



LEGAL UPDATE

May 2021 - PART I

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## **I. MINISTRY OF CORPORATE AFFAIRS (MCA)**

### **1. Relaxation on levy of additional fees in filing of certain Forms under the Companies Act, 2013 and LLP Act 2008**

Ministry of Corporate Affairs [vide Notification No. 02/01/2021-CL-V dated May 03, 2021](#) has decided to grant additional time to file various forms under the Companies Act, 2013/LLP Act, 2008/ Rules which is due for period of April 01, 2021 to May 31, 2021, Companies/LLPs shall file such forms (other than a CHG-I Form, CHG-4 Form and CHG-9 Form) up to July 31, 2021 without any additional fees.

### **2. Relaxation of time for filing forms related to creation or modification of charges under the Companies Act, 2013**

Ministry of Corporate Affairs [vide File No.02/01/2021-CL-V dated May 03, 2021](#) has decided to allow relaxation of time and condone the delay in filing forms related to creation/ modification of charges as per details given in para 2 of the Circular.

### **3. Clarification on Gap between two board meetings under section 173 of the Companies Act, 2013 (CA-13)**

Ministry of Corporate Affairs [vide File No. 2/6/2020-CL-V dated May 03, 2021](#) has extended the gap between two consecutive meetings of the Board for first two quarters of Financial Year 2021-22 (Quarter — April to June 2021 & Quarter— July to September 2021) up to 180 days, instead of 120 days as required in the Companies Act, 2013.

### **4. Clarification on spending of CSR funds**

Ministry of Corporate Affairs ('MCA') vide [General Circular No. 09/2021 dated May 05, 2021](#) has clarified that companies including Government companies may undertake the activities or projects or programmes using CSR funds, directly by themselves or in collaboration as shared responsibility with other companies, subject to fulfilment of Companies (CSR Policy) Rules, 2014 and the guidelines issued by this Ministry from time to time

## **II. SECURITY AND EXCHANGE BOARD OF INDIA (SEBI)**

### **1. Securities and Exchange Board Of India (Listing Obligations And Disclosure Requirements) (Second Amendment) Regulations, 2021**

Securities and Exchange Board of India [vide notification SEBI/LAD-NRO/GN/2021/22 dated May 5, 2021](#) has notified the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2021

### **2. Securities and Exchange Board Of India (Issue Of Capital And Disclosure Requirements) (Second Amendment) Regulations, 2021**

Securities and Exchange Board of India [vide notification SEBI/LAD-NRO/GN/2021/18 dated May 5, 2021](#) has notified he Securities and Exchange Board

of India (Issue of Capital and Disclosure Requirements) (Second Amendment) Regulations, 2021.

**3. Securities and Exchange Board Of India (Substantial Acquisition Of Shares And Takeovers) (Amendment) Regulations, 2021**

Securities and Exchange Board of India [vide notification SEBI/LAD-NRO/GN/2021/19 dated May 5, 2021](#) has notified the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) (Amendment) Regulations, 2021.

**4. Securities and Exchange Board Of India (Intermediaries) (Second Amendment) Regulations, 2021**

Securities and Exchange Board of India [vide notification SEBI/LAD-NRO/GN/2021/20 dated May 5, 2021](#) has notified the Securities and Exchange Board of India (Intermediaries) (Second Amendment) Regulations, 2021.

**5. Securities and Exchange Board Of India (Alternative Investment Funds) (Second Amendment) Regulations, 2021**

Securities and Exchange Board of India [vide notification SEBI/LAD-NRO/GN/2021/21 dated May 5, 2021](#) has notified the Securities and Exchange Board of India (Alternative Investment Funds) (Second Amendment) Regulations, 2021.

**6. Business responsibility and sustainability reporting by listed entities**

Securities and Exchange Board of India [vide circular SEBI/HO/CFD/CMD-2/P/CIR/2021/562 date May 10, 2021](#) has introduce new reporting requirements on ESG parameters called the Business Responsibility and Sustainability Report (BRSR) with effect from financial year 2022-2023. The filing of BRSR shall be mandatory for the top 1000 listed companies (by market capitalization) and shall replace the existing BRR

### **III. INSURANCE**

**1. Additional Time Allowed for Filing all returns due on 31st march, 2021**

Insurance Regulatory and Development Authority of India [vide circular IRDAI/INT/Cir/Misc/116/04/2021 date April 30, 2021](#) has allowed Additional time up to 31st May, 2021 for filing all returns due on 31st March, 2021.

**2. Extension of Time Limit For Filing Of Returns To The Authority And Uploading The Public Disclosures On Websites Of Insurers.**

Insurance Regulatory and Development Authority of India [vide circular IRDA/F&A/CIR/MISC/ 126 /05/2021 dated May 6, 2021](#) has extended the time limit for furnishing all monthly, quarterly, half yearly and annual returns for the period ending on 31.03.2021 is extended by a period of 30 days. Further the time limit for

ensuring compliance with the directions regarding Public Disclosures on websites by insurers, for the period ended on 31.03.2021, is also extended by a period of 30 days.

**3. Availability and Renewal of Standard Corona specific products**

Insurance Regulatory and Development Authority of India [vide press release 525/IRDAI/HLT/CK/2020-21 dated May 5,2021](#) has advised all General and Health Insurers to continue offering Corona Kavach and Corona Rakshak Policies and also to renew these policies.

