit Bharat - Guarantee for Rozgar and Ajeevika Mission (Gramin) Act, 2025 (VB-G RAM G Act).

The following has been stated:

- For Valley Districts, the peak agricultural season comprises of:
  - Kharif sowing from 15 July to 8 August,
  - Kharif harvesting/Rabi sowing from 15 November to 9 December,
  - Rabi harvesting from 5 March to 14 March.
- For Hill Districts, the peak agricultural season comprises of:
  - Kharif sowing from 15 June to 14 July,
  - Kharif harvesting/Rabi sowing from 15 December to 13 January.

During the notified peak agricultural periods, the concerned Deputy Commissioners/District Programme Coordinators are required to ensure that no work is taken up under the VB-G RAM G Act.
(To view the Notification, please click here)

- **Adoption of the Water (Prevention and Control of Pollution) Amendment Act, 2024**

The Law & Legislative Affairs Department, Government of Manipur, on September 14, 2026, Notified Resolution No. 8 passed by the Twelfth Manipur Legislative Assembly, whereby the State has resolved to adopt the Water (Prevention and Control of Pollution) Amendment Act, 2024 in Manipur under Article 252 of the Constitution of India.

The Resolution records that the Amendment Act seeks to decriminalize provisions of the Water (Prevention and Control of Pollution) Act, 1974 with a view to facilitating ease of doing business and streamlining the process for nomination of Chairpersons of State Pollution Control Boards.

The amendment will apply in Manipur upon its adoption by the State.

(To view the Notification, please click here)

- **Introduction of the Manipur Fire and Emergency Service Bill, 2026**

The Law & Legislative Affairs Department, Government of Manipur, on September 12, 2026, published the Manipur Fire and Emergency Service Bill, 2026 (Bill No. 4 of 2026). The Bill seeks to strengthen fire prevention and fire safety requirements applicable to buildings and premises across the State.

The following has been stated, namely:

- Owners and occupiers of buildings covered under the proposed legislation would be required to provide and maintain fire prevention and life-safety measures and minimum firefighting installations.
- A Fire Safety Certificate would be required for, inter alia, multi-storied buildings exceeding 15 metres in height, educational, institutional, assembly, business, mercantile, industrial, storage and hazardous buildings, and specified mixed-occupancy buildings exceeding 500 sq. m.

- Such buildings would be required to maintain prescribed automatic sprinkler systems, fire alarms and fire extinguishers, and owners/occupiers would be required to submit a certificate from a qualified agency confirming compliance, along with a further maintenance certificate twice a year, in January and July.
- Fire Safety Certificates would be renewable every five years for residential buildings other than hotels and three years for non-residential buildings including hotels, with renewal applications to be made at least six months before expiry.

For factories, buildings or premises specified by the State Government, owners/occupiers would be required to appoint a Fire Safety Officer and submit a compliance report to the Fire Officer.

(To view the Bill, please click here)

- **Amendment to Registration Requirements for Shops and Establishments in Manipur**

The Law & Legislative Affairs Department, Government of Manipur, on September 12, 2026, vide Notification published the Manipur Shops and Establishments (Regulation of Employment and Conditions of Service) (Amendment) Bill, 2026. The Bill proposes amendments to the Manipur Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2021 to reduce overlapping licensing requirements and compliance burden.

The following has been proposed to be amended:
- The title of Chapter II of the Principal Act is proposed to be substituted with "Registration of a Shop or an Establishment".
- Section 5 is proposed to be substituted to provide that every employer of a shop or establishment shall get the shop or establishment registered under any law for the time being in force.

The proposed amendment is intended to eliminate dual licensing for the same compliance requirement and avoid multiple licences for similar compliances.

(To view the Bill, please click here)

- **Introduction of Manipur Unified (Trade, Shop and Establishment Licensing) Bill, 2026**

The Law & Legislative Affairs Department, Government of Manipur, on September 12, 2026, vide Notification published the Manipur Unified (Trade, Shop and Establishment Licensing) Bill, 2026. The Bill proposes a unified, digital and self-declaration-based licensing framework for trade, shops and establishments, with risk-based classification and elimination of duplicate licensing requirements.

