

MONTHLY NEWSLETTER

MAY 2022

Dear Readers,

We bring you a concise analysis of important developments, recent publications and judgements and noteworthy regulatory amendments in the corporate and financial sectors on a monthly basis.

Our newsletter will cover updates from RBI, FEMA, Foreign Trade, Corporate Laws, Securities Laws and Capital Markets, Competition Laws, Trade & Indirect Taxes and Customs, Intellectual Property Laws, Environmental Laws etc.

Perceiving the significance of these updates and the need to keep track of the same, we have prepared this newsletter providing a concise overview of the various changes brought in by our proactive regulatory authorities and the Courts!

Feedback and suggestions from our readers would be appreciated. Please feel free to write to us at mail@lexport.in.

Regards,
Team Lexport



ABOUT US

Lexport is a full-service Indian law firm offering consulting, litigation and representation services to a range of clients.

The core competencies of our firm's practice *inter alia* are Trade Laws (Customs, GST & Foreign Trade Policy), Corporate and Commercial Laws and Intellectual Property Rights.

The firm also provides Transaction, Regulatory and Compliance Services. Our detailed profile can be seen at our website www.lexport.in.

OUR LEGAL TEAM

Srinivas Kotni
Rajiv Sawhney
Raj Latha Kotni
Sandeep Chatterjee
Urvashi Kalra
Akshay Kumar
Swagita Pandey
Adivitiya Raj

DISCLAIMER

The information contained in this Newsletter is for general purposes only and Lexport is not, by means of this newsletter, rendering legal, tax, accounting, business, financial, investment or any other professional advice or services. This material is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Further, before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. Lexport shall not be responsible for any loss sustained by any person who relies on this newsletter.

INDEX

RBI & FEMA	... 2
Foreign Trade	... 3
Corporate Laws	... 4
Securities Laws and Capital Markets	... 6
Competition Laws	... 6
Indirect Taxes and Customs	...7
Intellectual Property Rights	...8
Environment Laws	...8

RBI & FEMA

(1) RBI NOTIFIES ON EXIM BANK'S GOVERNMENT OF INDIA SUPPORTED ADDITIONAL LINE OF CREDIT OF USD 190 MILLION TO THE SBM (MAURITIUS) INFRASTRUCTURE DEVELOPMENT COMPANY LTD



The Reserve Bank of India (RBI) on May 05, 2022 has issued a notification on Exim Bank's Government of India supported additional Line of Credit (LoC) of USD 190 million to the SBM (Mauritius) Infrastructure Development Company Ltd to all the Category – I Authorised Dealer Banks to bring to the notice of their exporter constituents and advise them to obtain complete details of the LoC from the Exim Bank's office. Out of the total credit by Exim Bank under the agreement, goods and services of the value of at least 75 per cent of the contract price shall be supplied by the seller from India, and the remaining 25 per cent of goods and services may be procured by the seller for the purpose of the eligible contract

from outside India. Provided, however, Indian content requirement for the Metro Express Project shall be 30% of the contract price. The Agreement under the LoC is effective from April 18, 2022. Under the LoC, the terminal utilization period is 60 months from the scheduled completion date of the project.

(Source: Notification No. RBI/2022-2023/47 A.P. (DIR Series) Circular No.02 dated 5th May, 2022)

(2) RBI ALLOWS LENDING BY COMMERCIAL BANKS TO NON-BANKING FINANCIAL COMPANIES (NBFC) AND SMALL FINANCE BANKS (SFB) TO NBFC- MICRO FINANCE INSTITUTIONS (MFI)

The Reserve Bank of India (RBI) permitted commercial banks to continue providing credit facility to NBFCs (Non-Banking Financial Companies) for the purpose of on-lending to certain priority sectors. The same is applicable for lending by Small Finance Banks (SFBS) to NBFC MFIS (Microfinance institutions).

