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THE INR 15,000 ERA ENDS: EPF WAGE CEILING RAISED TO INR 25,000

A twelve-year-old limit changes, bringing lakhs more employees into the provident fund

Every month, employers and employees each contribute 12% of the employee's wages to the Employees' Provident Fund (EPF). This money builds the employee's retirement savings, funds a monthly pension after retirement, and provides life insurance cover. It is one of the most important social security benefits available to India's salaried workforce.

But not every employee has to be part of it. The line is drawn by a single figure, the wage ceiling. Employees with wages up to the ceiling must be enrolled in EPF, and contributions are calculated on wages up to that limit. This ceiling had stood at INR 15,000 per month since September 2014, and over the years, as salaries rose, more employees crossed it and fell outside mandatory coverage. **With the ceiling now raised to INR 25,000, this is a significant expansion of social security coverage. The Government expects the revision to bring more than 51 lakh additional employees under mandatory EPFO coverage.** These provisions apply to establishments covered under EPF, i.e., those employing 20 or more employees, and are now governed by the Code on Social Security, 2020.

KEY REGULATORY DEVELOPMENTS

The Ministry of Labour and Employment, by Notification [S.O. 5109\(E\)](#) dated 17 September 2026, issued under Section 2(89) of the Social Security Code, has notified **INR 25,000** per month as the wage ceiling for the Employees' Provident Fund. The revised ceiling applies from the date of publication of the notification in the Official Gazette, i.e., 17 September 2026.

- **More employees covered:** Employees with wages between INR 15,000 and INR 25,000 who were previously kept outside EPF as "excluded employees" are no longer excluded from 17 September 2026 and must now be enrolled.
- **Higher contributions for existing members:** For existing members whose contributions were limited to INR 15,000, contributions will now be calculated on INR 25,000, or on actual wages, if lower.
- **Contribution rates unchanged:** Employees and employers continue to contribute 12% each. Only the wage limit on which contributions are calculated has increased.

To see what this means in practice, take an employee who is already covered under EPF and earns INR 22,000 a month. Until now, Provident Fund (PF) was worked out on only INR 15,000 of their salary, so the employee and the employer each paid INR 1,800 a month. From 17 September 2026, PF will be worked out on the full INR 22,000, so each will pay INR 2,640, which is INR 840 more a month. Out of the employer's share, 8.33% goes into the Employee's Pension Fund (EPS) and 3.67% into their PF savings. So, if the employee is part of the pension scheme, the employer's monthly payment towards their pension goes up from INR 1,250 to INR 1,833. The employer's payment towards the employee's life insurance under the Employees' Deposit Linked Insurance Scheme (EDLI) also goes up, as it is also worked out on the higher salary. For employees who were not in EPF before, PF payments start from the day they are enrolled.

WHAT EMPLOYERS NEED TO DO

Employers are advised to review their payroll and enrolment practices considering the revised ceiling:

- Calculate "wages" as defined under Section 2(88) of the Social Security Code, not on basic pay alone. Where allowances excluded from wages, such as house rent allowance and conveyance allowance, exceed 50% of an employee's total pay, the excess is added back to wages. Structuring salaries with a low basic pay therefore no longer reduces the amount on which EPF is calculated.
- On that basis, identify employees with wages between INR 15,000 and INR 25,000 who are not enrolled in EPF, and enrol them from 17 September 2026, or from their date of joining if they joined later. This review should also cover workers engaged through contractors.
- Update payroll and HR systems where INR 15,000 is still set as the EPF wage limit.
- Since the change took effect in the middle of the month, compute contributions for September 2026 in line with EPFO's instructions.
- Inform affected employees, since higher EPF deductions may reduce their monthly take-home pay.

Continuing to calculate contributions on the old ceiling after 17 September 2026 would amount to short payment of contributions, for which the employer shall be liable to:

- Interest on the amount due, under Section 127 of the Social Security Code.
- Damages of up to the amount of arrears, under Section 128 of the Social Security Code.

THE WAY FORWARD

A ceiling that stayed unchanged for twelve years has now moved, and with it, the boundary of who must be covered under EPF. While the change strengthens social security for lakhs of employees, it places the onus on employers to bring their payroll, enrolment and wage structures in line with the new threshold. A timely internal review, before contributions fall into arrears, is the simplest way to make this transition smoothly.

COMPLIANCE UPDATE

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Bureau of Indian Standards (BIS)

▪ Withdrawal of Existing Indian Standards relating to Food Microbiology, Fertilizer Testing, Steel Sections and Agricultural Irrigation Equipment

The Bureau of Indian Standards (BIS), on October 05, 2026, published a notification regarding the cancellation and withdrawal of Indian Standards relating to food microbiology, fertilizer testing, microbiological-grade materials, steel sections and agricultural irrigation equipment.

The Notification provides as follows:

- IS 5403:1999, IS 5887 (Part 1):1976 and IS 5887 (Part 3):1999 have been withdrawn, relating to yeast and mould count and detection of Escherichia coli and Salmonella in foodstuffs.
- IS 6092 (Part 3):1985 has been withdrawn, relating to the determination of phosphorus in fertilizers.
- IS 6851:1973, IS 7128:1973, IS 7535:1975 and IS 7801:1975 have been withdrawn, covering microbiological-grade meat extract, proteose peptone, liver extract and trypsin.
- IS 12778:2004 has been withdrawn, covering hot-rolled parallel-flange steel sections for beams, columns and bearing piles.
- IS 17411 (Part 2):2020 has been withdrawn, covering strainer-type and disc filters for micro irrigation.

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

▪ Amendments to Existing Indian Standards for Paint Pigments, Asbestos, Water Testing, Steel Cord Conveyor Belts

The Bureau of Indian Standards (BIS), on October 05, 2026, published a notification regarding the establishment of amendments to five Indian Standards relating to paint pigments, asbestos cement sheets, water testing, steel cord conveyor belts and homoeopathic drugs.

The Notification provides as follows:

- Amendments to IS 64:2023, IS 459:1992, IS 3025 (Part 32):2025, IS 15427 (Part 1):2022 and IS 19311:2025 have been established.
- The amendments were established on September 23, 2026, and the existing standards without the amendments will remain in force until March 22, 2027.

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

▪ Amendments to Existing Indian Standards of Silver Jewellery, Artefacts and Footwear

The Bureau of Indian Standards (BIS), on October 6, 2026, notified the establishment of amendments to four Indian Standards relating to silver jewellery and artefacts, sandals and slippers, and sports footwear.

The Notification provides as follows:

- Amendments to IS 2112:2025, IS 6721:2023, IS 15844 (Part 1):2023 and IS 15844 (Part 3):2024 have been established.

The amendments were established on October 5, 2026, and the existing standards without the amendments will remain in force until April 4, 2027.

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

▪ Establishment of New and Revised Indian Standards for Leather Testing, Textiles, Water Quality, Industrial Materials and Measuring Devices

The Bureau of Indian Standards (BIS), on October 8, 2026, notified the establishment of new and revised Indian Standards relating to chemical analysis, leather testing, textiles, water quality, industrial materials and measuring devices.

The Notification provides as follows:

- Revised standards IS 582 (Part 5/Sec 1):2026, IS 736:2026, IS 1110:2026, IS 5177:2026, IS 5914 (Part 1):2026, IS 12100:2026, IS 16257:2026, IS 16297 (Part 1):2026 and IS 17320:2026 replace the corresponding earlier standards, which will be withdrawn from April 6, 2027.
- New standards IS 228 (Part 38):2026, IS 3025 (Part 52/Sec 3):2026, IS 5914 (Parts 14, 15, 16/Sec 1, 17 and 18):2026, IS 6191 (Parts 9 and 12):2026, IS 19899:2026, IS 19914:2026, IS 19918:2026, IS 19919:2026, IS 19922 (Part 1):2026, IS 19932:2026, IS 19938:2026 and IS

19942:2026 have been established for various testing methods, leather products, textiles, measuring devices and industrial materials.

The standards were established on October 6, 2026. Earlier standards specified in the Notification will remain in force concurrently until April 6, 2027.

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

▪ **New Indian Standards for Cycles, Therapeutic Footwear and EV Charging Cables**

The Bureau of Indian Standards (BIS), on October 9, 2026, notified the establishment of new Indian Standards relating to electrically power-assisted cycles, therapeutic footwear and electric vehicle charging cables.

The Notification provides as follows:

- IS 19891:2026 has been established for pedal-assisted bicycles.
- IS 19956:2026 has been established for therapeutic footwear.
- IS 19967:2026 has been established for electric vehicle charging cables rated up to and including 1,100 V AC or 1,500 V DC.

The above standards will come into effect from October 14, 2026.

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

▪ **New Indian Standards for Wearable Robots, Insect Screens, Plywood**

The Bureau of Indian Standards (BIS), on October 9, 2026, notified the establishment of new Indian Standards relating to wearable robots, insect screens, plywood and paediatric Panchakarma equipment.

The Notification provides as follows:

- IS 17192 (Part 6):2026 has been established for lower-limb wearable robots used in service robotics.
- IS 19825:2026 has been established for PVC-coated fibreglass insect screens.
- IS 19952:2026 has been established for flexible plywood.
- IS 19960:2026 has been established for paediatric Panchakarma equipment, Part 1 covering Drone.

The above standards will come into effect from October 14, 2026.

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

▪ **Amendment to Indian Standard Stainless Steel Vacuum Flasks**

The Bureau of Indian Standards (BIS), on October 9, 2026, notified the establishment of an amendment to IS 17526:2021, relating to domestic stainless steel vacuum flasks and bottles. Amendment No. 4 to IS 17526:2021 has been established on October 8, 2026, and the existing standard without the amendment will remain in force until April 7, 2027.

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

Central Board of Direct Taxes (CBDT)

▪ **Amendments to Income-tax Rules, 2026**

The Central Board of Direct Taxes (CBDT), on October 8, 2026, notified the Income-tax (Sixth Amendment) Rules, 2026, revising the procedure for seeking waiver of penalties under the Income-tax Act, 2025.

The Rules provide as follows:

- The scope of the existing provisions is expanded to cover the waiver of penalties in addition to their imposition.
- The application form for seeking waiver of penalty is replaced with a revised form requiring details of the assessment order, under-reported income, tax and interest payable, additional income-tax payable in lieu of penalty, and amounts already paid.
- Applicants must declare that no appeal has been filed against the relevant assessment order and undertake not to file an appeal until the prescribed waiting period has expired.

The Rules come into force on the date of publication in the Official Gazette.

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

▪ **Amendment to the India–Mauritius Double Taxation Avoidance Convention**

The Central Board of Direct Taxes (CBDT), on October 13, 2026, notified the Protocol amending the Double Taxation Avoidance Convention between India and Mauritius, signed on March 7, 2024, which entered into force on August 10, 2026.

The notification provides as follows:

- A new anti-abuse provision has been introduced to deny treaty benefits for income where obtaining such benefits was one of the principal purposes of an arrangement or transaction, unless granting the benefit is consistent with the object and purpose of the Convention.
- The amendments aim to prevent double taxation without enabling tax evasion, tax avoidance or treaty shopping to obtain benefits indirectly for residents of third jurisdictions.
- The Protocol takes effect from August 10, 2026, irrespective of when the taxes are levied or the relevant tax years.

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

Central Board of Indirect Taxes and Customs (CBIC)

▪ Import Permit Requirement for Non-Insecticidal Use of Insecticides

The Central Board of Indirect Taxes and Customs (CBIC), on October 1, 2026, issued a circular clarifying the mandatory import permit requirement for substances covered under the Insecticides Act, 1968, when imported for non-insecticidal purposes.

The Circular provides as follows:

- Importers must obtain an import permit for substances listed in the Schedule to the Insecticides Act, 1968, when imported for non-insecticidal uses, including acrylonitrile.
- Applications for import permits must be submitted in the prescribed form, in accordance with the Insecticides Third Amendment Rules, 2026, dated July 8, 2026.

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

▪ Compulsory Registration for Smartphone Screen Protectors

The Central Board of Indirect Taxes and Customs (CBIC), on October 7, 2026, issued a circular regarding the inclusion of smartphone screen protectors under the Electronics and Information Technology Goods (Requirement for Compulsory Registration) Order, 2021.

The Circular provides as follows:

- Smartphone screen protectors have been added at Serial No. 66 of the Schedule, subject to IS 19348:2025 - Glass Screen Protector - Specification.
- The compulsory registration requirements shall apply to these products with effect from April 1, 2027.

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

▪ Clarification on Customs Duty for Battery Energy Storage Systems

The Central Board of Indirect Taxes and Customs (CBIC), on October 9, 2026, clarified the scope of "Power Bank" prescribing concessional Basic Customs Duty (BCD) rate.

The Circular provides as follows:

- The concessional BCD rate of 10% applies to goods under tariff item 8507 60 00, subject to specified exclusions, including power banks.
- "Power Bank" covers lithium-ion battery devices with charging/discharging ports designed for external charging of mobile phones or portable electronic devices.
- Stationary, grid-scale and industrial Battery Energy Storage Systems (BESS) are excluded from the "Power Bank" classification and remain eligible for the concessional BCD rate of 10%.

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

▪ Authentication and Forwarding of Export Declaration Forms (EDFs) at Non-EDI Customs Locations

The Central Board of Indirect Taxes and Customs (CBIC), on October 5, 2026, issued instructions for handling Export Declaration Forms (EDFs) under the Foreign Exchange Management (Export and Import of Goods and Services) Regulations, 2026.