The following has been stated:
- A single Unified Trade, Shop and Establishment Licence is proposed for the same business activity, with no duplicate licence required from different authorities for the same activity.
- Every person carrying on business in Manipur would be required to obtain a Unified Trade, Shop and Establishment Licence. Home-based/household non-polluting units with investment up to INR 1 lakh would also be required to register but would be exempt from renewal/annual fees.
- Existing licence holders would be required to migrate to the Unified Licensing System within one year of notification of the Act or at the time of renewal, whichever is earlier.
- Licensing would operate through self-declaration and an online Portal. Low-risk businesses would receive immediate automated approval without prior inspection, while Medium-risk businesses would receive deemed approval where no deficiency is communicated within 21 working days whereas High-risk businesses would remain subject to prior statutory clearances.

Businesses would be regulated through a risk-based inspection framework where no pre-inspection for Low- and Medium-risk businesses and no inspection for the initial two years takes place, followed thereafter by inspections once every three years for Low-risk and once every two years for Medium-risk businesses. High-risk businesses would require pre-inspection and annual inspection.

(To view the Bill, please click here)

- **Amendment Bill to the Manipur Goods and Services Tax Act, 2017**

The Law & Legislative Affairs Department, Government of Manipur, on September 11, 2026, vide Notification published the Manipur Goods and Services Tax (Tenth Amendment) Bill, 2026. The Bill seeks to align the Manipur Goods and Services Tax Act, 2017 with amendments made to the Central Goods and Services Tax Act, 2017 through the Finance Act, 2026.

The following has been stated, namely:
- Section 15 is proposed to be amended to remove the requirement that a post-supply discount must be linked to an agreement specifically linked to the relevant invoices. The

discount may be excluded from the value of supply where the supplier issues a credit note and the recipient reverses the corresponding input tax credit under Section 34.
- Section 34 is proposed to expressly include post-supply discounts covered under Section 15(3)(b) as a circumstance for issuance of credit notes.
- Section 54 is proposed to extend provisional refund provisions to refunds arising from an inverted duty structure and remove the INR 1,000 minimum threshold for refund claims relating to goods exported out of India with payment of tax.

The amendments will come into force on such date, and with such prospective or retrospective effect, as may be notified by the State Government in the Official Gazette.

(To view the Bill, please click here)

- **Introduction of the Manipur Right to Business and Investment Facilitation Bill, 2026**

The Law & Legislative Affairs Department, Government of Manipur, on September 11, 2026, published the Manipur Right to Business and Investment Facilitation Bill.

The following has been proposed through the Bill:
- A Unified Business Facilitation Portal, integrated with the National Single Window Portal, is proposed for processing approvals, registrations, clearances and services relating to Micro, Small, Medium, Large and Mega Enterprises, with all departments required to integrate their services with the Portal.
- Low- and Medium-risk MSMEs would be permitted to commence operations on the basis of an affidavit-based self-certification and issuance of an In-Principle Approval Certificate (IPAC). High-risk enterprises, and Large and Mega Enterprises, would remain subject to mandatory pre-inspection, compliance verification and other prescribed inspections.
- The Bill proposes no pre-inspection for Low- and Medium-risk MSMEs during the initial three years, except on a recorded complaint with digital authorisation. Thereafter, Low-risk enterprises would be inspected once every three years and Medium-risk enterprises once every two years. Large, Mega and High-risk businesses would be subject to prior inspection, while all inspections would be carried out through digital assignment.

The Bill provides for a risk-based classification using factors including pollution potential, hazardous material handling, fire and structural risk, location sensitivity, labour intensity, public interface, power load, machinery risk and waste complexity.