**4. Exercise of Employee Stock Options (ESOPs) – Applicability of provision of Section 6A (4) (b) of the Insurance Act, 1938**

Insurance Regulatory and Development Authority of India [vide circular IRDA/F&I/MISC/CIR/134/05/2021 dated May 11, 2021](#) has instructed all the Insurers to adhere to the following Guidelines/Regulations:

- para 7 of Insurance Regulatory and Development Authority of India (Remuneration of Chief Executive Officer / Whole-time Director / Whole-time Director / Managing Director of Insurers) Guidelines, 2016; and
- Clause (c) of Regulation 2 of IRDAI (Transfer of Equity Shares of Insurance Companies) Regulations, 2015

**IV. RESERVE BANK OF INDIA(RBI)**

**1. Priority Sector Lending (PSL) - On-lending by Small Finance Banks (SFBs) to NBFCMFIs**

Reserve Bank of India [vide RBI/2021-22/27 dated May 5, 2021](#) has decided to allow PSL classification to the fresh credit extended by SFBs to registered NBFC-MFIs and other MFIs (Societies, Trusts etc.)

**2. Periodic Updation of KYC – Restrictions on Account Operations for Non-compliance**

Reserve Bank of India [vide notification RBI/2021-22/29 dated May 5, 2021](#) has advised all the Regulated Entities in respect of periodic updation of KYC which is due and pending as on date, that no restrictions on operations of such account shall be imposed till December 31, 2021

**3. Resolution Framework 2.0 – Resolution of Covid-19 related stress of Micro, Small and Medium Enterprises (MSMEs)**

Reserve Bank of India [vide notification RBI/2021-22/32 dated May 5 2021](#) has issued guidelines for Resolution Framework of Micro, Small and Medium Enterprises (MSMEs) due to stress related to Covid-19.

**4. Resolution Framework – 2.0: Resolution of Covid-19 related stress of Individuals and Small Businesses**

Reserve Bank of India vide [notification RBI/2021-22/31 dated May 5, 2021](#) has issued guidelines w.r.t Resolution of Covid-19 related stress of Individuals and Small Businesses

**5. Amendment to the Master Direction (MD) on KYC**

Reserve Bank of India [vide circular RBI/2021-22/35 dated May 11, 2021](#) has amended Master Direction - Know Your Customer (KYC) Direction, 2016 dated February 25, 2016

**6. Depositor Education and Awareness Fund Scheme, 2014 – Operational Guidelines- Payment of Interest**

Reserve Bank of India vide circular RBI/2021-22/37 dated May 11, 2021 has revised the interest payable by banks to the depositors/claimants on the unclaimed interest bearing deposit amount transferred to the Fund shall be 3 per cent simple interest per annum with effect from the date of this circular.

**V. LABOUR**

**1. Employees' Deposit-Linked Insurance (Amendment) Scheme, 2021**

Labour and Employment Department [vide Notification No G.S.R. 299\(E\) dated March 28, 2021](#) has amended the Employees' Deposit-Linked Insurance Scheme, 1976, now the minimum death insurance has been increased to ₹2.5 lakh and the maximum to ₹7 lakh, from the earlier limits of ₹2 lakh and ₹6 lakh, respectively.

**2. Government of Madhya Pradesh notified the draft of Social Security (Madhya Pradesh) Rules, 2021.**

Government of Madhya Pradesh [vide Notified No. 218 dated April 28, 2021](#) has notified the draft of Social Security (Madhya Pradesh) Rules, these rules provide the:

- provisions for payment of Gratuity,
- Maternity Benefit Scheme,
- provisions for creche facility,
- procedure to report the fatal accidents and serious bodily injuries.

**3. Industrial Relations (Central) Recognition of Negotiating Union or Negotiating Council and Adjudication of Disputes of Trade Unions Rules, 2021**

Ministry of Labour & Employment [vide Notification No. G.S.R. 317\(E\) dated May 04, 2021](#) has notified the draft of the Industrial Relations (Central) Recognition of Negotiating Union or Negotiating Council and Adjudication of Disputes of Trade Unions Rules, 2021, these rules provide the:

- list of matters which the negotiating union or negotiating council shall negotiate with the employer of the industrial establishment.
- Criteria for recognizing a single registered Trade Union of workers as sole negotiating Union of workers.
- Manner of verification of membership of Trade Unions in an industrial establishment.
- Facilities to be provided by industrial establishment to a negotiating union or negotiating councils.
- Manner of making application for adjudication of dispute before Tribunal.

**4. Gujrat Government notified the rate of wages & special allowances paid to the laborers under the Contract Labour (Regulation and Abolition) Act, 1970**

Office of the Commissioner of Labour [vide Circular dated May 04, 2021](#) has notified the rate of wages & special allowances paid to the laborers under the Contract Labour (Regulation and Abolition) Act, 1970 and the Contract Labour (P&R) (Gujarat) Rules, 1972, now contract workers engaged in occupations will have to pay the wages as decided in this circular.

**5. Labour & Employment Department Notified the effected date on which the provision of section 142 of the Code on Social Security, 2020 comes into force**

Ministry of Labour & Employment [vide Notification No. S.O. 1730 \(E\) dated April 30, 2021](#) has notified the date on which the provisions of section 142 of the Code on Social Security, 2020 effected, the Government has made Aadhaar mandatory as identity proof for all employees and workers, including organized and unorganized workers, to avail social security benefits with effect from May 03, 2021.

