

Statutory Updates

COVID -19

April 2020



COVID – 19

Key advisory by government / statutory authorities

In the wake of the pandemic, Central & state governments including various statutory authorities / bodies have issued several advisories, circulars, notices and updates around the following law areas.

- Corporate Secretarial
- Employment
- Environment Health & Safety
- Taxation & Fiscal (EXIM / FEMA / Customs)
- Information Technology
- Electricity & Energy

The types of measures have been largely categorized, as follows:

Ease of Compliance

Modifications, relaxations, relief measures, alternatives for specific compliance obligations, etc.

Extensions

Validity of licenses / consents, due date of return filing, etc.

Exemptions

Filing of forms, returns, specific compliance obligations, etc.

Welfare Support

Monetary and other support / measures for companies, employees, and individuals at large

Safety Guidelines

Preventive & precautionary measures for companies, employees and individuals at large

Clarifications

Notices, circulars, FAQs to avoid confusions

Disclaimer

This document gathers information on select matters of general guidance along with web-link to various notifications issued by the Central and State government / authorities with respect to various matters including ease of compliance, relaxation, exemption, safety guidelines, etc. pertaining to COVID-19 pandemic. This information contains links to other third-party websites. Such links are only for the convenience of the reader, user or browser; and we do not endorse the contents of the third-party sites.

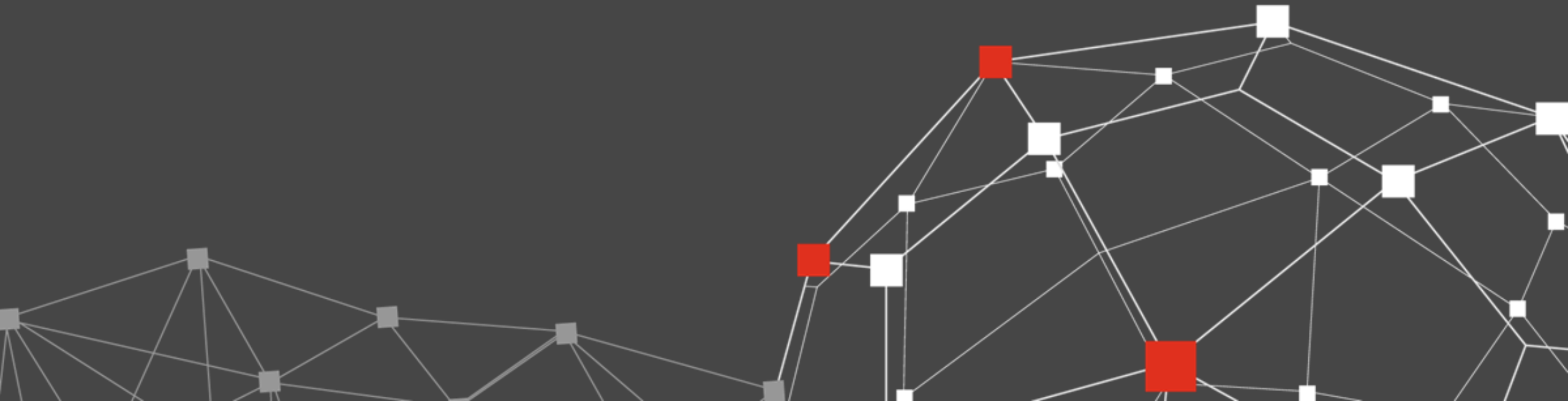
The compilation is indicative of and is general information on COVID-19 developments for the period **29 February 2020 to 13 April 2020** and PwC does not claim it to be the exhaustive coverage / treatment of the subject. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever including for the accuracy or completeness of this information or any use you may make of it.

While efforts have been used to compile this document, from reliable sources, matters are moving and evolving at a fast pace as various authorities and governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. The update / information provided herein is done with the understanding that PwC is not rendering legal services on the subject and hence the information contained herein should not be construed as legal advice or opinion. Readers of this document should contact their attorney / legal counsel to obtain advice with respect to any legal matter.

pwc.in

© 2020 PricewaterhouseCoopers Private Limited. All rights reserved. In this document, "PwC" refers to PricewaterhouseCoopers Private Limited (a limited liability company in India having Corporate Identity Number or CIN : U74140WB1983PTC036093), which is a member firm of PricewaterhouseCoopers International Limited (PwCIL), each member firm of which is a separate legal entity.

Key Central Updates



Key Central Updates

Updates

- ❑ Ministry of Finance
 - ✓ Notifies various measures and relaxation in areas of Income Tax, GST, Customs & Central Excise, Corporate Affairs, Insolvency & Bankruptcy Code (IBC) Fisheries, Banking Sector and Commerce
 - ✓ Issues Taxation and other Laws (Relaxation of Certain Provisions) Ordinance, 2020
 - ✓ Clarifies 'no extension' of the Financial Year 2019-20
 - ✓ Notifies release of all pending Income Tax Returns, GST and Customs Refunds
- ❑ Ministry of Corporate Affairs
 - ✓ Relaxes provisions of physical Board Meeting and allows video conferencing for restricted matters
 - ✓ Allows companies spends on COVID – 19 and contribution to PM Cares Fund to qualify under CSR activity
 - ✓ Extends enforcement of CARO 2020
 - ✓ Issues clarification on passing of Ordinary and Special resolutions
- ❑ Securities & Exchange Board of India
 - ✓ Relaxes certain provision of LODR, SAST, InvIT and REIT Regulations and compliances requirements for AIFs & VCFs
 - ✓ Eases processing of documents for FPIs
 - ✓ Extends implementation of Stewardship Code for all Mutual Funds and AIFs and VCFs

Key Central Updates

Updates

- ❑ Ministry of Labour & Employment
 - ✓ Extends due date of Unified Annual Return for the year 2019 upto 30 April 2020
 - ✓ Extends validity of CLRA and ISMW licenses upto 31 May 2020
 - ✓ Issues advisory to the Employers/Owners of all establishments with regards to termination of employment and reduction of wages
 - ✓ Issues advisory to States/UTs to use Cess fund for Welfare of Construction Workers

- ❑ Ministry of Commerce & Industry
 - ✓ Relaxes Registration cum Membership Certificate norms
 - ✓ Directs retrospective issuance of Certificates of Origin under India's Trade Agreements
 - ✓ Relaxes compliance for SEZ units and Developers/Co-developers including permitting IT/Non IT units
 - ✓ Extends validity of Foreign Trade Policy (FTP) 2015-2020 till 31 March 2021

- ❑ Ministry of Home Affairs
 - ✓ Rolls out SOP for maintaining supply of 'Essential Goods'

- ❑ Ministry of Skill Development and Entrepreneurship
 - ✓ Clarifies on payment of stipend to apprentices and reimbursement under NAPS

Key Central Updates

Updates

- ❑ Ministry of Electronics and Information Technology
 - ✓ Issues advisory to curb circulation of false news / misinformation
- ❑ Ministry of Coal
 - ✓ Issues preventive measures to be followed across Coal mines
- ❑ Ministry of Food Processing Industries / FSSAI
 - ✓ Notifies import clearance of food items and food testing as Essential Services
 - ✓ Issues advisory on consumption of food items imported from countries affected by COVID – 19
 - ✓ Extends date of annual/half-yearly returns filing for manufacturers and importers
- ❑ Department of Telecom
 - ✓ Exempts certain Terms and Conditions of OSP to allow Work from Home
- ❑ Directorate General of Mines Safety
 - ✓ Relaxes submission of returns, notices and other forms under the Mines Act

Key Central Updates

Updates

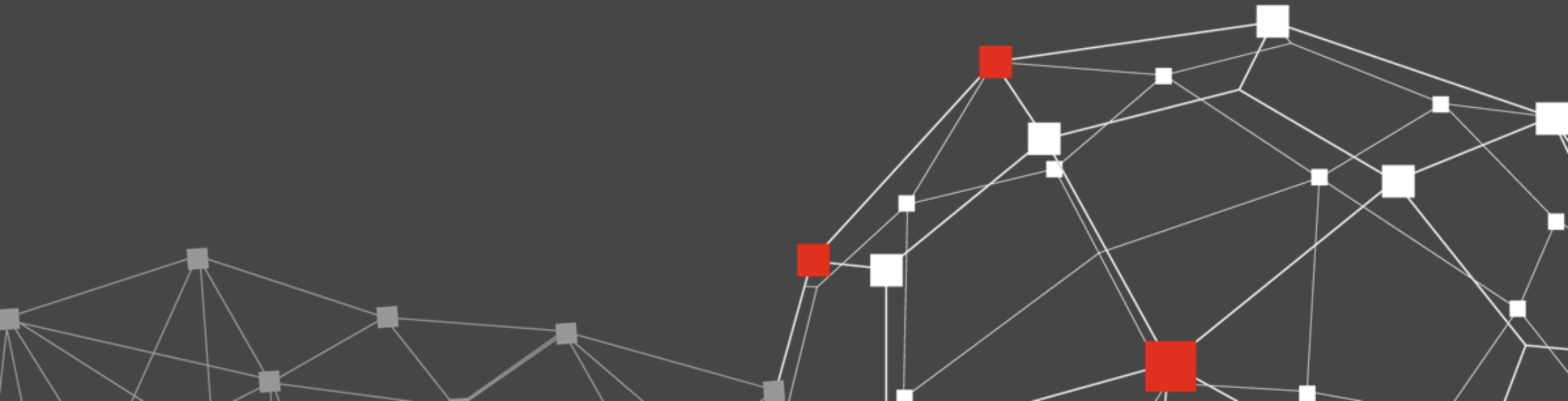
- ❑ ESIC / EPFO
 - ✓ EPFO amends EPF Scheme 1952 to facilitate members in claiming advance from PF fund
 - ✓ ESIC extends contribution date for Feb & Mar 2020 and ensures timely disbursement to pensioners
 - ✓ EPFO notifies preventive measures, releases instructions and FAQs for members claiming advance
- ❑ Central Pollution Control Board
 - ✓ Issues revised guidelines and clarifies on handling, treatment and disposal of bio-medical waste generated during COVID – 19 treatment
- ❑ Insurance Regulatory and Development Authority
 - ✓ Issues guidelines to insurance companies on handling of claims reported under COVID – 19
 - ✓ Allows Insurance Companies to grant moratorium on Term Loans
- ❑ Reserve Bank of India
 - ✓ Announces relaxation of realization and repatriation of export proceeds
 - ✓ Issues instructions on regulatory measures to mitigate the burden of debt servicing
 - ✓ Issues direction to Public and Private Sector Banks on Short Term Crop Loans

Key Central Updates

Updates

- ❑ Central Electricity Regulatory Commission
 - ✓ Relaxes Tariff Regulations to waive Late Payment Surcharge
- ❑ Atomic Energy Regulatory Board
 - ✓ Issues measures for safe operations of the Nuclear Power Plants
- ❑ Ministry of New & Renewable Energy
 - ✓ Extends implementation of The Approved Models and Manufacturers of Solar Photovoltaic Modules (Requirements for Compulsory Registration) Order, 2019

Category: Key Legislative Updates



Corporate Secretarial

#	Measures	Notification Date	Title
1	Ease of Compliance	18 Mar, 2020	<u>MCA relaxes provisions of physical Board meetings for approval of Financial Statements</u>
2		19 Mar, 2020	<u>MCA allows video-conferencing in lieu of physical Board meetings for restricted matters</u>
3		19 Mar, 2020	<u>SEBI relaxes certain provisions of the SEBI (LODR) Regulation</u>
4		20 Mar, 2020	<u>MCA deploys web form CAR-2020 for Company Affirmation of Readiness towards COVID - 19</u>
5		23 Mar, 2020	<u>SEBI relaxes compliance under InvIT and REIT Regulations</u>
6		23 Mar, 2020	<u>Filing of web form CAR-2020 is voluntary for companies/LLPs</u>
7		23 Mar, 2020	<u>MCA allows companies spends on COVID-19 as CSR expenditure</u>
8		23 Mar, 2020	<u>SEBI relaxes some additional provisions of the SEBI (LODR) Regulation</u>
9		23 Mar, 2020	<u>SEBI relaxes certain compliance requirements for Mutual Funds</u>
10		24 Mar, 2020	<u>MCA relaxations under Companies Act, 2013 and LLP Act, 2008</u>

Corporate Secretarial

#	Measures	Notification Date	Title
11	Ease of Compliance	26 Mar, 2020	<u>SEBI provides further relaxation on certain provisions of the SEBI (LODR) Regulation</u>
12		27 Mar, 2020	<u>SEBI relaxes certain provisions of SEBI (SAST) Regulation</u>
13		28 Mar, 2020	<u>MCA allows companies contribution to PM CARES Fund to qualify as CSR expenditure</u>
14		30 Mar, 2020	<u>Modifications in LLP Settlement Scheme 2020</u>
15		30 Mar, 2020	<u>SEBI temporarily eases processing of documents for Foreign Portfolio Investors (FPIs)</u>
16		30 Mar, 2020	<u>SEBI relaxes compliance requirements for AIFs and VCFs</u>
17		13 Apr, 2020	<u>SEBI relaxes adherence to prescribed timelines issued by SEBI</u>
18	Exemptions	13 Apr, 2020	<u>SEBI allows capital and debt market services providing entities to remain operational during nationwide lockdown</u>
19	Extensions	25 Feb, 2020	<u>MCA extends enforcement of Companies (Auditor's Report) Order (CARO), 2020</u>
20		21 Mar, 2020	<u>MCA extends due date for filing web Form CAR-2020</u>

Corporate Secretarial

#	Measures	Notification Date	Title
21	Extensions	30 Mar, 2020	<u>SEBI extends implementation of Stewardship Code for all Mutual Funds and Alternative Investment Funds</u>
22		13 Apr, 2020	<u>MCA extends filings under IEPFA (Accounting, Audit, Transfer and Refund) Rules</u>
23	Clarifications	08 Apr 2020	<u>MCA issues clarification on passing of Ordinary and Special resolutions</u>
24		10 Apr 2020	<u>MCA issues FAQs on CSR</u>
25		13 Apr 2020	<u>MCA issues additional clarification on passing of Ordinary and Special resolutions</u>

Taxation

#	Measures	Notification Date	Title
26	Ease of Compliance	24 Mar, 2020	<u>Ministry notifies relief measures on statutory compliance in the areas of Income Tax, GST, Customs & Central Excise, Corporate Affairs, Banking Sector, Commerce, etc.</u>
27		31 Mar, 2020	<u>Finance Ministry issues Taxation and other Laws (Relaxation of Certain Provisions) Ordinance, 2020</u>
28		03 Apr, 2020	<u>Relaxation on submission of Form 15G and 15H for the FY 2020-21</u>
29	Exemptions	16 Mar, 2020	<u>CBIC exempts foreign airlines from filing of Form GSTR-9C</u>
30		23 Mar, 2020	<u>CBIC exempts filings of GST- CMP 08 & GSTR-1 for FY 2019-2020, under composition scheme</u>
31	Extensions	23 Mar, 2020	<u>CBIC extends the due date for filing of Form GSTR-1</u>
32		23 Mar, 2020	<u>CBIC extends due dates for furnishing of GSTR-1 & GSTR-3B</u>
33		31 Mar, 2020	<u>CBDT extends validity of lower or NIL TDS/ TCS certificates up to 30 June 2020</u>
34		03 Apr, 2020	<u>CBIC extends compliance dates and validity of E-way bills</u>
35	Welfare Support	08 Apr, 2020	<u>Ministry notifies release of all pending Income Tax Returns, GST and Customs Refunds</u>

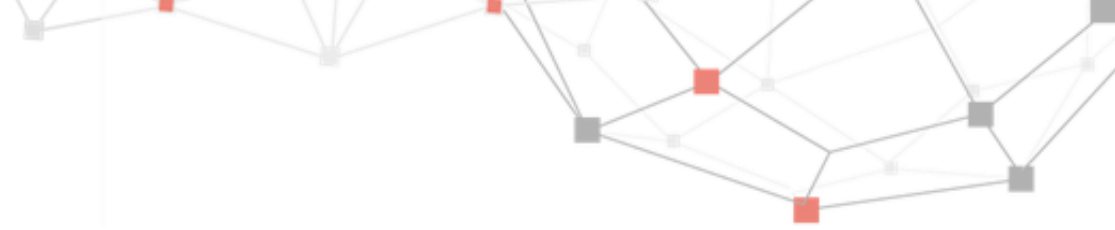
Taxation

#	Measures	Notification Date	Title
36	Clarifications	30 Mar 2020	<u>Ministry clarifies on fake news regarding extension of the FY 2019-20</u>
37		04 Apr 2020	<u>CBDT clarifies on the applications by assesses for lower or NIL deduction of TDS / TCS for FY 2020-21</u>

Fiscal (EXIM / FEMA / Customs)

#	Measures	Notification Date	Title
38	Ease of Compliance	04 Mar, 2020	<u>IRDAI guidelines for insurance companies on handling of claims reported under COVID – 19</u>
39		27 Mar, 2020	<u>RBI issues detail instructions on regulatory measures to mitigate the burden of debt servicing</u>
40		31 Mar, 2020	<u>RBI directions to Public and Private Sector Banks on Short Term Crop Loans</u>
41		31 Mar, 2020	<u>DGFT relaxes Registration cum Membership Certificate norms</u>
42		01 Apr, 2020	<u>RBI announces relaxation in the period of realisation and repatriation of export proceeds</u>
43		02 Apr, 2020	<u>DGFT directs acceptance of scanned copies of pre-registration application under EUGSP</u>
44		03 Apr, 2020	<u>Customs Board relaxes certain measures to facilitate trade during the lockdown period</u>
45		06 Apr, 2020	<u>DGFT directs retrospective issuance of Certificates of Origin under India's Trade Agreements</u>
46	Exemptions	07 Apr, 2020	<u>DGFT allows electronic filling and Issuance of Preferential Certificate of Origin for India's Exports</u>
47		07 Apr, 2020	<u>Customs Boards relaxes requirement of submission of Bonds</u>

Fiscal (EXIM / FEMA / Customs)



#	Measures	Notification Date	Title
48	Exemptions	09 Apr, 2020	<u>Ministry allows customs clearance on the basis of self-certified copies of PTA/FTA certificates</u>
49		11 Apr, 2020	<u>DGFT allows clearance of goods without original Certificate of Origin</u>
50	Extensions	31 Mar, 2020	<u>Ministry extends validity of Foreign Trade Policy 2015-2020 upto 31 March 2021</u>
51		11 Apr, 2020	<u>Ministry notifies various relaxations/ extensions on various compliance deadlines, etc.</u>