(To view the Bill, please click here)

- **Manipur Electricity Regulatory Commission (Grid Interactive Distributed Renewable Energy Sources) Regulations, 2026**

The Manipur Electricity Regulatory Commission, on September 3, 2026, issued a Notification regarding the Manipur Electricity Regulatory Commission (Grid Interactive Distributed Renewable Energy Sources) Regulations, 2026. The Regulations apply to DRES installed within the area of supply of the distribution licensee and cover arrangements including net metering, net billing, gross metering, group net metering, virtual net metering and behind-the-meter systems.

The key highlights of the notification, include:
- Eligible consumers may install DRES from a minimum capacity of 1 kW, with the maximum capacity depending on the metering mechanism. Net metering and net billing are capped at the sanctioned load/contract demand or 500 kW, whichever is lower, while gross metering is permitted up to 10 MW.
- All consumer categories are permitted to install DRES under net billing, gross metering and behind-the-meter arrangements, while net, group net and virtual net metering are subject to the specified consumer-category restrictions.
- For behind-the-meter systems, prior intimation to the distribution licensee is mandatory, the consumer must ensure prescribed CEA safeguards, and failure to intimate an installation within the prescribed period may attract a one-time penalty of INR 1,000/kW or such amount as determined by the Commission.

The distribution licensee is required to modify its existing metering and billing infrastructure within three months of notification, issue DRES-specific guidelines and establish/update a web-based portal for applications, interconnection and metering.

(To view the Regulations, please click here)

Nagaland

- **Nagaland Goods and Services Tax (Eleventh Amendment) Ordinance, 2026**

The Department of Law & Justice, Government of Nagaland, on August 31, 2026, issued the Nagaland Goods and Services Tax (Eleventh Amendment) Ordinance, 2026 to amend the Nagaland Goods and Services Tax Act, 2017, in line with corresponding amendments to the Central Goods and Services Tax Act.

The following has been stated:

- The Ordinance introduces provisions relating to unique identification marking and electronic storage/access of information for specified goods. Persons covered would be required to affix the prescribed unique identification marking, furnish and maintain prescribed records, provide details of machinery installed for manufacture, and pay the prescribed amount towards the system.
- A new Section 122B provides for a penalty for contravention of the track-and-trace mechanism, that is INR 1 lakh or 10% of the tax payable on the relevant goods, whichever is higher.
- Section 34 has been amended to restrict reduction of a supplier's output tax liability where the recipient has not reversed attributable input tax credit in respect of a credit note, or, in other cases, where the incidence of tax has been passed on to another person.
- The Ordinance makes consequential amendments relating to the treatment of goods warehoused in a Special Economic Zone or Free Trade Warehousing Zone for export or supply to the Domestic Tariff Area, with the relevant provisions deemed effective from July 1, 2017.
- It has been stated that the Ordinance's substantive provisions come into force on dates to be appointed by the State Government by notification in the Official Gazette, and different dates may be appointed for different provisions.

(To view the Ordinance, please click here)

Odisha

- **Mandatory Registration on Common EPR Portal in Odisha**

The State Pollution Control Board, Odisha, vide Public Notice dated September 7, 2026, has mandated registration on the Common Extended Producer Responsibility (EPR) Portal developed by the Central Pollution Control Board for entities covered under the Plastic Waste Management Rules, 2016, in view of the discontinuation of the earlier Plastic Packaging EPR Portal from June 28, 2026, and migration of data to the Common EPR Portal.

The following has been stated:

- The requirement applies to Producers, including Micro and Small Enterprises; Importers of plastic packaging and plastic raw material; Brand Owners; Manufacturers of plastic raw materials or items made from compostable or biodegradable plastics; Sellers; and Plastic Waste Processors (PWPs) engaged in recycling, waste-to-energy, waste-to-oil and industrial composting.
- Entities covered under Clause 6.1 of the EPR Guidelines are required to complete registration on the Common EPR Portal and shall not carry out business without such registration.
- Stakeholders are required to ensure immediate registration, conduct transactions relating to plastic packaging/plastic waste only in compliance with the applicable requirements, and require unregistered suppliers to obtain registration to enable transaction reporting.

Non-compliance with these requirements may attract action under the Plastic Waste Management Rules, 2016.