Bank credit to NBFCs (including Housing Finance Companies-HFCS) for on-lending will be allowed up to an overall limit of 5% of an individual bank's total Priority Sector Lending (PSL) in case of commercial banks. In case of SFBS, credit to NBFC-MFIS and other MFIS (Societies, Trusts, etc.) which are members of RBI recognized 'Self-Regulatory Organisation' of the sector, will be allowed up to an overall limit of 10% of an individual bank's total PSL. SFBS are allowed to lend to registered NBFC-MFIS and other MFIS which have Gross Loan Portfolio (GLP) of up to Rs 500 crore as on March 31, 2022, for this purpose.

This facility was allowed to ensure continuation of the synergies that have been developed between banks and NBFCs in delivering credit to the specified priority sectors, it has been decided to allow the above facility on an on-going basis.

(Source: RBI Notification No: RBI/2022-23/50 FIDD.CO.Plan.BC.No.5/04.09.01/2022-23 dated 13th May 2022)

(3) RBI MODIFIES ELIGIBILITY CRITERIA FOR FARMERS ENGAGED IN FISHERIES UNDER KISAN CREDIT CARD (KCC) SCHEME.

RBI issued a notification on May 18, 2022, in which it noted that licensing and authorisation-related requirements pertaining to fishing and aquaculture in inland water bodies vary across states. Thus, the following amendments regarding eligibility criteria for farmers engaged in fisheries/aquaculture in the Kisan Credit Card Scheme were made.

The modifications introduced are that the beneficiaries must own or lease any fisheries related assets such as ponds, tanks, open water bodies, raceways, hatcheries, rearing units, boats, nets and such other fishing gear as the case may be and they need to possess necessary authorisation/certification as may be applicable in respective states for fish farming and fishing related activities and for any other state specific fisheries and allied activities.

(Source: RBI Notification No: RBI/2022-23/51 dated 18th May 2022)

(4) RBI ENHANCES LIMIT OF LOANS FOR REPAIR, ALTERATION IN THE HOUSING FINANCE SECTOR (HFS)

RBI through circular dated May 24, 2022, has revised the ceiling on loans to individuals for carrying out repairs/additions/alterations to their dwelling units to ₹10 lakhs in metropolitan centres (those centres with population of 10 lakhs and above) and ₹6 lakhs in other centres.

Earlier the ceiling was ₹2 lakhs in rural and semi-urban areas and ₹5 lakhs in urban areas.

(Source: RBI Circular No. RBI/2022-23/56 dated 24th May 2022)

(5) RBI NOTIFIES AMENDMENT TO BHARAT BILL PAYMENT SYSTEM GUIDELINES

RBI notified the amendment to the guidelines on Bharat Bill Payment System, reducing the minimum net worth requirement for non-bank Bharat Bill Payment operating units to ₹25 crore from ₹100 crore earlier by issuing circular under Section 10 (2) read with Section 18 of the Payment and Settlement Systems Act, 2007.

(Source: RBI Circular No. RBI/2022-23/58 dated 26th May 2022)

(6) CLARIFICATION ON INTEREST EQUALIZATION SCHEME (IES) ON PRE AND POST SHIPMENT RUPEE EXPORT CREDIT – EXTENSION

Government has issued a clarification that the extended IES will also be available to such beneficiaries for segments other than for which they have availed of Production Linked Incentive benefits. Earlier under paragraph 2.4 of Circular dated March 8, 2022, wherein it was stated that the extended IES would not be available to those beneficiaries who were availing of the benefit under any Production Linked Incentive (PLI) scheme of the Government. Banks shall obtain a Self-Declaration under the IES from the exporters for the same and these provisions shall be deemed effective from October 1, 2021.

(Source: RBI Circular No. RBI/2022-23/60 dated 31st May 2022)

FOREIGN TRADE

(1) REVISED POLICY FOR EXPORT OF GUAR GUM

The Export Policy of Guar Gum has been modified by the Director General of Foreign Trade. The Shellac & Forest Products Export Promotion Council (SHEFEXIL), Kolkata, an authorised representative of the Ministry of Commerce & Industry, Government of India, is required to produce an official certificate before the policy may be changed to free. coupled with:

The initial analytical report of testing ETO: ethylene oxide, as well as the original analytical report of testing pentachlorophenol (PCP).