Employment and Labour

#	Measures	Notification Date	Title
52	Ease of Compliance	13 Mar, 2020	<u>DoT exempts certain Terms & Conditions of OSP to allow Work from Home</u>
53		20 Mar, 2020	<u>DGMS relaxes submission of returns, notices and other forms under Mines Act</u>
54	Exemptions	27 Mar, 2020	<u>Kerala exempts Essential Industries from lockdown</u>
55		03 Apr, 2020	<u>Karnataka exempts "Continuous Process Industrial Units" from lockdown</u>
56	Extensions	16 Mar, 2020	<u>ESIC extends due date for ESI Contributions for February & March 2020</u>
57		20 Mar, 2020	<u>Ministry extends due dates of mining notices, returns and forms by one month</u>
58		20 Mar, 2020	<u>Ministry extends the due date of Unified Annual Return for 2019 up to 30 April 2020</u>
59		23 Mar, 2020	<u>Extension of compliance for SEZ units and Developers/Co-developers including permitting IT/Non IT units</u>
60		08 Apr, 2020	<u>Ministry extends the validity of CLRA and ISMW licenses</u>
61	Safety Guidelines	06 Mar, 2020	<u>ESIC / EPFO suspend Biometric attendance system in AEBAS system till 31 March 2020</u>

Employment and Labour

#	Measures	Notification Date	Title
62	Safety Guidelines	11 Mar, 2020	<u>Ministry of Health and Family Welfare suggests precautionary measures for COVID – 19</u>
63		11 Mar, 2020	<u>Kerala issues instructions on safety measures, working hours and attendance recording</u>
64		13 Mar, 2020	<u>EPFO notifies preventive measures to control spread of COVID-19</u>
65		13 Mar, 2020	<u>Karnataka advises IT-BT companies to allow Work from Home and avoid foreign travels</u>
66		16 Mar, 2020	<u>Karnataka issues guidelines for factories to reduce the risk of exposure to COVID-19 in factories</u>
67		16 Mar, 2020	<u>Assam suspends use of Bio-metric Attendance System</u>
68		17 Mar, 2020	<u>Haryana issues safety guidelines for factories</u>
69		18 Mar, 2020	<u>Odisha issues safety guidelines for all factories on prevention of COVID-19</u>
70		18 Mar, 2020	<u>Labour Commissioner Delhi issues safety guidelines for prevention COVID-19</u>
71		20 Mar, 2020	<u>Chief Inspector of Factories issues safety guidelines to all factory managements</u>

Employment and Labour

#	Measures	Notification Date	Title
72	Safety Guidelines	22 Mar, 2020	<u>Goa declares state closure from 23 March to 25 March as Public Holidays / Paid Holidays</u>
73		23 Mar, 2020	<u>Kerala shuts down factories based on lockdown except for Continuous Process industries</u>
74		23 Mar, 2020	<u>Directorate of Industrial Safety and Health issues safety guidelines to all factory managements and BOCW establishments</u>
75		28 Mar, 2020	<u>Goa issues advisory on engaging migrant workers</u>
76		31 Mar, 2020	<u>Govt. exempts all central govt. employees from biometric attendance till further orders</u>
77	Welfare Support	05 Mar, 2020	<u>Karnataka grants paid leave for employees infected by COVID - 19</u>
78		20 Mar, 2020	<u>Maharashtra issues advisory to employers not to terminate employees or reduce wages</u>
79		21 Mar 2020	<u>Gujarat notifies not to deduct wages of employees in Establishments</u>
80		23 Mar, 2020	<u>Ministry issues advisory to Employers / Owners of all Establishments on termination of employment and / or reduction of wages</u>
81		24 Mar, 2020	<u>Meghalaya extends monetary grant to Building and Other Construction Workers</u>

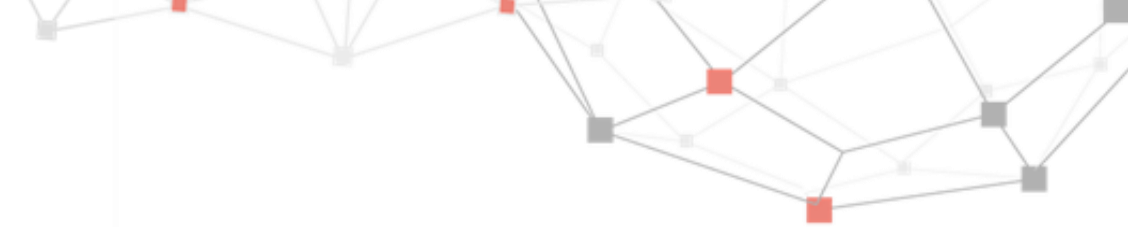
Employment and Labour

#	Measures	Notification Date	Title
82	Welfare Support	24 Mar, 2020	<u>Ministry issues Advisory to States / UTs to use Cess fund for Welfare of Construction Workers</u>
83		25 Mar, 2020	<u>J&K provides special measures for financial assistance during lockdown period</u>
84		27 Mar, 2020	<u>ESIC ensures timely disbursement to Pensioners</u>
85		28 Mar, 2020	<u>EPFO amends the EPF Scheme 1952 to implement relief measures</u>
86		28 Mar, 2020	<u>Kerala extends time limit of settling temporary advance by the Govt. Officers</u>
87		28 Mar, 2020	<u>Meghalaya sets up Emergency Operation Centre for daily wage earners</u>
88		28 Mar, 2020	<u>Telangana declares paid holidays for the lockdown from 22 March 2020 to 31 March 2020</u>
89		30 Mar 2020	<u>Ministry clarifies on payment of stipend to Apprentices and reimbursement to companies under NAPS</u>
90		2 April 2020	<u>EPFO releases FAQ for Members seeking advance</u>
91		06 April 2020	<u>EPFO sanctions mileage allowance for its officers and staff</u>

Employment and Labour

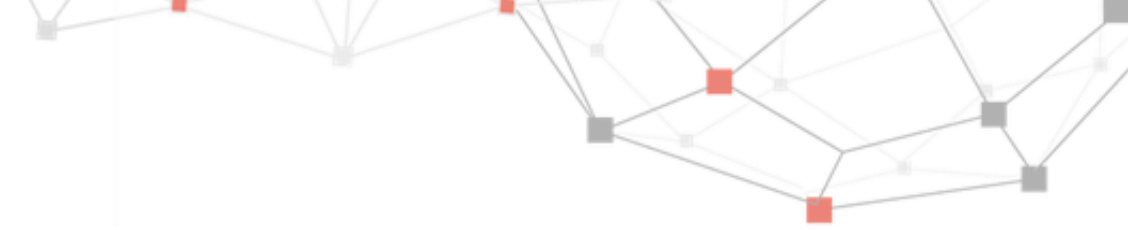
#	Measures	Notification Date	Title
92	Welfare Support	06 April 2020	<u>Haryana provides financial assistance to BOC Workers</u>
93		06 April 2020	<u>Haryana notifies parameters and methodology to sanction financial assistance to enrolled unorganized labour</u>
94		08 April 2020	<u>IRDAI allows insurance companies to grant moratorium on Term Loans</u>
95		10 April 2020	<u>EPFO notifies guidelines to provide reliefs sanctioned under the PMGKY package</u>

Environment Health and Safety



#	Measures	Notification Date	Title
96	Extensions	30 Mar, 2020	<u>Punjab PCB extends validity of consents / authorizations expiring on 31 March 2020</u>
97		30 Mar, 2020	<u>Gujarat PCB extends validity of consents / authorizations expiring on 31 March 2020</u>
98		31 Mar, 2020	<u>Goa SPCB extends validity of consents / authorizations expiring on 31 March 2020</u>
99		31 Mar, 2020	<u>Maharashtra PCB extends validity of consents / authorizations expiring on 31 March 2020</u>
100		01 Apr, 2020	<u>TN PCB extends validity of consents/authorizations expiring on 31 March 2020</u>
101		01 Apr, 2020	<u>Himachal Pradesh PCB extends validity of consents / authorizations expiring on 31 March 2020</u>
102		02 Apr, 2020	<u>West Bengal PCB extends validity of consents / authorizations expiring on 31 March 2020</u>
103		02 Apr, 2020	<u>Odisha PCB extends validity of consents / authorizations expiring on 31 March 2020</u>
104		04 Apr, 2020	<u>Rajasthan PCB extends the storage period of hazardous waste</u>
105		11 Apr, 2020	<u>FSSAI extends date of annual/half-yearly returns filing for manufacturers and importers</u>

Environment Health and Safety



#	Measures	Notification Date	Title
106	Safety Guidelines	05 Mar, 2020	<u>FSSAI issues advisory on consumption of food items imported from affected countries</u>
107		13 Mar, 2020	<u>Goa notifies "The Goa Epidemic Disease, COVID-19 Regulations, 2020"</u>
108		14 Mar, 2020	<u>UP notifies "The Uttar Pradesh Epidemic Disease, COVID-19 Regulations, 2020"</u>
109		14 Mar, 2020	<u>Goa issues advisory on mass gatherings</u>
110		17 Mar, 2020	<u>Mizoram notifies "The Mizoram Epidemic Disease, COVID-19 Regulations, 2020"</u>
111		17 Mar, 2020	<u>Bihar notifies "The Bihar Epidemic Disease, COVID-19 Regulations, 2020"</u>
112		18 Mar, 2020	<u>Chandigarh notifies all creches to remain closed with immediate effect</u>
113		18 Mar, 2020	<u>Nagaland notifies "The Nagaland Epidemic Disease, COVID-19 Regulations, 2020"</u>
114		19 Mar, 2020	<u>Meghalaya notifies "The Meghalaya Epidemic Disease, COVID-19 Regulations, 2020"</u>
115		19 Mar, 2020	<u>Chandigarh issues Advisory on visit to hospitals</u>

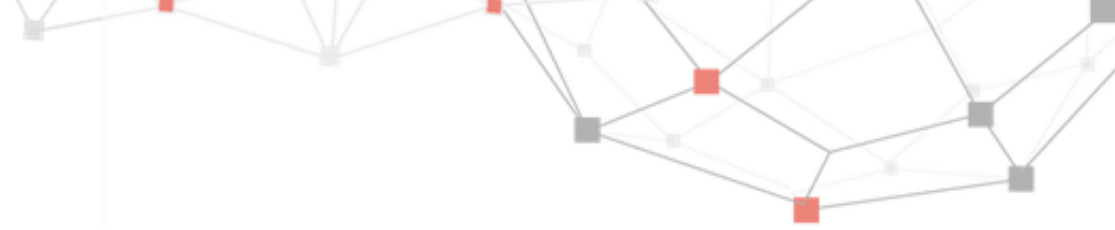
Environment Health and Safety

#	Measures	Notification Date	Title
116	Safety Guidelines	20 Mar, 2020	<u>Ministry of Coal issues preventive measures against COVID -19</u>
117		21 Mar 2020	<u>Telangana notifies "The Telangana Epidemic Disease, COVID-19 Regulations, 2020"</u>
118		21 Mar, 2020	<u>Bihar announces suspension of restaurants and banquet halls</u>
119		22 Mar, 2020	<u>J&K notifies Essential Services and Commodities</u>
120		22 Mar, 2020	<u>Meghalaya announces preventive measures</u>
121		23 Mar, 2020	<u>MP notifies "The Madhya Pradesh Epidemic Disease, COVID-19 Regulations, 2020"</u>
122		23 Mar, 2020	<u>FSSAI notifies functioning of specified Essential Services</u>
123		25 Mar 2020	<u>CPCB issues revised guidelines on handling, treatment and disposal of bio-medical waste generated during COVID – 19 treatment</u>
124		25 Mar, 2020	<u>FSSAI notifies import clearance of food items and food testing as Essential Services</u>
125		26 Mar, 2020	<u>Ministry of Home Affairs rolls out SOP for maintaining supply of Essential Goods</u>

Environment Health and Safety

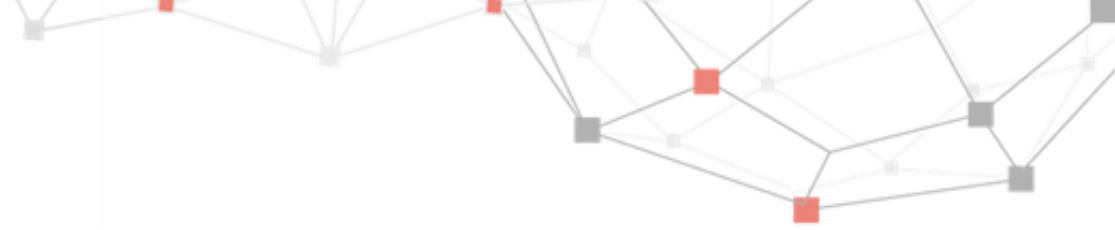
#	Measures	Notification Date	Title
126	Safety Guidelines	26 Mar, 2020	<u>Ministry of Food Processing Industries sets up grievance cell to resolve problems during the lockdown period</u>
127		26 Mar 2020	<u>Ministry of Health and Family Welfare allows doorstep delivery of drugs</u>
128		28 Mar, 2020	<u>West Bengal issues advisory on hours of operation for shops dealing with essential commodities</u>
129		29 Mar, 2020	<u>Goa permits E-commerce operators to deliver Essentials</u>
130		30 Mar, 2020	<u>DGMS issues advisory for well being of persons employed in mines</u>
131		08 Apr, 2020	<u>Delhi orders compulsory use 3-ply masks or cloth masks</u>
132		12 Apr, 2020	<u>AERB issues measures for safe operations of the Nuclear Power Plants</u>

Information Technology



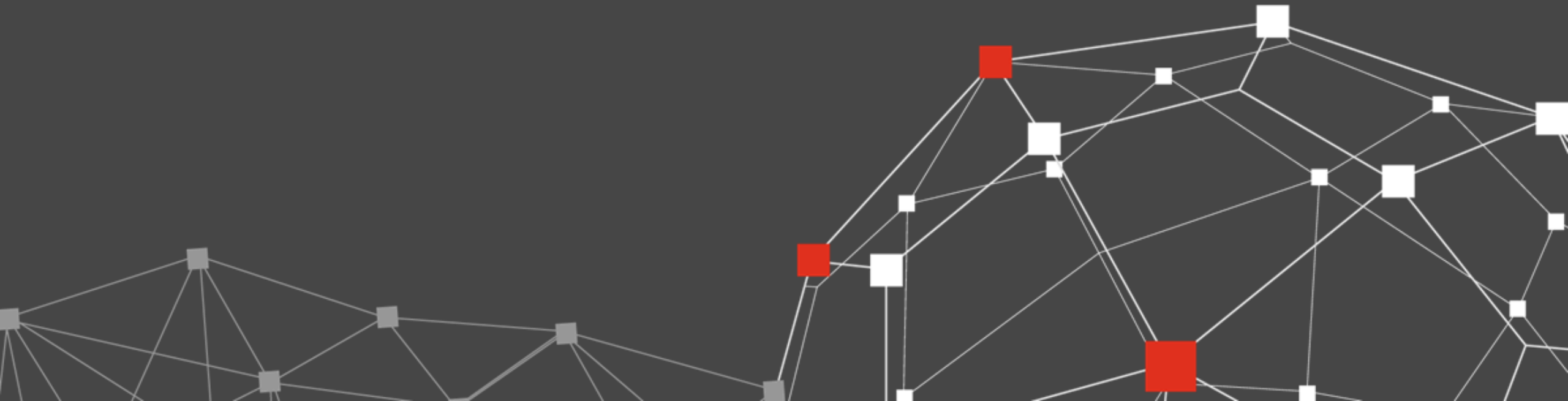
#	Measures	Notification Date	Title
133	<i>Safety Guidelines</i>	20 Mar, 2020	<u>Ministry issues advisory to curb circulation of false news / misinformation</u>

Energy



#	Measures	Notification Date	Title
134	<i>Ease of compliance</i>	03 Apr, 2020	<u>CERC relaxes Tariff Regulations</u>
135	<i>Extensions</i>	07 Apr, 2020	<u>MNRE extends enforcement of the ALMM Order</u>

Summary: Key Legislative Updates



1. Ministry of Corporate Affairs relaxes provisions of physical Board meetings for approval of Financial Statements

Authority	Ministry of Corporate Affairs
Notification No.	-
Notification Date	18 March, 2020
Source	http://www.mca.gov.in/Ministry/pdf/Meeting_18032020.pdf

The Ministry of Corporate Affairs (MCA) has released update which relaxes provisions of board meetings due to coronavirus. MCA has relaxed the requirements of holding board meetings requiring physical presence of directors till 30 June, 2020. Key Highlights:

- As a precautionary step to overcome the outbreak of the coronavirus (COVID-19), the MCA has relaxed the provisions of the board meetings under the Companies Act, 2013.
- Requirement of holding board meetings with physical presence of directors under section 173 (2) read with rule 4 of the Companies (Meetings of Board and its Powers) Rules, 2014 for approval of the annual financial statements, Boards report, etc. has been relaxed.
- Now, such meetings may till 30 June, 2020 be held through video conferencing or other audio visual means by duly ensuring compliance of rule 3 of the said rules.

2. Ministry of Corporate Affairs allows video-conferencing in lieu of physical Board meetings for restricted matters

Authority	Ministry of Corporate Affairs
Notification No.	G.S.R. 186(E)
Notification Date	19 March, 2020
Source	http://www.mca.gov.in/Ministry/pdf/Rules_19032020.pdf

MCA has notified amendment in the Companies (Meetings of Board and its Powers) Rules, 2014 (Rule). The said amendment has inserted provision allowing video conferencing or other audio visual means instead of physical board meeting till 30 June, 2020 for restricted matters.

Through the amendment the MCA has re-numbered rule 4 as sub-rule 1 and relaxation is granted to hold physical board meetings under new sub-rule 1 for: i) approval of the annual financial statements; ii) approval of Boards report; iii) approval of the prospectus; iv) approval of the matter relating to amalgamation, merger, demerger, acquisition and takeover; and v) the Audit Committee Meetings for consideration of financial statement. Such meetings may be held till 30 June, 2020 through video conferencing or other audio visual means in accordance with Rule 3.

3. SEBI relaxes certain provisions of the SEBI (LODR)

Authority	Securities and Exchange Board of India
Notification No.	SEBI/HO/CFD/CMD1/CIR/P/2020/38
Notification Date	19 March, 2020
Source	https://www.sebi.gov.in/legal/circulars/mar-2020/relaxation-from-compliance-with-certain-provisions-of-the-sebi-listing-obligations-and-disclosure-requirements-regulations-2015-due-to-the-covid-19-virus-pandemic_46360.html

Securities and Exchange Board of India (SEBI) has decided to grant relaxations to listed entities from certain stipulated compliances specified under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR).