The Instruction provides as follows:

- Customs authorities at non-EDI locations must authenticate physical EDFs declaring the full export value and forward them to the respective Authorised Dealer (AD).
- Wherever practicable, authenticated EDFs must be sent electronically through official government email, with records maintained to prevent misuse and forgery.
- The mechanism must be operational from October 1, 2026. The RBI will communicate details of a single nodal point for receiving authenticated EDFs.

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

▪ **Availability of GSTR-9/9C for FY 2025–26**

The Goods and Services Tax Network (GSTN), on October 13, 2026, announced that annual returns in Forms GSTR-9 and GSTR-9C for FY 2025–26 have been enabled on the GST portal from October 8, 2026. Taxpayers must file all GSTR-1 and GSTR-3B returns for FY 2025–26 to access the annual return filing facility.

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

▪ **Recommendations of the 57th GST Council Meeting – Key Reforms**

The Goods and Services Tax (GST) Council, on October 8, 2026, recommended reforms to simplify GST compliance, registration and return filing, expedite refunds and improve Input Tax Credit (ITC) flow.

The recommendations include as follows:

- Removing arrest provisions under GST, increasing the prosecution threshold from INR 1 crore to INR 5 crore, reducing the maximum general penalty from INR 25,000 to INR 10,000, simplifying GST registration for small e-commerce sellers and facilitating inter-State movement of goods.
- The Council also recommended changes concerning GST rates, exports and relief measures for small taxpayers.

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

▪ **Advisory on “Multistate Registration” Facility for GST Registration**

The Goods and Services Tax Network (GSTN), on October 1, 2026, introduced the "Multistate Registration" facility for Normal Taxpayers applying for GST registration in multiple States/Union Territories under the same PAN.

The advisory provides as follows:

- The facility allows applicants to select multiple States/UTs, submit common registration information through a Master TRN within 15 days, and obtain individual TRNs for each selected State/UT.
- Applicants must subsequently provide State-specific details, including Principal and Additional Places of Business and Aadhaar authentication. The facility reduces repetitive data entry and simplifies the registration process.

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

Employees' Provident Fund Organisation (EPFO)

▪ **Extension of Due Date for Filing ECR and Remittance of Statutory Contributions for September 2026**

The Employees' Provident Fund Organisation (EPFO), on October 13, 2026, extended the due date for filing the Electronic Challan-cum-Return (ECR) and remitting statutory contributions for the wage month of September 2026, following the revision of the wage ceiling effective September 17, 2026, and the resulting payroll and compliance-related difficulties faced by establishments.

The Circular provides as follows:

- It extends the due date for filing the ECR and remitting statutory contributions for September 2026 from October 15, 2026, to October 31, 2026, under the powers conferred by the second proviso to paragraph 28(3) of the Employees' Provident Funds Scheme, 1952.
- The extension applies exclusively to September 2026 and does not extend statutory deadlines for any other wage month or waive any other obligations under the applicable Code and Schemes.

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

Ministry of Finance (MoF)

▪ **Customs Tariff Rules for India–New Zealand Free Trade Agreement, 2026**

The Ministry of Finance, on October 12, 2026, notified the Customs Tariff (Determination of Origin of Goods under the Free Trade Agreement between India and New Zealand) Rules, 2026, prescribing the framework for determining the origin of goods under the Agreement.

The Rules provide as follows:

- The Rules establish the framework for determining whether goods and materials qualify as originating under the India-New Zealand Free Trade Agreement signed on April 27, 2026.
- The Department of Commerce, India, and the New Zealand Customs Service are designated as the respective competent authorities. The Central Board of Indirect Taxes and Customs and the New Zealand Customs Service are designated as the respective customs administrations.
- The Rules also provide for the designation of authorities responsible for issuing Certificates of Origin.

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

▪ **Interest Rate under the Special Deposit Scheme for Non-Government Provident, Superannuation and Gratuity Funds**

The Ministry of Finance (Department of Economic Affairs), on October 5, 2026, notified the interest rate applicable to deposits under the Special Deposit Scheme for Non-Government Provident, Superannuation and Gratuity Funds.

The notification provides as follows:

- Deposits under the Scheme will earn interest at 7.1% per annum for the period from October 1, 2026, to December 31, 2026.

The revised interest rate is effective from October 1, 2026.

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

Reserve Bank of India (RBI)

▪ **Risk Management and Inter-Bank Dealings**

The Reserve Bank of India (RBI), on October 12, 2026, issued directions restricting non-deliverable derivative contracts (NDDCs) involving the Indian Rupee (INR) with non-residents to hedging purposes and introducing a Foreign Exchange Risk Reserve (FERR) requirement for authorised dealers.

The Circular provides as follows:

- Restricted authorised dealers from offering INR-linked NDDCs to non-residents for purposes other than hedging.
- Required authorised dealers to maintain a FERR for INR-linked foreign exchange derivative contracts used to hedge their own assets and liabilities, where they purchase foreign currency against INR.
- Prescribed the FERR at 20% of the INR equivalent of the notional amount of each derivative contract, to be deposited and maintained in cash with RBI in India daily until the contract terminates.

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

▪ **Change in Daily Minimum Cash Reserve Maintenance Requirement**

The Reserve Bank of India (RBI), on October 9, 2026, increased the minimum daily Cash Reserve Ratio (CRR) maintenance requirement for scheduled banks from 90% to 99% of the prescribed requirement.

The Circular provides as follows:

- Scheduled banks must maintain at least 99% of the required CRR each day during the reporting fortnight, while ensuring that the average daily balance meets the prescribed CRR.

The revised requirement shall take effect from the fortnight beginning October 16, 2026.

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

▪ **Revision of Standing Liquidity Facility Rate for Primary Dealers**

The Reserve Bank of India (RBI), on October 7, 2026, revised the rate for the Standing Liquidity Facility provided to Primary Dealers (PDs) following an increase in the policy repo rate.

The Circular provides as follows:

- Increased the policy repo rate under the Liquidity Adjustment Facility (LAF) by 25 basis points, from 5.25% to 5.50%, with immediate effect.
- Revised the rate for collateralised liquidity support provided by the RBI to Primary Dealers to 5.50%, effective immediately.

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

▪ **Revision of Liquidity Adjustment Facility (LAF) Rates**

The Reserve Bank of India (RBI), on October 7, 2026, revised the policy repo rate and related rates under the Liquidity Adjustment Facility (LAF), with immediate effect.

The Circular provides as follows:

- Increased the policy repo rate by 25 basis points, from 5.25% to 5.50%.
- Revised the Standing Deposit Facility (SDF) rate to 5.25% and the Marginal Standing Facility (MSF) rate to 5.75%, effective immediately.
- All other terms and conditions of the existing LAF Scheme remain unchanged.

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

▪ **Master Direction on Note Sorting Machines**

The Reserve Bank of India (RBI), on October 2, 2026, issued the Master Direction prescribing requirements for banks regarding the sorting, authentication and processing of banknotes.

The Master Direction provides as follows:

- Banks must use Note Sorting Machines (NSMs) meeting RBI-prescribed standards for note authentication and fitness sorting.
- Banks must maintain records of notes processed and counterfeit notes detected.
- Banks must ensure proper machine-based sorting of banknotes before issuing them through ATMs or bank counters.

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

▪ **Submission of Comprehensive Single Return (NRD-CSR) through CIMS Sankalan Portal**

The Reserve Bank of India (RBI), on October 1, 2026, issued directions revising the reporting requirements for the monthly Non-Resident Deposits - Comprehensive Single Return (NRD-CSR) through the Centralised Information Management System (CIMS) Sankalan portal.

The Circular provides as follows:

- Authorised Dealer banks must submit the NRD-CSR return (code R012) through one of three channels: system-to-system integration, file upload on the CIMS Data Collection Portal, or a screen-based web form.
- Banks must use the RBI-prescribed revised return format, maturity codes, record types and validation checks. Screen-based file submission is limited to 2,000 records; XML files must be used for file upload or system-to-system reporting.
- The monthly return must be submitted by the 10th of the month following the month to which the data relates.

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

▪ **Online Submission of Form A2 – Removal of Limits on Amount of Remittance**

The Reserve Bank of India (RBI), on October 1, 2026, revised the approval requirements for framing internal guidelines governing outward foreign exchange remittances through online or physical submission of Form A2.

The Circular provides as follows:

- Authorised Dealer (AD) Category I banks and AD Category II entities must frame internal guidelines, with approval from their Board, Board Committee or Management Committee to which the Board has delegated such powers, for facilitating outward foreign exchange remittances based on online or physical submission of Form A2 and related documents.
- All other instructions under the earlier circular dated July 3, 2024, remain unchanged.

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

▪ **Withdrawal of Currency Management Circulars and Guidelines**

The Reserve Bank of India (RBI), on October 1, 2026, withdrew 268 circulars and guidelines relating to currency management, issued between August 9, 1976, and April 24, 2025, as part of its initiative to rationalise the regulatory framework.

The Circular provides as follows:

- Withdrawn the circulars and guidelines listed that have either been consolidated into function-wise Master Directions and subject-specific instructions or have become obsolete or redundant.
- The withdrawal covers the specific instructions identified in the Annex; the circular does not prescribe any separate compliance deadline or new penalty.

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

▪ **Modification of Instructions for Cassette Swaps in ATMs**

The Reserve Bank of India (RBI), on October 1, 2026, modified the existing instructions on cassette swaps in ATMs, allowing banks greater flexibility in monitoring their implementation.

The Circular provides as follows:

- Banks may delegate the monitoring of cassette swap implementation progress from the Board to a Committee of Executives.
- The modification partially revises the earlier circular dated March 31, 2022; all other instructions remain unchanged.

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

▪ **Master Circular on Credit Facilities to Scheduled Castes (SCs) and Scheduled Tribes (STs)**

The Reserve Bank of India (RBI), on October 1, 2026, issued a Master Circular consolidating the existing guidelines and instructions on providing credit facilities to Scheduled Castes (SCs) and Scheduled Tribes (STs). The Master Circular brings together all relevant instructions issued by the RBI on the subject up to date, as listed in its Appendix, for reference by all Scheduled Commercial Banks, including Small Finance Banks.

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

Securities and Exchange Board of India (SEBI)

▪ Compilation of Informal Guidance under SEBI (Prohibition of Insider Trading) Regulations, 2015

The Securities and Exchange Board of India (SEBI), on October 13, 2026, released a compilation of informal guidance issued under the SEBI (Prohibition of Insider Trading) Regulations, 2015, covering the period from October 2015 to September 2026.

The compilation provides as follows:

- Consolidates informal guidance issued by SEBI during the specified period.
- Includes the date of each guidance letter, a summary of queries raised, SEBI's interpretation of the relevant regulatory provisions, and links to the respective guidance letters.
- Clarifies that the original informal guidance letter shall prevail in case of any inconsistency with the compilation.

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

▪ SEBI (Portfolio Managers) Regulations, 2026

The Securities and Exchange Board of India (SEBI), on October 7, 2026, notified the SEBI (Portfolio Managers) Regulations, 2026, establishing the regulatory framework for registration of portfolio managers and their operational and general obligations and responsibilities.

The Regulations provide as follows:

- Establish a regulatory framework for the registration of portfolio managers and prescribe their operational and general obligations and responsibilities.
- Regulations shall come into effect from April 1, 2027.

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

▪ SEBI (Research Analysts) (Amendment) Regulations, 2026

The Securities and Exchange Board of India (SEBI), on October 8, 2026, notified the SEBI (Research Analysts) (Amendment) Regulations, 2026, amending the SEBI (Research Analysts) Regulations, 2014.

The Regulations provide as follows:

- Introduce the definition of "institutional investor" by adopting the meaning assigned to it under the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.
- Exempt Research Analysts from the mandatory requirement to maintain recordings of communications with clients who are institutional investors.
- They Regulations shall come into force on the 30th day from the date of publication in the Official Gazette.

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

▪ SEBI (Employees' Service) (Second Amendment) Regulations, 2026

The Securities and Exchange Board of India (SEBI), on October 8, 2026, notified amendments revising educational qualifications for specified posts.

The Regulations provide as follows:

- Revise eligibility criteria, including minimum graduation marks, eligible postgraduate disciplines and recognised professional qualifications.
- Remove the desirable requirement of two years' post-qualification experience as an Advocate for Legal Stream officers in Grade A.
- Clarify grade-point conversion and recognition of specified foreign qualifications.

The Regulations come into force on the date of publication in the Official Gazette.

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

▪ SEBI (Mutual Funds) (Second Amendment) Regulations, 2026

The Securities and Exchange Board of India (SEBI) on October 08, 2026 notified the SEBI (Mutual Funds) (Second Amendment) Regulations, 2026, amending the SEBI (Mutual Funds) Regulations, 2026.

The Regulations provide as follows:

- Replace references to the Fifth Schedule with Chapter IIID of the SEBI (Intermediaries) Regulations, 2008, in the relevant provisions.
- Omit the Fifth Schedule from the Mutual Funds Regulations, 2026.

The Regulations shall come into force on the 180th day from the date of publication in the Official Gazette.

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

▪ **SEBI (Intermediaries) (Second Amendment) Regulations, 2026**

The Securities and Exchange Board of India (SEBI), on October 8, 2026, introduced a Common Advertisement Code for SEBI-regulated entities.

The Regulations provide as follows:

- Require fair, accurate and non-misleading advertisements with prescribed disclosures.
- Regulate celebrity endorsements and prohibit guaranteed returns, misleading claims, testimonials, inducements to trade and specified dark patterns.
- Require action against unauthorised third-party advertisements within seven days of becoming aware and prescribe conditions for using ratings and rankings.

The Regulations shall come into force on the 180th day from publication in the Official Gazette.

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

▪ **SEBI (Vault Managers) (Amendment) Regulations, 2026**

The Securities and Exchange Board of India (SEBI), on October 8, 2026, notified the SEBI (Vault Managers) (Amendment) Regulations, 2026, introducing amendments to the regulatory framework governing vault managers.