(To view the Notice, please click here)

Punjab

- **Punjab Logistics and Warehousing Policy, 2026 provides Incentives for Eligible Logistics and Warehousing Units**

The Department of Housing & Urban Development, Government of Punjab, vide notification dated August 31, 2026, notified an exemption from Change of Land Use (CLU) charges for eligible units under the Punjab Logistics and Warehousing Policy, 2026.

The Policy seeks to promote the development of logistics and warehousing infrastructure in Punjab by providing various incentives to eligible units, including fiscal and regulatory incentives aimed at reducing the cost of establishing and operating such facilities. The Policy provides support in areas such as stamp duty, electricity duty, Change of Land Use (CLU) charges and employment generation, subject to the applicable eligibility conditions.

In furtherance of the incentives under the Policy, the notification provides that eligible units which are Logistics Parks, Multi-Modal Logistics Parks, Warehouses, Storage Facilities etc., holding an Eligibility Certificate will be exempt from 100% of the applicable CLU charges under the Punjab Regional Town Planning and Development Act, 1995, subject to compliance with the applicable siting guidelines.

(To view the Notification, please click here)

Rajasthan

- **Rajasthan Rights of Persons with Disabilities (Amendment) Rules, 2026**

  The Department of Social Justice and Empowerment, Government of Rajasthan, on August 20, 2026, issued the Rajasthan Rights of Persons with Disabilities (Amendment) Rules, 2026, further amending the Rajasthan Rights of Persons with Disabilities Rules, 2018. The key provisions include:
  - The Rules provide that reservation in promotion for persons with disabilities shall be applicable with effect from June 30, 2016, in accordance with instructions issued by the State Government from time to time.
  - Promotional benefits under the provision shall be granted on a notional basis from June 30, 2016 up to the date of commencement of the Amendment Rules, 2026.
  - A person who was promoted before the commencement of the Amendment Rules, 2026 shall not be reverted merely on account of the promotion of a person with disability from an earlier year.

  Where the number of persons promoted exceeds the number of sanctioned posts, the concerned administrative department may create a shadow post with the concurrence of the Finance Department.

  (To view the rules, click here)

Sikkim

- **Mandatory Submission of EPR Compliance Documents by Industries**

  The State Pollution Control Board, Sikkim, vide Notice dated September 8, 2026, directed industries operating in the State and using plastic packaging, including Producers, Importers and Brand Owners (PIBOs), Sellers, Importers and Manufacturers of Plastic Raw Materials (SIMP) and entities falling under the Micro and Small Enterprises categories, to furnish specified EPR-related documents to the Board within 15 days from the date of the Notice.

  The following has been stated, namely:
  - A valid EPR Registration Certificate as a Producer/Importer/Brand Owner (PIBO) is required to be submitted.
  - Annual Returns filed on the CPCB EPR Portal for the relevant financial year(s), along with proof of submission, are required to be furnished.
  - Sellers, Importers and Manufacturers of Plastic Raw Materials falling under the Micro and Small Enterprises category are required to furnish their registration details and Annual Returns.
  - Where EPR/SIMP registration is not applicable, the concerned entity is required to submit a declaration stating the reason for non-applicability along with supporting documents.

  Failure to submit the required documents within the stipulated period will be treated as non-compliance with the Plastic Waste Management Rules, 2016 and may invite appropriate action under the applicable rules and guidelines.

  (To view the Notice, please click here)

Tamil Nadu

- **Tamil Nadu Extends Exemption for Establishments to Remain Open 365 Days**

  The Government of Tamil Nadu, on August 24, 2026, extended the exemption granted to establishments from Section 11(1) of the Tamil Nadu Shops and Establishments Act, 1947, permitting them to remain open on all 365 days of the year for a further period of three years from August 24, 2026, unless revoked earlier. The key provisions include:
  - All establishments may remain open throughout the year for a further period of three years, subject to compliance with the prescribed conditions.
  - Every employee shall be provided one weekly holiday on a rotational basis. Employers are required to maintain and display details of employees' holidays and leave.
  - Wages and overtime payments shall be made through bank accounts, in accordance with the applicable requirements.
  - Employees shall not be required to work for more than 8 hours per day and 48 hours per week. Total working hours, including overtime, shall not exceed 10.5 hours per day and 57 hours per week.
  - Women employees shall generally not be required to work beyond 8:00 PM. Work between 8:00 PM and 6:00 AM may be permitted only with the employee's written consent and subject to adequate safety measures.
  - Employers shall provide transport facilities for women employees working in shifts, along with prescribed basic amenities.