(Notification no. 03 /2015-2020 dated 9th May 2022)

(2) EXPORT POLICY OF WHEAT REVISED FROM FREE TO PROHIBITED

To regulate India's overall food security, the Director General of Foreign Trade amended the export policy for all varieties of wheat from free to forbidden. Exports are only permitted when they are requested by and approved by the Indian government in order to meet the demands of other nations in terms of food security. When an irrevocable Letter of Credit has been provided prior to the date of this announcement, export is permitted.

The export policy for onions has also been changed by the Director General of Foreign Trade from free to forbidden.

(Notification no. 06/2015-2020 dated 13th May 2022)

(3) UPLOADING OF e-BRC BY JULY 15, 2022 BY THE EXPORTERS FOR SHIPPING BILLS UNDER ROSCTL SCRIP

The DGFT vide Trade Notice has issued guidelines w.r.t. uploading of Electronic Bank Realization Certificate ("e-BRC") on the DGFT server by July 15, 2022 by the Exporters, for shipping bills on which Rebate of State & Central Taxes and Levies ("RoSCTL") scrip has been availed upto December 31, 2021.

Attention of the trade and industry members is brought to Public Notice 58 dated January 29, 2020, wherein it has been stipulated that under RoSCTL, the rebate allowed is subject to the receipt of export proceeds within time allowed under the Foreign Exchange Management Act, 1999 failing which such rebate shall be deemed never to have been allowed. Action under the Foreign Trade (Development and Regulation) Act, 1992 may be taken by the Regional Authorities for repayment of erroneous or excess paid RoSCTL.

Earlier a Trade Notice No 13 dated August 04, 2021 had been issued urging all exporters to comply with the extant guidelines on realisation of export proceeds and get the process of uploading of e-BRCs at the DGFT server completed by the AD Banks.

As per RBI guidelines, it is expected that all shipping bills upto December 31, 2020 would have their export proceeds realized by now. Accordingly, all exporting firms, who have been issued scrips under RoSCTL for exports/ shipping bills upto December 31, 2020, are requested to get the relevant e-BRCs uploaded in the DGFT server by their AD banks latest by July 15, 2022, failing which action as per para 4.96 of HBP, as notified vide PN 58 dated January 29, 2020 would be initiated by the jurisdictional Regional Authorities.

(Source: Trade Notice 12/2022-23 dated 30th May 2022)

CORPORATE LAWS

(1) TATA VS. MISTRY: DISMISSAL OF REVIEW PETITION

The Review petition has been rejected by a Bench comprising the Chief Justice of India NV Ramana, Justice AS Bopanna and Justice V. Ramasubramanian observing that you can't take the fight to the other side, to a fight with the court. The Court, however accepted the application seeking expunction of certain remarks against Mistry in the judgment. The CJI though took exception to some of the grounds taken in the application and asked Mistry's Counsel to remove them. The objections in the Review Petition, as per the Counsel, arose from the findings in the judgment which had far reaching effects as it went against the cardinal rule of mergers. The Bench led by CJI, however denied to take the same.

(Source- Tata Consultancy Services Ltd. Vs. Cyrus Investments Pvt. Ltd., 2021 170 SC)

(2) COMPANIES (PROSPECTUS AND ALLOTMENT OF SECURITIES) AMENDMENT RULES, 2022

The Companies (Prospectus and Allotment of Securities) Amendment Rules, 2022 are a publication of the Ministry of Corporate Affairs. Neither offer nor invitation to offer for the purchase of any securities may be made to a body corporate organised in or a national of a country that borders India on land without first obtaining government approval in accordance with the Foreign Exchange Management (Non-debt Instruments) Rules, 2019 and attaching it to the private placement offer cum application letter, as applicable.

