



Edition 1.3 | 12th to 18th January 2025

*A Weekly Newsletter on
Statutory and Regulatory Compliance Legal Landscape*

12th January 2025 - 18th January 2025

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1. GLOBAL UPDATES

NEW YORK GOVERNOR COMMITTS \$1 BILLION TO DECARBONIZE ECONOMY

New York Governor, has unveiled plans to invest more than \$1 billion aimed at decarbonizing the state's economy. The investment will be used to cover areas including expanding renewable energy and supporting low carbon buildings and transportation.

Date: 15/01/2025

U.S. ALLOCATES \$6 BILLION TAX CREDITS TO SUPPORT CLEAN ENERGY, INDUSTRIAL DECARBONIZATION

The United States Internal Revenue Services (IRS) has announced allocation of \$6 billion in tax credits to more than 140 projects, aimed at funding infrastructure projects that add to U.S. clean energy and critical materials production and industrial decarbonization capacity.

Date: 13/01/2025

2. JUDGEMENTS

SALIM VS. MINISTRY OF ENVIRONMENT FOREST AND CLIMATE CHANGE & ORS.

CITATION: REVIEW
APPLICATION NO. 21/2024

CORAM: HON'BLE MR.
JUSTICE PRAKASH
SHRIVASTAVA, HON'BLE MR.
JUSTICE ARUN KUMAR
TYAGI, HON'BLE DR. A.
SENTHIL VEL

DATE: 12/01/2025

The Uttar Pradesh Pollution Control Board (UPPCB) had ordered the closure of of the Slaughterhouse Nagar Nigam and suspended the consent granted and imposed an environmental compensation as the slaughter house did not comply with the norms specified.

The review application was dismissed as there was error apparent on the face of the record as time and again the slaughter house did not comply with the environmental clearance conditions.

MAHESH CHANDRA SAXENA VS. NCT OF DELHI

CITATION: REVIEW
APPLICATION NO. 19/2024

CORAM: HON'BLE MR.
JUSTICE PRAKASH
SHRIVASTAVA, HON'BLE
MR. JUSTICE SUDHIR
AGARWAL, HON'BLE DR. A.
SENTHIL VEL

DATE: 12/01/2025

The order under review was passed on 10.12.2021, and more than four years later, a Review Application was filed, suffering from a delay of over a thousand days, with no application for condonation of delay. During the proceedings, the Applicant's Counsel argued that the limitation period should be counted from the order date, in which the Tribunal had dismissed the M.A. with liberty for the Applicant to pursue other legal remedies. The M.A. was filed to seek permission to file objections to the order passed. The Tribunal emphasized that no pleadings could be filed in a disposed-of OA unless the matter was reopened in an appropriate proceeding. Consequently, the limitation for filing the Review Application started from the date the final order was passed. It was held that the review can be sought only on the limited ground and none of the grounds for review are available to the Review Applicant in the present case. There is no error apparent on the face of the record in the order under review and no ground for review is made out. The Review Application is accordingly rejected.

TAHIR HUSSAIN VS. STATE OF RAJASTHAN & ORS

CITATION: APPEAL NO.
02/2024 (CZ)

CORAM: HON'BLE JUSTICE
SHEO KUMAR SINGH AND
HON'BLE DR. AFROZ AHMAD

DATE: 15/01/2025

The appellant stated that the order of the State Pollution Control Board (SPCB) and its notification is in violation of Environment (Protection) Act, 1986, Water Act, 1974 and Air Act, 1981.

The Tribunal held that the order passed by the State Pollution Control Board, Rajasthan, dated 02.01.2024 is not in consonance with the Air (Prevention and Control of Pollution) Act, 1981 and Water (Prevention and Control of Pollution) Act, 1974 and in contravention of the order of Hon'ble Supreme Court of India in Vellore Citizen Welfare Forum case and against the CPC guidelines. The expert reports submitted by the CPCB be forwarded to the State PCB, with the direction to modify and correct and amend the notification according to the guidelines quoted above. The same may be done as early as possible within a period of 60 days and compliance reports be submitted.