Key Highlights:

- A) Relaxation under the provisions of the LODR with respect to the quarter / financial year ending 31 March, 2020:
- Regulation 7(3): Half yearly compliance certificate on share transfer facility - Due date extended from 30 April, 2020 to 31 May, 2020.
 - Regulation 13(3): Quarterly statement of investor complaints - Due date extended from 21 April, 2020 to 15 May, 2020.
 - Regulation 24A: Annual Secretarial compliance report - Due date extended from 30 May, 2020 to 30 June, 2020.
 - Regulation 27(2): Quarterly Corporate Governance report - Due date extended from 15 April, 2020 to 15 May, 2020.
 - Regulation 31: Quarterly Shareholding Pattern - Due date extended from 21 April, 2020 to 15 May, 2020.
 - Regulation 33: Quarterly / Annual Financial Results - For quarterly financial results, due date extended from 15 May, 2020 to 30 June, 2020 and for annual financial results, due date extended from 30 May, 2020 to 30 June, 2020
- B) Relaxation of time gap between 2 Board meetings / Audit Committee meetings: The board of directors and Audit Committee of the listed entity have been exempted from observing the maximum stipulated time gap i.e. 120 days between two meetings for the meetings held or proposed to be held between the period December 1, 2019 and June 30, 2020. However the board of directors / Audit Committee shall ensure that they meet at least 4 times a year, as stipulated under regulations 17(2) and 18(2)(a) of the LODR.

4. MCA deploys web Form CAR-2020 for Company Affirmation of Readiness towards COVID-19

Authority	Ministry of Corporate Affairs
Notification No.	-
Notification Date	20 March, 2020
Source	http://www.mca.gov.in/MinistryV2/homepage.html

The Ministry of Corporate Affairs (MCA) released an advisory asking all companies and limited liability partnerships (LLPs) to put in place an immediate plan to implement the work from home policy as a temporary measure till 31 March, 2020, till further intimation. MCA is also in the process of developing and deploying a web form for companies and LLPs to confirm their readiness to deal with the COVID-19 threat. The web form named CAR (Company Affirmation of Readiness towards COVID-19) needs to be filed by an authorized signatory of companies and LLPs. and will be deployed on 23 March, 2020. All companies and LLPs are required to report compliance using this web form on the 23rd March instant.

5. SEBI relaxes compliance under InvIT and REIT Regulations

Authority	Securities and Exchange Board of India
Notification No.	SEBI/HO/DDHS/CIR/P/2020/42
Notification Date	23 March, 2020
Source	https://www.sebi.gov.in/legal/circulars/mar-2020/relaxation-from-compliance-to-reits-and-invits-due-to-the-covid-19-virus-pandemic_46398.html

Due to the spread of COVID 19 virus, the Securities and Exchange Board of India (SEBI) has decided to grant temporary relaxations in compliance requirements to Real Estate Investment Trusts (REITs) and Infrastructure Investment Trusts (InvITs). The Due dates for regulatory filings and compliances for REIT and InvIT for the period ended 31 March, 2020 has been extended by 1 month over and above the timelines prescribed under SEBI (Infrastructure Investment Trusts) Regulations, 2014 and SEBI (Real estate Investment Trusts) Regulations, 2014.

6. MCA makes web Form CAR-2020 voluntary for companies

Authority	Ministry of Corporate Affairs
Notification No.	-
Notification Date	23 March, 2020
Source	http://www.mca.gov.in/

Ministry of Corporate Affairs (MCA) has released an advisory asking all companies and limited liability partnerships (LLPs) to confirm their readiness to deal with the COVID-19 threat by filing web form CAR-2020. MCA has issued further clarity on the said web form. Key Highlights:

- No fees is applicable on filing Companies Affirmation of Readiness towards COVID-19 (CAR-2020) form.
- There will be no penalty or enforcement related action and companies / LLPs may file this form at their convenience.
- It is purely voluntary for companies / LLPs to file this form. It will be seen as part of their contribution towards joining the movement to fight against the spread of COVID-19.

7. MCA allows companies spend on COVID-19 as CSR expenditure

Authority	Ministry of Corporate Affairs
Notification No.	10/2020
Notification Date	23 March, 2020
Source	http://www.mca.gov.in/Ministry/pdf/Covid_23032020.pdf

Ministry of Corporate Affairs (MCA) has issued a circular wherein clarification has been provided on spending of Corporate Social Responsibility (CSR) funds by the companies for COVID-19.

Key Highlights:

- Spending of CSR funds for COVID-19 will now be considered as an eligible CSR activity.
- Funds may be spent for various activities related to COVID-19 under item no. (i) and (xii) of Schedule VII, which relates to promoting health care including preventive health care and sanitation and disaster management.

8. SEBI relaxes some additional provisions of the SEBI (LODR)

Authority	Securities and Exchange Board of India	<p>In continuation to the SEBI circular no. SEBI/HO/CD/CMD1/CIR/P/2020/38 dated 19 March, 2020, the Securities and Exchange Board of India (SEBI) has decided to clarify with regards to certain timelines for listed entities and grant relaxations to listed entities which have listed their Non-Convertible Debentures (NCDs), Non-Convertible Redeemable Preference Shares (NCRPS), Municipal Debt Securities (MDS) and Commercial Papers (CPs).</p> <p>Key Highlights:</p> <p>A) Relaxation to issuers who intend to list their NCDs / NCRPS / CPs Cut-off date for issuance of NCDs / NCRPS / CPs, if audited financials are available as on 30 September, 2019, has been extended from on or before 31 March, 2020 to on or before 31 May, 2020.</p> <p>B) Extension of timeline for filings under SEBI (LODR) Regulation 2015 for the Half Year / Financial Year ending 31 March, 2020</p> <p>1. Initial Disclosure and Annual Disclosure for Large Corporate (SEBI Circular HO/DDHS/CIR/P/2018/144 dated 26 November, 2018)</p> <p>i) Requirement: A listed entity, identified as a Large Corporate (LC), needs to make certain disclosures to the stock exchanges, where its securities are listed. An Initial Disclosure, about their identification as a LC, has to be made within 30 days from the beginning of FY and an Annual Disclosure carrying details of the incremental borrowings done during the FY, has to be made within 45 days from the end of FY. Due date for Initial Disclosure has been extended from 30 April, 2020 to 30 June, 2020 and due date for Annual Disclosure has been extended from 15 May, 2020 to 30 June, 2020.</p>
Notification No.	SEBI/HO/DDHS/ON/P/2020/41	
Notification Date	23 March, 2020	
Source	https://www.sebi.gov.in/legal/circulars/mar-2020/relaxation-from-compliance-with-certain-provisions-of-the-sebi-listing-obligations-and-disclosure-requirements-regulations-2015-and-certain-sebi-circulars-due-to-the-covid-19-virus-pandemic-cont-_46395.html	

8. SEBI relaxes some additional provisions of the SEBI (LODR) (Contd..)

Authority	Securities and Exchange Board of India
Notification No.	SEBI/HO/DDHS/ON/P/2020/41
Notification Date	23 March, 2020
Source	https://www.sebi.gov.in/legal/circulars/mar-2020/relaxation-from-compliance-with-certain-provisions-of-the-sebi-listing-obligations-and-disclosure-requirements-regulations-2015-and-certain-sebi-circulars-due-to-the-covid-19-virus-pandemic-cont-_46395.html

2. Regulation 52 (1) and (2) relating to Financial Results with respect to NCDs / NCRPS / CPs

i) Requirement: The listed entity has to prepare and submit un-audited or audited financial results on half yearly basis in the format as specified by the Board within 45 days from the end of the half year to the recognised stock exchange and its annual audited results within 60 days from the end of the FY. Due date for submitting financial results on half yearly basis has been extended from 15 May, 2020 to 30 June, 2020 and due date for submitting annual financial results has been extended from 30 May, 2020 to 30 June, 2020

C) Extension of timeline for filings prescribed for Issuers of Municipal Debt Securities

- Half yearly report as per Municipal bond - Due date extended to 30 June, 2020
- Half yearly financial results - Due date extended from 30 May, 2020 to 30 June, 2020
- Quarterly accounts maintained by issuers under ILDM Regulations - Due date extended from 15 May, 2020 to 30 June, 2020

9. SEBI relaxes certain compliance requirements for Mutual Funds

Authority	Securities and Exchange Board of India	<p>Amidst coronavirus outbreak, the Securities and Exchange Board of India (SEBI) has decided to grant temporary relaxations with respect to certain compliance requirements for Mutual Funds specified in SEBI (Mutual Funds) Regulations, 1996 (MF Regulations) and circulars issued thereunder.</p> <p>Key Highlights:</p> <p>A) Relaxation in timelines for certain disclosures:</p> <ul style="list-style-type: none">• Regulation 59 - Half yearly disclosures of unaudited financial results: Due date for disclosing unaudited financial results for the half year ended on 31 March, 2020 extended from 30 April, 2020 to 31 May, 2020.• Half yearly disclosure of commission paid to distributors under Point 2(a) of SEBI circular No. SEBI/HO/IMD/DF2/CIR/P/2016/42 dated 18 March, 2016): Due date for disclosing commission paid to distributors for the half year ending on 31 March, 2020 extended from 10 April, 2020 to 10 May, 2020.• Yearly disclosure of investor complaints with respect to Mutual Funds (Point 4(b) of SEBI circular No. Cir/IMD/DF/2/2010 dated 13 May, 2010): Due date for yearly disclosure of investor complaints with respect to MFs for the FY ending on 31 March, 2020 has been extended from 31 May, 2020 to 30 June, 2020. <p>B) The access control in the AMCs dealing room, including call recording of deals, is temporarily relaxed subject to electronic confirmation by way of email or other system having audit trail are in place.</p> <p>C) SEBI has also extended the effective dates of implementation of certain policy initiatives notified via different circulars, details of which are as below.</p> <ul style="list-style-type: none">• Risk management framework for liquid and overnight funds and norms governing investment in short term
Notification No.	SEBI/HO/IMD/DF3/CIR/P/2020/47	
Notification Date	23 March, 2020	
Source	https://www.sebi.gov.in/legal/circulars/mar-2020/relaxation-in-compliance-with-requirements-pertaining-to-mutual-funds_46419.html	

9. SEBI relaxes certain compliance requirements for Mutual Funds (Contd..)

Authority	Securities and Exchange Board of India
Notification No.	SEBI/HO/IMD/DF3/CIR/P/2020/47
Notification Date	23 March, 2020
Source	https://www.sebi.gov.in/legal/circulars/mar-2020/relaxation-in-compliance-with-requirements-pertaining-to-mutual-funds_46419.html

- Review of investment norms for mutual funds for investment in Debt and Money Market Instruments dated 1 October, 2019
 - (i) For complying with the revised limits of exposure by open ended mutual fund scheme - Due date extended from 1 April, 2020 to 1 May, 2020
 - (ii) 15% max investment cap in unlisted NCDs - Due date extended from 31 March, 2020 to 30 April, 2020
- 2. Valuation of money market and Debt securities dated 24 September, 2019 - Due date of dispensing with amortization valuation extended from 1 April, 2020 to 1 May, 2020.

10. MCA relaxations under Companies Act, 2013 and LLP Act, 2008

Authority	Ministry of Corporate Affairs
Notification No.	11/2020
Notification Date	24 March, 2020
Source	http://www.mca.gov.in/Ministry/pdf/Circular_25032020.pdf

To address the COVID-19 threat, the Ministry of Corporate Affairs (MCA) has issued a circular wherein some special measures have been announced to reduce Companies and Limited Liability Partnerships compliance burden and other risks.

Key Highlights:

- No additional fees on late filing with the MCA: No additional fees for late filing during a moratorium period from 1 April to 30 September 2020, irrespective of its due date.
- Duration of Board Meetings: The gap between two Board meetings can extend to 180 days, till 30 September, 2020.
- Companies (Auditor's Report) Order, 2020: The Companies (Auditor's Report) Order, 2020 to be made applicable from the FY 2020-21 instead of being applicable from the FY 2019-20 as notified earlier by MCA.
- Meeting of Independent Directors: For the FY 2019-20, no violation, if the Independent Directors (IDs) have not been able to hold a meeting without the attendance of Non-IDs and members of management. The IDs may share their views amongst themselves through telephone or e-mail or any other mode of communication, if they deem it to be necessary.
- Deposit Repayment Reserve: Requirement under section 73(2)(c) of Companies Act, 2013 to create the deposit repayment reserve of 20% of deposits maturing during the FY 2020-21 before 30 April, 2020 extended till 30 June, 2020.
- Requirement under rule 18 of the Companies (Share Capital & Debentures) Rules, 2014 to invest or deposit at least 15% of amount of debentures maturing in specified methods of investments or deposits before 30 April 2020, allowed to be complied with till 30 June 2020.

10. MCA relaxations under Companies Act, 2013 and LLP Act, 2008 (Contd..)

Authority	Ministry of Corporate Affairs
Notification No.	11/2020
Notification Date	24 March, 2020
Source	http://www.mca.gov.in/Ministry/pdf/Circular_25032020.pdf

- Declaration for Commencement of Business: Newly incorporated companies can file declaration for Commencement of Business in form INC-20A within 360 days of incorporation as against 180 days of incorporation prescribed under section 10A of the Companies Act, 2013.
- Resident Director: Non-compliance of minimum residency in India for a period of at least 182 days by at least 1 director of every company, under Section 149 of the Companies Act, 2013 shall not be treated as a non-compliance for the FY 2019-20.

11. SEBI provides further relaxation on certain provisions of the SEBI (LODR)

Authority	Securities and Exchange Board of India
Notification No.	SEBI/HO/CFD/CMD1/CIR/P/2020/48
Notification Date	26 March, 2020
Source	https://www.sebi.gov.in/legal/circulars/mar-2020/-further-relaxations-from-compliance-with-certain-provisions-of-the-sebi-listing-obligations-and-disclosure-requirements-regulations-2015-lodr-and-the-sebi-circular-dated-january-22-2020-relatin-_46436.html

Securities and Exchange Board of India (SEBI) vide circular no. SEBI/HO/CFD/CMD1/CIR/P/2020/38 dated 19 March, 2020 had provided relaxation to listed entities from compliance with certain provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR). SEBI has decided to grant further relaxations with certain provisions of the LODR and the SEBI circular dated 22 January, 2020 relating to Standard Operating Procedure.

Key Highlights:

Relaxation under the provisions of the LODR with respect to the quarter / financial year ending 31 March, 2020:

A) Filings:

- Regulation 40(9): Half yearly Certificate from Practicing Company Secretary on timely issue of share certificates - Due date extended from 30 April, 2020 to 31 May, 2020.
- Regulation 44(5): Holding of AGM by top 100 listed entities by market capitalization for FY 2019-20 - Due date has been extended from 31 August, 2020 to 30 September, 2020.

B) Conduct of Committee meetings - Nomination and Remuneration Committee, Stakeholders Relationship Committee and Risk Management Committee: i) Requirement: All the aforementioned committee shall meet at least once in a year. ii) Relaxation: Due date extended from 31 March, 2020 to 30 June, 2020.

C) Relaxation of the operation of the SEBI circular on Standard Operating Procedure dated 22 January, 2020: SEBI vide circular no. SEBI/HO/CFD/CMD1/CIR/P/2020/12 dated 22 January, 2020 issued the Standard Operating Procedure (SoP) on imposition of fines and other actions for non-compliances with provisions of the LODR, for compliance periods ending on or after 31 March, 2020. The said circular shall now come into force with effect from compliance periods ending on or after 30 June, 2020 and the SoP circular dated 3 May, 2018 would be applicable till such date.

12. SEBI relaxes certain provisions of SEBI(SAST) Regulation

Authority	Securities and Exchange Board of India
Notification No.	SEBI/HO/CFD/DCR1/CIR/P/2020/49
Notification Date	27 March, 2020
Source	https://www.sebi.gov.in/legal/circulars/mar-2020/relaxation-from-compliance-with-certain-provisions-of-the-sast-regulations-2011-due-to-the-covid-19-pandemic_46442.html

Amidst coronavirus outbreak, the Securities and Exchange Board of India (SEBI) has decided to grant relaxations to the shareholders (including promoters) of the listed entities from certain stipulated compliances specified under the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 (SAST Regulations). The disclosures filing under Regulations 30(1), 30(2) and 31 (4) of the SAST Regulations require shareholders to compile, collate and disseminate information of their consolidated shareholding to the company and the stock exchanges within 7 working days from the end of the financial year, 31 March, 2020. These report as per the 2020 calendar is required to be filed by 15 April, 2020. SEBI has now granted a one time extension on the due date of filing the above disclosures for the financial year ending 31 March, 2020 till 1 June, 2020.

13. MCA allows companies contribution to PM CARES Fund to qualify as CSR expenditure

Authority	Ministry of Corporate Affairs
Notification No.	CSR-05/1/2020-CSR-MCA
Notification Date	28 March, 2020
Source	http://www.mca.gov.in/Ministry/pdf/Circular_29032020.pdf

Ministry of Corporate Affairs (MCA) has issued an office memorandum wherein clarification has been provided that any contribution made to the Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund) shall qualify as CSR expenditure under the Companies Act 2013..

14. Modifications in LLP Settlement Scheme 2020

Authority	Ministry of Corporate Affairs
Notification No.	13/2020
Notification Date	30 March, 2020
Source	http://www.mca.gov.in/Ministry/pdf/Circular13_30032020.pdf

The Ministry of Corporate Affairs has vide its circular no. 6/2020 dated 4 March, 2020 had introduced a scheme namely LLP Settlement Scheme, 2020. In order to enable Limited Liability Partnerships (LLPs) to focus on taking necessary measures to address the COVID-19 threat and to reduce their compliance burden, certain modifications to the said circular has been made.

Key Highlights:

- Earlier the period of Scheme was from 16 March, 2020 to 13 June, 2020. Now it has been modified and the revised period of Scheme is from 1 April, 2020 to 30 September, 2020.
- Previously defaulting LLP is permitted to file belated documents, which were due for filing till 31 October, 2019 in accordance with the provisions of this Scheme. Now, defaulting LLP is permitted to file belated documents which were due for filing till 31 August, 2020.
- Earlier the defaulting LLPs was allowed to file belated documents by making payment of additional fees of INR 10/- per day for the period of delay subject to maximum additional fees of INR 5,000/- per document.
- Now, belated documents can be filed by paying normal fees only without paying any additional fees.
- The defaulting LLPs, which have filed their pending documents till 30 September, 2020 and made good the default, will not be subjected to prosecution by Registrar for such defaults.
- Earlier benefit of this Scheme could be availed for filing limited forms i.e. Form 3, Form 4, Form 8 and Form 11. Now, all documents and forms which were required to be filed with MCA 21 registry under LLP Act, 2008 and Rules made there under can be filed under this Scheme.