**6. Relaxation for Factories registered under Factories Act, 1948 in state of Himachal Pradesh.**

Labour & Employment Department [vide Notification No. Shram \(A\)4-3/2017 dated May 06, 2021](#) has exempted all the factories registered under Factories Act, 1948, from the provisions of Section 51 (weekly hours), Section 54 (Daily hours), Section 55 (Intervals of rest) and Section 56 (spread over), subject to the following conditions :

- No adult worker shall be required or allowed to work in a factory for more than twelve hours in any day and Seventy-Two hours in any week.
- No worker shall work for more than six hours before he has had an interval for rest of at least half an hour.
- Wages in respect of increased working hours as a result of this exemption shall be in proportion to existing minimum wages fixed by Government of Himachal Pradesh under Minimum Wages Act, 1948.
- Provisions of Section 59 regarding overtime wages shall continue to be applicable without any change.

This notification shall be applicable for three months and it shall come into effect from May 06, 2021.

**7. Relaxation for Factories registered under Factories Act, 1948 in state of Madhya Pradesh.**

Labour Department [vide Notification No. 597-259-2021 dated April 27, 2021](#) has directed that all the factories registered under Factories Act, 1948 shall be exempted from the provisions relating to working hours, daily hours, intervals of rest, etc. subject to the following conditions:

- No adult worker shall be required or allowed to work in a factory for more than twelve hours in any day and Seventy-Two hours in any week.
- No worker shall work for more than six hours before he has had an interval for rest of at least half an hour.
- Overtime wages shall be paid as provided under Section 59 of Factories Act, 1948.
- Such overtime shall not be compulsory made compulsory or obligatory for any worker.

This notification shall be applicable for three months and it shall come into effect from May 07, 2021.

**8. Draft of Labour Welfare Fund (Gujarat) (Amendment) Rules, 2021**

Labour & Employment Department [vide Notification No:- KHR/2021/38/GWB/122021/79421/M\(2\) dated May 04, 2021](#) has notified the draft of rules Labour Welfare which is proposed to be issued under the Gujarat Labour Welfare Fund Act, 1953, which provides relaxation from provisions relating to maintenance and preserve registers under rule 3AA of Labour Welfare Fund (Gujarat) Rules, 1962 & Form A deleted.

**9. Government of Karnataka notified the draft of Industrial Relations (Karnataka) Rules, 2021.**

Government of Karnataka [vide Notification dated May 03, 2021](#) has notified the draft of Industrial Relations (Karnataka) Rules, these rules provides the:

- Procedure & Forms for registration of trade union,
- Mechanism to resolve the industrial disputes,
- Manner of giving Notice of Change,
- Special provisions relating to Layoff Retrenchment & Closure,
- Forms

**10. Municipality, (Grant of License for Use of Premises and Storage of Articles in a Premises) Byelaws 2021**

Government of Himachal Pradesh [vide Notification No. DMC-Estt.\(A\)7-1/2020-410 dated April 27, 2021](#) has notified the draft of Municipality, (Grant of License for Use of Premises and Storage of Articles in a Premises) Bye-Laws 2021, Every

shops/premises falling within the Municipal Corporation who wants to operate/run any business/trade shall apply for license in a specified manner to the concerned Municipal Council.

**11. Government of Uttar Pradesh notified the rate of VDA for Skilled/ Semiskilled/ Unskilled workers**

Government of Uttar Pradesh [vide Notification 336-61 dated May 11, 2021](#), has revised the rate of variable dearness allowance (VDA) on the basis of average consumer price index for industrial workers for period July 2020 to December 2020, the revised variable dearness allowance comes into effect from April 01, 2021.

**12. ESIC Extend the Due Date For Payment of Contribution for the Month of April 2021**

Employee's State Insurance Corporation (ESIC) [vide Notification No. p-11/14/ May 12, 2021](#), has extended the due date for payment of contribution under the Employees' State Insurance Act, 1948, Employer shall pay the contribution for the month of April 2021 up to June 15 2021 instead of May 15, 2021.

**VI. HEALTHCARE**

**1. Fixation of retail price of formulations by National Pharmaceutical Pricing Authority**

The National Pharmaceutical Pricing Authority [vide Notification No. S.O. 1724\(E\) dated April 30, 2021](#) fixes the retail price, exclusive of goods and services tax, if any, in relation to the formulations specified in the Table as provided in the Order with the strength, unit and name of manufacturer & marketing company.

**2. Guidance for import of vaccine by private sector or any person**

Central Drugs Standards Control Organisation (CDSCO) [vide Notification dated May 4, 2021](#) issued the guidelines for import of vaccine by private sector or any person. Following is the procedure:

**A. If the vaccine is not yet approved/ licensed in India:**

1. The importer / authorized agent of the manufacturer of the vaccine shall obtain the following permission / license from CDSCO.

- New Drug Permission under the New Drugs and Clinical Trials Rules, 2019
- Import registration under the Drugs Rules, 1945
- Import licence under the Drugs Rules, 1945

2. After obtaining the import licence, the importer/ authorized agent can import the vaccine and any including private sector entity can procure the vaccine from the them as per the National guidelines.

**B. If the vaccine to be imported is already approved** and import licence has been obtained from CDSCO, then any entity including private sector entity can procure the vaccine from the importer / licensee for its use as per the National Guidelines.