The Regulations provide as follows:

- Expanded the scope of vault management activities to cover bullion underlying exchange-traded funds (ETFs), bullion derivatives and other permitted bullion-related instruments.
- Strengthened requirements relating to bullion security, segregation, reconciliation and delivery, and introduced the requirement to appoint a compliance officer.
- Introduced provisions requiring the use of SEBI-registered vault managers, along with a three-month transitional period for existing service providers to apply for registration.

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

▪ **SEBI (Certification of Associated Persons in the Securities Markets) (Amendment) Regulations, 2026**

The Securities and Exchange Board of India (SEBI), on October 7, 2026, notified amendments to the certification framework for persons engaged in securities market activities.

The Regulations provide as follows:

- Replaced "associated persons" with "specified persons" and expanded the definition to include principals, employees, agents, distributors and other natural persons engaged in securities market business, including employees of foreign portfolio investors and foreign venture capital investors working in India.
- Introduced certification through courses or programmes specified by NISM in consultation with SEBI.
- Enabled SEBI to extend the three-year certificate validity and renewal period.
- Updated references to the Companies Act, 2013, and aligned terminology in the SEBI (Debenture Trustees) Regulations, 1993, and the SEBI (Self-Regulatory Organizations) Regulations, 2004.

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

▪ **Introduction of Credit Risk-o-Meter for Debt Securities**

The Securities and Exchange Board of India (SEBI), on October 7, 2026, introduced the Credit Risk-o-Meter as a mandatory colour-coded disclosure to help investors assess credit risk before investing in debt securities.

The Circular provides as follows:

- Mandated disclosure of the Credit Risk-o-Meter in offer documents, abridged prospectuses, private placement memorandums, issuer/OBPP advertisements, and OBPP websites and mobile platforms.
- Required stock exchanges and depositories to implement necessary systems and amend relevant rules and regulations.

The Circular shall come into force 45 days from the date of issuance.

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

▪ **Exemption from Mandatory Merchant Banker Appointment for Certain Listed Debt Issuers**

The Securities and Exchange Board of India (SEBI), on October 7, 2026, issued a circular relaxing the requirement for appointing a merchant banker for certain listed issuers privately placing debt securities with a face value of INR 10,000.

The Circular provides as follows:

- Issuers regulated by SEBI, RBI, IRDAI or PFRDA may issue such securities without appointing a merchant banker if they have been listed for at least one year, have no specified listing-related penalties or payment defaults, and the securities carry a rating of AA- or above.
- The securities must generally be senior and secured against the issuer's assets. However, CPSEs, PSUs and statutory bodies may issue secured or unsecured securities.
- Stock exchanges must prescribe the required disclosures and monitor compliance.

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

▪ **Display of Investor Awareness Messages by Stockbrokers**

The Securities and Exchange Board of India (SEBI), on October 1, 2026, introduced mandatory display of investor awareness messages under Project Jagrook to promote investor education and safety.

The Circular provides as follows:

- From October 5 to October 31, 2026, stockbrokers must display SEBI's investor awareness messages and risk disclosures on their websites. Display on trading apps is voluntary during this period.
- From November 1, 2026, stockbrokers must display investor awareness messages on their website landing pages and, on trading apps, display the messages and risk disclosures on alternate days.
- Stock exchanges and depositories must display SEBI's messages on their websites and inform their members of the requirements.

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

▪ **Revision of ISIN Limits for Privately Placed Debt Securities**

The Securities and Exchange Board of India (SEBI), on October 7, 2026, issued a circular relating to the increased limit on the number of International Securities Identification Numbers (ISINs) that may mature in a financial year to facilitate fundraising and financial management by issuers.

The Circular provides as follows:

- Increased the limit to 17 ISINs (International Securities Identification Numbers) per financial year.
- Issuers issuing only structured or specified other debt instruments may have up to 12 ISINs maturing per financial year, subject to conditions for existing ISINs.
- Excluded Government of India-serviced/Extra Budgetary Resources (EBR) bonds and Environmental, Social and Governance (ESG) debt securities from the ISIN limits.

The Circular shall come into force with immediate effect.

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

▪ **Revamping of the Document Number Verification System**

The Securities and Exchange Board of India (SEBI), on October 01, 2026, issued a press release regarding the revamping of its Document Number Verification System to strengthen the authentication of SEBI-issued letters and notices.

The Press Release provides as follows:

- Made the subject matter of the letter a mandatory verification field and aligned the outward number format with SEBI's e-Office system.
- Enabled verification of letters, notices and show-cause notices using the outward number, issuing official's name, date, subject matter and recipient's name.
- Clarified that verification confirms only whether the communication was issued by SEBI, not the accuracy of its contents. If no record is found, users may recheck the details or email for confirmation.

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

Industry-wise updates

Agriculture & other rural sectors

■ Revised Quality Standards for Elemental Sulphur Fortified with Micronutrients

The Ministry of Agriculture and Farmers Welfare, on October 7, 2026, amended the notification, under the Fertiliser (Inorganic, Organic or Mixed) (Control) Order, 1985, revising the quality standards for Elemental Sulphur Fortified with Micronutrients.

The Order provides as follows:

- The minimum nutrient content has been prescribed for sulphur (31.5%), magnesium (8%), zinc (6%), iron (8%), copper (0.5%), boron (1.15%), manganese (1%) and molybdenum (0.05%).
- Maximum heavy metal limits have been prescribed for lead (30 mg/kg), cadmium (25 mg/kg) and arsenic (25 mg/kg).
- Particle size requirements include a minimum 75% retention on a 0.150 mm sieve and D100 of $\geq 20 \mu\text{m}$ of dispersion in water.
- Maximum moisture content must not exceed 3% by weight.

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

■ Amendment to the Notification under the Protection of Plant Varieties and Farmers' Rights Act, 2001

The Ministry of Agriculture and Farmers Welfare, on October 9, 2026, amended the notification dated May 12, 2017, to add six plant varieties to the existing list.

The amendment provides as follows:

- Six additional plant varieties have been included in the list: Niger (*Guizotia abyssinica*), Summer Squash (*Cucurbita pepo*), Rubber (*Hevea brasiliensis*), Mahua (*Madhuca longifolia*), Alstroemeria (*Alstroemeria* spp.) and Tulip (*Tulipa* sp.).
- The corresponding names recorded for these varieties are Niger, Chappan Kaddu, Rubber, Mahua, Alstroemeria and Tulip, respectively.

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

Chemical Industries

■ Amendments to Quality Control Orders for Woven Sacks

The Ministry of Chemicals and Fertilizers, on October 6, 2026, amended three Quality Control Orders, 2023, to revise the implementation dates for specified woven sacks used for cement packaging and mail handling.

The Orders provide as follows:

- Extended the commencement date to January 6, 2027, for HDPE/PP woven sacks used for packaging 50 kg cement and PP/HDPE laminated woven sacks used for mail sorting, storage, transport and distribution.
- Revised the commencement date to November 6, 2026, for PP woven, laminated, block bottom valve sacks used for packaging 50 kg cement.

The amendments come into force from the date of their publication in the Official Gazette.

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

Consumer Affairs, Food and Public Distribution

■ Amendment to Sugar Stock Limits for Dealers

The Ministry of Consumer Affairs, Food and Public Distribution, on October 6, 2026, amended the order governing sugar stock limits for dealers.

The Order provides as follows:

- The maximum period for which a dealer may hold sugar stock has been reduced from 30 days to 15 days from the date of receipt of the stock.
- The maximum permissible stock limit has been reduced from 2,000 quintals to 1,000 quintals across the country.
- A higher stock limit of 2,000 quintals applies to Kolkata and its extended metropolitan areas and the State of Assam, replacing the earlier limit of 4,000 quintals applicable to Kolkata and its extended metropolitan areas.

The amended stock limits will come into force on October 15, 2026.

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

Commerce and Industries

■ **Amendment to Quality Control Requirements for Air Conditioners and Related Parts**

The Ministry of Commerce and Industry, on October 1, 2026, amended the Air Conditioner and its related Parts, Hermetic Compressor and Temperature Sensing Controls (Quality Control) Order, 2019.

The Order provides as follows:

- The exemption for rotary hermetic compressors has been extended to include scroll hermetic compressors.
- BIS-certified manufacturers or manufacturers who have applied for certification may manufacture or import up to 6,000 hermetic compressors and heat exchangers annually for maintenance and sales for three years, subject to stock declarations and maintenance and submission of year-wise records.
- Declared existing stock manufactured or imported before commencement may be sold, displayed or offered for sale up to September 30, 2026, subject to declaration to BIS.

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

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

■ **Extension of RoDTEP Scheme up to December 31, 2026**

The Ministry of Commerce and Industry, on October 02, 2026, notified the continuation of the Remission of Duties and Taxes on Exported Products (RoDTEP) Scheme up to December 31, 2026.

The Notification provides as follows:

- The Scheme shall remain available for eligible exports made by Domestic Tariff Area (DTA) units, Advance Authorisation (AA) holders, Special Economic Zone (SEZ) units and Export Oriented Units (EOUs) up to December 31, 2026.
- The existing RoDTEP rates and value caps specified in Appendix 4R and Appendix 4RE, as applicable on September 30, 2026, shall remain unchanged during the extended period.
- All other terms and conditions of the Scheme shall remain unchanged.

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

■ **Hand Tools (Quality Control) Order, 2026**

The Ministry of Commerce and Industry, on October 9, 2026, issued the Hand Tools (Quality Control) Order, 2026, superseding the 2025 Order and mandating compliance with specified Indian Standards for hand tools.

The Order provides as follows:

- Specified hand tools must conform to the applicable Indian Standards and bear the Standard Mark under a licence issued by the Bureau of Indian Standards (BIS).
- The requirements shall apply from April 1, 2027, for general enterprises, July 1, 2027, for small enterprises and October 1, 2027, for micro enterprises.
- Domestically manufactured goods intended for export are exempt. Hand tool manufacturers may import up to 200 items annually for research and development, provided the items are not sold commercially, are disposed of as scrap, and year-wise records are maintained for submission to the Government upon request.
- BIS shall act as the certifying and enforcement authority. Contraventions shall attract penalties under the Bureau of Indian Standards Act, 2016.

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

■ **Extension of Minimum Import Price on Glufosinate and its Salts**

The Ministry of Commerce and Industry, on October 12, 2026, extended the Minimum Import Price (MIP) condition on the import of Glufosinate and its salts under Chapter 38 of ITC (HS), 2022, until April 12, 2027.

The Notification provides as follows:

- The MIP condition applicable to imports under HS Codes 38089193, 38089199, 38089361, 38089391, 38089399, 38089912, 38089991 and 38089999 is extended until April 12, 2027.

All other terms and conditions of the earlier Notification dated April 13, 2026, remain unchanged.

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

■ **Indian Boiler Regulations, 2026**

The Department for Promotion of Industry and Internal Trade, on October 06, 2026, published the Indian Boiler Regulations, 2026, superseding the Indian Boiler Regulations, 1950.

The Regulations provide as follows:

- The Regulations apply to all boilers, including those operating on natural circulation, forced circulation and forced flow principles without a fixed steam and water line.
- The Regulations come into force on the date of their publication in the Official Gazette.

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

■ **Implementation of the MSME Development (Amendment) Act, 2026**

The Ministry of Micro, Small and Medium Enterprises, on October 12, 2026, notified the commencement dates for provisions of the Micro, Small and Medium Enterprises Development (Amendment) Act, 2026.

The Notification provides as follows:

- Amendments relating to MSME classification, registration, payments through the Trade Receivables Discounting System (TReDS), dispute resolution and penalties shall come into force on October 15, 2026.
- Amendments relating to Micro and Small Enterprises Facilitation Councils shall come into force on December 15, 2026.

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

■ **Revised Quality Control Order for Cookware, Utensils and Cans for Foods and Beverages**

The Ministry of Commerce and Industry, on October 13, 2026, issued the Cookware, Utensils and Cans for Foods and Beverages (Quality Control) Second Order, 2026, superseding the earlier 2026 Order.

The Order provides as follows:

- Wrought aluminium utensils conforming to IS 1660:2024 must bear the BIS Standard Mark with immediate effect for all enterprises.
- Aluminium beverage cans conforming to IS 14407:2023 must comply from April 1, 2027, for general enterprises, July 1, 2027, for small enterprises and October 1, 2027, for micro enterprises.
- Exemptions apply to goods manufactured domestically for export, imported goods filled with solid, liquid or gaseous material, and specified pre-implementation stock, which may be sold for up to six months subject to a Chartered Accountant-certified declaration to BIS.

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

Electronics and Information Technology

■ **Digital Personal Data Protection (Removal of Difficulties) Order, 2026**

The Ministry of Electronics and Information Technology, on October 5, 2026, issued the Digital Personal Data Protection (Removal of Difficulties) Order, 2026, to clarify certain provisions of the Digital Personal Data Protection Act, 2023.

The Order provides as follows:

- Section 9(1) is amended to clarify that verifiable consent must be obtained from the parent of a child or the lawful guardian of a person with disability, as applicable, before processing their personal data.
- Section 10(2)(c)(ii) is amended by replacing the word "audit" with "data audit" to clarify the audit requirement applicable to Significant Data Fiduciaries.

The Order comes into force on the date of its publication in the Official Gazette.

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

Fisheries, Animal Husbandry and Dairying

■ **Draft Amendments to Rules on Animal Experiments and Breeding**

The Ministry of Fisheries, Animal Husbandry and Dairying, on October 06, 2026, issued a notification proposing amendments to the rules governing the control and supervision of animal experiments and breeding under the Prevention of Cruelty to Animals Act, 1960.