RAJNI DEVI VS. RAJASTHAN STATE POLLUTION CONTROL BOARD

CITATION: ORIGINAL
APPLICATION NO. 233/2024
(CZ)

CORAM: HON'BLE MR. JUSTICE
PRAKASH SHRIVASTAVA,
HON'BLE MR. JUSTICE SHEO
KUMAR SINGH AND HON'BLE
DR. AFROZ AHMAD

DATE: 17/01/2025

The letter sent by Rajni Devi alleged that land in Khasra No. 540, 552, 553, 554 & 555 at village Chetawala, was an agricultural land and on that land without any permission Coaltar plant was installed which was emitting huge smoke, toxic gases and creating health hazards. The report of the Rajasthan State Pollution Control Board disclosed that no Coaltar Plant was found established or operating in the area concerned.

The Tribunal ordered that as other two units are concerned, which have not applied for CTE & CTO and operating without pollution control measures, the RSPCB is required to take action for their closure in accordance with law as these units can not be permitted to run without CTE & CTO. The action for levy of EC is also required to be taken against them for past violation.

DHARMENDRA KUMAR SINGH & ORS VS. THE HON'BLE HIGH COURT OF JHARKHAND & ORS

CITATION: ORIGINAL
APPLICATION NO. 1067/2024

CORAM: HON'BLE JUSTICE B.
V. NAGARATHNA AND
HON'BLE JUSTICE SATISH
CHANDRA SHARMA

DATE: 15/01/2025

Appellant No. 1 was initially appointed as Munsif (Civil Judge, Junior Division) and later promoted to Civil Judge (Senior Division), while the other two appellants, initially appointed as Civil Judge (Junior Division), were also promoted to the cadre of Civil Judge (Senior Division) in 2016. The appellants participated in the selection process for the Jharkhand Superior Judicial Service after the High Court of Jharkhand issued a notification. According to the Jharkhand Superior Judicial Services (Recruitment, Appointment, and Conditions of Service) Rules, 2001, promotion can occur through a Limited Competitive Examination, promotion from Civil Judge (Senior Division), or Direct Recruitment. The cut-off mark for promotion was set at 40, and the appellants scored above this threshold; however, those junior to them were promoted based on a merit list, which prioritized candidates with higher marks than the appellants

The Hon'ble court held that the order passed by the High Court of Jharkhand is set aside. The appellants shall be entitled for notional promotion from the date other officers have been promoted to the post of District Judge in terms of notification dated 30.05.2019. They shall also be entitled for all consequential service benefits, including, seniority, increments, notional pay fixation etc., however, they shall not be entitled for any back wages.

PR. COMMISSION ER OF INCOME TAX - 7, DELHI VS. VEDANTA LTD

CITATION: ITA 88/2022

CORAM: HON'BLE JUSTICE
YASHWANT VARMA AND
HON'BLE JUSTICE
DHARMESH SHARMA

DATE: 17/01/2025

The appeal was filed for the question as to whether the inadvertent mistake committed by the TPO as well as Assessing Officer ["AO"] in not mentioning the name of the entity correctly is a curable mistake under the Income Tax Act, 1961 ["Act"] specifically rectifiable in light of decision rendered by the Supreme Court in case of Sky Light Hospitality LLP vs. ACIT.

The Hon'ble Court discovered that there was a valid disclosure made by the respondent-assessee and the AO being duly apprised of the factum of merger. Despite the above, it chose to make the draft assessment order in the name of a party which no longer existed on that date. The power conferred by Section 154 would stand restricted to an inadvertent or unintentional error.