**3. Mandatory display of bed allocation board, availability of essential medicines and provision of Help Desk counter in hospitals in Karnataka**

The Karnataka Government [vide Notification No. HFW 131 ACS 2020 dated May 1, 2021](#) stated that it is mandatory for all hospitals registered under K.P.M.E in Karnataka to display the bed allocation display board at the reception counter, specifying the details as mentioned in the notification. The availability of essential medicines and provision of Help Desk in all the Hospitals for helping COVID-19 positive persons shall also be provided.

Non-Compliance to this order will attract punishment under relevant sections of the Disaster Management Act, 2005 and Karnataka Epidemic Disease Act, 2020.

**4. Revision of package rates for the Private Healthcare Organizations for the treatment of Government referred COVID-19 patients in Karnataka**

The Karnataka Government [vide Notification No. HFW 138 ACS 2021 dated May 6, 2021](#) issued the revised package rates for the Private Healthcare Organizations for the treatment of Government referred COVID-19 patients. The package rates as mentioned in the notification are inclusive of PPEs and other consumables which shall be used for the treatment of COVID patients.

Non-adherence/non-compliance to the order by any private Healthcare Providers will be liable to be proceeded against as per the provisions of Section 51 to 60 of the Disaster Management Act, 2005, besides legal action under relevant section of IPC, and other legal provisions as applicable.

**5. Procedure/guidelines regarding disposal of biomedical waste generated from corona virus affected/suspected persons in Health Care Establishments**

The Karnataka State Pollution Control Board [vide Notification dated May 8, 2021](#) issued specific procedure/guidelines regarding handling and disposal of biomedical waste generated from corona virus affected/suspected persons which is to be strictly followed by Health Care Establishments (HCEs).

Please refer to the link for further details.

**6. Prohibition on denial of treatment of patients due to lack of RTPCR Certificate/valid ID in the state of Goa**

The Goa Government [vide Notification No. 27/6/2021-I/PHD/1014 dated May 7, 2021](#) issued directions as follows for strict compliance:

- No patient requiring critical care or emergency service shall be turned away or denied service/admission in any Hospital for want of RTPCR Certificate.
- No patient shall be denied medical service or admission in any Hospital for want of ID proof or for the fact that he is not a resident of the city or state where the hospital is located.
- The admission to the Hospital must be based on need and considering the scarcity of beds, only need based patients shall be admitted in Hospital after proper clinical assessment by medical experts.
- The above directions shall be scrupulously followed and any deviation from the same shall attract penal action as per law.

**7. Guidelines for attendant of COVID patient admitted in hospital in the state of Rajasthan**

The Rajasthan Government [vide Notification dated May 10, 2021](#) issued the guidelines for attendants of COVID patients admitted in hospitals in Rajasthan. Following are the key points:

- Only one family member/relative is to be permitted to accompany the patient after following all safety measures.
- The details of the attendant like name, address, contact number is to be collected.
- After discharge of the COVID patient, RT-PCR test is to be done for the attendant mandatorily.

The above guidelines are to be strictly followed.

#### **8. Direction for use of ambulances of private hospitals for transferring patients in the state of Goa**

The Goa Government [vide Notification No. No. 21/6/2021-I/PHD/968 dated May 4, 2021](#) issued an order directing all private hospitals to ensure that for shifting of patients to any other government hospitals, their own ambulances should be used. The Services of 108 EMRI Ambulances should not be utilized in this regard in case an ambulance is available with the private hospitals. Also, for shifting of non-serious patients, who are not in need of Oxygen, to Covid Care Centres, it shall be done only through Non-ALS Ambulances or Bal-Raths placed at the disposal of concerned hospitals.

#### **9. Guidelines for admission, discharge and transfer of COVID patients in the state of Karnataka**

The Karnataka Government [vide Notification No. NVBDCP/COVID-19/EST7K/2020-21 dated May 9, 2021](#) issued further guidelines regarding admission, discharge and transfer of Covid-19 patients in Karnataka.

- Those admitted under SAST (Govt. referred patients) - The patient shall be admitted as per the existing state protocol. However, following their recovery and clinically stable condition, such patients shall be transferred to a stepdown facility attached to the private hospital at their own cost or to a Govt CCC as deemed fit.
- Those admitted in private beds at their own expense (private patients) - The patient shall be admitted as per the existing state protocol. However, following their recovery and clinically stable condition, such patients shall be transferred to stepdown facility attached to the hospital at their own cost.
- Whenever, a patient is discharged from the hospital, discharge protocol of the state shall be followed.

#### **10. Allocation of Remdesivir to patients in private hospitals in the state of Karnataka**

- The Karnataka Government [vide Notification No. HFW154 ACS 2021 dated May 11, 2021](#) issued the procedure of allocation of Remdesivir to patients in Private Hospitals. Following are the key points:
- Allocation of Remdesivir to patients occupying Government beds in Private Hospitals:

- The Private Health Facilities shall indent their requirement to Arogya Mitra appointed by Suvarna Arogya Suraksha Trust (SAST) to their respective hospital.
- The private hospitals treating patients occupying the Government quota shall follow the guidelines issued by SAST. The private hospitals are required to return the vials used along with the required documents of case sheet, supporting treatment documents, diagnostics etc. to SAST as per the guidelines in order to claim the reimbursement of the treatment cost incurred to these patients for claiming their reimbursement as per the guidelines/instructions/circulars issued by Government and SAST from time to time.