The Notification provides as follows:

- The proposed rules seek to supersede the Experiments on Animals (Control and Supervision) Rules, 1968 and the Breeding of and Experiments on Animals (Control & Supervision) Rules, 1998, without affecting actions taken or omitted before supersession.
- Objections and suggestions may be submitted to the Member Secretary, CCSEA, by post at its Delhi office or by email within 30 days.

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

▪ **Quality Control Requirements for Animal Feeds and Feed Ingredients**

The Ministry of Fisheries, Animal Husbandry and Dairying, on October 7, 2026, notified the Animal Feeds and Feed Ingredients (Quality Control) Order, 2026, mandating compliance with specified Indian Standards.

The Order provides as follows:

- Mineral mixtures for cattle feeds (IS 1664), Dicalcium Phosphate for animal feed (IS 5470), and common salt and cattle licks for animal consumption (IS 920) must conform to the prescribed Indian Standards and bear the BIS Standard Mark under a valid licence.
- Implementation deadlines are April 1, 2027, for general enterprises, July 1, 2027 for micro enterprises and October 1, 2027, for small enterprises.
- The Order does not apply to goods intended for export. BIS is the certifying and enforcing authority, and violations are punishable under the Bureau of Indian Standards Act, 2016.

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

Health

▪ **Draft Amendments to Drugs Rules, 1945**

The Ministry of Health and Family Welfare, on September 28, 2026, issued draft amendments to the Drugs Rules, 1945, proposing restrictions on advertisements of drugs specified under Schedules H, H1 and X.

The Draft Rules provide as follows:

- No advertisement of drugs specified in Schedule H, Schedule H1 or Schedule X shall be made without the prior sanction of the Central Government.
- Objections and suggestions may be submitted to the Ministry of Health and Family Welfare within 30 days from the date the Gazette copies containing the Draft Rules are made available to the public.

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

Coal and Mining

▪ **Draft Amendments to Colliery Control Rules, 2004**

The Ministry of Coal, on October 1, 2026, issued draft amendments to the Colliery Control Rules, 2004, proposing changes to mining plan compliance, regulatory oversight and revision of orders.

The Draft Rules provide as follows:

- Mining operations must comply with the approved mining plan. Violations may lead to directions for rectification, a 15-day show-cause notice and suspension of operations. Immediate temporary suspension may be ordered on grounds of public safety, environmental protection or prevention of imminent or irreparable harm.
- The project proponent's Board or, where the proponent is not an incorporated company, the colliery owner must annually declare to the Coal Controller that mining operations comply with the approved mining plan and applicable laws.

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

Telecommunication

▪ **Draft DRM-Based Digital Addressable Systems Audit Manual, 2026**

The Telecom Regulatory Authority of India (TRAI), on October 9, 2026, issued the draft Telecommunication (Broadcasting and Cable) Services Digital Rights Management (DRM)-Based Digital Addressable Systems Audit Manual, 2026, inviting comments from stakeholders.

The Draft Audit Manual provides as follows:

- Sets out procedures for auditing DRM-based systems to verify compliance with Schedule X of the Telecommunication (Broadcasting and Cable) Services Interconnection (Addressable Systems) Regulations, 2017, covering SMS, conditional access and encryption, fingerprinting, and set-top boxes and software applications.
- Details the scope, documentation, procedures and timelines for pre-signal/compliance audits and annual subscription audits.
- Outlines the roles and responsibilities of Distribution Platform Operators (DPOs), broadcasters and auditors, and includes standard formats for vendor declarations, audit forms and audit reports.

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

▪ **Direction on Display of Mandatory Tariff Vouchers**

The Telecom Regulatory Authority of India (TRAI), on October 1, 2026, directed all telecom service providers to improve the visibility and accessibility of mandatory tariff vouchers.

The Direction provides as follows:

- Telecom service providers must create a separate, clearly visible section titled "TRAI-Mandated Packs" as the first tab in the prepaid recharge section of their websites and mobile applications. These packs must also be prominently displayed at their exclusive points of sale.
- The section must contain different types of TRAI-mandated vouchers, including Plan Vouchers, Special Tariff Vouchers and Combo Vouchers, enabling consumers to easily locate and select suitable offers.
- Telecom service providers must submit a compliance report to TRAI within 30 days from the date of issue of the Direction.

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

Textiles, clothing, leather

▪ **Amendment to Central Silk Board Rules, 1955**

The Ministry of Textiles, on October 1, 2026, amended the Central Silk Board Rules, 1955, to clarify the grounds for suspension or cancellation of registration of silkworm seed producers, chawki rearers and seed cocoon producers.

The Notification provides as follows:

- The registration of silkworm seed producers, chawki rearers and seed cocoon producers may be suspended or cancelled if the conditions specified in their respective registration forms-Form 14(a), Form 14(b) or Form 14(c)-or Form 15 are breached.
- The amendment replaces the earlier reference to "Form-14" with "Form-14(a), Form-14(b) or Form-14(c)" to distinguish the applicable registration forms.
- The amendment comes into force from the date of publication in the Official Gazette.

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

▪ **Extension of the Rebate of State and Central Taxes and Levies (RoSCTL) Scheme**

The Ministry of Textiles, on September 30, 2026, extended the Rebate of State and Central Taxes and Levies (RoSCTL) Scheme for exports of apparel, garments and made ups for a further period of three months.

The notification provides as follows:

- The Scheme will continue from October 1 to December 31, 2026, under the existing terms and conditions, with unchanged eligibility criteria.
- Rebates will continue through transferable duty credit scrips/e-scrips at existing rates and caps, without requiring realisation of export proceeds.
- The Department of Expenditure-led committee will review expenditure quarterly to ensure it remains within the allocated budget. The Government may revise rebate rates and caps as required.

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

Transport including aviation, railways, road, inland waterways

▪ **Draft Motor Vehicles (Registration and Functions of Vehicle Scrapping Facility) Amendment Rules, 2026**

The Ministry of Road Transport and Highways, on October,07 2026, published the draft Motor Vehicles (Registration and Functions of Vehicle Scrapping Facility) Amendment Rules, 2026, proposing an amendment to the existing vehicle scrapping rules.

The draft Rules provide as follows:

- The words "Government-owned vehicle" are proposed to be removed from the conditions relating to vehicle scrapping facilities.
- Objections and suggestions may be submitted to the Additional Secretary (Transport), within 30 days from the date the notification is made available to the public. The Central Government will consider submissions received within this period.

The amendment, if finalised, will come into force on the date of publication of the final notification in the Official Gazette.

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

▪ **Safety and Standards for Two-Wheeled Road Ambulances**

The Ministry of Road Transport and Highways, on October 13, 2026, notified the Central Motor Vehicles (Thirteenth Amendment) Rules, 2026, introducing revised fitness inspection requirements and safety standards for two-wheeled road ambulances.

The Rules provide as follows:

- The fitness certificate for two-wheeled road ambulances shall be renewed every two years, with inspections covering the ambulance unit, tyres and rims, emergency warning lights, patient stretcher, locking mechanism, patient restraints, loading/unloading mechanism and fire extinguisher.
- From January 1, 2027, the top lights fitted on two-wheeled road ambulances must comply with AIS:209 (Part 1):2026.
- From October 1, 2027, L2-category two-wheeled road ambulances must comply with AIS:209 (Part 1):2026. Such ambulances must be registered to operate only in areas determined by the respective State Government.

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

▪ **Draft Rules on Bharat Stage VII (BS-VII) Emission Standards for N1 Vehicles**

The Ministry of Road Transport and Highways, on October 12, 2026, issued draft amendments to the Central Motor Vehicles Rules, 1989, proposing Bharat Stage VII (BS-VII) emission standards for N1-category vehicles.

The Notification provide as follows:

- The proposed BS-VII standards will apply to all models of N1-category vehicles manufactured on or after April 1, 2030, prescribing limits for exhaust pollutants, particulate matter and particle numbers.
- Testing requirements will be introduced in phases, covering real-world emissions, onboard diagnostics and monitoring, fuel and energy consumption, battery durability, brake particle emissions and tyre wear.
- Manufacturers will be required to comply with prescribed testing, vehicle durability, emission monitoring, anti-tampering, safety and cybersecurity requirements, along with applicable technical standards.

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

▪ **Draft Amendments Introducing Bharat Stage VII (BS-VII) Emission Standards for M2, M3, N2 and N3 Vehicles**

The Ministry of Road Transport and Highways, on October 13, 2026, issued a notification proposing amendments to the Central Motor Vehicles Rules, 1989, to introduce BS-VII emission standards for M2, M3, N2 and N3 category vehicles.

The draft Notification provides as follows:

- BS-VII emission limits will apply to all models of the specified vehicle categories manufactured on or after April 1, 2031.
- Implementation will be phased from April 1, 2031, 2033 and 2035, covering emission testing, onboard monitoring, fuel and energy consumption monitoring, brake particle emissions, battery durability and tyre wear requirements.
- On-board monitoring (OBM) will track NOx, ammonia and particulate matter emissions and detect emissions at least 2.5 times the applicable limits.

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

Utilities (water, gas, electricity)

▪ **Corrigendum to Corporate Average Fuel Economy Norms and Energy Consumption Standards for M1 Category Motor Vehicles**

The Ministry of Power, on October 2, 2026, issued a corrigendum, concerning Corporate Average Fuel Economy (CAFE) norms and energy consumption standards for M1 category motor vehicles.

The corrigendum provides as follows:

- Corrections have been made to the Hindi text concerning fuel consumption calculations, carbon neutrality factors, vehicle performance, fuel-saving technologies and definitions of vehicle categories and related terms.
- The designated trading window from October 1 to October 31 of each assessment year is clarified as 31 days, instead of 30 days, in both the Hindi and English texts.
- All other provisions of the original notification remain unchanged.

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

State-wise updates

Andhra Pradesh

▪ [Draft Legal Metrology Amendments introducing Self-Declaration and Automatic Approval Framework](#)

The Consumer Affairs, Food & Civil Supplies Department, Government of Andhra Pradesh, vide Notification dated September 22, 2026, issued draft amendments to the Andhra Pradesh Legal Metrology (Enforcement) Rules, 2011. Promulgated under Section 53 of the Legal Metrology Act, 2009, the proposed rules introduce a self-declaration regime and automatic licensing workflows for manufacturers and dealers of weights and measures to streamline regulatory compliance across the state.

The draft proposes the following:

- Introduces dedicated self-declaration forms, i.e., Form LM-1(a) for Manufacturers and Form LD-1(a) for Dealers.
- Establishes automatic licensing approvals upon submission of complete self-declarations, eliminating manual pre-approval delays.
- Omits periodic renewal application requirements for manufacturers and dealers operating under the automatic approval framework.
- Omits Form LM-2 and Form LD-2, while modifying Form LM-3 and Form LD-3 to align with the revised licensing structure.
- Replaces the existing fee schedule under Schedule-IV, updating fee structures for Manufacturing of weights and measures, Repairing and calibration of storage tanks and dealing in weights and measures.
- Stakeholders and the public are invited to submit objections or suggestions within 7 days from the date of publication in the Andhra Pradesh Gazette. Feedback must be directed to the Commissioner and Ex-Officio Secretary, Consumer Affairs, Food & Civil Supplies Department, Government of Andhra Pradesh.

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

Arunachal Pradesh

▪ [Code on Social Security \(Arunachal Pradesh\) First Amendment Rules, 2026](#)

The Government of Arunachal Pradesh, on October 8, 2026, notified the Code on Social Security (Arunachal Pradesh) First Amendment Rules, 2026, amending the Code on Social Security (Arunachal Pradesh) Rules, 2021.

The following has been stated, namely:

- The amendment revise the definitions of "Appellate Authority", "Authorised Officer" and "Competent Authority", and designate the Principal Secretary/Commissioner/Secretary of the Labour Department as Vice Chairperson and the Labour Commissioner as Member Secretary of the Arunachal Pradesh Unorganised Workers Social Security Board.
- The amendment prescribe a three-year term for the Chairperson and non-official members, subject to specified term limits, and establish a quorum of at least six Board members, including one member nominated under Rule 5(1)(c), subject to the prescribed adjournment provision.
- Board meeting minutes shall be circulated within four weeks, with confirmed minutes forwarded to the Labour Department and State Government within 15 days of confirmation.
- The Board Secretary may approve expenditure up to INR 1.5 lakh within the approved budget, while expenditure exceeding this limit requires the Chairperson's prior approval.
- Employers must preserve records and registers for five calendar years from the date of the last entry, issue wage slips on or before payment of wages, display details of the officer authorised to receive notices, and maintain prescribed registers relating to wages, overtime, fines, deductions, employees and attendance.

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

Assam

▪ [Exemption for Building and Other Construction Work under the Code on Social Security, 2020](#)

The Government of Assam, vide Notification on October 7, 2026, granted exemptions under Section 2(6) of the Code on Social Security, 2020, to specified categories of building and other construction work.

The following categories have been exempted:

- Building or other construction work related to a factory or mine.

- Building or other construction work employing fewer than 10 workers during the preceding 12 months.
- Construction undertaken by an individual or group of individuals for their own residence, where the total cost does not exceed INR 50 Lakh.
- The exemption is subject to compliance with all other applicable provisions of the Code on Social Security, 2020, and takes effect immediately.

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

▪ **Appointment of Chief Inspector-cum-Facilitator under Assam Shops and Establishments Act, 2026**

The Government of Assam, on October 7, 2026, vide Notification, appointed the concerned Deputy Labour Commissioner as Chief Inspector-cum-Facilitator to perform functions under Section 24 of the Assam Shops and Establishments Act, 2022, across the State of Assam. The officer has also been appointed as Adjudicating Officer under Section 32A of the Assam Shops and Establishment (Amendment) Act, 2026.