(Notification no. G.S.R. 338(E). dated 5th May 2022)

(3) COMPANIES (INCORPORATION) SECOND AMENDMENT RULES, 2022

The Companies (Incorporation) Second Amendment Rules, 2022 are a publication of the Ministry of Corporate Affairs. The revision updated the INC-9 and INC-32 (SPICe+) forms. The accompanying statement must be included on Form No. INC-32 (SPICe+):

“I, on behalf of the proposed directors, hereby declare that person seeking appointment is a national of a country\which shares a land border with India, necessary security clearance from Ministry of Home Affairs, Government of\India shall be attached with the consent.

O Yes O No.

(If yes, please attach a copy of the security clearance.)

The 1st of June 2022 will mark their entry into force.

(Notification no. G.S.R. 363(E) dated 20th May 2022)

(4) NEW OKHLA INDUSTRIAL DEVELOPMENT AUTHORITY (NOIDA),

AN OPERATIONAL CREDITOR, NOT A FINANCIAL CREDITOR

The Supreme Court in an important observation declared New Okhla Industrial Development Authority (NOIDA) as an Operational Creditor under the provisions of the Insolvency and Bankruptcy Code, 2016 contrary to its claim of being a Financial Creditor. The Court, analysed in detail, all the required provisions of IBC, Companies Act and Indian Accounting Standard making up the criteria for 'Financial Lease' Referring to Rule 63 of the Indian Accounting Standard which states that a lease will be a financial lease if the term of the lease is for the major part of the economic life of the underlying assets, even if the title is not transferred, the Court noted that the present lease is not par with the required criteria. It stated that it is for a period of ninety years and the principle of the economic life of the underlying asset which is the "land" is inapposite in the present case as its economic value is not limited.

(Source: New Okhla Industrial Development ... vs Anand Sonbhadra on 17th May, 2022)

(5) ORIENTAL BANK OF COMMERCE V. ANIL ANCHALIA

Oriental Bank (“Appellant”) had supplied a loan to Bala Techno (“Corporate Debtor”) which was secured with a charge over certain properties. The Corporate Debtor later defaulted on its loan after which CIRP was initiated by the appellant. The Corporate Debtor could not be revived and consequently, the NCLT passed an order for liquidation. The secured assets were sold as part of the liquidation process and the Appellant claimed the sale proceeds arguing that it was the exclusive charge holder. Disregarding the claim of the Appellant, the proceeds were distributed in accordance with Section 53 of the IBC. The NCLT took no issue with the decision of the liquidator.

Aggrieved, the Appellant approached the NCLAT which dismissed the appeal. It held that the wisdom of the Committee of Creditors was paramount with respect to the distribution of proceeds among the various classes of creditors. The Appellant in this case could not seek *inter se* priority over other similarly placed secured financial creditors.

(Oriental Bank of Commerce v. Anil Anchalia, Liquidator, Comm. Appl. (AT) (Ins.) No. 547 of 2022)

SECURITIES LAWS AND CAPITAL MARKETS

(1) RELAXATION FROM COMPLIANCE WITH CERTAIN PROVISIONS OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

SEBI vide Circular dated May 12, 2020 had, relaxed certain provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) related to dispatch of hard copy of Annual Report to debenture holders, pursuant to relaxations granted by the Ministry of Corporate Affairs (MCA). Thereafter, vide Circular dated January 15, 2021, the said relaxations were extended till December 31, 2021.

Subsequently, MCA vide Circular dated May 5, 2022, has extended the relaxations from dispatching of physical copies of financial statements for the year 2022 i.e. till December 31, 2022. Considering the above, it has been decided to provide relaxation up to December 31, 2022, from the requirements of Regulation 58 (1)(b) of the Listing Regulations which prescribes that an entity with listed non-convertible securities shall send a hard copy of statement containing the salient features of all the documents, as specified in Section 136 of Companies Act, 2013 and rules made thereunder to those holders of non-convertible securities who have not registered their email address(es) either with the listed entity or with any depository.