15. SEBI temporarily eases processing of documents for Foreign Portfolio Investors

Authority	Securities and Exchange Board of India	<p>In light of the present situation of the outbreak of COVID-19, Securities and Exchange Board of India (SEBI) has decided to grant relaxations in a situation where Foreign Portfolio Investors (FPIs) are not in a position to send original or certified documents as specified in Operational guidelines for FPIs and Designated Depository Participants (DDPs) issued under Securities and Exchange Board of India (FPI) Regulations, 2019.</p> <p>Key Highlights:</p> <ol style="list-style-type: none">DDPs and Custodians may process the request for registration / continuance / KYC / KYC review and any other material change on the basis of scanned version of signed documents and copies of documents which are not certified, received from:<ol style="list-style-type: none">e-mail IDs of their Global Custodians / existing clients where these details are already captured in records; ore-mail IDs of new clients received from domains which are duly encrypted or the documents are password protected.These documents may be uploaded on KYC Registration Agencies (KRAs) and other intermediaries may rely on said documents.This temporary relaxations will be applicable till 30 June, 2020.DDPs and Custodians needs to obtain the original or certified documents within 30 days from the aforesaid deadline. In case required documents for registration / KYC are not received by said deadline, the accounts of such FPIs shall be blocked for any fresh purchase. In case documents are still not received within 3 months of said deadline, DDPs and Custodians shall report these cases to SEBI for appropriate action.
Notification No.	SEBI/HO/FPI&C/CIR/P/2020/056	
Notification Date	30 March, 2020	
Source	https://www.sebi.gov.in/legal/circulars/mar-2020/temporary-relaxation-in-processing-of-documents-pertaining-to-fpis-due-to-covid-19_46455.html	

16. SEBI relaxes compliance requirements for AIFs and VCFs

Authority	Securities and Exchange Board of India
Notification No.	SEBI/HO/IMD/DF1/CIR/P/2020/58
Notification Date	30 March, 2020
Source	https://www.sebi.gov.in/legal/circulars/mar-2020/relaxation-in-compliance-with-requirements-pertaining-to-aifs-and-vcfs_46462.html

In light of the present situation of the outbreak of COVID-19, Securities and Exchange Board of India (SEBI) has decided to extend the due date for regulatory filings for Alternative Investment Funds (AIFs) and Venture Capital Funds (VCFs). The due date for regulatory filings for AIFs and VCFs for the periods ending 31 March, 2020 and 30 April, 2020 is extended by 2 months, over and above the timelines prescribed under SEBI (Alternative Investment Funds) Regulations, 2012 and circulars issued thereunder.

17. SEBI relaxes adherence to prescribed timelines issued by SEBI

Authority	Securities and Exchange Board of India	<p>Securities and Exchange Board of India extended the timelines for processing of various investor requests pertaining to physical securities and compliance and disclosures to be made under SEBI Regulations. These directions are being issued for Registrars to an Issue (RTI) and Share Transfer Agents (STA) or Issuer Companies, holding SEBI registration under Category 1 or Category 2 of RTI/STA.</p> <ul style="list-style-type: none">- Considering the nationwide lock down relaxation is given to intermediaries/ market participants for equivalent period of lock down declared by Government of India i.e. 21 days, over and above the prescribed time limits, respectively, for activities/ investor requests / compliance.- In the event of further extension in the lock down period, additional relaxation in prescribed timelines for equal number of extended days in lock down is also being given to intermediaries/ market participants.
Notification No.	SEBI/HO/MIRSD/RTAMB/CIR/P/2020/59	
Notification Date	13 April, 2020	
Source	https://www.sebi.gov.in/legal/circulars/apr-2020/relaxation-in-adherence-to-prescribed-timelines-issued-by-sebi-due-to-covid-19_46511.html	

18. SEBI exempts capital and debt market services providing entities to remain operational during nationwide lockdown

Authority	Securities and Exchange Board of India	<p>MHA in its Order dated 24 March 2020 regarding closure of commercial and private establishments during the period of lockdown had provided that capital and debt market services as notified by SEBI shall be exempted from the lockdown. Basis the MHA Order, SEBI notified the exempted entities from lockdown such as Recognized Stock Exchanges, Stock Brokers, Trading Members, FPIs, AIFs, etc.</p>
Notification No.	sebi/covid-19/2020/01	
Notification Date	24 March, 2020	
Source	https://www.sebi.gov.in/legal/circulars/mar-2020/sebi-notification-covid-19_46425.html	

19. MCA extends enforcement of Companies (Auditor's Report) Order (CARO), 2020

Authority	Ministry of Corporate Affairs
Notification No.	S.O. 1219(E)
Notification Date	24 March, 2020
Source	http://mca.gov.in/Ministry/pdf/Notification_25032020.pdf

The Ministry of Corporate Affairs had notified the Companies Auditor's Report Order (CARO), 2020 vide Order dated 25 February, 2020 to supersede the reporting requirements envisaged in CARO, 2016 as well as to lay down certain new reporting requirements. The Order applied to audit reports for financial years commencing on or after 1 April, 2019.

The Ministry of Corporate Affairs through this notification has extended the applicability of CARO 2020 to audit reports for financial years commencing on or after 1 April, 2020.

20. MCA extends due date for filing web form CAR-2020

Authority	Ministry of Corporate Affairs
Notification No.	-
Notification Date	21 March, 2020
Source	http://www.mca.gov.in/MinistryV2/homepage.html

Recently the Ministry of Corporate Affairs (MCA) has released an advisory asking all companies and limited liability partnerships (LLPs) to put in place an immediate plan to implement the Work from home policy till 31 March, 2020 and advised companies and LLPs to confirm their readiness to deal with the COVID-19 threat by filing web form CAR-2020. MCA has issued further clarity on the said web form.

Key clarifications:

1. Companies Affirmation of Readiness towards COVID-19 (CAR-2020) Form is deployed effective 23 March, 2020.
2. CAR-2020 is a simple web based form with minimum fields.
3. No DSC is required for filing of this web form and does not involve payment of any fee.
4. The last day of submission of this form is 30 March, 2020.

21. SEBI extends implementation of Stewardship Code for all Mutual and Alternative Investment Funds

Authority	Securities and Exchange Board of India	<p>The Securities and Exchange Board of India (SEBI) has granted an extension of the deadline for implementation of the Stewardship Code due to prevailing situation resulting from the CoVID-19 pandemic. The said Code was to come into force from the financial year beginning 1 April, 2020 and now the implementation of the aforesaid circular on Stewardship Code has been extended to 1 July, 2020.</p>
Notification No.	SEBI/HO/CFD/CMD1/CIR/P/2020/55	
Notification Date	30 March, 2020	
Source	https://www.sebi.gov.in/legal/circulars/mar-2020/extension-of-deadline-for-implementation-of-the-circular-on-stewardship-code-for-all-mutual-funds-and-all-categories-of-aifs-due-to-the-covid-19-pandemic_46451.html	

22. MCA extends filings under IEPFA (Accounting, Audit, Transfer and Refund) Rules

Authority	Ministry of Corporate Affairs	<p>Ministry of Corporate Affairs issued circular providing relaxation in filings of various Investor Education and Protection Fund (IEPF) E-forms u/s 124 and Section 125 of the Companies Act 2013 r/w IEPFA (Accounting, Audit, Transfer and Refund) Rules Pursuant to MCA's previous General Circular allowing filing in MCA-21 registry without additional fees till 30 September, 2020, Ministry is further extending the coverage of its said General Circular by allowing relaxation in filing of various other IEPF e-forms i.e. IEPF-1, IEPF-1A, IEPF-2, IEPF-3, IEPF-4, IEPF -7 and IEPF-5 (e-verification of claims).</p>
Notification No.	Circular No.16/2020	
Notification Date	13 April, 2020	
Source	http://www.mca.gov.in/Ministry/pdf/Circular17_13042020.pdf	

23. MCA issues clarification on passing of Ordinary and Special resolutions

Authority	Ministry of Corporate Affairs	Ministry of Corporate Affairs issued a circular allowing companies to hold Extraordinary General Meetings (EGMs) through video conferencing (VC) or other audio visual means (OAVM) complemented with e-Voting facility/simplified voting through registered emails, without requiring the shareholders to physically assemble at a common venue. The companies are required to follow below mentioned procedures, in case of holding of an EGM, on or before 30 June, 2020 in addition to any other requirement provided in the Companies Act, 2013 (the Act) or the rules made thereunder.
Notification No.	Circular No.14/2020	Some common points for all companies : <ul style="list-style-type: none">• EGMs may be held through VC or OAVM and the recorded transcript of the same will be maintained in safe custody by the company. In case of a public company, the recorded transcript of the meeting also needs to be made available on the website (if any) of the company.• In pursuance of section 112 and section 113 of the Act, representatives of the members may be appointed for the purpose of voting through remote e-voting or for participation and voting in the meeting held through VC or OAVM.• All resolutions passed in accordance with this mechanism will be filed with the ROCs within 60 days of the meeting, clearly indicating therein that the mechanism provided herein along with other provisions of the Act and rules were duly complied with during such meeting.• Meeting held through VC or OAVM facility must have a capacity to allow at least 500 members or members equal to the total number of members of the company (whichever is lower) to participate on a first-come-first-served basis.
Notification Date	08 April, 2020	Other conditions to participate on first-come-first-served basis are same as that for companies which are required to or opted for provide the facility of e-voting under the Act. <ul style="list-style-type: none">• The company will provide a designated email address to all members at the time of sending the notice of meeting so that the members can convey their vote at such designated email address, in case of poll.• Where less than 50 members are present in a meeting, the Chairman may decide to conduct a vote by show of hands, unless a demand for poll is made by any member.
Source	" http://www.mca.gov.in/Ministry/pdf/Circular14_08042020.pdf "	

24. MCA issues FAQs on CSR

Authority	Ministry of Corporate Affairs	<p>Ministry of Corporate Affairs issued circular providing clarifications, in the form of Frequently Asked Questions (FAQs), on eligibility of Corporate Social Responsibility (CSR) expenditure related to COVID-19 activities.</p> <p>Following spending will qualify as CSR expenditure:</p> <ul style="list-style-type: none">• Contribution made to "PM CARES Fund" under item no (viii) of Schedule VII of the Companies Act, 2013.• Contribution made to "State Disaster Management Authority" to combat COVID-19 under item no (xii) of Schedule VII of the 2013.• Spending CSR funds for COVID-19 related activities under items nos. (i) and (xii) of Schedule VII relating to promotion of health care including preventive health care and sanitation, and disaster management.• If any ex-gratia payment is made to temporary/ casual workers/ daily wage workers over and above the disbursement of wages, specifically for the purpose of fighting COVID 19, the same will be admissible towards CSR expenditure provided there is an explicit declaration to that effect by the Board of the company, which is duly certified by the statutory auditor. <p>Following spending will not qualify as CSR expenditure:</p> <ul style="list-style-type: none">• Contribution to "Chief Minister's Relief Fund" or "State Relief Fund for COVID-19".• Payment of salary/ wages to employees and workers during the lockdown period (including imposition of other social distancing requirements).• Payment of wages to temporary or casual or daily wage workers during the lockdown period.
Notification No.	Circular No.15/2020	
Notification Date	10 April, 2020	
Source	http://www.mca.gov.in/Ministry/pdf/Circular16_13042020.pdf	

25. MCA issues additional clarification on passing of Ordinary and Special resolutions

Authority	Ministry of Corporate Affairs	<p>Ministry of Corporate Affairs earlier issued a circular dated 8 April 2020 allowing companies to hold Extraordinary General Meetings (EGMs) through video conferencing (VC) or other audio visual means (OAVM). Now MCA has issued further clarity on the modalities to be followed by companies:</p> <p>A. For companies which are required to or opted for providing the facility of e-voting-</p> <ul style="list-style-type: none">• Notices to members may be given only through e-mails registered with the company or with the depository participant.• While publishing the public notice, company has to mention various matters as stated in this circular.• Chairman of the meeting will satisfy himself before considering the business in the meeting that all efforts have been made by the company to enable members to participate and vote on the items being considered in the meeting. <p>B. For companies which are not required to provide the facility of e-voting-</p> <ul style="list-style-type: none">• Company will contact all those members whose e-mail addresses are not registered with the company for registration of their e-mail addresses before sending the notice for meeting to all its members.• Where contact details of any of members are not available with the company, it will cause a public notice by way of advertisement to be published in the manner given in this circular.
Notification No.	Circular No.17/2020	
Notification Date	13 April, 2020	
Source	http://www.mca.gov.in/Ministry/pdf/Circular17_13042020.pdf	

26. Ministry notifies relief measures on statutory compliance in the areas of Income Tax, GST, Customs & Central Excise, Corporate Affairs, Banking Sector, Commerce, etc.

Authority	Ministry of Finance
Notification No.	Press Release No. 1607942
Notification Date	24 March, 2020
Source	https://pib.gov.in/PressReleaseDetail.aspx?PRID=1607942

1) Income Tax:

- last date extended for income tax returns for (FY 2018-19) from 31 March, 2020 to 30 June, 2020;
- Aadhaar-PAN linking date to be extended from 31 March, 2020 to 30 June, 2020;
- Vivad se Vishwas scheme - no additional 10% amount is to be paid, if payment has been made by 30 June, 2020;
- due dates for issue of notice, intimation, notification, approval order, sanction order, filing of appeal, furnishing of return, statements, applications, reports, any other documents and time limit for completion of proceedings by the authority and any compliance by the taxpayer including investment in saving instruments or investments for roll over benefit of capital gains under Income Tax Act, Wealth Tax Act, Prohibition of Benami Property Transaction Act, Black Money Act, STT law, CTT Law, Equalization Levy law, Vivad Se Vishwas law where the time limit is expiring between 20 March, 2020 to 29 June, 2020 has been extended to 30 June, 2020;
- For delayed payments of advanced tax, self-assessment tax, regular tax, TDS, TCS, equalization levy, STT, CTT made between 20 March 2020 and 30 June 2020, there is reduction in interest rate to 9% instead of 12% / 18% per annum (i.e. 0.75% per month instead of 1/1.5 percent per month) will be charged for this period. No late fee / penalty shall be charged for delay relating to this period;
- necessary legal circulars and legislative amendments for giving effect to the aforesaid relief shall be issued in due course.

2) GST / Indirect Tax:

- those having aggregate annual turnover less than Rs. 5 Crore, the last date for filing of GSTR-3B due in March, April and May, 2020 would be last week of June, 2020. No interest, late fee, and penalty shall be charged;

26. Ministry notifies relief measures on statutory compliance in the areas of Income Tax, GST, Customs & Central Excise, Corporate Affairs, Banking Sector, Commerce, etc.(Contd..)

Authority	Ministry of Finance
Notification No.	Press Release No. 1607942
Notification Date	24 March, 2020
Source	https://pib.gov.in/PressReleaseDetail.aspx?PRID=1607942

- others can file returns due in March, April and May, 2020 by last week of June, 2020 but the same would attract reduced rate of interest at 9% per annum from 15 days after due date (current interest rate is 18% per annum). No late fee and penalty to be charged, if complied before till 30 June, 2020;
- date for opting for composition scheme is extended till the last week of June, 2020. Further, the last date for making payments for the quarter ending 31 March, 2020 and filing of return for FY 2019-20 by the composition dealers will be extended till the last week of June, 2020;
- date for filing GST annual returns of FY 18-19, which is due on 31 March, 2020 is extended till the last week of June, 2020;
- due date for issue of notice, notification, approval order, sanction order, filing of appeal, furnishing of return, statements, applications, reports, any other documents, time limit for any compliance under the GST laws where the time limit is expiring between 20 March, 2020 to 29 June, 2020 shall be extended to 30 June, 2020.
- necessary legal circulars and legislative amendments to give effect to the aforesaid GST relief shall follow with the approval of GST Council;
- payment date under Sabka Vishwas Scheme has been extended to 30 June, 2020. No interest for this period shall be charged if paid by 30 June, 2020.

3) Customs:

- 24X7 Custom clearance till end of 30 June, 2020;
- due date for issue of notice, notification, approval order, sanction order, filing of appeal, furnishing applications, reports, any other documents etc., time limit for any compliance under the Customs Act and other allied Laws where the time limit is expiring between 20 March, 2020 to 29 June, 2020 shall be extended to 30 June, 2020.

26. Ministry notifies relief measures on statutory compliance in the areas of Income Tax, GST, Customs & Central Excise, Corporate Affairs, Banking Sector, Commerce, etc.(Contd..)

Authority	Ministry of Finance
Notification No.	Press Release No. 1607942
Notification Date	24 March, 2020
Source	https://pib.gov.in/PressReleaseDetail.aspx?PRID=1607942

4) Financial Services:

- relaxations for 3 months Debit cardholders to withdraw cash for free from any other banks- ATM for 3 months;
- waiver of minimum balance fee;
- reduced bank charges for digital trade transactions for all trade finance consumers.

5) Corporate Affairs:

- no additional fees shall be charged for late filing during a moratorium period from 1 April, 2020 to 30 September, 2020, in respect of any document, return, statement etc., required to be filed in the MCA-21 Registry, irrespective of its due date, which will not only reduce the compliance burden, including financial burden of companies / LLPs at large, but also enable long-standing non-compliant companies / LLPs to make a 'fresh start';
- the mandatory requirement of holding meetings of the Board of the companies within prescribed interval provided in the Companies Act (120 days), 2013, shall be extended by a period of 60 days till next two quarters i.e., till 30 September, 2020;
- applicability of the Companies (Auditor's Report) Order, 2020 shall be made applicable from the FY 2020-21 instead of from FY 2019-2020 notified earlier. This will significantly ease the burden on companies & their auditors for the FY 2019-20;
- as per schedule 4 to the Companies Act, 2013, the Independent Directors are required to hold at least one meeting without the attendance of Non-independent directors and members of management. For the FY 2019-20, if the IDs of a company have not been able to hold even one meeting, the same shall not be viewed as a violation;

26. Ministry notifies relief measures on statutory compliance in the areas of Income Tax, GST, Customs & Central Excise, Corporate Affairs, Banking Sector, Commerce, etc.(Contd..)