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

▪ **Appointment of Authority to Grant Exemptions under the Assam Shops and Establishments Act, 2022**

The Government of Assam, on October 7, 2026, vide Notification appointed the Labour Commissioner, Assam, under Section 25 of the Assam Shops and Establishments Act, 2022, as the authority empowered to grant exemptions. The Labour Commissioner, Assam, is authorised to exempt the operation of all or any provisions of the Act for any period. The authority extends across the whole State of Assam.

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

Bihar

▪ **Amendment to Bihar VAT Notification on Aviation Turbine Fuel**

The Government of Bihar, on October 1, 2026, issued a notification amending the Commercial Taxes Department Notification No. S.O. 147 dated September 7, 2017, under Section 14(a) of the Bihar Value Added Tax Act, 2005.

The following amendment has been made:

- The entry for Aviation Turbine Fuel (ATF) at Regional Connectivity Scheme (RCS) airports and for RCS flights from other airports within Bihar has been substituted to prescribe a nil rate for the specified category.
- The amended entry covers RCS flights at designated RCS airports, as well as aircraft using non-metropolitan city airports as their base where the airlines indicate the relevant aircraft call-sign numbers.

The notification takes effect from October 2, 2026, being the day following its issuance.

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

▪ **Bihar Legal Metrology (Enforcement) Amendment Rules, 2026**

The Government of Bihar, on October 7, 2026, notified the Bihar Legal Metrology (Enforcement) Amendment Rules, 2026, further amending the Bihar Legal Metrology (Enforcement) Rules, 2014.

The following amendments have been made, namely:

- Applications by manufacturers, repairers and dealers in weights and measures must be submitted electronically through the notified portal with the prescribed self-declaration, documents and fee. Registration certificates will be generated electronically without prior inspection, will have perpetual validity without renewal, and will carry a unique registration number and digital signature.
- Registration certificates issued to manufacturers and dealers will be valid throughout Bihar, while those issued to repairers will apply to the specified areas. Existing licences will transition into registration certificates without requiring fresh applications or additional fees.
- Registered persons must maintain prescribed records and registers and submit quarterly returns in Form QR-1 by the 15th day of the month following each quarter ending March 31, June 30, September 30 and December 31.

The amendments also revise provisions governing suspension and cancellation, appeals, verification intervals in accordance with the Legal Metrology (General) Rules, 2011, and the amounts prescribed for compounding offences.

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

■ **Bihar Notifies Right-to-Business Facilitation for MSMEs**

The Department of Industries, Government of Bihar, on October 9, 2026, notified measures under the Bihar Ease of Doing Business Act, 2026, to facilitate business establishment and expansion through self-declaration and time-bound approvals.

The following has been stated, namely:

- Micro, Small and Medium Enterprises may obtain a Certificate of In-Principle Approval (CIPA) on the basis of a self-declaration furnished through a Declaration of Intent submitted to the District Empowered Committee through the Single Window System.
- The notification sets out approval timelines of
 - 5 working days for Micro enterprises,
 - 10 working days for Small enterprises
 - 15 working days for Medium and Large enterprises
 - Approvals are deemed granted if the prescribed period expires without a decision.
- Enterprises holding a valid CIPA are protected from routine inspections for three years from the date of grant, subject to the exceptions under Sections 16 and 28 of the Act. These exceptions include specified complaint-based, risk-based and limited randomised digital inspections.

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

■ **Designation of the Executive Committee as Single Nodal Agency for Investment Approvals**

The Department of Industries, Government of Bihar, issued a notification on October 9, 2026, designating the Executive Committee as the Single Nodal Agency under the Bihar Ease of Doing Business Act, 2026. It has been stated that the Executive Committee will act as the Single Nodal Agency for all pre-establishment, construction, connection and operation-stage approvals required by enterprises across Bihar, including those operating in notified industrial areas, industrial parks and clusters. The Executive Committee will discharge these functions through its Secretariat, Invest Bihar, headed by the Chief Executive Officer from the Department of Industries.

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

Govt of NCT of Delhi

■ **Comprehensive Seasonal Air Pollution Control Directions**

The Department of Environment and Forests, Government of NCT of Delhi, vide Notification dated June 23, 2026, issued comprehensive directions under Section 5 of the Environment (Protection) Act, 1986. Formulated to combat recurring winter air pollution in Delhi, the unified directions come into force annually from November 1 to February 28 (or as specified for specific sub-provisions) and supersede all earlier seasonal orders.

The notification states:

- Vehicular Pollution Control Mandates:
 - Strict Year-Round PUCC Enforcement: All petrol, diesel, and CNG/LPG retail outlets across NCT of Delhi must dispense fuel only upon presentation of a valid Pollution Under Control Certificate (PUCC). Non-compliant vehicles identified via ANPR cameras or physical checks will be penalized.
 - Non-BS VI Vehicle Ban (Nov 1 - Jan 31): All non-Delhi registered motor vehicles below BS-VI emission standards are prohibited from entering Delhi. Exemptions: CNG vehicles, Electric Vehicles (EVs), and emergency/sovereign duty vehicles.
 - 50% Work from Home Mandate (Nov 1 - Jan 31): Both GNCTD government offices and private offices within NCT of Delhi must operate with a maximum 50% physical staff presence, with the remaining 50% working from home. Private firms must also stagger hours and encourage carpooling or public transport. Essential/emergency services remain exempt.
- Dust Pollution Control & Construction Restrictions:
 - Ban on Dust-Generating Construction (Nov 1 - Jan 31): Prohibits dust-generating demolition and outdoor civil construction (except essential public infrastructure). Non-dust interior finishing, plumbing, and electrical works remain permitted.
 - Complete Construction & Demolition Ban (Dec 10 - Jan 20): Total shutdown of all C&D activities across Delhi, barring urgent government projects of public importance.
 - Ban on Material Transport Vehicles (Dec 10 - Jan 20): Entry of vehicles carrying construction materials (sand, cement, aggregates, RMC, debris) into Delhi is prohibited, except those supporting strategic or essential public infrastructure projects.
 - Installation of anti-smog guns (as per guidelines at Annexure-1) or mist systems (as per specifications at Annexure-2) in all commercial high-rise buildings having a built-up area exceeding 3,000 sq.
- Overriding Authority & Legal Penalties:

- GRAP Precedence: If the Commission for Air Quality Management (CAQM) invokes more stringent measures under the Graded Response Action Plan (GRAP), GRAP measures will take legal priority.
- Penal Action: Violations trigger prosecution under Section 15 of the Environment (Protection) Act, 1986, including imposition of Environmental Compensation, sealing/closure of premises, and criminal prosecution.

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

■ **CAQM Expands Mandatory C&D Web Portal Registration Beyond Municipal Limits Across Delhi-NCR**

The Commission for Air Quality Management in National Capital Region and Adjoining Areas (CAQM), vide official directive dated September 29, 2026, issued an amendment to Direction Nos. 11 to 18 (originally dated June 11, 2021). In response to the significant contribution of construction and demolition (C&D) dust to regional ambient air pollution, the amendment broadens the territorial applicability of mandatory web portal-based registration, self-audit, and real-time monitoring mechanisms.

The directive states the following:

- Extends the web portal registration and monitoring framework to eligible C&D projects located outside municipal/Urban Local Body (ULB) limits across NCR States (Haryana, Uttar Pradesh, Rajasthan) and GNCTD.
- Applies to projects located in Urban areas and controlled areas, Development areas / Industrial development areas, Industrial areas and industrial zones and Highway corridor zones in the NCR.
- Retains the existing applicability threshold of plot area equal to or greater than 500 square metres.
- All projects falling under the expanded scope must comply with standard portal mandates under Direction Nos. 11 to 18, including:
 - Mandatory portal onboarding on respective SPCB/DPCC C&D portals.
 - Installation of video fencing and remote camera integration.
 - Regular self-audit submission of dust prevention and mitigation measures

State Pollution Control Boards (SPCBs), DPCC, and regional planning authorities are directed to bring all newly eligible C&D sites under the portal framework immediately. All other terms of Direction Nos. 11 to 18 remain in full effect.

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

■ **Delhi Power Department Mandates Aadhaar Identification for Electricity Subsidies**

The Department of Power, Government of NCT of Delhi, vide Notification dated October 01, 2026, issued under Section 7 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016, has made Aadhaar-based identification mandatory for domestic electricity consumers seeking benefits under the state's power subsidy scheme. The directive aims to streamline benefit delivery, curb duplicate claims, and establish verified identity records across distribution licensees.

It applies to all electricity consumers seeking subsidies across the five distribution licensees in Delhi, i.e., BSES Rajdhani Power Limited (BRPL), BSES Yamuna Power Limited (BYPL), Tata Power Delhi Distribution Limited (TPDDL), New Delhi Municipal Council (NDMC), and Military Engineer Services (MES).

For availing the benefits, Beneficiaries must furnish proof of their Aadhaar number via the designated web portal or specified discom verification channels. Individuals without an assigned Aadhaar number must apply for Aadhaar enrolment and submit their 14-digit Enrolment ID (EID) alongside alternative identity documents to continue receiving the subsidy.

The notification formally takes effect from date of publication, i.e., October 01, 2026.

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

■ **SOP for Correction of Contractor Licence Applications on e-District Portal**

The Department of Labour, Government of NCT of Delhi, vide Circular dated October 07, 2026, issued an official Standard Operating Procedure (SOP) to streamline the handling of correction and rectification requests regarding contractor licences under the Contract Labour (Regulation and Abolition) Act, 1970.

- Processed through the state's e-District portal, the SOP establishes standardized administrative protocols to rectify inadvertent operational or clerical errors made by contractors during digital license renewal or amendment applications.
- It cannot be used to introduce a new contract, alter the contract's nature, or modify the major employer's or contractor's identification.

- District In-Charge officers, specifically Joint Labour Commissioners (JLCs) and Deputy Labour Commissioners (DLCs), are mandated to personally scrutinize, verify, and validate all rectification requests and uploaded supporting documents.

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

Gujarat

▪ **Reporting of Snakebite Cases & Deaths Under Clinical Establishments Act**

The Health and Family Welfare Department, Government of Gujarat, vide Notification dated September 22, 2026, issued a directive under the Gujarat Clinical Establishments (Registration and Regulation) Act, 2021. In alignment with the National Action Plan for Prevention and Control of Snakebite Envenoming (NAPSE), the state government has mandated that all public and private clinical establishments across Gujarat immediately report every suspected or probable snakebite case and snakebite-related death.

The reporting shall be made in the format prescribed in the Schedule appended to the notification. Reports shall be submitted preferably within 24 hours of identification or admission of the case through offline to reporting authority or online Integrated Health Information Platform (IHIP Portal) reporting system established by the Central Government's Ministry of Health and Family welfare for real time surveillance.

Reports shall be submitted to the appropriate Local Public Health Authority namely, the Chief District Health Officer (CDHO) for the concerned district or the Municipal Health Officer of the relevant Urban Local body as applicable.

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

▪ **Revised Minimum Wages for Non -Scheduled Contract Labour**

The Office of the Labour Commissioner, Gujarat, vide Circular dated October 4, 2026, issued the updated minimum wage rates applicable to contract labour engaged in establishments and employments not specifically covered under the scheduled employments of the Minimum Wages Act, 1948.

- The circular prescribes daily basic wage rates alongside a revised cost-of-living special allowance (Variable Dearness Allowance) across two geographical zones:
 - Zone-I: Encompasses areas falling under specified Municipal Corporations, Municipalities, and Urban Development Authorities (including major urban/industrial centers like Ahmedabad, Surat, Vadodara, and Rajkot). The rate prescribed is INR 474 (skilled), INR 452 (semi-skilled) and INR 442 (unskilled).
 - Zone-II: Covers all remaining rural and non-municipal territorial areas across the State of Gujarat. The rate prescribed is INR 462 (skilled), INR 452 (semi-skilled) and INR 441 (unskilled).
- Additionally, Contractors must pay a cost-of-living linked special allowance of INR 72.50 per day in addition to the daily basic wage rate.
- In accordance with contract labour compliance regulations, principal employers remain secondarily liable to ensure full wage payment and rectify any shortfalls in contractor disbursements.

The revised special allowance applies for the six-month statutory wage period running from October 1, 2026, to March 31, 2027.

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

▪ **Draft Gujarat Shops and Establishments (Regulation of Employment and Conditions of Service) (Second Amendment) Rules, 2026**

The Labour, Skill Development and Employment Department, Government of Gujarat, vide Draft Notification dated October 03, 2026, issued the Draft Gujarat Shops and Establishments (Regulation of Employment and Conditions of Service) (Second Amendment) Rules, 2026. Promulgated under Section 38 of the Gujarat Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2019, the draft rules modify the existing 2020 Rules to raise employee threshold limits and modernize digital registration workflows.

The following has been proposed, namely:

- The number of employees is adjusted from ten to twenty in Form-I and Rules 3, 4, 6, and 10.
- Rule 5 is substituted, allowing registration to be applied for online or offline using Form-A, along with supporting documentation and a fee. The certificate will be created online or issued in Form-B.
- A change in registration details must be reported in Form-G within thirty days in accordance with Rule 9.

- Introduces a revamped fee schedule for registration certificates and amendments applicable specifically to commercial establishments employing 20 or more employees. The proposed revised registration fee scale ranges from INR 500 to INR 5,000, depending on the total workforce strength and specific category of the establishment.