3. NOTIFICATIONS

S. No.	DATE	CIRCULAR NO.	ISSUING AUTHORITY	IMPACT ON COMPANIES	SOURCE LINK
1.	17-01-2025	S.O. 315(E).	The Ministry of Information and Broadcasting	The notification No. S.O. 718(E) is being edited and the authorities under the notification will now include- 1. Section Officer in the Ministry of Information and Broadcasting dealing with digital addressable systems for local cable operator; and 2. Additional Secretary or Joint Secretary in the Ministry of Information and Broadcasting for multi-system operator. Companies will need to ensure they meet the required registration guidelines, reducing unauthorized operations. Stricter registration rules could lead to the elimination of non-compliant operators, reshaping competition in the sector.	Gazette ID: CG-DL-E-17012025-26028818
2.	16-01-2025	No. 01/2025-Central Tax (Rate) G.S.R. 50(E)	The Ministry of Finance, Department of Revenue	The notification amends the notification No. 1/2017- Central Tax (Rate). Tax rates on certain new goods are being imposed like Fortified Rice Kernel (FRK) and Gene therapy. Further tax rates on certain goods are being amended.	Gazette ID: CG-DL-E-17012025-260281
3.	16-01-2025	No. 05/2025-Central Tax (Rate) G.S.R. 38(E)	The Ministry of Finance, Department of Revenue	The notification amends the paragraph 4 of the notification no. 11/2017 Central Tax (Rate). Annexure VII - IX are being inserted further the integrated tax (rate) notification and union territory tax (rate) for the same is also being amended. Further Notification No, 12/2017 along with is corresponding integrate and union territory tax (rates) are also being amended	Gazette ID: CG-DL-E-17012025-260280
4.	15-01-2025	S.O. 294(E).	The Ministry of Finance, Department of Revenue	The notification amends the existing notification, no. 36/2001-Customs (N.T.). Table-1, Table-2 and Table-3 of the notification are being substituted.	Gazette ID: CG-DL-E-15012025-260262
5.	17-01-2025	S.O. 320(E).	The Department of Animal Husbandry And Dairying,	The notification amends the Form I of the Notification no. S. O. 3926(E), in paragraph II, pertaining to sanitary information	Gazette ID: CG-DL-E-18012025-260330

			Ministry of Fisheries, Animal Husbandry And Dairying	by inserting a sub-paragraph ix.while the amendment aims to ensure the safety and quality of imported pet food products, it imposes additional compliance responsibilities on importing companies. Businesses must assess their supply chains, engage with international partners to meet the new requirements, and consider strategic adjustments to mitigate potential disruptions and maintain market presence.	
6.	16-01-2025	HQ- PUB015/1/2 020-PUB- BIS (1134).	The Bureau of Indian Standards Department of Consumer Affairs	The BIS hereby notifies that Indian standards, particulars of which are amended from DOE:10.01.2025 and valid till date of withdrawal 09.07.2025- 1. IS 17373 : 2020 Geosynthetics — Geogrids used in Reinforced Soil Retaining Structures — Specification	Gazette ID: CG-DL-E- 18012025- 260322
7.	16-01-2025	HQ- PUB017/1/2 020-PUB- BIS(1136).	The Bureau of Indian Standards Department of Consumer Affairs	The BIS hereby notifies that Indian standards, particulars of which are established have been cancelled and stand withdrawn from 31.12.2024- 1. IS 6181 – 1971 Specification for Varnish Bonded Glass Fibre Braided Rectangular Copper Conductors 2. IS 9778 – 1981 Guide for Evaluation of Thermal Endurance of Varnish Bonded Glass Fibre Covered Rectangular Copper Conductors 3. IS 11395 – 1985 Specification for Tape Wrapped Round Copper Wires with Temperature Index 220 4. IS 11597 – 1986 Specification for Polyester Tape Wrapped, Varnish Bonded Glass-Fibre Covered Rectangular Copper Conductors 5. IS 13343 : 1992 Guide for Thermal Endurance of Enamelled and Varnish Bonded Glass Covered Rectangular Copper Conductor	Gazette ID: CG-DL-E- 18012025- 260324
8.	16-01-2025	HQ- PUB013/1/2 020-PUB- BIS (1133).	The Bureau of Indian Standards Department of Consumer Affairs	The BIS hereby notifies that Indian standards, particulars of which are established have been cancelled and	Gazette ID: CG-DL-E- 18012025- 260323