#### Indenting of Remdesivir for Private patient in Private hospital

- All health facilities in the State are required to register under Karnataka Private Medical Establishment (KPME) Act, 2007 with the competent authority.
- The Private Health Facilities shall fill in the details using the One-Time Online Data Collection Form. The form is available online on <https://kpme.karnataka.gov.in>.
- After the submission of the One-Time Online Data Collection Form the users are provided with the login credentials to login to online Remdesivir indenting form.
- The private hospitals treating covid patients shall use the online indenting for the private patients through this having the provision to submit the indent.
- The private hospitals shall enter the SRF/ District patient on the patient registering form.
- The hospital shall have to then enter the in-patient number, date of admission, CT score and type of bed occupied.
- The hospital shall then enter the quantity of indent for each private patient against the name of those patient who are eligible to take Remdesivir injection as per the Clinical Protocol issued by the State Government. The online application allows a max of six vials to be raised for each of the private patients. The Hospital shall add the patients one-by-one along with the above details for each patient for a given day and submit their indent.

## VII. HEALTH & SAFETY

### 1. Fresh MHA Guidelines for effective control of COVID-19 in the nation

The Ministry of Home Affairs, Government of India [vide order dated April 29, 2021](#) issued further guidelines to be followed by all the States/ Union Territories to contain the spread of COVID-19. It has issued directions for demarcation of containment zones. It asked the states to identify the districts where either the COVID positivity rate was more than 10 per cent or the bed occupancy was over 60 per cent in the last one week. The districts fulfilling any of the above two criteria should be considered for intensive and local containment measures. As per the guidelines from the Centre, the movement of individuals should be prohibited during the night hours, except for essential activities. Social, political, sports, entertainment, academic, cultural, religious, festival related and other gatherings and congregations should be prohibited.

### 2. New Guidelines for effective control of COVID 19 in Odisha

The Government of Odisha [vide order dated May 1, 2021](#) notified fresh guidelines for containment of COVID-19. The order will remain in force till May 19, 2021. Lockdown has been imposed in the state till May 19, 2021 with strict lockdown on weekends. Only essential services and shops shall be allowed to function during the said period. IT and IT enabled services can function with 50% staff. Industries/ factories and related activities have been exempted from such restrictions. Offices can function with 33% staff.

### 3. Fresh Guidelines to contain COVID-19 in Assam

The Government of Assam [vide order dated May 04, 2021](#) imposed fresh restrictions in order to contain the spread of COVID-19. Some of the guidelines are as follows:

- All shops and commercial establishments shall shut down at 2 PM on all days.
- All offices both private and Government shall shut down at 2 PM on all days.
- Except officers, only 50% employees can work from office.
- City buses, intra-district, inter-district and inter-state buses will be allowed to operate with 50% of seating capacity.
- Night curfew has been imposed from 6PM to 5AM.

Further, the Government [vide order dated May 12, 2021](#) issued further guidelines and imposed further restrictions for effective control of COVID-19 in the state. All shops and commercial establishments shall now be shut down at 1 PM on all days. All offices both private and Government shall shut down for 15 days starting from May 13, 2021.

### 4. Imposition of Lockdown in Telangana

The Government of Telangana [vide order dated May 11, 2021](#) imposed complete lockdown in the state from till May 21, 2021. During this period, Offices can function

with 33% staff. Further, the Government [vide order dated May 11, 2021](#) exempted manufacturing units/ units from the lockdown restrictions and issued guidelines for them.

#### **5. Fresh Guidelines to contain COVID-19 in Rajasthan**

The Government of Rajasthan [vide order dated May 06, 2021](#) issued fresh guidelines to contain the spread of COVID-19 in the state. As per the guidelines, complete lockdown has been imposed in the state till May 24, 2021. Further, time limit for all the shops and commercial establishments has been set in order to avoid overcrowding.

Besides, the abovementioned restrictions, the restrictions imposed by [notification dated April 30, 2021](#), will also be in effect.

#### **6. Guidelines to contain COVID-19 in Meghalaya**

The Government of Meghalaya [vide order dated May 8, 2021](#) issued fresh guidelines to contain the spread of COVID-19. It has imposed lockdown in the East Khasi Hills district from May 10 to May 17. Only essential services and shops shall be allowed to function during the said period. Weekend lockdown has been imposed in the remaining 10 districts of the state.

#### **7. Guidelines to contain COVID-19 in West Bengal**

The Government of West Bengal [vide order dated April 30, 2021](#) issued several guidelines for effective control and containment of COVID-19 in the state. Some of the guidelines are as follows:

- Shopping complexes, gyms, cinema halls, beauty parlours, etc have been ordered shut.
- Marketplaces and bazaars can only operate from 7 am to 10 am and from 3 pm to 5 pm.

Further, the Government [vide order dated May 5, 2021](#) issued further guidelines and imposed further restrictions for effective control of COVID-19 in the state, including suspending all local train services and reducing metro services and State transport services by half. The attendance in any office/ establishment shall not exceed 50%. Marketplaces and bazaars can function only from 7 am to 10 am in the morning and from 5 pm to 7 pm in the evening.

#### **8. Imposition of lockdown in Delhi**

The Government of NCT of Delhi [vide order dated May 9, 2021](#) imposed curfew on movement of individuals, except for essential activities/services in order to contain the spread of COVID-19 till May 17, 2021. Movement of individuals shall be allowed only with the possession of e-pass. No restriction on inter-state and intra-state movement / transportation of essential goods.