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

▪ **Enactment of Ease of Doing Business Act, 2026 Amending Five Key Statutes**

The Government of Gujarat, vide Notification dated September 23, 2026, enacted the Gujarat Ease of Doing Business Act, 2026. Enacted to significantly reduce regulatory friction, streamline public service delivery, and boost industrial competitiveness across the state, the omnibus legislation enacts targeted amendments across five crucial state statutes.

The Key Statutory Amendments Across Five State Enactments:

- Gujarat Fire Prevention and Life Safety Measures Act, 2013: Removes statutory cross-references to the National Building Code (NBC) of India from specified operational provisions to simplify state-level fire safety compliance and building approval frameworks.
- Gujarat Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2019:
 - Employers must apply for registration within 60 days from the commencement of the Ease of Doing Business Act, 2026, or the commencement of business operations, whichever is later.
 - Explicitly permits shops and commercial establishments to operate 24 hours a day on any day of the week, subject to strict compliance with statutory worker safety, shift limits, and employment conditions.
- Gujarat Medical Council Act, 1967: Eliminates prior administrative approvals and additional registration fee requirements for medical practitioners already registered with Medical Councils in other Indian states.
- Gujarat (Right of Citizen to Public Services) Act, 2013: Requires designated public authorities to furnish written or electronic updates to complainants regarding the resolution status of grievance redressal applications.
- Gujarat Micro, Small and Medium Enterprises (Facilitation of Establishment and Operation) Act, 2019: Substantially expands the scope of the statutory MSME single-window clearance framework by integrating additional state enactments.

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

▪ **GERC (Gujarat Electricity Grid Code) Regulations, 2026**

The Gujarat Electricity Regulatory Commission (GERC), vide Notification dated October 07, 2026, issued the GERC (Gujarat Electricity Grid Code) Regulations, 2026. Promulgated under Section 181 read with Section 86 of the Electricity Act, 2003, the updated framework supersedes the erstwhile Gujarat Electricity Grid Code, 2013 to establish technical, operational, and commercial parameters for Gujarat's intra-state transmission network.

It applies to Gujarat's intra-state power transmission and distribution network, covering all grid users including the State Transmission Utility (GETCO), State Load Despatch Centre (SLDC), transmission licensees, distribution licensees, generating companies, captive power plants, and Qualified Coordinating Agencies (QCA's).

The Regulations cover the following:

- Introduces dedicated testing, trial run, and Commercial Operation Date (COD) protocols for utility-scale Solar, Wind, Wind-Solar Hybrid projects, standalone Energy Storage Systems (ESS), and Pumped Storage Plants (PSPs).
- Mandates standardized network interfaces, real-time telemetry, data/speech communication links, and cybersecurity compliance for all entities seeking grid connectivity.
- Requires thermal generating units to operate at a minimum turndown level of up to 55% of Maximum Continuous Rating (MCR) to accommodate intermittent renewable generation, supported by a part-load financial compensation mechanism.
- Scheduling and dispatch operate through 15-minute time blocks. If grid safety requires curtailment, Short-Term Open Access (STOA) and Temporary General Network Access (T-GNA) transactions are curtailed first, followed by Medium-Term and Long-Term Access transactions.
- Deviations from schedule and reactive power exchanges will be settled through dedicated state pool accounts.

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

▪ **Enforced Compliance of April 2026 Minimum Wage Rates**

The Labour Department, Government of Haryana, vide Order dated October 05, 2026, issued a mandatory enforcement directive to implement the previously gazetted minimum wage notification dated April 09, 2026. The urgent compliance order comes in direct response to pending judicial proceedings before the Hon'ble High Court of Punjab & Haryana regarding non-compliance in small-scale and unorganized sector.

It has been stated that:

- The directive explicitly links enforcement to CWP-PIL-255 of 2026 (Court on Its Own Motion vs. State of Haryana), currently sub-judice before the Hon'ble High Court of Punjab & Haryana. The PIL highlights widespread non-implementation and non-payment of the April 09, 2026 revised minimum wage rates, particularly across petty establishments, micro-enterprises, and unorganized commercial shops.
- All jurisdictional Labour Officers, Assistant Labour Commissioners, and Factory Inspectors are directed to enforce strict, zero-exception compliance with the April 09, 2026, wage rates across all establishments, explicitly emphasizing petty and informal sector units.
- All employers and commercial establishments operating within Haryana must ensure that current wage disbursements to skilled, semi-skilled, and unskilled workers fully conform to the April 09, 2026, minimum wage rates to avoid prosecution under the Minimum Wages Act, 1948.

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

▪ **Draft Haryana Legal Metrology (Enforcement) Rules, 2026**

The Food, Civil Supplies and Consumer Affairs Department, Government of Haryana, vide Draft Notification published in the Official Gazette on October 8, 2026, issued the Draft Haryana Legal Metrology (Enforcement) Rules, 2026. Promulgated under Section 53 of the Legal Metrology Act, 2009, the proposed rules seek to repeal and replace the existing Haryana Legal Metrology (Enforcement) Rules, 2011, establishing a modern registration-based compliance architecture.

The draft proposes the following:

- Replacing traditional licensing with a structured registration regime for manufacturers, repairers, and dealers of weights and measures.
- Mandatory submission of security deposits, maintenance of statutory inspection records, and filing of quarterly periodic returns.
- Existing licence holders operating under the 2011 Rules must apply for fresh registration within six months. Previously paid licence fees will be prorated and adjusted against remaining validity periods.
- Prescribes a general penalty fine of up to INR 1,000,000 (INR 1 Lakh) for statutory non-compliance or violations where no specific penalty is explicitly provided under the Legal Metrology Act, 2009.

Stakeholders and the public are invited to submit comments or objections within one week from the date of publication in the Haryana Official Gazette.

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

▪ **Strict Compliance with Penalty Provisions under the Employees Compensation Act, 1923**

The Department of Labour, Government of Haryana, vide Notification dated October 07, 2026, issued an instruction to all Commissioners appointed under the Employees' Compensation Act, 1923 (ECA). The directive enforces strict consideration and imposition of statutory penalties under Section 4A(3)(b) of the Act in cases of delayed compensation payments.

As per the notification, Commissioners are instructed to examine the applicability of Section 4A(3)(b) in every case where compensation is payable. The absence of a specific relief or claim prayer by the claimant in their petition shall not serve as ground or justification to omit considering statutory penalty provisions. The instructions apply immediately across all pending and future adjudication proceedings under the Employees' Compensation Act, 1923, within Haryana's jurisdiction.

Additionally, if the Commissioner determines that there is no justification for the delay, a penalty up to 50% of the compensation amount can be imposed directly on the employer.

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

■ **Haryana Right to Business Act, 2026**

The Government of Haryana, vide Notification dated on October 09, 2026, issued the Haryana Right to Business Act, 2026. Promulgated to establish a self-declaration and trust-based regulatory framework, the legislation aims to accelerate industrial investment by enabling eligible manufacturing units to commence operations without waiting for lengthy statutory approvals up front.

The Act states the following:

- Scope of Eligibility: Covers new Micro, Small, and Medium Enterprises (MSMEs) as well as existing manufacturing units undertaking capacity expansions within Haryana.
- Certificate of In-Principle Approval (CIPA): Eligible manufacturing MSMEs can submit a declaration of intent to the District Nodal Agency (headed by the Deputy Commissioner) to receive a CIPA.
- 15-Day Time-Bound Clearance: The District Nodal Agency is mandated to issue a Certificate of In-Principle Approval (CIPA) or reject the application within 15 working days.
- Moratorium Period: The Certificate of CIPA functions as a 36-month regulatory moratorium. During this 3-year window, the enterprise can establish and operate its manufacturing business without securing pre-operational state-level approvals.
- Mandatory Portal Processing: Enterprises must initiate regular approval processes mandatorily through the Invest Haryana Single Window Portal during the moratorium, ensuring all pending regular clearances are fully secured within the final 6 months prior to moratorium expiry.
- Safety & Land-Use Exclusions: The moratorium and temporary relief mechanisms do not waive or exempt compliance with requirements relating to Fire safety regulations, Unauthorised construction, etc.

Statutory Overriding Effect: The Act holds an overriding effect over inconsistent provisions in other Haryana state enactments.

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

Jammu & Kashmir

■ **Occupational Safety, Health and Working Conditions (Jammu and Kashmir) Rules, 2026**

The Government of Jammu and Kashmir, vide notification dated August 12, 2026, has issued the Occupational Safety, Health and Working Conditions (Jammu and Kashmir) Rules, 2026. Framed under Sections 133 and 135 of the OSH Code, 2020, these rules aim to modernize the state's industrial safety framework and align it with the now-active National Labour Codes.

Key provisions proposed under the rules are as follow:

- Establishments must apply for registration through a centralized digital portal.
- Registration fees are categorized by workforce size.
- The rules aim to permit women to work at night with their written consent, mandating that employers provide secure transport, well-lit workplaces, and CCTV surveillance in common areas.
- Fatal accidents or dangerous occurrences must be reported to the Chief Inspector-cum-Facilitator, the nearest police station, and the victim's family within 24 hours.

The draft proposes reducing the eligibility for annual paid leave from 240 days to 180 days of work.

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

Jharkhand

■ **Jharkhand Notifies SOP for Bulk Waste Generators**

The Urban Development & Housing Department, Government of Jharkhand, on October 14, 2026, notified the Jharkhand Standard Operating Procedure for Bulk Waste Generators, 2026, establishing a framework for identification, registration, waste management, certification, monitoring and enforcement across urban local bodies in the State.

The following has been prescribed:

- An entity qualifies as a Bulk Waste Generator (BWG) if it meets any one of the following thresholds: floor area of 20,000 sq. m. or above, water consumption of 40,000 litres per day, or solid waste generation of 100 kg per day.
- Identified BWGs must register with the concerned Urban Local Body (ULB) and the centralised online portal within 15 days of notice. New BWGs must register before commencement of operations and before the grant or renewal of applicable municipal permissions, as specified in the SOP.
- BWGs must segregate waste at source, hand over recyclable material to authorised waste pickers or recyclers, and process biodegradable waste through on-site composting or bio-methanation as far as possible.

- ULBs must maintain a geo-tagged inventory of BWGs, update it annually by April 1, and verify waste generation through actual weighment over at least three different days.
- The SOP also provides for Extended Bulk Waste Generator Responsibility (EBWGR) certificates based on verified quantities managed through authorised routes, with a validity of three years subject to applicable conditions.

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

Kerala

▪ **Directions for Review of the Uniform Colour Scheme for Contract Carriages**

The Transport (B) Department, Government of Kerala, vide notification dated September 28, 2026, directed the State Transport Authority to review and reconsider its decision dated August 11, 2021, prescribing a uniform colour scheme for contract carriages other than light motor vehicles, in exercise of the powers under clause (d) of sub-section (1) of section 67 of the Motor Vehicles Act, 1988.

The following has been directed:

- The review is to have regard to the All-India Tourist Vehicles (Permit) Rules, 2023, which prescribe no specific body colour for tourist vehicles, the State-specific restriction having been represented as placing Kerala-registered tourist buses at a disadvantage against vehicles from other States operating in Kerala.
- The State Transport Authority is to issue consequential orders under Rule 264 of the Kerala Motor Vehicles Rules, 1989 upon such review, while ensuring compliance with the directions of the High Court of Kerala in its judgment dated October 1, 2019, which disallowed the exhibition of gigantic figures of film stars and writings on the body and safety glass of buses in the interest of road safety.

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

▪ **Kerala Motor Vehicles Taxation (Amendment) Bill, 2026**

The Secretariat of the Kerala Legislature, Government of Kerala, vide notification dated October 12, 2026, published the Kerala Motor Vehicles Taxation (Amendment) Bill, 2026 (Bill No. 17), proposing to further amend the Kerala Motor Vehicles Taxation Act, 1976.

The following has been provided for:

- A vehicle seized and detained for use or keeping without payment of tax is now to be kept in safe custody in a yard, being an Approved Vehicle Seizure Yard, which the Government has decided to set up in every taluk of the State.
- Before such a vehicle is released from the yard, removal fee and storage fee are chargeable at the rates and in the manner the Government prescribes by rules. Removal fee is the fee for transporting the seized vehicle to the yard, and storage fee the fee for keeping it there.
- The Act comes into force on the date the Government appoints by notification in the Official Gazette.

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

▪ **SARAL (Simplified and Accelerated Regulatory Approvals and Licensing) Keralam Bill, 2026**

The Secretariat of the Kerala Legislature, Government of Kerala, vide notification dated October 14, 2026, published the SARAL (Simplified and Accelerated Regulatory Approvals and Licensing) Keralam Bill, 2026 (Bill No. 19), providing for a statutory authority to issue a single Integrated Enterprise Clearance Certificate on the principle of 'One State - One Approval - One Document'.

The following has been provided for:

- The SARAL Keralam Authority is to issue an Integrated Enterprise Clearance Certificate covering the licences, clearances, permits and approvals required under the State laws listed in the Schedule for the establishment, operation, expansion, diversification or modernisation of an investment project with capital investment exceeding twenty-five crore rupees. Projects exceeding fifty crore rupees go to the State Level Mechanism and those between twenty-five and fifty crore rupees to the District Level Mechanism, with the Government empowered to fix a lower threshold for critical investments.
- An application is to be disposed of within seventy-five days of receipt of a complete application, through registration within ten days, technical scrutiny by the competent authorities within thirty days, a consolidated report within fifteen days, and a decision within twenty days, with the certificate issued on the day the decision is taken.
- Clearances under Central laws remain outside the mechanism, and the applicant makes separate applications for them directly. Once granted, the SARAL Secretariat endorses the number, date and validity of each such clearance on the Integrated Enterprise Clearance Certificate without a further decision of the Approval Committee.