Authority	Ministry of Finance
Notification No.	Press Release No. 1607942
Notification Date	24 March, 2020
Source	https://pib.gov.in/PressReleaseDetail.aspx?PRID=1607942

- the requirement to create a Deposit reserve of 20% of deposits maturing during the FY 2020-21 before 30 April, 2020 shall be allowed to be complied with till 30 June, 2020;
- the requirement to invest 15% of debentures maturing during a particular year in specified instruments before 30 April, 2020, may be done so before 30 June, 2020.
- newly incorporated companies are required to file a declaration for Commencement of Business within 6 months of incorporation. An additional time of 6 more months shall be allowed;
- non-compliance of minimum residency in India for a period of at least 182 days by at least one director of every company, u/s 149 of the Companies Act, 2013 shall not be treated as a violation;
- due to the emerging financial distress faced by most companies on account of the large-scale economic distress caused by COVID 19, it has been decided to raise the threshold of default u/s 4 of the IBC, 2016 to Rs. 1 crore (from the existing threshold of Rs 1 lakh). This will by and large prevent triggering of insolvency proceedings against MSMEs. If the current situation continues beyond 30 April, 2020, the Ministry may consider suspending sections 7, 9 and 10 of the IBC, 2016 for a period of 6 months so as to stop companies at large from being forced into insolvency proceedings in such force majeure causes of default;
- detailed notifications / circulars in this regard shall be issued by the Ministry of Corporate Affairs separately. (6)

26. Ministry notifies relief measures on statutory compliance in the areas of Income Tax, GST, Customs & Central Excise, Corporate Affairs, Banking Sector, Commerce, etc.(Contd..)

Authority	Ministry of Finance
Notification No.	Press Release No. 1607942
Notification Date	24 March, 2020
Source	https://pib.gov.in/PressReleaseDetail.aspx?PRID=1607942

Department of Fisheries:

- all Sanitary Permits (SIPs) for import of SPF Shrimp Brood stock and other Agriculture inputs expiring between 1 March, 2020 to 15 April, 2020 has been extended by 3 months;
- delay up to 1 month in arrival of consignments to be condoned;
- rebooking of quarantine cubicles for cancelled consignments in Aquatic Quarantine Facility (AQF) Chennai without additional booking charges;
- verification of documents and grant of NOC for Quarantine would be relaxed from 7 days to 3 days(7)

Department of Commerce:

- Extension of timelines for various compliance and procedures will be given. Detailed notifications will be issued by the Ministry of Commerce.

27. Finance Ministry issues Taxation and other Laws (Relaxation of Certain Provisions) Ordinance, 2020

Authority	Ministry of Finance
Notification No.	No. 02 of 2020
Notification Date	31 March, 2020
Source	https://pib.gov.in/newsite/PrintRelease.aspx?relid=200868

Direct Tax:

- Extension of last date of filing of original as well as revised income-tax returns for the FY 2018-19 (AY 2019-20) to 30 June, 2020.
- Extension of Aadhaar-PAN linking date to 30 June, 2020.
- The date for making various investment/payment for claiming deduction under Chapter-VIA-B of IT Act has been extended to 30 June, 2020 for FY 2019-20.
- The date for making investment / construction / purchase for claiming roll over benefit/deduction in respect of capital gains under sections 54 to 54GB of the IT Act has also been extended to 30 June 2020.
- The date for commencement of operation for the SEZ units for claiming deduction under deduction 10AA of the IT Act has also extended to 30 June, 2020 for the units which received necessary approval by 31 March 2020.
- The date for passing of order or issuance of notice by the authorities under various direct taxes & Benami Law has also been extended to 30 June, 2020.
- Reduced rate of interest of 9% shall be charged for non-payment of Income-tax (e.g. advance tax, TDS, TCS) Equalization Levy, Securities Transaction Tax (STT), Commodities Transaction Tax (CTT) which are due for payment from 20 March, 2020 to 29 June, 2020 if they are paid by 30 June, 2020. Further, no penalty/prosecution shall be initiated for these non-payments.
- Under Vivad se Vishwas Scheme, the date has also been extended up to 30 June, 2020. Hence, declaration and payment under the Scheme can be made up to 30 June, 2020 without additional payment.

27. Finance Ministry issues Taxation and other Laws (Relaxation of Certain Provisions) Ordinance, 2020 (Contd..)

Authority	Ministry of Finance	<p>Indirect Taxes:</p> <ul style="list-style-type: none"> • Last date of furnishing of the Central Excise returns due in March, April and May, 2020 has been extended to 30 June, 2020. • Wherever the last date for filing of appeal, refund applications etc., under the Central Excise Act, 1944 and rules made thereunder is from 20 March, 2020 to 29 June, 2020, the same has been extended to 30 June, 2020. • Wherever the last date for filing of appeal, refund applications etc., under the Customs Act, 1962 and rules made thereunder is from 20 March, 2020 to 29 June, 2020, the same has been extended to 30 June, 2020. • Wherever the last date for filing of appeal etc., relating to Service Tax is from 20 March, 2020 to 29 June, 2020, the same has been extended to 30 June, 2020 • The date for making payment to avail of the benefit under Sabka Vishwas Legal Dispute Resolution Scheme 2019 has been extended to 30 June, 2020 thus giving more time to taxpayers to get their disputes resolved. • In addition to the extension of time limits under the Taxation and Benami Acts as above, an enabling section has got inserted in the CGST Act, 2017 empowering the Government to extend due dates for various compliances inter-alia including statement of outward supplies, filing refund claims, filing appeals, etc. specified, prescribed or notified under the Act, on recommendations of the GST Council. <p>PM CARES FUND</p> <ul style="list-style-type: none"> • A special fund “Prime Minister’s Citizen Assistance and Relief in Emergency Situations Fund (PM CARES FUND)” has been set up for providing relief to the persons affected from the outbreak of Corona virus. The Ordinance also amended the provisions of the Income-tax Act to provide the same tax treatment to PM CARES Fund as available to Prime Minister National Relief Fund. Therefore, the donation made to the PM CARES Fund shall be eligible for 100% deduction under section 80G of the IT Act. Further, the limit on deduction of 10% of gross income shall also not be applicable for donation made to PM CARES Fund.
Notification No.	No. 02 of 2020	
Notification Date	31 March, 2020	
Source	https://pib.gov.in/newsite/PrintRelease.aspx?relid=200868	

27. Finance Ministry issues Taxation and other Laws (Relaxation of Certain Provisions) Ordinance, 2020 (Contd..)

Authority	Ministry of Finance	As the date for claiming deduction u/s 80G under IT Act has been extended up to 30 June, 2020, the donation made up to 30 June, 2020 shall also be eligible for deduction from income of FY 2019-20. Hence, any person including corporate paying concessional tax on income of FY 2020-21 under new regime can make donation to PM CARES Fund up to 30 June, 2020 and can claim deduction u/s 80G against income of FY 2019-20 and shall also not lose his eligibility to pay tax in concessional taxation regime for income of FY 2020-21.
Notification No.	No. 02 of 2020	
Notification Date	31 March 2020	
Source	https://pib.gov.in/newsite/PrintRelease.aspx?relid=200868	

28. Relaxation on Form 15G and 15H for the FY 2020-21

Authority	Ministry of Finance
Notification No.	F.No. 275/25/2020-IT(B)
Notification Date	3 April, 2020
Source	https://www.incometaxindia.gov.in/Lists/Latest%20News/Attachments/394/order-us119-f.no.-275-25-2020-it(b)-15g-15h-forms-0304.pdf

CBDT has passed an order stating that if a person had submitted valid Form 15G & 15H to the banks or other institutions for FY 2019-20, then these forms will be valid up to 30 June, 2020 for FY 2020-21 also.

The payer who has not deducted tax on the basis of said Form 15G & 15H shall require to report details of such payments/credits in TDS statement for the quarter ending 30 June, 2020 in accordance with provisions of rule 31A(4)(vii) of the Income Tax Rules, 1962.

29. CBIC exempts foreign airlines from filing of Form GSTR-9C

Authority	Ministry of Finance
Notification No.	09/2020 - Central Tax
Notification Date	16 March, 2020
Source	http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-09-central-tax-english-2020.pdf

CBIC exempted specified foreign airline companies from furnishing of reconciliation statement in Form GSTR-9C.

However, they shall be required to submit statement of receipts and payments for the financial year in respect of its Indian Business operations, which should be authenticated by a chartered accountant or a firm, for each GSTIN by 30th September of the year succeeding the financial year.

30. CBIC exempts filings of GST- CMP 08 & GSTR-1 for FY 2019-20, under composition scheme

Authority	Ministry of Finance
Notification No.	12/2020 - Central Tax
Notification Date	21 March, 2020
Source	http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-12-central-tax-english-2020.pdf

CBIC exempted filing of forms GST- CMP 08 and GSTR-1 for all tax periods in the FY 2019-20 under the composition scheme, if registered dealers have filed form GSTR-3B for all tax periods in the FY 2019-2020.

Earlier, as per notification no. 21/2019, a registered person paying tax under Section 10 of the Central Goods and Services Tax Act, 2017, pertaining to composition scheme, was required to furnish a statement of self assessed tax in Form GST CMP-08, on a quarterly basis.

31. CBIC extends the due date for filing of Form GSTR-1

Authority	Ministry of Finance
Notification No.	28/2020 - Central Tax
Notification Date	23 March, 2020
Source	http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-28-central-tax-english-2020.pdf

CBIC extended the due date for furnishing of details of outward supplies in form GSTR-1 for registered persons having an aggregate turnover of more than Rs. 1.5 crores in preceding or current financial year, for each of the months from April to September, 2020 till 11th of the month succeeding such month.

Further, it was clarified that the time limit for furnishing return i.e. details of inward supplies of goods and services, u/s 38(2) of the Central Goods and Services Tax Act, 2017, for the above months, shall be notified in the official gazette.

32. CBIC extends due dates for furnishing of GSTR-1 and GSTR-3B (J&K and Ladakh)

Authority	Ministry of Finance
Notification No.	21/2020, 22/2020, 23/2020, 24/2020, 25/2020, 26/2020
Notification Date	23 March, 2020
Source	http://www.cbic.gov.in/resources//hdocs-cbec/gst/notfctn-21-central-tax-english-2020.pdf http://www.cbic.gov.in/resources//hdocs-cbec/gst/notfctn-22-central-tax-english-2020.pdf

CBIC extended the due dates for furnishing of forms GSTR-1 and GSTR-3B, as mentioned below:

Key Highlights –

- Due date for filing form GSTR-1 for the quarter July to September, 2019 and October to December, 2019 has been extended up to 24 March, 2020;
- Due date for filing form GSTR-1 by registered persons whose aggregate turnover has been more than Rs.1.5 crores in the preceding financial year of current financial year, has been extended to 24 March, 2020, for the months from July 2019 to February, 2020;
- Due date for filing of form GSTR 3B for the months from July, 2019 to February, 2020 has been extended up to 24 March, 2020.

33. CBDT extends the validity of lower or NIL TDS/TCS certificates to 30 June 2020

Authority	Ministry of Finance
Notification No.	F.No. 275/25/2020-IT(B)
Notification Date	31 March, 2020
Source	https://www.incometaxindia.gov.in/news/order-us-119-f-no-%20275252020-it.pdf

The Central Board of Direct Taxes(CBDT) has granted reliefs to taxpayers by extending the validity of lower or nil TDS / TCS certificates to 30 June, 2020, due to outbreak of COVID-19 that has resulted in the disruption in the normal workings of all sectors. The following directions / clarifications have been issued:

Key Highlights –

- taxpayers whose application for lower or nil deduction of TDS / TCS is pending for disposal and they have been issued certificates for the FY 2019-20, then such certificates shall be valid till 30 June, 2020;
- taxpayers, who could apply for such lower/nil deduction certificate for fiscal 2020-21 but were issued such certificates for FY 2019-20, such certificates shall be valid till 30 June, 2020;
- taxpayers, who have not applied for issue of lower or nil deduction of TDS/TCS and does not have any certificate for FY 2019-20, the CBDT has prescribed a modified procedure for application and consequent handling by the assessing officer has been annexed herein; and
- on payments made to non-residents (including foreign companies) having permanent establishment in India and are not covered under above points (i) & (ii), tax on their payments made shall be deducted at 10% rate including surcharge and cess, till 30 June, 2020 of FY 2020-21, or disposal of their applications, whichever is earlier.

34. CBIC extends compliance dates and validity of E-way bills

Authority	Ministry of Finance
Notification No.	35/2020 / Central Tax
Notification Date	23 March, 2020
Source	http://www.cbic.gov.in/resources//hdocs-cbec/gst/notfctn-35-central-tax-english-2020.pdf

CBIC notified that except for excluded provisions (ref: clause i), any compliance action falling during the period from 20 March, 2020 to 29 June, 2020 can now be completed till 30 June, 2020. Secondly, the validity of E-way bills expiring between 20 March 2020 to 15 April 2020, shall now deemed to be extended up to 30 April, 2020.

35. Ministry notifies release of all pending Income Tax Returns, GST and Customs Refunds

Authority	Ministry of Finance	Ministry of Finance, vide a press release decided to release all the pending income tax refunds upto INR 5 lacs immediately. Further the pending GST and Custom refunds will be released providing benefit to around 1 lac business entities, including MSME. Thus a total refund of INR 18000 crores will be granted immediately.
Notification No.	-	
Notification Date	08 April, 2020	
Source	https://pib.gov.in/PressReleaselframePage.aspx?PRID=1612291	

36. Ministry clarifies on fake news regarding extension of the Financial Year 2019-20

Authority	Ministry of Finance	Ministry dismissed the fake news being circulated on extension of financial year due to outbreak of COVID-19. As on date, there is no extension of the Financial Year.
Notification No.	Press Release No. 1609424	
Notification Date	30 March, 2020	
Source	https://pib.nic.in/PressReleaseDetail.aspx?PRID=1609424	

37. CBDT clarifies on the applications by assesseees for lower or NIL deduction of TDS / TCS for FY 2020-21

Authority	Ministry of Finance
Notification No.	F.NO.275/25/2020-IT(B)
Notification Date	4 April, 2020
Source	https://www.incometaxindia.gov.in/Lists/Press%20Releases/Attachments/832/Press-Release-CBDT-issues-orders-under-section-119-of-IT-Act-1961-to-mitigate-hardships-dated-04-04-2020.pdf

All the assesseees who have filed application for lower or nil deduction of TDS / TCS for F.Y. 2020-21 and whose applications are pending for disposal as on date and they have been issued such certificates for F.Y. 2019-20, then such certificates would be applicable till 30 June, 2020 of FY 2020-21 or disposal of their applications by the Assessing Officers, whichever is earlier, in respect of the transaction and the deductor or collector if any, for whom the certificate was issued for FY 2019-20.

In cases where the assesseees could not apply for issue of lower or nil deduction of TDS / TCS in the Traces Portal for the FY 2020-21, but were having the certificates for FY 2019-20, such certificates will be applicable till 30 June, 2020 of FY 2020-21. However, they need to apply at the earliest giving details of the transactions and the Deductor/Collector to the TDS / TCS Assessing Officer as per procedure prescribed.

Further, on payments to Non-residents (including foreign companies) having Permanent Establishment in India, where the above applications are pending, tax on payments made will be deducted at the subsidized rate of 10% including surcharge and cess, on such payments till 30 June, 2020 of F.Y. 2020-21, or disposal of their applications, whichever is earlier (Order passed on 31 March, 2020).

38. IRDAI issues guidelines for insurance companies on handling of claims reported under COVID - 19

Authority	IRDAI	IRDAI issued guidelines and norms for insurers handling COVID-19 related insurance claims. Further, Insurance companies are advised to design health insurance products covering the costs of treatment for Corona Virus to meet the specific health insurance requirements.
Notification No.	IRDAI/HLT/REG/CIR/054/03/2020	
Notification Date	4 March, 2020	
Source	https://www.irdai.gov.in/ADMINCMS/cms/whatsNew_Layout.aspx?page=PageNo4057&flag=1	

39. RBI issues detail instructions on regulatory measures to mitigate the burden of debt servicing

Authority	Reserve Bank of India	The Reserve Bank of India has issued instructions and regulatory measures to mitigate the burden of debt servicing brought about by disruptions on account of COVID-19 pandemic and to ensure the continuity of viable businesses.
Notification No.	RBI/2019-20/186 DOR.No.BP.BC.47/21.04.048/2019-20	
Notification Date	27 March, 2020	
Source	https://m.rbi.org.in/scripts/BS_CircularIndexDisplay.aspx?43	

40. RBI directions to Public & Private Sector Banks on Short Term Crop Loans

Authority	Reserve Bank of India
Notification No.	RBI/2019-20/202 FIDD.CO.FSD.BC.No.23/05.02.00 1/2019-20
Notification Date	31 March, 2020
Source	https://rbidocs.rbi.org.in/rdocs/notification/PDFs/202STCLISSF5CBF1B339CA496EAB7BC5B11DD0DE24.PDF

In consultation with the Ministry of Agriculture and Farmers Welfare, the Reserve Bank of India has directed that the banks may convert the existing Short Term Crop Loans including agriculture gold loans into Kissan Credit Card (KCC) loans by 30 June, 2020 with commensurate extension of Interest Subvention (IS) and Prompt Repayment Incentive (PRI) benefit against such accounts till 30 June, 2020.

41. DGFT relaxes Registration cum Membership Certificate norms

Authority	Ministry of Commerce and Industry
Notification No.	Trade Notice No. 60/2019-2020
Notification Date	31 March, 2020
Source	https://dgft.gov.in/sites/default/files/Trade%20Notice%20No.60.pdf

Director General of Foreign Trade directs its Regional Authorities shall not insist on valid Registration cum Membership Certificate (expired on or before 31 March, 2020) from the applicants for any incentive / authorizations till 30 September 2020.

42. RBI announces relaxation in the period of realization and repatriation of export proceeds

Authority	Reserve Bank of India
Notification No.	RBI/2019-20/206
Notification Date	1 April, 2020
Source	https://rbidocs.rbi.org.in/rdocs/notification/PDFs/206APDIR71005D031FF2461BAD5E81AF6FA82395.PDF

RBI has increased the present period of realization and repatriation to India, the full export value of goods or software or services exported, from 9 months to 15 months from the date of export, for the exports made up to or on 31 July, 2020. It has also been clarified that the provisions in relation to period of realization and repatriation to India of the full export value of goods exported to warehouses established outside India shall remain unchanged.