The Stock Exchanges are advised to bring the provisions of this circular to the notice of all entities with listed non-convertible securities and disseminate on their websites. The Circular is issued in exercise of the powers conferred under Section 11(1) of the Securities and Exchange Board of India Act, 1992 read with Regulation 101

of the Listing Regulations.

(Source: Circular No. SEBI/HO/DDHS/P/CIR/2022/0063, dated 13th May 2022)

(2) PROCESSING OF APPLICATION SUPPORTED BY BLOCKED AMOUNT APPLICATIONS IN PUBLIC ISSUE OF EQUITY SHARES

SEBI issued Circular dated May 30, 2022 under section 11 read with section 11A of the Securities and Exchange Board of India Act, 1992, stating that processing of ASBA applications in Public Issues of equity shares and convertibles can only begin once the bid money has been blocked in the bank account of investors. SEBI has made provisions of this Circular applicable to all the categories of investors, which are Qualified Institutional Buyers, Non Institutional Investors, Retail and other reserved categories and also for all those modes through which the applications are processed. This circular shall be applicable for public issues opening on or after September 01, 2022.

(Source: SEBI Circular No. SEBI/HO/CFD/DIL2/P/CIR/2022/75 dated 30th May 2022)

COMPETITION LAWS

(1) CCI DISMISSES CASE AGAINST NANDAL FINANCE & LEASING AND JPM INDUSTRIES FOR INDULGING IN ALLEGED BID-RIGGING

The CCI received a complaint² against Nandal Finance & Leasing Private Limited and JPM Industries Limited (collectively referred to as the 'Bidders') for indulging in bid-rigging, in relation to the disinvestment process of Central Electronics Limited (CEL)³, in violation of Section 3(3) of the Competition Act. The complainant alleged that the Bidders: (i) submitted separate bids, despite the common linkages between them including a common director; and (ii) submitted their respective bids in close proximity to each other. The CCI inter

alia noted that: (i) the complainant failed to furnish enough evidence to substantiate the allegation of bid-rigging. By relying on its earlier decision⁴, it held that merely having common directors is not sufficient evidence of bid-rigging; and (ii) the disinvestment of CEL is a policy decision, and the CCI is not the appropriate authority to decide on the merits of the said disinvestment. Accordingly, the CCI dismissed the case.

(Source: CCI order dated 18th may, 2022.)

(2) CCI IMPOSES A PENALTY OF INR 20 LAKH ON ALLCARGO LOGISTICS FOR GUN-JUMPING

The CCI imposed a total penalty of INR 20 lakh (USD 26,542.80) on All cargo Logistics Limited (Allcargo)⁸ for failing to notify its acquisition of 46.86 per cent equity share capital of GATI Limited (Gati)⁹ (referred to as the 'Transaction'). By April 2020, All cargo consummated the Transaction without seeking CCI approval for the same. In December 2020, the CCI issued a show a cause notice to All cargo asking it to explain why the Transaction was not notified to the CCI for its approval. The CCI inter alia noted that while assessing the filing requirement of the Transaction, All cargo wrongly relied on the standalone financial statements of Gati instead of its consolidated financial statements basis which the target exemption was not available and the Transaction ought to have been notified to the CCI. Accordingly, the CCI imposed a penalty of INR 20 lakhs (USD 26,542.80) on Allcargo.

(Source: CCI Order dated 2nd May, 2022)

INDIRECT TAXES & CUSTOMS

(1) GSTN ENABLES FUNCTIONALITY OF AATO FOR THE FY 2021-22 ON TAXPAYERS

The functionality of Annual Aggregate Turnover (AATO) for the FY 2021–22 was made active on

taxpayers' dashboards as per a notification from the Goods and Service Tax Network.

The taxpayers have access to both the precise Annual Aggregate Turnover (AATO) for the prior Financial Year (FY) and the Aggregate Turnover for the current FY based on the returns submitted to date.