#### **9. Fresh Guidelines to curb COVID-19 in Goa**

The District Magistrates of [North Goa](#) and [South Goa](#) vide orders dated May 8, 2021 issued further instructions to contain the spread of COVID-19 in the state. The guidelines shall be applicable till May 24, 2021. Only essential services and shops shall be allowed to function during the said period. Industries/ factories and related activities have been exempted from such restrictions.

#### **10. Guidelines for migrant workers returning to Jharkhand**

The Government of Jharkhand [vide Order dated May 5, 2021](#) issued that all migrant workers returning to the state shall be tested for COVID-19 on arrival. Those who test negative shall be sent for institutional quarantine for 7 days and will be tested again for departure for home.

#### **11. Imposition of Lockdown in Haryana**

The Government of Haryana [vide order dated May 9, 2021](#) announced that it shall observe “Mahamari Alert- Surakshit Haryana” and imposed lockdown in the state till May 17, 2021. Only essential services and shops shall be allowed to function during the said period. Further, not more than 11 persons can attend any public or family event.

### **VIII. ENVIRONMENT**

#### **1. Relaxation from seeking Consent to Establish/Operate for manufacturing of life saving medical equipment's, life saving drugs, personal protective equipment's and gears, sanitizers, and oxygen gas cylinders.**

Rajasthan Pollution Control Board [vide Order No. F14\(5\)Adm/RPCB/Plg/SPL 1-37 dated May 01,2021](#) hereby allows the units involved in production/manufacturing/assembly of the notified life-saving activities/products, to establish/operate new production units/expand existing production capacity and start production, without seeking Consent to Establish and Consent to Operate/Acknowledgement under the provisions of Water (prevention & Control of Pollution) Act, 1974 and Air (prevention & Control of Pollution) Act, 1981 for a period of ninety days from issuance of this order.

#### **2. Industries need to submit the Environmental Statement for the financial year ending on March 31 in Form V to KSPCB**

Kerala State Pollution Control Board [vide Notice No PCB/HO/EE3/Envst. St/19/2021 dated March 27, 2021](#) has notified that every industry in operation or process having consent or authorization under the Environment (Protection) Act, 1986 shall submit an Environmental Statement for the financial year ending on March 31 in Form V to the District Offices of Kerala State Pollution Control Board.

**3. TSPCB Issued Notice for Registration of Producers, Importers, & Brand Owners under provision of Plastic Waste Management (PWM) Rules**

Telangana State Pollution Control Board (TPCB) [vide Notice](#) has issued to inform all the PIBOs to obtain Registration from CPCB/SPCB/PCC (as applicable). Those PIBOs who have not yet applied for registration shall submit application for registration to CPCB (for those operating in more than two States/UTs) and TSPCB (if operating only in Telangana) latest by May 15, 2021.

**4. APPCB Extend the Validity Period of Consent for Operation Authorization expiring on April 30, 2021 or thereafter up to June 30, 2021.**

Andhra Pradesh Pollution Control Board (APPCB) [vide Circular No APPCB/Chairman Peshi/2021 dated May 11, 2021](#) hereby extends the validity of Consent to Operate / Authorizations issued by the Board up to June 30, 2021 for all the industry/facility/establishment, who have valid consent to operate up to April 30, 2021 or thereafter up to June 29, 2021 deemed to have been valid up to June 30, 2021.

**IX. TAX**

**1. Extension of timelines related to certain compliances by the Taxpayers under the Income-tax Act**

Central Board of Direct Taxes ('CBDT') vide [Circular no 08/2021 dated April 30, 2021](#) has extended time lines relating to certain compliances by the Taxpayers under the Income-tax Act 1961

- a. Appeal to Commissioner (Appeals) under Chapter XX of the Income-tax Act, 1961 for which the last date of filing under that Section is April 01, 2021 or thereafter, may be filed within the time provided under that Section or by May 31, 2021, whichever is later.
- b. Objections to Dispute Resolution Panel (DRP) under Section 144C of the Income-tax Act, 1961 for which the last date of filing under that Section is April 01, 2021 or thereafter, may be filed within the time provided under that Section or by May 31, 2021, whichever is later.
- c. Income-tax return in response to notice under Section 148 of the Income-tax Act, 1961, for which the last date of filing of return of income under the said notice is April 01, 2021 or thereafter, may be filed within the time allowed under that notice or by May 31, 2021, whichever is later.
- d. Filing of belated return under sub-section (4) and revised return under sub-section (5) of Section 139 of the Income-tax Act, 1961 for Assessment Year 2020-21, which was required to be filed on or before March 31, 2021 may be filed on or before May 31, 2021.



- e. Payment of tax deducted under Section 194-IA, Section 194-IB and Section 194M of the Income-tax Act, 1961 and filing of challan-cum-statement for such tax deducted, which are required to be paid and furnished by April 30, 2021 under Rule 30 of the Income-tax Rules, 1962, may be paid and furnished on or before May 31, 2021
- f. Statement in Form No. 61, containing particulars of declarations received in Form No.60, which is due to be furnished on or before April 30, 2021 , may be furnished on or before May 31, 2021.

## **2. Income-tax (13th Amendment) Rules, 2021**

CBDT vide [Notification No. 41 /2021 dated May 03, 2021](#) has issued Income-tax (13th Amendment) Rules, 2021 to prescribe Rule 11UD of Income-tax Rules,1962 - Thresholds for the purposes of significant economic presence, for the purposes of clause (a) of Explanation 2A to clause (i) of sub-section (1) of section 9 and clause (b) of Explanation 2A to clause (i) of sub-section (1) of section 9 of the Income-tax Act, 1961.