- Employers shall ensure that an operative Internal Complaints Committee is constituted and maintained in accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

Non-compliance with the conditions of the exemption or applicable statutory provisions may result in penal action against the employer or manager.

(To view the notification, click here)

Tripura

- **Amendment to the Tripura Cyber Security Policy, 2025**

The Department of Industries and Commerce (Information Technology), Government of Tripura, on September 7, 2026, issued a Notification regarding the Tripura Cyber Security (Amendment) Policy, 2026 with the objective of ensuring time-bound disbursement of benefits.

It has been sated that the disbursement of stipends, incentives and reimbursements under the Tripura Cyber Security Policy, 2025 shall be made within 30 days from the date of issuance of the Fund Sanction Letter/Memorandum.

(To view the Notification, please click here)

- **Amendment to the Tripura IT/ITeS Policy, 2022**

The Department of Industries and Commerce (Information Technology), Government of Tripura, on September 7, 2026, notified the Tripura IT/ITeS (Amendment) Policy, 2026 to introduce time-bound timelines for issuance of eligibility certificates and disbursement of incentives/subsidies available under the Tripura IT/ITeS Policy, 2022.

The following has been stated that:

- The Eligibility Certificate shall be issued within 15 days from the date of receipt of the complete application along with all prescribed documents.

Incentives/subsidies shall be disbursed within 30 days from the date of issuance of the Fund Sanction Letter.

(To view the Notification, please click here)

Uttar Pradesh

- **Uttar Pradesh Occupational Safety, Health and Working Conditions Rules, 2026**

The Government of Uttar Pradesh, on August 27, 2026, notified the Uttar Pradesh Occupational Safety, Health and Working Conditions Rules, 2026 under Sections 133 and 135 of the Occupational Safety, Health and Working Conditions Code, 2020. The Rules consolidate and replace various existing State rules relating to occupational safety, health and working conditions. The Rules shall apply throughout the State of Uttar Pradesh to factories, construction workplaces and other establishments covered under the OSH Code.

- The Rules supersede various existing State rules, including those relating to contract labour, inter-State migrant workmen, factories, welfare officers, safety officers, building and other construction workers and the Uttar Pradesh Occupational Safety, Health and Working Conditions Rules, 2022.
- The Rules provide for registration and various compliance processes in electronic form through the Labour Department portal.
- Provisions have been introduced regarding the appointment and functions of competent persons for carrying out specified duties relating to safety and health.

The Rules shall come into force from the date of their publication in the Official Gazette.
(To view the rules, click here)

- **Amendment to Uttar Pradesh Information Technology and Information Technology Enabled Services (IT and ITeS) Policy, 2022**

The Government of Uttar Pradesh, on August 31, 2026, approved the First Amendment to the Uttar Pradesh Information Technology and Information Technology Enabled Services (IT and ITeS) Policy, 2022, revising and extending the existing policy framework. The key provisions include:

- IT infrastructure development - The amended policy provides for the development of IT Parks, IT Cities, co-working spaces and Centres of Excellence, along with initiatives for R&D and skill development.
- Greenfield IT Parks - The State Government provides 25% support on eligible capital expenditure up to ?20 crore for greenfield IT Parks, along with 100% exemption from stamp duty on the purchase or lease of land by the developer, subject to prescribed conditions.
- IT Parks involving investments exceeding ?500 crore may be eligible for enhanced land rebate and capital subsidy, subject to the prescribed conditions and approval of the State Cabinet.