				stand withdrawn from 10.01.2025 and new standards are established from 10.01.2025 valid till 10.07.2027 1. IS 537 : 2025 Toluene — Specification (Third Revision) 2. IS 1460 : 2025 Automotive Diesel Fuel — Specification (Seventh Revision)	
9.	13-01-2025	S.O. 200(E).	The Directorate General of Foreign Trade, Department of Ministry of Commerce and Industry	The 'Schedule II (Export Policy) of ITC (HS) 2022' containing current export policy of all ITC(HS) Codes along with the 'General Notes to Export Policy' has been amended and implemented with immediate effect. Companies engaged in export activities should review the updated Schedule II and General Notes available on the DGFT website to ensure compliance with the new regulations.	Gazette ID: CG-DL-E-13012025-260174
10	17-01-2025	CEPD.CO.O BD.No.S127 0/50-01-001/2024-25	The Reserve Bank of India	The Regulated Entities are advised to undertake certain steps in order to mitigate potential misuse of mobile numbers, and reduce and control the surge in frauds. Companies should proactively assess their current practices, develop comprehensive compliance strategies, and engage with regulatory bodies to ensure alignment with these new requirements.	https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=12770&Mode=0
11	17-01-2025	Ref.No.DoS.CO.PPG/SE C.13/11.01.0 05/2024-25	The Reserve Bank of India	The nomination facility is intended to minimise the hardships and facilitate expeditious settlement of claims of the family members on the death of depositor/s. By prioritizing the nomination facility, financial institutions can mitigate hardships for customers' families and ensure seamless claim settlements, aligning with the principles of customer service and financial inclusion.	https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=12769&Mode=0
12	17-01-2025	SEBI/HO/D DHS/DDHS-PoD-3/P/CIR/2025/007	The Securities Exchange Board of India	The circular has been issued to provide clarity with respect to material events requiring a review of ESG ratings. The timeline has been relaxed for review of ESG rating, in order to promote ease of doing business. Sebi's revised timelines aim to balance the need for prompt ESG rating updates with the practical challenges faced by ERPs, ultimately	https://www.sebi.gov.in/legal/circulars/jan-2025/timeline-for-review-of-esg-rating-pursuant-to-

				enhancing the reliability and credibility of ESG assessments.	occurrence-of-material-events-90930.html
13	17-01-2025	G.S.R. 65 (E)—	Ministry of Information and Broadcasting	The amended Rules introduce the definition "designated portal" and substitute the definition of "registering authority". Further the process for application for registration as a local operator in India and registration of local cable operator under Rule 3 and Rule 5, respectively, has been substituted. Furthermore Form 1 and Form 3 are substituted.	Gazette ID: CG-DL-E-17012025-260291
14	15-01-2025	FEMA 395(3)/2025-RB.	Reserve Bank of India	The notification amends Regulation 3 of the NDI Regulations. 1. Provision I, II, VI, VII, VIII and IX of Regulation 3.1. are being substituted 2. Regulation 3.2. is being substituted and explanation to Reg. 3.2. is being inserted	Gazette ID: CG-MH-E-15012025-260259
15	15-01-2025	G.S.R. 35(E).	Ministry of Finance	The amendment, substituted the date in Sr. No. 6 in column (3), in the table after Form XII as 31.03.2025	Gazette ID: CG-DL-E-15012025-260260
16	15-01-2025	FEMA 5(R)(5)/2025-RB	Reserve Bank of India	Amendment made in the Deposit Regulations are as follows- 1. Regulation 5(4)- The words "or its branch outside India" are inserted after the words "authorised dealer in India" 2. A regulation 9 regarding Transfer of funds between repatriable Rupee accounts is being inserted 3. Schedule 4 is being amended	Gazette ID: CG-MH-E-15012025-260256
17	15-01-2025	FEMA 10(R)(5)/2025-RB	Reserve Bank of India	A Regulation 5(CA) is being inserted as- "A person resident in India, being an exporter, may open, hold and maintain a Foreign Currency Account with a bank outside India, for realisation of full export value and advance remittance received by the exporter towards export of goods or services. Funds in this account may be utilised by the exporter for paying for its imports into India or repatriated into India within a period not exceeding the end of the next month from the date of receipt of the funds after adjusting for forward commitments, provided that the	Gazette ID: CG-MH-E-15012025-260250

				realisation and repatriation requirements as specified in Regulation 9 of FEM (Export of Goods and Services) Regulations, 2015 are also met.”	
18	13-01-2025	G.S.R. 31(E).	Ministry of Commerce and Industry	The Rule 32 and 36 (1) are proposed to be amended and the word "Five" shall be replaced with "Ten"	Gazette ID: CG-DL-E-14012025-260204
19	13-01-2025	G.S.R. 30(E).	Ministry of Commerce and Industry	The Rule 106(3) is being omitted and in Rule 112(1) and Rule 112 (8) the word "Five" shall be replaced with "Ten"	Gazette ID: CG-DL-E-14012025-260205
20	13-01-2025	G.S.R. (32)	Ministry of Commerce and Industry	The Static and Mobile Pressure Vessels (Unfired) Rules is being amended and Rule 4, 51 and 55 are being amended. Furthers forms are also being amended- 1. FORM-LS-1A 2. FORM-LS-1B 3. FORM-LS-1C 4. FORM-LS-2	Gazette ID: CG-DL-E-14012025-260207