## **3. Income-tax (14th Amendment) Rules, 2021**

CBDT vide [Notification No. 42/2021 dated May 04, 2021](#) has issued Income-tax (14<sup>th</sup> Amendment) Rules, 2021, to prescribe sub-rule (2A) & (2B) in rule 114AAB of Income-tax Rules,1962 prescribing

- a. Sub-rule (2A)- provisions of section 139A shall not apply to a non-resident, being an eligible foreign investor, who has made transaction only in a capital asset referred to in clause (viiab) of section 47 which are listed on a recognised stock exchange located in any International Financial Services Centre and the consideration on transfer of such capital asset is paid or payable in foreign currency, and subject to certain conditions.
- b. Sub-rule (2B)- Stock broker shall furnish a quarterly statement for the quarter of the financial year, in which the details and documents referred to in sub-rule (2A) of in rule 114AAB are received by it, in Form No.49BA.

## **4. Income tax (15th Amendment), Rules, 2021 – (cash allowance in lieu of any travel concession or assistance)**

CBDT vide [Notification No. 50/2021 dated May 05, 2021](#) has issued Income tax (15th Amendment), Rules, 2021 to prescribe sub-rule (1A) in rule 2B of Income-tax Rules,1962.

Where the individual referred to in sub-rule (1) rule 2B of Income-tax Rules,1962 avails any cash allowance from his employer in lieu of any travel concession or assistance, the amount exempted under the second proviso to clause (5) of section 10 of Income-tax Act, 1961 shall be the amount, not exceeding thirty-six thousand rupees per person, for the individual and the member of his family, or one-



third of the specified expenditure, whichever is less, subject to fulfilment of certain conditions

**5. Exemption from applicability of Section 269ST of the Income-tax Act,1961**

CBDT vide [Notification No. 56/2021 dated May 07, 2021](#) has exempted Hospitals, Dispensaries, Nursing Homes, Covid Care Centres or similar other medical facilities providing Covid treatment to patients for the purpose of Section 269ST of the Income-tax Act,1961 (**Mode of undertaking transactions**) for payment received in cash during April 01, 2021 to May 31, 2021 on obtaining the PAN or AADHAAR of the patient and the payee and the relationship between the patient and the payee by such Hospitals, Dispensaries, Nursing Homes, Covid Care Centres or similar other medical facilities.

CBDT vide [Notification No. 59/2021 dated May 10, 2021](#) has issued corrigendum informing, in the [Notification No. 56/2021 dated May 07, 2021](#) (S.O. 1803(E), in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii)) the words “payee” is to be read as “payer”.

**6. Statement of Financial Transactions (SFT) for Depository Transactions**

CBDT, Directorate of Income Tax (Systems) vide [Notification No. 3 of 2021 dated April 30, 2021](#) has issued Format, Procedure and Guidelines for submission of Statement of Financial Transactions (SFT) for Depository Transactions.

**7. Statement of Financial Transactions (SFT) for Mutual Fund Transactions by Registrar and Share Transfer Agent**

CBDT, Directorate of Income Tax (Systems) vide [Notification No. 4 of 2021 dated April 30, 2021](#) has issued Format, Procedure and Guidelines for submission of Statement of Financial Transactions (SFT) for Mutual Fund Transactions by Registrar and Share Transfer Agent

**8. Interest rate for the month of March and April, 2021 (GSTR-3B)**

Central Board of Indirect Taxes and Customs (“CBIC”) vide [Notification No. 08/2021-Central Tax dated May 01, 2021](#), [Notification No. 01/2021 – Integrated Tax dated May 01, 2021](#) and [Notification No. 01/2021 – Union Territory Tax dated May 01, 2021](#) effective from April 18, 2021 has provided relief by lowering of interest rate for the month of March and April, 2021 payable by the class of registered persons who are required to furnish the returns in FORM GSTR-3B, but fail to furnish the said return along with payment of tax for the months by the respective due date as per Table below.

**TABLE**

S. No.	Class of registered persons	Rate of interest	Tax period
1	Taxpayers having an aggregate turnover of more than rupees 5	9 per cent for the first 15 days from the due	March, 2021, April, 2021

	crores in the preceding financial year	date and 18 per cent thereafter	
2	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
3	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
4	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	Quarter ending March, 2021

#### 9. Waiver of late fees for specified taxpayers and specified tax periods

CBIC vide [Notification No. 09/2021 – Central Tax dated May 01, 2021](#) effective from April 20, 2021 has provided waiver of late fees for the class of registered persons who fail to furnish the returns in FORM GSTR-3B by the due date as per the Table below.

**TABLE**

S.No.	Class of registered persons	Tax period	Period for which late fee waived
1	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	March, 2021 and April, 2021	Fifteen days from the due date of furnishing return

2	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	March, 2021 and April, 2021	Thirty days from the due date of furnishing return
3	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to subsection (1) of section 39	January-March, 2021	Thirty days from the due date of furnishing return

**10. Extension of due date for filing FORM GSTR-4 for financial year 2020-21**

CBIC vide [Notification No. 10/2021 – Central Tax dated May 01, 2021](#) has extended the due date for furnishing of return in FORM GSTR-4 of the Central Goods and Services Tax Rules, 2017, for the financial year ending March 31, 2021, up to May 31, 2021

**11. Extension of due date for furnishing of FORM ITC-04 for the period Jan-March, 2021**

CBIC vide [Notification No. 11/2021 – Central Tax dated May 01, 2021](#) has extended the time period for furnishing the declaration in FORM GST ITC-04, in respect of goods dispatched to a job worker or received from a job worker, during the period from January 01, 2021 to March 31, 2021 to May 31, 2021.