- IT/ITeS units may avail incentives including capital and operating subsidies, land and stamp-duty benefits, interest subsidy, EPF and employment-generation support, recruitment assistance, certification and patent-filing incentives, WFH/payroll support and export-linked incentives, subject to applicable conditions.
- The amended policy provides support for skill development, relocation and internship assistance to promote employment and strengthen the IT/ITeS ecosystem in the State.

The amended policy shall remain valid for three years from the date of notification or until a new policy or amendment is introduced, whichever is earlier.

(To view the notification, click here)

Uttar Pradesh Code on Wages Rules, 2026

The Government of Uttar Pradesh, on August 12, 2026, notified the Uttar Pradesh Code on Wages Rules, 2026, after considering objections and suggestions received on the draft Rules published on March 10, 2026.

The Rules have been framed under Section 67(1) of the Code on Wages, 2019 and supersede the Uttar Pradesh Payment of Wages Rules, 1936, Uttar Pradesh Minimum Wages Rules, 1952 and Uttar Pradesh Code on Wages Rules, 2021, subject to savings for actions already taken. The key provisions include:

- The Rules shall apply throughout the State of Uttar Pradesh and provide the framework for implementation of the Code on Wages, 2019.
- Minimum wages shall be fixed on a daily basis, with hourly and monthly rates derived from the daily rate.
- The State Government shall consider factors including the standard working-class family, calorie requirements, expenditure on clothing, housing rent, fuel and electricity, miscellaneous expenditure, education, medical needs and other contingencies while determining minimum wage rates.
- The State Government shall also consider geographical area, experience and skill levels while fixing minimum wage rates.
- A Technical Committee shall advise the State Government on matters including skill categorisation, arduousness of work, hazardous occupations or processes and underground work.
- The Technical Committee may recommend modifications to Schedule-A, covering unskilled, semi-skilled, skilled and highly skilled occupations, based on the nature and requirements of work.
- The Rules supersede the Uttar Pradesh Payment of Wages Rules, 1936, Uttar Pradesh Minimum Wages Rules, 1952 and Uttar Pradesh Code on Wages Rules, 2021, while saving actions already taken under the superseded Rules.

(To view the notification, click here)

Uttar Pradesh Code on Social Security Rules, 2026

The Government of Uttar Pradesh, on August 27, 2026, notified the Uttar Pradesh Code on Social Security Rules, 2026 under the Code on Social Security, 2020.

The Rules extend to the entire State of Uttar Pradesh and supersede various existing State rules relating to workmen's compensation, maternity benefits, gratuity, building and other construction workers, unorganised workers and social security, including the Uttar Pradesh Code on Social Security Rules, 2021. The key provisions include:

- The Rules provide for the constitution, composition, tenure, meetings, powers, duties and administration of the Uttar Pradesh Unorganized Workers Social Security Board. The Board shall recommend and support the implementation of welfare schemes for unorganised workers, administer the Social Security Fund, monitor expenditure and address complaints.
- The Rules provide for the constitution and functioning of the Uttar Pradesh Building and Other Construction Workers Welfare Board, including provisions relating to its composition, administration, meetings, powers and duties.
- The Rules prescribe provisions for the administration of the Uttar Pradesh Social Security Fund, including its sources of funding, utilisation, budgeting, maintenance of accounts and audit requirements.
- The administrative expenses of the Board shall be capped at 5% of the total expenditure on schemes formulated by the Board.
- The Building and Other Construction Workers Welfare Board may formulate and implement social security schemes and welfare measures, with provisions relating to eligibility, benefits, applications, approvals and disbursement.
- The Rules prescribe provisions relating to the Employees' Insurance Court and appeals, along with procedures for implementing the relevant provisions of the Code on Social Security, 2020.

The Rules supersede various existing State rules concerning workmen's compensation, maternity benefits, gratuity, building and other construction workers, unorganised workers and social security, including the Uttar Pradesh Code on Social Security Rules, 2021.

(To view the notification, 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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