43. DGFT directs acceptance of scanned copies of pre-registration application under EUGSP

Authority	Ministry of Commerce and Industry
Notification No.	Trade notice No - 61/2019-20
Notification Date	2 April, 2020
Source	https://dgft.gov.in/sites/default/files/Trade%20Notice%20No.61.pdf

Directorate General of Foreign Trade has instructed to accept scanned copies of the Pre-registration application and other relevant documents submitted by the applicant exporters for processing their applications to pre-register with the relevant Local Users for REG under the EU GSP REX system.

44. Customs Board relaxes certain measures to facilitate trade during the lockdown period

Authority	Ministry of Finance
Notification No.	Circular No. 17/2020-Customs
Notification Date	3 April, 2020
Source	http://cbic.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2020/Circular-No-17-2020.pdf

Board has approved relaxation of the requirement to submit bonds prescribed under section 18, section 59 and section 143, considering that the importer/ exporter may find it difficult to comply with requirement of furnishing bond.

In the period up to 30 April, 2020, Customs field formations may accept request for submission of an undertaking from the importer/exporter in lieu of a bond prescribed under the above-mentioned provisions.

45. DGFT directs retrospective issuance of Certificates of Origin under India's Trade Agreements

Authority	Ministry of Commerce and Industry
Notification No.	Trade Notice No - 62/2019-2020
Notification Date	6 April, 2020
Source	https://dgft.gov.in/sites/default/files/Trade%20Notice%20No.62.pdf

DGFT issued clarification regarding the retrospective issuance of preferential Certificates of Origin in the light of the exceptional circumstances caused by the lockdown. In the interim period the custom authorities and competent authorities of India's trading partners shall allow eligible imports under preferences on a retrospective basis subject to subsequent production of the certificates of origin by Indian exporters.

46. DGFT allows electronic filling and Issuance of Preferential Certificate of Origin for India's Exports under various FTAs/PTAs

Authority	Ministry of Commerce and Industry	DGFT further adds list of Partner Countries to allow Electronic Filing and Issuance of Preferential Certificate of Origin for India's Exports. The Preferential Certificate of Origin for exports shall be applied and issued only from the online platform with effect from 7 April 2020.
Notification No.	Trade Notice No. 01/2020-2021	
Notification Date	07 April, 2020	
Source	https://help.cogoport.com/hubfs/Marketing%20Assets/Industry%20Notification/Trade%20Notice%201%20eCoO%20go-live%207Apr2020.pdf	

47. Customs Boards relaxes requirement of submission of Bonds

Authority	Ministry of Finance	Customs Board has approved relaxation of the requirement to submit bonds prescribed under Section 18, Section 59 and Section 143, In the period up to 30 April 2020, Customs field formations shall accept request for submission of an undertaking from the importer/exporter in lieu of a bond prescribed under the above-mentioned provisions.
Notification No.	Public Notice NO.44/2020	
Notification Date	07 April, 2020	
Source	http://www.jawaharcustoms.gov.in/information.aspx?PageID=3823	

48. Ministry allows customs clearance on the basis of self-certified copies of PTA/FTA certificates in case of DPD/AEO

Authority	Ministry of Finance
Notification No.	PUBLIC NOTICE NO.50/2020
Notification Date	09 April, 2020
Source	http://www.jawaharcustoms.gov.in/pdf/PN2020/PN%20No50%20of%202020.pdf

Customs Board has decided that the requirement of submission of original PTA/FTA certificate within 15 days of clearance of goods has been temporarily relaxed and the original certificate may be submitted within 15 days after the end of lock down period as declared by the Government.

49. DGFT allows clearance of goods without original Certificate of Origin

Authority	Ministry of Finance
Notification No.	F. No. 15021/10/2020- ICD (CBEC)
Notification Date	11 April, 2020
Source	http://cbic.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2020/Circular-No-18-2020.pdf

To mitigate the difficulties being faced by importers in producing the original Certificates of Origin (CoO), where a preferential treatment of goods under a Free Trade Agreement has been claimed but the original hard copy of CoO has not been submitted or only digitally signed copy or unsigned copy of CoO is submitted, the same shall be assessed and cleared provisionally in terms of section 18 of the Customs Act, 1962.

50. Ministry extends FTP 2015-2020 upto 31 March 2021

Authority	Ministry of Commerce and Industry	DGFT extends the validity of the Foreign Trade Policy (FTP) 2015-2020 upto 31 March 2021. Various other changes are also made extending the date of exemptions by one year and extending validity of DFIA and EPCG Authorizations for import purposes.
Notification No.	No. 57/2015-2020	
Notification Date	31 March, 2020	
Source	http://egazette.nic.in/WriteReadData/2020/218981.pdf	

51. Ministry notifies various relaxations/ extensions on various compliance deadlines, etc.

Authority	Ministry of Commerce and Industry	<p>"In a press release, the Ministry of Commerce and Industry notified several relaxations and extensions in deadlines etc. with regard to compliances mandated under its schemes and activities. Some of these relaxations are:</p> <ul style="list-style-type: none">• Extension of FTP,• Extension of Export Obligation Period etc.• the last date for filing of Merchandise Exports from India Scheme (MEIS) claims without late cut for all shipping bills extended by 3 months beyond the expiry date of the initial one-year period• the last date for filing RoSCTL claims for export shipments between 7 March to 31 December, 2019 has been extended from 30. June 2020 to 31 December 2020,• the validity period of all status certificates issued under FTP 2015-20 to an IEC holder has been extended up to 31 March 2021• SEZ Development commissioners shall facilitate all extensions of Letter of Approvals (LoAs) and other compliances through electronic mode in a time bound manner."
Notification No.	-	
Notification Date	10 April, 2020	
Source	https://pib.nic.in/PressReleaseDetail.aspx?PRID=1613365	

52. DoT exempts certain Terms & Conditions of OSP to allow Work from Home

Authority	Department of Telecommunication	Department of Telecommunication decided to grant relaxation in terms and conditions for Others Service Providers (OSP) in respect of Work from Home (WFH) facility for a period of upto 30 April 2020. Exemptions granted are on Security Deposit requirement, Virtual Private Network (VPN) requirement and Prior permission for WFH facility.
Notification No.	No. 18-5/2015/CS-I(Pt.)	
Notification Date	13 March, 2020	
Source	https://dot.gov.in/sites/default/files/Relaxation%20inT%26C%20of%20OSP%2013.3.20.PDF	

53. DGMS relaxes submission of returns, notices and other forms under Mines Act

Authority	Directorate General of Mines Safety	Ministry of Labour & Employment, Government of India has provided relaxation to all owners, agents and managers of mines, from submission of notices, returns and other forms required under the provisions of different rules and regulations formed under the Mines Act, 1952 and due for submission in the month of March and April 2020, for a period of one month from the respective due dates.
Notification No.	No. DGMS/GENERAL/355	
Notification Date	20 March, 2020	
Source	http://www.dgms.gov.in/writereaddata/UploadFile/Covid.pdf	

54. Kerala exempts Essential Industries from lockdown

Authority	Industries Department	Government of Kerala issued a circular to exempt certain industries involved in manufacturing of food, medicines, raw materials for medicines and other essential items from the lockdown.
Notification No.	55/PrI.Secy/Ind&Norka/2020	
Notification Date	27 March, 2020	
Source	http://www.fabkerala.gov.in/images/industry.pdf	

55. Karnataka exempts "Continuous Process Industrial Units" from lockdown

Authority	Commerce and Industries Department	Government of Karnataka notified certain category of industries as "Continuous Process Industrial Units" and they are exempted from lockdown in order to prevent the damage to the plant / production machineries and to ensure industrial safety, with condition that bare minimal staff / labour will be used. Respective guidelines/instructions issued from government shall also be adhered.
Notification No.	CI 06 SPI 2020	
Notification Date	3 April, 2020	
Source	https://ksuwssb.karnataka.gov.in/frontend/opt1/images/covid/Circulars/CIRCULAR%20EXEMPTING%20CONTINUOUS%20PROCESS%20INDUSTRIES.pdf	

56. ESIC extends due date of ESI Contributions for February & March 2020

Authority	Employees State Insurance Corporation	On account of the outbreak of coronavirus, the Employees State Insurance Corporation (ESIC), has extended the due date for payment of employer's contributions for months of February and March, 2020 to 15 April, 2020 and 15 May, 2020 respectively, as supposed to earlier dates of 15 March, 2020 & 15 April, 2020 respectively.
Notification No.	P-11/14/Misc./1/2019/Rev	
Notification Date	16 March, 2020	
Source	https://www.esic.nic.in/attachments/circularfile/6eba125d86727a7a7dd5fb2dc1c5b6e5.pdf	

57. Ministry extends due dates for mining notices, returns and forms by one month

Authority	Ministry of Labour and Employment
Notification No.	DGMS/General/355
Notification Date	20 March, 2020
Source	https://labour.gov.in/sites/default/files/return_notices.pdf

In view of the outbreak of coronavirus, the Ministry has extended the timeline for submission of notices, returns and other forms prescribed under mining rules and regulations that were to be furnished in the months of March & April, 2020, by one month from their respective due dates.

58. Ministry extends the due date of Unified Annual Return for 2019 to 30 April 2020

Authority	Ministry of Labour and Employment
Notification No.	F.No.14(112)/2013/Coord-IT Cell
Notification Date	20 March, 2020
Source	https://clc.gov.in/clc/sites/default/files/mygov_15846889651.pdf

The Ministry has extended the due date for filing of unified annual return for 2019 to 30 April, 2020. This online return is filed under eight labour law acts and ten central rules, between 1 January, 2020 to 1 February, 2020.

59. Extension of Compliance for SEZ units and Developers/Co-developers including permitting IT/Non IT units

Authority	Ministry of Commerce and Industry	Department of Commerce allows SEZ Unit holders and Developers/Co-Developers including permitting IT/Non-IT units to take out laptops/computers from SEZ units to facilitate work from home. Additionally the Developers/Co-Developers may file the QPR till 30 April 2020 and IT/ITeS units unable to file SOFTEX form due by 31 March 2020, may file the same by 30 April 2020.
Notification No.	-	
Notification Date	23 March, 2020	
Source	http://sezindia.nic.in/upload/latestnews/5e78a2716fc1enotice2.pdf	

60. Ministry extends the validity of CLRA and ISMW licenses

Authority	Ministry of Labour and Employment	Ministry has extended the validity of licenses issued under the Contract Labour (Regulation & Abolition) Act, 1970 & the Inter-State Migrant Workmen (Conditions of Service & Regulation of Employment) Act-1979 that were due to expire in the months of March, April and May, 2020. It now stands extended up to 31 May 2020.
Notification No.	-	
Notification Date	08 April, 2020	
Source	https://shramsuvudha.gov.in/registerAgency	

61. ESIC / EPFO suspend Biometric attendance system in AEBAS system till 31 March 2020

Authority	Employees' State Insurance Corporation & Employees' Provident Fund Organisation
Notification No.	-
Notification Date	6 March, 2020
Source	https://www.esic.nic.in/attachments/circularfile/366712a39be65570d51e4e858e929041.pdf https://www.epfindia.gov.in/site_docs/PDFs/Circulars/Y2019-2020/HRD_Bio-metric_387.pdf

Both Employees' State Insurance Corporation (ESIC) and Employees' Provident Fund Organization (EPFO) have notified its branch offices that, with immediate effect biometric attendance in Aadhar Based Biometric Attendance system (AEBAS) for its officers/ employees/ other manpower, shall be suspended till 31 March, 2020.

Only manual attendance shall be taken during the period.

62. Ministry of Health and Family Welfare suggests preventive or precautionary measures for COVID - 19

Authority	Ministry of Health and Family Welfare
Notification No.	Press Release No. 1606050
Notification Date	11 March, 2020
Source	https://pib.nic.in/PressReleaseDetail.aspx?PRID=1606050

In a press release, the Ministry of Health and Family Welfare has advised employers to allow their employees, who have travelled from covid-19 affected countries to undergo self-imposed quarantine for 14 days at their homes from the date of their arrival and they should be allowed to work from home.

63. Kerala issues instructions on safety measures, working time and attendance marking

Authority	Department of Labour
Notification No.	-
Notification Date	11 March, 2020
Source	http://www.lc.kerala.gov.in/images/pdf/gos/IMG_20200311_0003.pdf http://www.lc.kerala.gov.in/images/pdf/gos/20200313_152221.pdf

Labour Department of Kerala has issued instructions towards practicing certain safety measures at work places, in terms of work timings, employees' leaves and suspension of biometric attendance due to the outbreak of coronavirus.

64. EPFO notifies preventive measures to control spread of COVID-19

Authority	Employees' Provident Fund Organisation
Notification No.	HO No.HRD/1(71)2014/MISC/Pt.II/403
Notification Date	11 March, 2020
Source	https://www.epfindia.gov.in/site_docs/PDFs/Circulars/Y2019-2020/HRD_Novel%20Coronavirus_403.pdf

To give immediate effect to the advisories issued by the Ministry of Labour and Employment to control the spread of coronavirus, the Employees' Provident Fund Organization (EPFO) has advised its offices/organizations to desist from mass gathering instead use video conferencing, keep work areas clean and biometric attendance to be stopped till 31 March, 2020.

65. Karnataka advises IT-BT companies to allow Work from Home and avoid foreign travels

Authority	Health & Family Welfare Services,
Notification No.	Health Advisory
Notification Date	13 March, 2020
Source	https://karunadu.karnataka.gov.in/hfw/kannada/nCovDocs/Notification(Covid-19)-Dir-HFWS.pdf

Karnataka has issued an advisory for IT-BT companies to encourage all their employees to work from home and avoid unnecessary foreign travels, due to the outbreak of COVID-19. The above restrictions have been imposed with immediate effect till 21 March, 2020.

66. Karnataka issues guidelines to reduce the risk of exposure to COVID-19 in factories

Authority	Director of Factories, Boilers & Industrial Safety & Health	<p>Karnataka Government has issued guidelines to factories to immediately act upon, to reduce the risk of exposure to COVID-19. The guidelines covered the following points:</p> <ul style="list-style-type: none">• to encourage workers to observe basic hygiene and maintain cleanliness in factories;• to reduce physical contacts of workers, establish flexible work hours or alternate days working, work from home arrangements as feasible;• to isolate workers, who are sick and timely actions to be taken, if any worker has been tested positive with coronavirus;• dining rooms/ cafeteria to be kept clean and creches to be disinfected and monitored closely; and• all health provisions prescribed under chapter III of the Factories Act, 1948 to be strictly complied with.
Notification No.	LGL-2/MISC/CR/76/2019-20	
Notification Date	16 March, 2020	
Source	https://esuraksha.karnataka.gov.in/storage/pdf-files/COVID-19%20Guidelines%20for%20the%20Factory%20Management.pdf	

67. Assam suspends use of Bio-metric Attendance System

Authority	Heath and Family Welfare Department	<p>Government of Assam suspended use of bio-metric system to record attendance till 31 March, 2020.</p>
Notification No.	HLA.93/2020/19-A	
Notification Date	16 March 2020	
Source	https://assam.gov.in/sites/default/files/202003/Regarding%20Ban%20on%20use%20of%20Biometric%20Attendance.pdf	

68. Haryana issues COVID-19 guidelines for factories

Authority	Department of Labour
Notification No.	748-824
Notification Date	17 March, 2020
Source	http://storage.hrylabour.gov.in/uploads/labour_laws/Y2020/March/W3/D18/1584502425.pdf

Haryana Government notified guidelines for factories that needs to be immediately complied with and broadly these guidelines cover the following key aspects:

- to encourage workers to observe basic hygiene, respiratory etiquettes and to maintain cleanliness in factories;
- to reduce physical contacts of workers by adopting work policies and practices such as having flexible work sites (e.g. telecommuting) or flexible work hours (e.g. staggered shifts), restricting workers/employees to work only on their work tables and use only virtual communications for face to face discussions;
- to isolate workers, who are sick and timely actions to be taken, if any worker has been tested positive with coronavirus such as complete isolation of the infected person, reporting the case to state authority, etc.;
- if possible designate certain rooms such as isolation rooms at worksites;
- reporting of visits by foreign delegation on the factory premises or employees, who have visited foreign locations to the District Administration/ govt. hospital immediately;
- dining rooms/ cafeteria to be kept clean and creches to be disinfected and monitored closely;
- to educate/ spread awareness amongst employees on coronavirus
- avoid biometric attendance and;
- all directions issued by the Department of Health and Family Welfare in this regard, should be strictly complied with. etc.

69. Odisha issues safety guidelines for all factories on prevention of COVID-19

Authority	State Directorate of Factories & Boilers	<p>Odisha Government has notified safety guidelines for all factories to comply with, in order to prevent the outbreak of COVID-19 and broadly these guidelines cover the following aspects:</p> <p>Few key Highlights are as follows:</p> <ul style="list-style-type: none">• Promote frequent and thorough hand washing by the workers;• Encourage respiratory etiquette;• Employers to explore flexible work hours to maintain contact among the employees;• Avoid grouping of the workers or staff at work site for meetings as far as possible;• Employers to develop procedures for employees to report when they are sick or experiencing symptoms of COVID-19;• Designated areas with closable doors be made as isolation rooms, if required;• Maintain regular housekeeping practices;• Factory management shall ensure strict compliance of directions of the Department of Health and Family Welfare, Government of Odisha and Ministry of Health & Family Welfare, Government of India.
Notification No.	-	
Notification Date	17 March, 2020	
Source	https://health.odisha.gov.in/pdf/Guidelines-Factory-Mgmt-2288.pdf	

70. Labour Commissioner Delhi issues safety guidelines for prevention COVID-19

Authority	Secretary-cum-Labour Commissioner
Notification No.	F.6/CTB/Lab/2019-2020/478-482
Notification Date	18 March, 2020
Source	http://it.delhigovt.nic.in/writereaddata/Odr2020631227.pdf

Labour department of Delhi has notified its officers to take necessary preventive measures to avoid the spread of Coronavirus.

The preventive measures include observing of personal hygiene and maintaining cleanliness in the office premises, stopping bio-metric attendance, compliance requirement for sanitation/housekeeping staff etc.

In addition to this, all advisories issued/to be issued in this regard by the central government shall be strictly adhered by all staff members.