**12. Extension of due date for furnishing of FORM GSTR-1 for April, 2021**

CBIC vide [Notification No. 12/2021 – Central Tax dated May 01, 2021](#) has extended the due date of furnishing FORM GSTR-1 for the month of April 2021 till May 26, 2021.

**13. Central Goods and Services Tax (Third Amendment) Rules, 2021**

CBIC vide [Notification No. 13/2021 – Central Tax dated May 01, 2021](#) has issued Central Goods and Services Tax (Third Amendment) Rules, 2021 to amend Central Goods and Services Tax Rules, 2017 to prescribe

- a. Filing of FORM GSTR-3B for the tax period May, 2021 with cumulative adjustment of input tax credit for the month of April and May, 2021
- b. Furnishing the details for the month of April, 2021, using IFF from May 01, 2021 till May 28, 2021

#### 14. Extension of specified compliances

CBIC vide [Notification No. 14/2021 – Central Tax dated May 01, 2021](#) has in exercise of powers under section 168A of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of Union Territory Goods and Services Tax Act, 2017 (14 of 2017), extended specified compliances falling between April 15, 2021 to May 30, 2021 till May 31, 2021.

#### 15. Relief measures for taxpayers under GST law

CBIC vide [Press Release dated May 02, 2021](#) has consolidated and provided details regarding various relief measures for taxpayers under GST law.

#### 16. Details of extension in dates of various GST Compliances

CBIC, GSTN portal vide [Press release dated May 04, 2021](#) has provided details of extension in dates of various GST Compliances for GST Taxpayers.

##### Filing of Form GSTR-1/IFF by Normal Taxpayers

S.No.	Return Type (Form)	To be filed by	Tax period	Due Date	Due Date Extended till
1	Form GSTR-1 (Monthly)	Normal Taxpayer filing Monthly returns	April, 2021	11th May, 2021	26th May, 2021
2	Form IFF	Normal Taxpayers under QRMP Scheme	April, 2021	13th May, 2021	28th May, 2021

##### Filing of Returns by Composition, NRTP, ISD, TDS & TCS Taxpayers

Sl.No.	Return Type (Form)	To be filed by	Tax period	Due Date	Due Date Extended till
1	GSTR-4	Composition Taxpayers (Annual Return)	FY 2020-21	30th April, 2021	31st May, 2021
2	GSTR-5	Non-Resident Taxpayers (NRTP)	March/ April, 2021	20th April/ May, 2021	31st May, 2021
3	GSTR-6	Input Service Distributors (ISD)	April, 2021	13th May, 2021	31st May, 2021

4	GSTR-7	Tax Deductors at Source (TDS deductors)	April, 2021	10th May, 2021	31st May, 2021
5	GSTR-8	Tax Collectors at Source (TCS collectors)	April, 2021	10th May, 2021	31st May, 2021
6	ITC-04	Principal/Manufacturer	Jan-March, 2021	25th April, 2021	31st May, 2021

### 17. Waiver of interest and late fee to normal taxpayers

CBIC, GSTN portal vide [Press release dated May 04, 2021](#) has provided details of waiver of interest and late fee to normal taxpayers (filing return on monthly or quarterly basis) and composition taxpayers, for the tax periods of March and April, 2021.

#### Relaxation to normal taxpayers in filing of monthly return in Form GSTR-3B

S.No	Tax Period	Class of taxpayer (Based on AATO)	Due date of filing	Reduced Rate of Interest			Waiver of late fee till
				First 15 days from due date	Next 15 days	From 31 <sup>st</sup> day onwards	
1	March, 2021	> Rs. 5 Cr.	20 <sup>th</sup> April	9%	18%	18%	5 <sup>th</sup> May, 2021
		Up to Rs. 5 Cr	20 <sup>th</sup> April	Nil	9%	18%	20 <sup>th</sup> May, 2021
2	April, 2021	> Rs. 5 Cr.	20 <sup>th</sup> May	9%	18%	18%	4 <sup>th</sup> June, 2021
		Up to Rs. 5 Cr	20 <sup>th</sup> May	Nil	9%	18%	19 <sup>th</sup> June, 2021

#### Relaxation in filing of Form GSTR-3B (Quarterly) by Taxpayers under QRMP Scheme

S.No	Tax Period			Reduced Rate of Interest	
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		Class of taxpayer (Based on AATO)	Due date of filing	First 15 days from due date	Next 15 days	From 31 <sup>st</sup> day onwards	Waiver of late fee till
1	March, 2021	Form GSTR-3B (Quarterly)	22/24 <sup>th</sup> April, 2021, (Group A/B)	Nil	9%	18%	22/24 <sup>th</sup> May, 2021, (Group A/B)
2	April, 2021	Form GST PMT-06	25 <sup>th</sup> May, 2021	Nil	9%	18%	NA

**18. Module wise new functionalities deployed on the GST Portal for taxpayers**

CBIC, GSTN portal vide [Press release dated May 05, 2021](#) has provided details relating to various new functionalities implemented on the GST Portal.

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