The Act comes into force on the date the Government appoints by notification in the Official Gazette.

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

Ladakh

■ Amendment to Ladakh Industrial Land Policy, 2025-35

The Administration of the Union Territory of Ladakh, through the Industries & Commerce Department, on October 08, 2026, issued an order further amending the Ladakh Industrial Land Allotment Policy, 2025-35, originally notified on February 21, 2025, and subsequently amended.

The key amendments include:

- Revision of Industrial Plot Allotment Mechanism: The provisions under Clauses 8.8 and 11.1, along with any other provisions providing for allotment through a draw of lots, have been substituted with a transparent and competitive mechanism for allotment of industrial plots among eligible applicants.
- SIDCO Ladakh shall prescribe the detailed allotment procedure, including application requirements, eligibility criteria, scrutiny and evaluation, financial conditions, payment schedules and execution of lease deeds.
- SIDCO Ladakh has been empowered to issue Standard Operating Procedures (SOPs), guidelines, application forms, timelines, documentation requirements and other operational conditions for implementing the allotment process, in accordance with the Policy and applicable laws.
- Clause 9.1 of the Ladakh Industrial Land Allotment Policy, 2025-35, as amended from time to time, has been omitted.
- Accordingly, the allotment of industrial plots in industrial estates under the control of SIDCO Ladakh shall be governed by a transparent, fair, competitive, objective and non-discriminatory mechanism. All other provisions of the Policy remain unchanged, and allotments made before the commencement of this amendment shall continue to be governed by their existing terms and conditions, unless modified in accordance with the Policy or applicable law.

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

Madhya Pradesh

■ Madhya Pradesh Notifies Minimum Wages and Variable Dearness Allowance for October 2026–March 2027

The Office of the Labour Commissioner, Indore, Madhya Pradesh, on September 30, 2026, notified minimum wage rates and Variable Dearness Allowance (VDA) under the Minimum Wages Act, 1948, for the period from October 01, 2026, to March 31, 2027.

The key provisions include:

- The minimum wage revision dated March 04, 2024, along with the applicable VDA, has been restored for notified employments, except for three employments covered separately: textile and made-ups, apparel manufactured from woven, knitted and technical textile fabrics, and footwear manufacturing.
- Revision of Variable Dearness Allowance is based on the All-India Consumer Price Index (base 2001=100), which averaged 431 for January-June 2026, the VDA has been fixed at INR 3,000 per month for 67 scheduled employments under Section B. For the three specified employments under Section A, the VDA is INR 4,750 per month for semi-skilled, skilled and highly skilled workers, and INR 4,450 per month for unskilled workers.
- Daily wage rates have been calculated on the basis of 26 working days per month.
- Employers shall not reduce the wages of workers who are already receiving remuneration higher than the notified minimum wage rates.

Accordingly, employers covered under the notified employments in Madhya Pradesh must ensure compliance with the applicable minimum wage and VDA rates from October 01, 2026, to March 31, 2027.

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

Maharashtra

■ Guidelines for Financial Assistance to Startups for Intellectual Property Rights

The Skills, Employment, Entrepreneurship and Innovation Department, Government of Maharashtra, vide Government Resolution dated October 9, 2026, approved the guidelines for financial assistance towards registration of Intellectual Property Rights under the Maharashtra Startup, Entrepreneurship and Innovation Policy-2025, to be implemented through the Maharashtra State Innovation Society.

The following has been resolved:

- Eligible expenditure is reimbursed in full, excluding Goods and Services Tax and other applicable taxes, subject to a combined ceiling of Rs. 5,00,000 per applicant for domestic IPR and Rs. 20,00,000 for international IPR.
- Assistance covers domestic and international patents, industrial design registrations, and copyright registration limited to computer code and software. Trademarks, geographical indications, plant varieties and literary or artistic works are outside the scheme.
- A startup qualifies if it holds valid recognition from the Department for Promotion of Industry and Internal Trade, is registered in Maharashtra with substantial operations in the State, owns or lawfully controls the intellectual property, is not blacklisted by any government department or agency, and has an annual turnover not exceeding INR 5 crores for a domestic claim or INR 100 crores for an international claim.
- A startup may claim reimbursement only after the patent is granted or the industrial design or software copyright is registered, while an individual innovator may claim at the prescribed post-filing or pre-grant stage as well. The applicant bears the cost initially, and the reimbursement is the lower of the actual expenditure incurred.

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

▪ **MERC Proposes Revised Regulatory Framework for Renewable Energy and Energy Storage**

The Maharashtra Electricity Regulatory Commission, vide press release dated October 7, 2026, published a revised regulatory framework for public consultation to support faster integration of renewable energy and energy storage systems in the State, towards meeting 50% of electricity demand from renewable sources by FY 2029-30 and 65% by FY 2035-36.

The following has been proposed:

- The Intra-State transmission connectivity and General Network Access, that is the mechanism through which a user secures the right to draw from or inject into the grid, is to be streamlined to ensure fair access and optimal utilisation.
- Distribution Open Access and grid-interactive rooftop renewable energy systems are to be revamped to balance costs and benefits between distribution licensees, beneficiaries and consumers at large, and to widen the options for competitive power procurement.
- Battery energy storage systems are to be promoted, with a long-term path laid down for the Renewable Purchase Obligation and the Energy Storage Obligation.
- Existing contracts are to be protected under the prevailing regulatory regime, with eligible consumers and project developers given the option to migrate to the new framework.

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

▪ **Guidelines for Reimbursement of Quality Testing and Certification Costs to Startups**

The Skills, Employment, Entrepreneurship and Innovation Department, Government of Maharashtra, vide government resolution dated October 9, 2026, approved the guidelines for financial assistance towards quality testing and certification under the Maharashtra Startup, Entrepreneurship and Innovation Policy-2025, in supersession of the guidelines issued in 2019 and 2021.

The following has been resolved:

- Eligible expenditure is reimbursed in full, excluding taxes, subject to a ceiling of INR 5,00,000 per startup across all applications.
- The testing must be carried out through a laboratory accredited by the National Accreditation Board for Testing and Calibration Laboratories or recognised by the Bureau of Indian Standards, by a startup recognised by the Department for Promotion of Industry and Internal Trade and registered in Maharashtra.
- Routine or periodic quality control testing forming part of the regular production process is not eligible, and the claim is to be made within twelve months of the invoice date.

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

▪ **Maharashtra State Mineral Exploration Trust Rules, 2026**

The Industries, Investment, Services and Mining Department, Government of Maharashtra, vide notification dated October 9, 2026, notified the Maharashtra State Mineral Exploration Trust Rules, 2026, establishing a State-level trust for the planned development and exploration of mineral resources, in exercise of the powers under clause (g) of sub-section (1A) of section 15 read with section 20A of the Mines and Minerals (Development and Regulation) Act, 1957.

The following has been notified, namely:

- Mining lease holders, quarry licensees and permit holders of minor minerals are required to contribute to the Trust Fund a sum equivalent to two per cent of the royalty on any mineral removed from or consumed within the area allotted to them.

- The contribution is collected in advance along with royalty under a separate sub-head through e-payment, and where any difference accrues on assessment of royalty, two per cent of that difference is to be deposited immediately.

The Rules came into force on the date of their publication in the Official Gazette, i.e October 9, 2026.

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

Meghalaya

■ Revised Dates for Maha Navami and Maha Dashami Holidays

The General Administration (A) Department, Government of Meghalaya, vide Corrigendum No. GAA.78/2025/47 dated October 5, 2026, partially modified its Notification No. GAA.78/2025/23 dated October 21, 2025, concerning State holidays for Maha Navami and Maha Dashami. The dates for Maha Navami and Maha Dashami, appearing at Serial Nos. 12 and 13 of Annexure I (General Holidays) and Annexure II (Holidays under the Negotiable Instruments Act, 1881), have been revised to October 20 and 21, 2026, respectively, instead of October 19 and 20, 2026.

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

Odisha

■ Odisha Revises Variable Dearness Allowance under Minimum Wages

The Labour Commissioner, Odisha, vide Notification dated October 8, 2026, revised the Variable Dearness Allowance (VDA) payable to unskilled, semi-skilled, skilled and highly skilled employees with effect from October 1, 2026.

It has been stated that, namely:

- The VDA has been increased by INR 6 per day for all four categories, following the increase in the average Consumer Price Index for Industrial Workers during the relevant half-year.
- The revised daily minimum wages, inclusive of VDA, are:
 - INR 478 for unskilled,
 - INR 528 for semi-skilled,
 - INR 578 for skilled and
 - INR 628 for highly skilled employees.

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

Punjab

■ Punjab Relaxes Timelines for Availing Fiscal Incentives under the Industrial and Business Development Policy, 2022

The Department of Industries and Commerce, Government of Punjab, vide notification dated September 30, 2026, relaxed the timelines and conditions for availing fiscal incentives under the Industrial and Business Development Policy, 2022.

The following has been notified:

- A unit is to submit its annual return during the production or incentive period within twelve months from the close of the relevant financial year. As a one-time option, pending Annual Progress Reports up to FY 2024-25 may be filed on or before October 31, 2026, only through the Fast Track Punjab Portal in online mode.
- A one-time exemption has been allowed from filing information on the MSME Data Bank until that portal becomes operational, subject to the condition that the next incentive is processed only once the filing has been completed.

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

■ Punjab Permits Round-the-Clock Operation of Shops and Commercial Establishments

The Department of Labour, Government of Punjab, vide notification dated September 24, 2026, exempted all shops and establishments registered in the State from section 9 and sub-section (1) of section 10 of the Punjab Shops and Commercial Establishments Act, 1958, in exercise of the powers under section 28 of that Act, permitting them to remain open 24 hours a day, seven days a week, on all days of the year.

The exemption has been granted subject to the following conditions:

- Every establishment is to implement the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the rules and instructions framed under it.
- The Labour Department's instructions on the conditions for employing women on night shifts, as issued from time to time, are to be complied with by every employer.

- The Prevention of the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986, as amended, is to be implemented in the establishments.
- The Code on Wages, the Code on Social Security, the Industrial Relations Code and the Occupational Safety, Health and Working Conditions Code, with the rules framed under them, are to be complied with.
- On violation of any condition or any other provision of the Act, the exemption can be revoked or withdrawn by the Competent Authority after an opportunity of being heard, and the operating hours of the establishment fixed specifically or generally.

The exemption remains in operation until withdrawn, and the Government has reserved the right to review it at any time on requirement or administrative grounds.

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

Rajasthan

▪ Corrigendum to notification related to the Conciliation Officer under the Industrial Relations Code, 2020

The Government of Rajasthan, on October 05, 2026, issued a corrigendum amending its earlier notification dated August 13, 2026, regarding the appointment of Conciliation Officers.

The key amendment includes:

- Revision of Entry No. 11 for Balotra: The designation of 'Assistant Labour Commissioner, Balotra' has been substituted with 'All Labour Inspectors, Balotra' in the list of appointed Conciliation Officers.
- Accordingly, all Labour Inspectors in Balotra are now designated as Conciliation Officers in place of the Assistant Labour Commissioner, Balotra. All other provisions of the original notification remain unchanged.

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

▪ Amendment to notification regarding the Appointment of Inspectors-Cum-Facilitators under the Code on Wages, 2019

The Government of Rajasthan, on October 05, 2026, issued a corrigendum to its earlier notification dated August 13, 2026, regarding the appointment of Inspectors-Cum-Facilitators under Section 51(1) of the Code on Wages, 2019.

The key amendment includes:

- Revision of Designation for Balotra: The designation "Assistant Labour Commissioner, Balotra" mentioned at Serial No. 11, Column 2 of the original notification has been substituted with "All Labour Inspectors, Balotra".
- Accordingly, all Labour Inspectors in Balotra are designated as Inspectors-Cum-Facilitators under the Code on Wages, 2019, in place of the Assistant Labour Commissioner, Balotra.

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

▪ Amendment notification regarding the appointment of Inspectors-cum-Facilitators under the OSHWC Code, 2020

The Government of Rajasthan, on October 05, 2026, issued a notification amending its earlier departmental notification dated July 01, 2026, published in the Official Gazette on July 09, 2026, regarding the appointment of Inspectors-Cum-Facilitators under Section 34(1) of the Occupational Safety, Health and Working Conditions Code, 2020.

The key amendment includes:

- Revision of Designation for Balotra: The designation "Assistant Labour Commissioner, Balotra" mentioned at Serial No. 11, Column 2 of the original notification has been substituted with "All Labour Inspectors, Balotra".
- Accordingly, all Labour Inspectors in Balotra are designated as Inspectors-Cum-Facilitators for the specified jurisdiction under the OSHWC Code, 2020.

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

Sikkim

▪ Sikkim Issues Public Notice Prohibiting Waste Discharge into Water Sources

The State Pollution Control Board-Sikkim, Forest and Environment Department, Government of Sikkim, vide Public Notice dated October 7, 2026, issued pursuant to the order dated September 29, 2026, passed by the Hon'ble High Court of Sikkim, directed all concerned persons, establishments, institutions, industries, construction agencies and local bodies to prevent waste discharge and dumping into water sources across the State.

The following has been directed:

- The discharge, dumping or disposal of untreated waste, sewage, effluent, solid waste, construction waste, debris or other polluting substances into jhoras, rivers, streams, water channels, drains, springs and other natural water sources is strictly prohibited.
- All persons and establishments must ensure that untreated or inadequately treated waste or wastewater is not discharged directly or indirectly into any water body or water source, and must make appropriate arrangements for waste collection, treatment, disposal and management in accordance with applicable environmental laws.
- Violations shall attract appropriate action under the Water (Prevention and Control of Pollution) Act, 1974, the Air (Prevention and Control of Pollution) Act, 1981, the Environment (Protection) Act, 1986, and the rules and regulations framed thereunder, in addition to other action permissible under law.