71. Chief Inspector of Factories in Assam issues safety guidelines to all factory managements

Authority	Chief Inspector of Factories
Notification No.	Estt/398/Pt/740-56
Notification Date	20 March, 2020
Source	https://labour.assam.gov.in/sites/default/files/swf_utility_folder/departments/iof_labour_uneecopscloud_com_oid_76/menu/document/corona_virus_covid-19_guidlines_to_the_factory_management.pdf

Assam Government has notified safety guidelines for all factories managements to strictly follow to prevent the spreading of COVID-19, with immediate effect. The guidelines broadly cover the following aspects:

Key Highlights –

- to encourage workers to observe basic hygiene, respiratory etiquettes and to maintain cleanliness in factories;
- to provide customers and public with tissues and trash receptacles;
- to allow employees, who are sick to stay at home and report to state authorities in case any symptoms of the virus is suspected in an employee;
- to adopt work policies and practices such as having flexible work sites (e.g. telecommuting) or flexible work hours (e.g. staggered shifts) and restricting physical distance amongst workers and their movements at work spaces;
- proper identification and isolation of potentially infectious individuals
- to encourage workers to self monitor themselves for signs and symptoms of this virus;
- to provide personal protective equipments to workers to cover themselves;
- dining rooms/ cafeteria to be kept clean and creches to be disinfected and monitored closely;
- to establish alternate days working or create extra shifts but reduce the total number of employees at any given time;
- to educate/ spread awareness amongst employees on coronavirus;
- all health provisions prescribed under the applicable labour acts to be strictly complied with; and
- all directions issued by the Department of Health and Family Welfare in this regard, should be strictly complied with. etc.

72. Goa declares state closure from 23 March, 2020 to 25 March, 2020 as Public Holidays/Paid Holidays

Authority	Parament of Administration Department	Goa Government extended the Janta Curfew for three days till midnight of 25 March, 2020. The Government declares the period from 23 March, 2020 to 25 March, 2020 as Public Holidays / Paid Holidays for the State.
Notification No.	37/2/2020-GAD-III/5381	
Notification Date	22 March, 2020	
Source	https://www.goa.gov.in/wp-content/uploads/2020/03/IMG-20200322-WA0019-converted.pdf	

73. Kerala shuts down factories based on lockdown except for Continuous Process industries

Authority	Directorate of Factories and Boilers	Directorate of Factories and Boilers in Kerala based on the lockdown declared by the Government, issued directives to safely shut down process or operation effective midnight 23 March, 2020, skeletal staff for security and upkeep of hazardous storage, plant and machinery are permitted. Continuous process industries are exception to this. Shut down to be treated as paid holidays, with full emoluments as eligible, for the employees including contract and daily wages workers.
Notification No.	G4/ 2407/2020/F&B	
Notification Date	23 March, 2020	
Source	http://www.fabkerala.gov.in/images/COVID_19_Lockdown.pdf	

74. Directorate of Industrial Safety and Health, Tamil Nadu issues safety guidelines to all factory managements and BOCW establishments

Authority	Director of Industrial Safety and Health	Tamil Nadu Government notified safety guidelines for all factories and construction establishments to strictly follow to prevent the spreading of COVID-19, with immediate effect.
Notification No.	-	The guidelines broadly cover the following aspects:
Notification Date	23 March, 2020	<ul style="list-style-type: none">• to encourage workers to observe basic hygiene, respiratory etiquettes and to maintain cleanliness in factories;• to provide personal protective equipments to workers to cover themselves;• to reduce physical contacts of workers by adopting work policies and practices such as having flexible work sites (e.g. telecommuting) or flexible work hours (e.g. staggered shifts) and restricting physical distance amongst workers;• to encourage workers to self monitor themselves for signs and symptoms of this virus;• to develop policies and procedures for employees to report when they are sick or experiencing symptoms of COVID-19. Such employees to be allowed to avail their eligible leave under ESI scheme or any other leave entitled to them;• dining rooms/ cafeteria to be kept clean and creches to be disinfected and monitored closely;(vii) to educate/ spread awareness amongst employees on coronavirus;• all health provisions prescribed under the applicable labour acts to be strictly complied with; and• all directions issued by the Department of Health and Family Welfare in this regard, should be strictly complied with.
Source	https://dish.tn.gov.in/assets/pdf/COVID_19_DISH_Guidelines.pdf	

75. Goa issues advisory on engaging migrant workers

Authority	Commissioner Labour and Employment	<p>Commissioner of Labour and Employment in Goa issued advisory stating all migrant workers who have arrived after 10 March 2020 should be advised to quarantine and employers should refrain from inviting fresh new migrant workers.</p> <p>No salary or wage cut for the period of quarantine.</p>
Notification No.	CLE/PA/544/2020/893	
Notification Date	28 March, 2020	
Source	https://www.goa.gov.in/wp-content/uploads/2020/03/Advisory-Regarding-Engaging-Any-Migrant-Workers-Who-Have-Come-To-The-State-Of-Goa-After-10-March-2020-Dated-28032020-Commissioner-Labour-Employment.pdf	

76. Government of India exempts all central government employees from biometric attendance till further orders

Authority	Ministry of Labour and Employment	<p>The Ministry has notified that no biometric attendance shall be taken of central government employees till further notice.</p>
Notification No.	-	
Notification Date	31 March, 2020	
Source	http://newsonair.com/News?title=Govt-exempts-all-central-govt-employees-from-biometric-attendance-till-further-orders&id=384223	

77. Karnataka grants paid leave for employees infected by COVID - 19

Authority	Government of Karnataka
Notification No.	170
Notification Date	5 March, 2020
Source	https://www.labour.karnataka.gov.in/common-3/en

Karnataka has notified that those employees infected with coronavirus should be granted 28 days of paid leave and for those covered under the ESI, should obtain declaration from ESI Hospital and submit to the employer to avail 28 days of leave with wages. Those employees, who are not covered under ESI shall avail leave for 28 days of paid sick leave along with other leaves as per section 15(3) of Karnataka Shops & Establishment Act, 1961.

78. Maharashtra issues advisory to employers not to terminate employees or reduce wages

Authority	Commissioner of Labour
Notification No.	-
Notification Date	20 March, 2020
Source	https://twitter.com/mahakamgar/status/1241248990013919237?s=21

Commissioner of Labour of Maharashtra has notified an advisory to all the employers not to terminate their employees during lockdown and also not to reduce wages particularly for casual and contractual workers. If the place of employment is to be made non-operational due to COVID-19, the employee of such unit will be deemed to be on duty.

79. Gujarat notifies not to deduct wages of employees in Establishments

Authority	Department of Labour and Employment	Labour Department of Gujarat issues an advisory to all the employers not to deduct wages of any employees and not to terminate the employees during the period of lockdown.
Notification No.	-	
Notification Date	21 March, 2020	
Source	https://col.gujarat.gov.in/Portal/News/472_3_covid-19.pdf	

80. Ministry issues advisory to Employers/Owners of all Establishments on termination of employment and/or reduction of wages

Authority	Ministry of Labour and Employment	Labour Ministry issued a request note to the Ministry of Housing and Urban Affairs to issue necessary advisory to the Employers/Owners of all establishments under its Ministry with regards to non-termination of employment and/or reduction of wages. Further, if place of employment is made non-operational due to COVID-19, the employee of such unit will deemed to be on duty.
Notification No.	D.O. No. M-11011/08/2020-Media	
Notification Date	23 March, 2020	
Source	https://labour.gov.in/sites/default/files/DO_letter_to_secy.pdf	

81. Meghalaya extends monetary grant to Building and Other Construction Workers

Authority	Department of Labour
Notification No.	LBG.73/12/Pt-1/359-A
Notification Date	24 March, 2020
Source	http://meghalaya.gov.in/megcms/sites/default/files/announcement/Notification_359.pdf

Labour Department of Meghalaya has taken initiative to extended monetary grant of INR 1000 per week for all building and other construction workers registered with the board, for the period 23 March, 2020 to 29 March, 2020 with few terms and conditions.

82. Ministry issues Advisory to States / UTs to use Cess fund for Welfare of Construction Workers

Authority	Ministry of Labour and Employment
Notification No.	Press Release No. 607911
Notification Date	24 March, 2020
Source	https://pib.nic.in/PressReleaseDetail.aspx?PRID=1607911

Labour Ministry issued advisory to all Chief Ministers/ LGs of all the States/UTs, under Section 60 of the Building and Other Construction Workers Act, 1996 to transfer funds in the account of construction workers through DBT mode from the Cess fund collected by the Labour Welfare Boards under the BOCW Cess Act.

83. J&K provides measures for financial assistance

Authority	Department of Finance
Notification No.	-
Notification Date	25 March, 2020
Source	https://jkgad.nic.in/common/showOrder.aspx?actCode=C35593

Finance Department of Jammu & Kashmir has notified various measures for financial assistance during the lockdown period such as Overdraft Facility in Jan-Dhan accounts, Relief & Compensation to ESIC registered workers, assistance to Building & Other Construction Workers, Old Age Pension, etc.

84. ESIC ensures timely disbursement to Pensioners

Authority	Employees' State Insurance Corporation
Notification No.	Office Memorandum
Notification Date	27 March, 2020
Source	https://www.esic.nic.in/attachments/circularfile/0998b8aedcedf69f6f85452dc2825e12.pdf

Employees' State Insurance Corporation directed its offices to ensure timely disbursement of pensions to pensioners.

85. EPFO amends the EPF scheme, 1952 to implement relief measures

Authority	Employees' Provident Fund Organisation
Notification No.	C_/Misc./2019-20/Vol.II/Part/
Notification Date	28 March, 2020
Source	https://www.epfindia.gov.in/site_docs/PDFs/Circulars/Y2019-2020/Gazette_notification_pandemic.pdf https://www.epfindia.gov.in/site_docs/PDFs/Circulars/Y2019-2020/claim_covid19.pdf

The Employees' Provident Fund Organization has notified the Employees Provident Funds (Amendment) Scheme, 2020.

As per the amended scheme, it provides for a non-refundable advance to EPF members not exceeding the basic wages and dearness allowances for three months or upto 75% of the amount standing to members credit in the EPF account.

In this regard EPFO has issued instructions for members seeking such claims.

86. Kerala extends time limit of settling temporary advance by the Government Officers

Authority	Department of Finance	Finance Department of Kerala has issued a circular extending the time limit for settlement of temporary advances during the lockdown. All settlements due on 31 March, 2020 have been extended till 30 April, 2020.
Notification No.	19/2020/FIN	
Notification Date	28 March, 2020	
Source	http://www.fabkerala.gov.in/images/19fin2020.jpg	

87. Meghalaya sets up Emergency Operation Centre for daily wage earners

Authority	Department of Labour	Labour Department of Meghalaya has set up Emergency Operation Centre and Toll Free Nos. to support daily wage earners who have been affected during the outbreak.
Notification No.	LBG.73/12/Pt-1/361 and LBG.73/12/Pt-1/373	
Notification Date	28 March, 2020	
Source	http://meghalaya.gov.in/megcms/sites/default/files/announcement/Notification_373.pdf	

88. Telangana declares paid holidays for the lockdown from 22 March, 2020 to 31 March, 2020

Authority	Department of Labour Employment Training and Factories	Government of Telangana issued notification declaring the period of lockdown from 22 March, 2020 to 31 March, 2020 to be covered as paid holidays for all employees/ workers working in a factory.
Notification No.	G.O.Rt.No. 161	
Notification Date	28 March, 2020	
Source	https://goir.telangana.gov.in/Default.aspx	

89. Ministry clarifies on payment of stipend to Apprentices and reimbursement to companies under NAPS

Authority	Ministry of Skill Development and Entrepreneurship
Notification No.	O.M. No. MSDE-1(3)/2020AP(PMU)
Notification Date	30 March, 2020
Source	http://apprenticeship.gov.in/Pages/FileDownload.aspx?fileId=701

In an Office Memorandum, Ministry has clarified that all establishments shall pay full stipend as applicable to the apprentices during the lockdown period. The establishments under National Apprenticeship Promotion Scheme (NAPS) shall be reimbursed by the Government for the lockdown period as per the NAPS guidelines.

90. EPFO releases FAQ for Members seeking advance

Authority	Employees' Provident Fund Organisation
Notification No.	-
Notification Date	02 April, 2020
Source	https://www.epfindia.gov.in/site_docs/PDFs/Circulars/Y2019-2020/covid1968lfaq.pdf

Employees' Provident Fund Organization released a FAQ for members on EPF advances to fight COVID-19 pandemic.

91. EPFO sanctions mileage allowance for its officers and staff

Authority	Employees' Provident Fund Organisation	The Employees' Provident Fund Organisation (EPFO) has sanctioned mileage allowance in addition to conveyance allowance to its staff and officers, who are rendering essential services at EPFO offices.
Notification No.	HRD/1(71)2014/Misc./pt. II	
Notification Date	06 April, 2020	
Source	https://www.epfindia.gov.in/site_docs/PDFs/Circulars/Y2020-2021/covid_mileage06042020.pdf	

92. Haryana provides financial assistance to BOC Workers

Authority	Labour Department
Notification No.	HBOCwwb/2020/JS/3884-3905
Notification Date	06 April, 2020
Source	http://storage.hrylabour.gov.in/uploads/labour_laws/Y2020/April/W1/D07/1586253859.pdf

Haryana has notified financial assistance to be provided to the registered Building and Other Construction (BOC) Workers and are not registered under the 'Mukhya Mantri Parivaar Samridhi Yojana', shall be provided subsistence financial assistance @ INR 1000 per week per family starting from 30 March 2020.

93. Haryana notifies parameters and methodology to sanction financial assistance to enrolled unorganized labour

Authority	Labour Department
Notification No.	SPL-1/COVID-19
Notification Date	06 April, 2020
Source	http://storage.hrylabour.gov.in/uploads/labour_laws/Y2020/April/W1/D07/1586253539.pdf

"Haryana has notified certain parameters and methodology for verifying workers for disbursement subsistence financial assistance, who have enrolled on unorganized labour portal. In the process of approving the worker's claim, the concerned officer shall also verify if the worker has been paid its wages for March; if the worker is unpaid, then the employer would be approached to settle full wages within two days time. If the worker still does not receive its wages and the worker's wages is less than INR 15,000 per month, then the worker shall become eligible for this assistance. However, those earning more than INR 15,000 per month shall not be eligible for this assistance."

94. IRDAI allows insurance companies to grant moratorium on Term Loans

Authority	Insurance Regulatory and Development Authority
Notification No.	-
Notification Date	08 April, 2020
Source	https://www.irdai.gov.in/ADMINCMS/cms/Circulars_Layout.aspx?page=PageNo4093&flag=1

IRDAI issued a circular that the Insurer Companies are now permitted to grant a moratorium of three months towards payment of instalments falling due between 1 March, 2020 and 31 May, 2020. The repayment schedule for such loans and also the residual tenor, will be shifted across the board by three months subsequent to the moratorium period. Interest during this period shall continue to accrue on the outstanding portion of the term loans.

95. EPFO notifies guidelines to provide reliefs sanctioned under the PMGKY package

Authority	Employees' Provident Fund Organisation
Notification No.	C-1/Misc/2019-20/Vol.II/Part-I
Notification Date	10 April, 2020
Source	https://www.epfindia.gov.in/site_docs/PDFs/Circulars/Y2020-2021/covid_allinone.pdf

"Employees' Provident Fund Organisation released guidelines for the implementation of Pradhan Mantri Garib Kalyan Yojana (PMGKY) package, wherein the government shall credit employees and employers share of EPF & EPS contributions (24% of wages) for next three months into the low-wage earners' EPF accounts. As per PMGKY package, the employees earning less than INR 15000 per month and are employed with businesses that are employing up to 100 employees, with 90% or more of such employees earning less than INR 15000, monthly wages would be the beneficiaries, who should be registered under the Employees Provident Funds Scheme, 1952. This scheme would be valid for wage months of March, April and May, 2020."

96. Punjab PCB extends validity of consents / authorizations expiring on 31 March 2020

Authority	Punjab Pollution Control Board
Notification No.	SEE(HQ-2)/2020/9015
Notification Date	30 March, 2020
Source	http://www.ppcb.gov.in/Attachments/Notifications%20and%20Office%20Orders/ExtVal.pdf

Punjab Pollution Control Board extends the validity period of Consent to Operate / Authorization expiring on 31 March, 2020 till 30 June, 2020. This order is applicable to such units who have a valid consent to operate up to 31 March, 2020.

97. Gujarat PCB extends validity of consents / authorizations expiring on 31 March 2020

Authority	Gujarat Pollution Control Board
Notification No.	929(3)/ MS-2
Notification Date	30 March, 2020
Source	https://gpcb.gujarat.gov.in/uploads/SOP_Permissions_COVID_19_LockDown.pdf

Gujarat Pollution Control Board extends the validity period of Consolidated Consents and Authorization ('CCA') expiring on 31 March, 2020 till 30 June, 2020. This order is applicable to such units who have a valid Consolidated Consents and Authorization ('CCA') up to 31 March, 2020.

98. Goa SPCB extends validity of consents/authorizations expiring on 31 March 2020

Authority	Goa State Pollution Control Board
Notification No.	1/8/13-PCB/Vol. XIII/Admn/ 21802
Notification Date	31 March, 2020
Source	https://www.goa.gov.in/wp-content/uploads/2020/03/GSPCB-Office-order.pdf

The Goa State Pollution Control Board extends the validity period of Consent to Operate / Authorization expiring on 31 March, 2020 till 30 June, 2020. This order is applicable to such units who have a valid consent to operate up to 31 March, 2020 and have applied to the Board for renewal.

99. Maharashtra PCB extends validity of consents / authorizations expiring on 31 March 2020

Authority	Maharashtra Pollution Control Board
Notification No.	No. MPCB/AST/Circular/TB-200331-FTS-0001
Notification Date	31 March, 2020
Source	http://www.mpcb.gov.in/sites/default/files/standing_orders/circular_validity-31032020.pdf

The Maharashtra Pollution Control Board in public interest extended the Consent/Authorization validity period of those industries / establishments mentioned below, having Consent / Authorization validity up to 31 March, 2020 and have applied online for its renewal or which shall apply before 30 April, 2020, will be treated valid up to 31 July, 2020. Such industries / establishments include Hospital, Pharmaceutical units, Biomedical waste management facilities, Municipal waste management facilities, Hazardous waste management facilities, Common Effluent Treatment Facilities, Power plants, Steel plants, Mines, Milk processing units, Food processing units, which operate uninterruptedly.

100. TN PCB extends validity of consents/authorizations expiring on 31 March 2020

Authority	Tamil Nadu Pollution Control Board
Notification No.	TNPCB/P&D/2020
Notification Date	1 April, 2020
Source	https://www.tnpcb.gov.in/pdf_2020/Extension_Validity_Consent.pdf

Tamil Nadu Pollution Control Board ('TNPCB') extends the validity period of Consent to Operate / Authorization expiring on 31 March, 2020 till 30 June, 2020. This order is applicable to such units who have a valid consent to operate up to 31 March, 2020.