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

■ **Registration of Bulk Waste Generators on Centralised Online Portal**

The State Pollution Control Board–Sikkim, Forest and Environment Department, Government of Sikkim, vide Public Notice dated October 1, 2026, directed Bulk Waste Generators (BWGs) within the State to register on the centralised online portal in accordance with the Solid Waste Management Rules, 2026. The notice has been issued with reference to the directions of the Hon'ble Supreme Court in Civil Appeal No. 6174/2023, Bhopal Municipal Corporation v. Dr. Subhash C. Pandey & Ors., concerning implementation of the Solid Waste Management Rules, 2026.

The following has been directed:

- Residential, commercial and industrial entities meeting any one of the following criteria qualify as BWGs: buildings with a floor area of 20,000 sq. m. or above, water consumption of 40,000 litres per day or above, or solid waste generation of 100 kg per day or more.
- All BWGs must register with the concerned local body through the centralised online portal at <https://swm.cpcb.gov.in>.
- Urban Local Bodies (ULBs) are required to identify BWGs through detailed surveys, update the list on the portal annually by April 1, and ensure that identified BWGs are geo-tagged.
- ULBs are also required to identify and map BWGs, including residential societies, bulk roadside eateries, commercial establishments and institutional premises generating bulk waste, within their respective jurisdictions.

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

Tamil Nadu

■ **Tamil Nadu Goods and Services Tax (Amendment) Rules, 2026**

The Commercial Taxes and Registration Department, Government of Tamil Nadu, vide notification dated October 03, 2026, notified the Tamil Nadu Goods and Services Tax (Amendment) Rules, 2026, further amending the Tamil Nadu Goods and Services Tax Rules, 2017.

The following has been notified, namely:

- A new rule 31B provides that the value of supply of online gaming, including actionable claims involved in online money gaming, is the total amount paid, payable or deposited with the supplier in money or money's worth, including virtual digital assets. A new rule 31C values actionable claims in a casino at the total amount paid for tokens, chips, coins or tickets, or for participating in an event where these are not required. Amounts returned or refunded to the player are not deductible from the value in either case, while winnings reused in a further event without withdrawal are not counted again.
- A person supplying online money gaming from a place outside India to a person in India is required to register and file the return in FORM GSTR-5A on or before the twentieth day of the following month.
- FORM GST REG-10 has been recast to capture the type of supply and the URLs of the website, platform or application through which the service is provided.

The Rules are deemed to have come into force with effect from October 1, 2023.

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

■ **Tamil Nadu Goods and Services Tax (Second Amendment) Rules, 2026**

The Commercial Taxes and Registration Department, Government of Tamil Nadu, vide notification dated October 03, 2026, notified the Tamil Nadu Goods and Services Tax (Second Amendment) Rules, 2026, further amending the Tamil Nadu Goods and Services Tax Rules, 2017.

The following has been notified, namely:

- A new rule 31D values the supply of pan masala, unmanufactured tobacco and tobacco refuse, cigars and cigarettes, other manufactured tobacco and substitutes, and products

containing tobacco or nicotine substitutes intended for inhalation without combustion, at the retail sale price declared on the goods, less the applicable tax, computed as retail sale price multiplied by the tax rate and divided by 100 plus the sum of applicable rates.

- Where more than one retail sale price is declared on a package, the maximum applies; an altered price at any stage becomes the retail sale price; and where different prices are declared for different areas, each applies to the goods meant for that area.
- A registered person other than a manufacturer is exempt from rule 86B, which restricts discharge of output tax liability from the credit ledger beyond ninety-nine per cent, only in respect of the goods covered by rule 31D on which the supplier has paid tax on the retail sale price basis.

The Rules are deemed to have come into force with effect from February 1, 2026.

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

Tripura

■ **SOP for Access to Inspection Reports and Rectification of Findings through CIS**

The Factories and Boilers Organisation, Labour Department, Government of Tripura, on October 5, 2026, notified the Standard Operating Procedure (SOP) governing access to factory inspection reports, submission of responses and rectification of inspection findings through the Central Inspection System (CIS).

The following has been prescribed:

Factory owners/occupiers shall be provided access to inspection reports for the preceding three years, with facilities to view and download the reports through the online portal. Inspection findings shall be classified as Critical, Major or Minor, in accordance with the prescribed inspection parameters.

Owners/occupiers shall be permitted to submit responses, clarifications and details of corrective action before finalisation of the inspection report.

The prescribed periods for rectification and submission of responses are 7 days for Critical observations, 15 days for Major observations and 30 days for Minor observations.

The Inspecting Officer shall examine the response and corrective action submitted before finalising the report through the CIS. The inspection report, response, corrective action and final outcome shall form part of the electronic inspection record.

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

■ **Consolidation of Compliance Filings and Risk-Based Inspections under BRAP**

The Factories and Boilers Organisation, Labour Department, Government of Tripura, on October 5, 2026, vide an Order directed the consolidation of establishment compliance filings and implementation of a risk-based inspection framework under the Ease of Doing Business (EoDB)/Business Reform Action Plan (BRAP).

The following has been directed:

- All applicable compliance filings of establishments shall be consolidated into a single annual return through the designated online portal/CIS.
- Inspection coverage shall be determined by the establishment's risk category.
 - o Low-Risk establishments shall have joint inspections covering up to 5% of establishments in that category;
 - o Medium-Risk establishments shall be eligible for third-party inspections, with counter-checks limited to 5%;
 - o High-Risk establishments shall be inspected by the Department in accordance with the protocols specified in Schedules I, II and III.
- GPS tracking of inspection activities shall be implemented under the prescribed inspection framework.

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

■ **Digital Notice for Scheduled Inspections through CIS**

The Factories and Boilers Organisation, Labour Department, Government of Tripura, vide Circular dated October 5, 2026, prescribed digital notice requirements for scheduled inspections and recording of surprise and complaint-based inspections through the Central Inspection System (CIS). It has been stated that all scheduled inspections shall be preceded by digital notice of at least 72 hours to the concerned occupier, manager or representative through the CIS, specifying the prescribed details of the inspection.

Where prior notice is inappropriate for surprise or complaint-based inspections, the inspection shall be recorded in the CIS along with the reasons for undertaking it, relevant particulars and the inspection outcome, to maintain an audit trail and facilitate supervisory review.

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

▪ **Appointment of Enquiry Officer under the Code on Wages, 2019**

The Government of Tripura, on October 6, 2026, vide Notification has appointed the Joint Labour Commissioner as the Enquiry Officer for the entire State of Tripura under the Code on Wages, 2019. The Joint Labour Commissioner is authorised to conduct enquiries and impose penalties under Section 54(1)(a) and (c), Section 54(2) and Section 56(7) of the Code on Wages, 2019. The notification takes effect from the date of its publication in the Tripura Gazette, i.e October 6, 2026.

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

▪ **Appointment of Inspector-cum-Facilitators under the Code on Wages, 2019**

The Government of Tripura, on October 6, 2026, vide Notification has appointed officers as Inspector-cum-Facilitators under Section 51(1) of the Code on Wages, 2019.

The following has been stated namely:

- The appointment and jurisdiction is as follows:
 - Additional Labour Commissioners, Joint Labour Commissioners and Deputy Labour Commissioners: Whole of Tripura.
 - Labour Officers: Within their respective administrative jurisdictions.
 - Labour Inspectors: Within their respective jurisdictions of posting.
- The appointed officers shall exercise the powers and discharge the functions prescribed under Sections 51(5) and 51(6) of the Code.

The notification comes into effect from the date of its publication in the Tripura Gazette, i.e October 6, 2026.

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

▪ **Notification regarding the Ease of Doing Business Act, 2026**

The Government of Tripura, on October 8, 2026, vide notification, enacted the Tripura Ease of Doing Business Act, 2026, to amend specified State enactments and facilitate ease of doing business through simplified approvals and regulatory processes.

The following amendments have been made:

- The Tripura Land Revenue and Land Reforms Act, 1960 has been amended to permit diversion of land for lawful purposes through self-declaration in the prescribed form, subject to receipt of the relevant land classification certificate and payment of prescribed fees and charges, without prior permission or approval.
- The Tripura Shops and Establishments Act, 1970 has been amended to permit shops and establishments to remain open 24x7. Sections 17 and 20 have been deleted, and the penalties under Section 21 have been revised.
- The Tripura Municipal Act, 1994 has been amended to provide specified exemptions from municipal market permission requirements for persons holding valid mandatory statutory licences, subject to prescribed registration fees.
- The Tripura Clinical Establishments (Registration and Regulation) Act, 2018 has been amended to provide for a single-window mechanism for registration, renewal and complaint redressal, district-level registering authorities and deemed approval where registration is not completed within the prescribed period.
- The Tripura Industries (Facilitation) Act, 2018 has also been amended to establish a Single Window Approval Agency as the exclusive nodal agency for approvals relating to industrial and commercial establishments.
- The Tripura Fire and Emergency Services Act, 2022 has been amended to clarify fire-safety requirements, prescribe responsibilities of owners and occupiers for providing and maintaining fire-prevention and life-safety measures.

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

▪ **Amendment to the Tripura State Goods and Services Tax Act, 2017**

The Government of Tripura, on October 8, 2026, issued a Notification enacting the Tripura State Goods and Services Tax (Tenth Amendment) Act, 2026, to further amend the Tripura State Goods and Services Tax Act, 2017, in alignment with amendments to the Central Goods and Services Tax Act, 2017.

The following amendments have been made:

- Section 15(3)(b) has been amended to provide that a post-supply discount 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.
- Section 34(1) has been amended to expressly include cases in which a discount referred to under Section 15(3)(b) is given, thereby addressing the issuance of credit notes for such post-supply discounts.
- Section 54(6) has been amended to extend the specified provisional refund provision to unutilised input tax credit covered under clause (ii) of the first proviso to Section 54(3).
- Section 54(14) has also been amended to carve out cases involving refund of tax on goods exported out of India with payment of tax from the specified minimum-refund restriction.

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

Uttar Pradesh

■ **Physical Inspection Procedure for Extension of Project Registration**

The Uttar Pradesh Real Estate Regulatory Authority (UP RERA), on October 03, 2026, notified the Physical Inspection Procedure for Extension of U.P. RERA Project Registration for cases falling outside the scope of Section 6 of the Real Estate (Regulation and Development) Act, 2016.

The key provisions include:

- Projects located in Gautam Buddha Nagar, Ghaziabad and Lucknow shall be inspected by the Technical Branch of UP RERA.
- Projects located in other districts shall generally be inspected by the concerned competent authority, which is required to submit its inspection report within one week of receiving the request.
- The promoter shall be informed before the physical inspection is conducted.
- Accordingly, physical inspection has been prescribed as part of the procedure for considering project registration extension requests in the specified cases, and the procedure has come into effect immediately.

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

■ **UP RERA Prescribes Procedure for Filing Quarterly Progress Report for Quarter Ending September 30, 2026**

The Uttar Pradesh Real Estate Regulatory Authority (UP RERA), on October 03, 2026, prescribed the procedure for filing the Quarterly Progress Report (QPR) for the quarter ending September 30, 2026.

The key requirements include:

- Promoters must update achievements against the physical and financial targets and upload supporting photographs/videos for the registered project.
- The Architect, Engineer and Chartered Accountant (CA) Certificates must be digitally signed and submitted through the project-specific link in the prescribed sequence: Architect, followed by Engineer and then CA.
- Promoters must generate the certificate submission link after completing the project progress details and use the DSC-enabled system for digital signing.
- Promoters should download PDF copies of the submitted certificates for their records.
- Accordingly, QPR filing shall be considered complete only after the project progress details are updated and all three prescribed certificates are digitally signed and submitted. Merely filling in the progress details or submitting only one or two certificates will not constitute complete filing. These requirements must be fulfilled separately for each registered project.

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

■ **FSDAUP directs every Retail Pharmacy to run a Public Website**

The Food Safety and Drug Administration Department, Government of Uttar Pradesh, has directed retail pharmacies across the state to maintain public websites with effect from November 01, 2026, to enhance transparency in the sale of medicines and protect patients' interests.

The key requirements include:

- **Mandatory Website Maintenance:** Every retail pharmacy, including hospital pharmacies, must maintain a publicly accessible website displaying details of its drug licence, pharmacist, premises and weekly stock.
- **Disclosure of Medicine Prices:** Pharmacies must display the purchase and selling prices of medicines on their websites to facilitate greater price transparency for consumers.
- **Resumption of Wholesale Sale Licences:** The restriction on the issuance of new wholesale sale licences will be lifted from October 11, 2026, citing the Navratri season.
- **Monitoring and Enforcement:** Drug Inspectors will monitor compliance with the prescribed requirements.

Accordingly, retail and hospital pharmacies in Uttar Pradesh must ensure that the prescribed pharmacy and medicine-related information is made available online from November 01, 2026. The measures aim to promote transparency in the pharmaceutical trade and safeguard patients' interests.

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

ABOUT US

UnComplycate, an HSA Advocates Initiative, is an end-to-end compliance and contract management solutions provider that integrates domain experience with IT-enabled implementation, monitoring and management protocols.

With more than thirty years' experience in helping clients discharge their compliance obligations, we have developed a repository of significant knowledge and practical experience in advising and assisting businesses on their regulatory compliance, litigation management, notice and contract management and other attendant requirements. We create bespoke products for clients that include, among other things, an audit of the functions of the company, offering technology-enabled platforms that provide solutions for effective control over the compliance and contract management functions. These services are not limited by geography and can be seamlessly extended to all operating sites of the client.



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