101. Himachal Pradesh PCB extends validity of consents / authorizations expiring on 31 March 2020

Authority	Himachal Pradesh Pollution Control Board
Notification No.	-
Notification Date	1 April, 2020
Source	https://hppcb.nic.in/CNotice.pdf

Himachal Pradesh Pollution Control Board extends the validity period of Consent to Operate / Authorization expiring on 31 March, 2020 till 30 June, 2020. This order is applicable to such units who have a valid consent to operate up to 31 March, 2020.

102. WB PCB extends validity of consents / authorizations expiring on 31 March 2020

Authority	West Bengal Pollution Control Board
Notification No.	0951/4A/16/2008
Notification Date	2 April, 2020
Source	http://www.wbpcb.gov.in/app/webrout/writereaddata/files/OfficeOrder.pdf

West Bengal Pollution Control Board extends the validity period of Consent to Operate / Authorization expiring on 31 March, 2020 till 30 June, 2020. This order is applicable to such units who have a valid consent to operate up to 31 March, 2020.

103. Odisha PCB extends validity of consents / authorizations expiring on 31 March 2020

Authority	Odisha Pollution Control Board
Notification No.	-
Notification Date	2 April, 2020
Source	http://ospcboard.org/wp-content/uploads/2020/03/OFFICE-ORDER-4029.pdf

Orissa Pollution Control Board extends the validity period of Consent to Operate / Authorization expiring on 31 March, 2020 till 30 June, 2020. This order is applicable to such units who have a valid consent to operate up to 31 March, 2020.

104. Rajasthan PCB extends the storage period of hazardous waste

Authority	Rajasthan Pollution Control Board
Notification No.	No. F16(Gen-5)RPCB/Haz (Part-1)/ 140
Notification Date	4 April, 2020
Source	http://environment.rajasthan.gov.in/content/dam/environment/RPCB/Office%20Order/Haz_order.pdf

The Rajasthan State Pollution Control Board has permitted occupiers as per Hazardous Waste Rules, to store hazardous waste beyond 90 days.

However, the occupier shall ensure that the hazardous wastes are not allowed to be stored beyond 15 days after lifting of lockdown.

105. FSSAI extends date of annual/half-yearly returns filing for manufacturers and importers

Authority	Food Safety and Standards Authority of India
Notification No.	-
Notification Date	11 April, 2020
Source	https://fssai.gov.in/upload/advisories/2020/04/5e91a6efbb3c9Letter_Annual_Returns_Licensed_FBO_11_04_2020.pdf

Food Safety and Standards Authority of India extended the annual/half-yearly returns filing up to 31 July 2020 for FY 2019-2020 and the half year October 2019 to March 2020.

106. FSSAI issues advisory on consumption of food items imported from affected countries

Authority	Food Safety and Standards Authority of India	The Food Safety and Standards Authority of India (FSSAI) has confirmed that food imported from countries affected by coronavirus is safe for consumption as there is no conclusive evidence of the virus being transmitted through food items. As a precautionary measure, the food authority has advised that food items like meat should be consumed after it is properly cooked and to be avoided being consumed raw or undercooked. For other food items such as raw vegetables and fruits, good hygiene practices should be exercised.
Notification No.	Press Release	
Notification Date	5 March, 2020	
Source	https://www.fssai.gov.in/upload/press_release/2020/03/5e60f4720d65cPress_Release_Import_Food_Corona_Virus_05_03_2020.pdf	

107. Goa notifies "The Goa Epidemic Disease, COVID-19 Regulations, 2020"

Authority	Department of Public Health	Public Health Department of Goa notified "The Goa Epidemic Disease, COVID-19 Regulations, 2020" with immediate effect. They shall remain in force for a period of one year.
Notification No.	23/20/2014-I/PHD/PART IV/552	
Notification Date	13 March, 2020	
Source	https://www.goa.gov.in/wp-content/uploads/2020/03/Notifications-in-respect-of-Coronavirus.pdf	

108. UP notifies "The Uttar Pradesh Epidemic Disease, COVID-19 Regulations, 2020"

Authority	Government of Uttar Pradesh	Uttar Pradesh Government notified "The Uttar Pradesh Epidemic Disease, COVID-19 Regulations, 2020" with immediate effect. This shall remain in force for a period of one year.
Notification No.	548/five-5-2020	
Notification Date	14 March, 2020	
Source	http://www.sgpgi.ac.in/covid19/up1.pdf	

109. Goa issues advisory on mass gatherings

Authority	Directorate of Health Services	Directorate of Health Services issued an advisory on participating / organizing mass gatherings and events until 31 March, 2020.
Notification No.	DHS/IDSP19-20/120/548	
Notification Date	14 March, 2020	
Source	https://www.goa.gov.in/wp-content/uploads/2020/03/OFFICE-MEMORANDUM-FROM-DIRECTOR-OF-HEALTH-SERVICES-GOVT.-OF-GOA-DATED-14-MARCH-2020.pdf	

110. Mizoram notifies "The Mizoram Epidemic Disease, COVID-19 Regulations, 2020"

Authority	Government of Mizoram
Notification No.	No.D.33011/21/2019-HFW(nCOV)/Pt
Notification Date	17 March, 2020
Source	https://health.mizoram.gov.in/uploads/attachments/15e95ec2ed02cec5cefdca7a8899f082/covid-19-act.pdf

Mizoram Government notified "The Mizoram Epidemic Disease, COVID-19 Regulations, 2020" with immediate effect. This shall stay in force for a period of one year.

111. Bihar notifies "The Bihar Epidemic Disease, COVID-19 Regulations, 2020"

Authority	Department of Health
Notification No.	01/2020/208(11)
Notification Date	17 March, 2020
Source	http://health.bih.nic.in/17-03-2020/BiharEpidemicDiseasesCOVID-19Regulation2020.PDF

Bihar Government notified "The Bihar Epidemic Disease, COVID-19 Regulations, 2020" with immediate effect. This shall remain in force for a period of one year.

112. Creches to remain closed with immediate effect

Authority	Department of Public Relations
Notification No.	-
Notification Date	18 March, 2020
Source	http://chdpr.gov.in/dashboard/?q=node/81543

Chandigarh Government as a precautionary measure, has to shutdown functioning of all creches with immediate effect till 31 March, 2020 , however helpers will attend the creches to carry out cleaning and sanitizing work.

113. Nagaland notifies "The Nagaland Epidemic Disease, COVID-19 Regulations, 2020"

Authority	Department of Health and Family Welfare
Notification No.	H&FW-27/B-30/nCoV2020(Pt)/274
Notification Date	18 March, 2020
Source	https://nagahealth.nagaland.gov.in/wp-content/uploads/2020/03/The-Nagaland-Epidemic-Disease-COVID-19-Regulations-2020.pdf

Nagaland Government notified "The Nagaland Epidemic Disease, COVID-19 Regulations, 2020" with immediate effect. This shall remain in force for a period of one year.

114. Meghalaya notifies "The Meghalaya Epidemic Disease, COVID-19 Regulations, 2020"

Authority	Health and Family Welfare Department	Meghalaya Government notified "The Meghalaya Epidemic Disease, COVID-19 Regulations, 2020" with immediate effect. This shall remain in force for a period of one year.
Notification No.	Health.68/2020/38	
Notification Date	19 March, 2020	
Source	http://meghalaya.gov.in/megcms/sites/default/files/announcement/Epidemic_Diseases.pdf	

115. Chandigarh issues Advisory on visit to hospitals

Authority	Department of Public Relations
Notification No.	-
Notification Date	19 March 2020
Source	http://chdpr.gov.in/dashboard/?q=node/81574

It has been advised by the Department of Public Relations that only patients requiring emergency care may visit the hospitals for treatment, all other patients with mild illness which required outpatient care/ Follow up care / elective cases should not visit the hospitals.

116. Ministry of Coal issues preventive measures against COVID -19

Authority	Ministry of Coal
Notification No.	Press Release No. 1607334
Notification Date	20 March, 2020
Source	https://pib.gov.in/PressReleaseDetail.aspx?PRID=1607334

Details of various preventive measures taken by the Ministry against COVID-19 to ensure strict compliance of the Advisories issued by Government of India from time to time.

117. Telangana notifies "The Telangana Epidemic Disease, COVID-19 Regulations, 2020"

Authority	Department of Health and Family Welfare	Telangana notified "The Telangana Epidemic Disease, COVID-19 Regulations, 2020" with immediate effect. This shall remain in force for a period of one year.
Notification No.	G.O.Ms.No.13	
Notification Date	21 March, 2020	
Source	https://chfw.telangana.gov.in/writer/eaddata/files/G.O.Ms.No.13%20The%20Epidemic%20Disease%20Act,%201897%20Covid-19.pdf.pdf	

118. Bihar announces suspension of restaurants and banquet halls

Authority	Department of Health	Health Department of Bihar orders suspension of all in-house operations of all restaurants (except for home delivery services), standalone banquet halls and banquet halls in hotel in the State of Bihar till 31 March,2020.
Notification No.	11/01/2020	
Notification Date	21 March, 2020	
Source	http://health.bih.nic.in/21-03-2020/221(211)_21.03.2020_memo_1.PDF	

119. J&K notifies Essential Services and Commodities

Authority	Department of Food, Civil Supplies and Consumer Affairs	Department of Food, Civil Supplies and Consumer Affairs in Jammu & Kashmir declared the Essential Services and Commodities for the UT of Jammu & Kashmir in view of the COVID-19.
Notification No.	Order no. 60- FCS&CA- of 2020	
Notification Date	22 March, 2020	
Source	https://jk.gov.in/jammukashmir/sites/default/files/Essential%20services%20_1_.pdf	

120. Meghalaya announces preventive measures

Authority	Department of Health and Family Welfare	Meghalaya Government announced various preventive measures starting 23 March, 2020 to contain and prevent the spread of the virus in the State. All non-essential offices to be closed till 31 March, 2020.
Notification No.	-	
Notification Date	22 March, 2020	
Source	http://meghalaya.gov.in/megcms/sites/default/files/press_release/PR_ESS%20RELEASE_0.pdf	

121. MP notifies "The Madhya Pradesh Epidemic Disease, COVID-19 Regulations, 2020"

Authority	Government of Madhya Pradesh	Madhya Pradesh Government notified "The Madhya Pradesh Epidemic Disease, COVID-19 Regulations, 2020" with immediate effect. This shall remain in force for a period of one year.
Notification No.	PS/HEALTH/17Medi-3/595	
Notification Date	23 March, 2020	
Source	http://govtpressmp.nic.in/pdf/extra/2020-03-23-Ex-136.pdf	

122. FSSAI notifies functioning of specified Essential Services

Authority	Ministry of Health and Family Welfare	Food Safety and Standards Authority of India ('FSSAI') has notified the following services as essential services: <ul style="list-style-type: none">• import clearance of food items;• food testing laboratories; and• renewal of existing food business licenses. FSSAI has clarified that except for personnel engaged in providing of above-mentioned essential services, the remaining staff would be working from home. These instructions were to be followed upto 31 March,2020.
Notification No.	Z-14011/01/2016-E&A	
Notification Date	23 March, 2020	
Source	https://www.fssai.gov.in/upload/advisories/2020/03/5e7883bf8543bOM_Corona_Essential_Service_23_03_2020.pdf	

123. CPCB issues revised guidelines on handling, treatment and disposal of bio-medical waste generated during COVID – 19 treatment

Authority	Central Pollution Control Board	<p>The Central Pollution Control Board issued and revised Guidelines for Handling, treatment and disposal of waste generated during treatment, diagnostics and quarantine of COVID-19 patients.</p> <p>This will help stakeholders in managing, handling, treating and disposing the waste (generally solid waste and bio-medical waste) in line with provisions under Solid Waste Management Rules, 2016 as amended thereof as well as Bio-medical Waste Management Rules, 2016 as amended thereof.</p>
Notification No.	B-31011/BMW(94)/2020/WM-I	
Notification Date	25 March, 2020	
Source	https://cpcb.nic.in/uploads/Projects/Bio-Medical-Waste/BMW-GUIDELINES-COVID_1.pdf	

124. FSSAI notifies import clearance of food items and food testing as Essential Services

Authority	Food Safety and Standards Authority of India
Notification No.	Office Memorandum
Notification Date	25 March, 2020
Source	https://dgft.gov.in/sites/default/files/Trade%20Notice%2059.pdf https://www.fssai.gov.in/upload/advisories/2020/03/5e7b4b9f49ea50M_Function_Essential_Service_25_03_2020.pdf

Food Safety and Standards Authority of India has notified that import clearance of food items and food testing laboratories are considered as essential services. This arrangement shall remain in force for 21 days, w.e.f. 25 March, 2020.

125. Ministry of Home Affairs rolls out SOP for maintaining supply of Essential Goods

Authority	Ministry of Home Affairs	<p>Ministry of Home Affairs issued Standard Operating Procedure for maintaining supply of Essential Goods in order to prevent spread of COVID-19 by ensuring social distancing while maintaining supply of essential goods including health infrastructure and home delivery of food. The availability of essential goods shall take place through small local retail shops, large organized retail stores and e-commerce companies.</p>
Notification No.	No - 40-3/2020-DM-I(A)	
Notification Date	26 March, 2020	
Source	https://www.ndma.gov.in/images/covid/sop-mha-essential-services.pdf	

126. Ministry of Food Processing Industries sets up grievance cell to resolve challenges encountered during the lockdown period

Authority	Ministry of Food Processing Industries
Notification No.	Press Release No. 1608340
Notification Date	26 March, 2020
Source	https://pib.nic.in/PressReleaseDetail.aspx?PRID=1608340

Ministry of Food Processing Industries has set up a grievance cell for food processors to resolve their problems faced during the lockdown period with regard to operations and distribution of essential food products. The Ministry has also directed the state authorities to ensure seamless supplies of raw materials and packaging materials, transportation, functioning of warehouses and cold storages and ability of workers to attend to their duties at factories and warehouses etc., in order to meet the food supplies of the population.

127. Ministry of Health and Family Welfare allows doorstep delivery of drugs

Authority	Ministry of Health and Family Welfare
Notification No.	G.S.R. 220(E)
Notification Date	26 March, 2020
Source	http://egazette.nic.in/WriteReadData/2020/218928.pdf

Ministry of Health and Family Welfare has allowed the retail sale of drugs to the doorstep of consumers to meet the requirements of emergency arising due to pandemic COVID-19.

128. Advisory on hours of operation for shops dealing with essential commodities in West Bengal

Authority	Government of West Bengal
Notification No.	Memo 61-CS/2020
Notification Date	28 March, 2020
Source	https://wb.gov.in/COVID-19/LD1.pdf

Government ordered the shops dealing with essential commodities including pharmacies to remain open during normal hours of operation.

129. Goa permits E-commerce operators to deliver Essentials

Authority	Government of Goa
Notification No.	-
Notification Date	29 March, 2020
Source	https://www.goa.gov.in/wp-content/uploads/2020/03/Notice-E-Commerce-Operators-Permitted-To-Deliver-Essentials.pdf

Government of Goa authorized certain E-commerce operators and other home delivery platforms to operate and home deliver food and essentials.

130. DGMS issues advisory for well being of persons employed in mines

Authority	Directorate General of Mines Safety
Notification No.	DGMS/General Circular/01
Notification Date	30 March, 2020
Source	http://www.dgms.gov.in/writereaddata/UploadFile/DGCircularNew.pdf

The Directorate General of Mines Safety, in order to support uninterrupted mineral production and to ensure continuity of operations at certain industries, issued health advisory for well being of persons involved in mining operations.

131. Delhi orders compulsory use 3-ply masks or cloth masks

Authority	Government of NCT of Delhi
Notification No.	F/02/07/2020/S.I/30
Notification Date	08 April, 2020
Source	http://health.delhigovt.nic.in/wps/wcm/connect/10e303804ddabee991b7f7982ee7a5c7/OMask.pdf?MOD=AJPERES&lmod=1567923804&CACHEID=10e303804ddabee991b7f7982ee7a5c7

Delhi has made it mandatory for all individuals to wear 3-ply or cloth masks. Non-compliance of this order shall attract punitive action u/s 188 of the Indian Penal Code.

132. AERB issues measures for safe operations of the Nuclear Power Plants

Authority	Atomic Energy Regulatory Board
Notification No.	-
Notification Date	12 April, 2020
Source	https://www.aerb.gov.in/storage/uploads/News/newsPkPJD.pdf

AERB notified safety measures to ensure safe operation of the Nuclear Power Plants.

133. Ministry issues advisory to curb circulation of false news / misinformation

Authority	Ministry of Electronics and Information Technology	Ministry of Electronics and Information Technology issued advisory to the intermediaries to initiate awareness campaign around uploading and circulation of false news, to take immediate action to disable / remove any content and promote dissemination of authentic information on corona virus as far as possible.
Notification No.	16(1)/2020-CLES	
Notification Date	20 March, 2020	
Source	https://www.meity.gov.in/writereaddata/files/advisory_to_curb_false_newsmisinformation_on_corona_virus.pdf	

134. CERC relaxes Tariff Regulations

Authority	Central Electricity Regulatory Commission
Notification No.	Order in Petition No.6/SM/2020
Notification Date	03 April, 2020
Source	http://www.cercind.gov.in/2020/orders/6-SM-2020.pdf

In receipt of representations from power distribution companies and State Governments requesting to waive payment of Late Payment Surcharge in view of the force majeure situation arising due to severe restrictions placed on movement of public and opening of offices and establishments etc. and to address the difficulties faced by the distribution companies, the Commission relaxed the provisions Tariff Regulations to provide that if any delayed payment by the distribution companies to the generating companies and inter-State Transmission licensees beyond 45 days from the date of the presentation of the bills falls between 24 March.2020 and 30 June 2020, the concerned distribution companies shall make the payment with LPS at the reduced rate of 12% per annum that translates into 1% per month.

135. MNRE extends enforcement of the ALMM Order

Authority	Ministry of New Renewable Energy
Notification No.	F.No. 285/54/2018-GRID SOLAR
Notification Date	07 April, 2020
Source	https://mnre.gov.in/img/documents/uploads/file_f-1586332072120.pdf

MNRE extended the implementation of 'The Approved Models and Manufacturers of Solar Photovoltaic Modules (Requirements for Compulsory Registration) Order, 2019 (ALMN Order)'. MNRE had mandated certain Government assisted projects and schemes to source their modules from approved manufacturers as per the ALMM Lists. This was to be achieved by 31 March 2020 which now stands extended up to 30 September, 2020. Under the ALMN Order all manufacturers of Solar PV modules and (Solar PV cells have to get themselves registered and enlisted with MNRE.

Thank you

pwc.in