The taxpayers have also been given the option of updating their turnover in the event that they believe the system-calculated turnover showcased on their dashboard differs from the turnover according to their records. This option of updating their turnover is available to all GSTINs registered under a single PAN. For the purpose of calculating the Annual Aggregate Turnover for each GSTIN, all changes in turnover made by any one GSTIN must be added together.

Within the month of May 2022, the taxpayer has two opportunities to change the turnover. The Jurisdictional Tax Officer will next analyse the data and make any necessary changes to the values provided by the taxpayer.

(Source: GST AATO computation dated 2nd May 2022.)

(2) CBIC WAVES LATE FEES FOR FILING GSTR-4 FOR FY2021-22

For the period from May 1 through June 30, 2022, the Central Board of Indirect Taxes and Customs has waived the late fee for submitting Form GSTR-4 late.

The taxpayers registered under the composition scheme must submit GSTR-4 once a year. Contrary to a regular taxpayer, who must submit three monthly returns, a dealer who chooses the composition scheme is only obliged to submit one return, the GSTR 4, once every year by the 30th of April after the end of the fiscal year.

(Source: Notification No. 07/2022–Central Tax dated 26th May 2022.)

(3) UNION OF INDIA V. MOHIT MINERALS

The Central Government *vide* two notifications mandated the levy of IGST on transport services on import of goods, which was to be collected from the

importer on a reverse charge basis. The respondent in the present case sought to challenge the *vires* of the aforesaid notifications.

The Court held that the levy of IGST on the importer was in violation of the principles of composite supply envisaged under the CGST Act. The service of transportation by a foreign exporter is already liable to IGST under Section 5(1) of the IGST Act, as it forms a part of a 'bundle of supply'. The Court also noted that the recommendations of the GST Council are merely recommendatory and not binding in nature.

(Union of India v. M/s. Mohit Minerals Pvt. Ltd., Civil Appeal No. 1390 of 2022, Supreme Court)

(4) MUNJAAL MANISHBHAI BHATT V. UNION OF INDIA

The petitioners in the present case challenged a government notification that provided for 1/3rd deduction in construction contracts involving land as *ultra vires* the provisions of the GST Acts and Article 14 of the Constitution. The Court affirmed the contention of the petitioner holding that a notification cannot provide for a fixed deduction in case the actual value of land and the construction service was ascertainable.

(Source: Munjaal Manishbhai Bhatt v. Union of India & Ors., Special Civil Application No. 1350 of 2021, Supreme Court)

INTELLECTUAL PROPERTY RIGHTS

(1) "SHOLAY" MISAPPROPRIATION ATTEMPT

Regarding the appeal given by the Delhi High Court on May 29, 2013, Indus filed an appeal against this interim decision dated April 4, 2013. The Delhi High Court observed that the three requirements for an interim injunction were met in the current instance based on the facts. In Wander Limited v.

Antox Private Limited, the Supreme Court held that such a court exercising its judicial power should not replace its own discretion for that of a court of first instance until it can be "shown that the court of first instance has executed its discretion unjustly, spitefully, or issued an order disregarding established principles of law." And so, the appeal was dismissed.

(Source: Sholay Media and Entertainment Pvt. Ltd. v. Indus Video Pvt. Ltd.)

(2) M/S KNIT PRO INTERNATIONAL V. STATE OF NCT OF DELHI

The Supreme Court finally settled the debate on Section 63 of the Copyright Act by holding that the offence envisaged therein is cognizable and non-bailable. The court noted that Section 63 provided for a punishment of "upto three years". As per the First Schedule to the CrPC, only those offences for which the prescribed punishment is "less than three years" are considered non-cognizable and bailable. Since Section 63 envisages a punishment of exactly three years as well, it cannot fall under the category of non-cognizable bailable offences.

(Source: M/s Knit Pro International v. The State of NCT of Delhi, Criminal Appeal No. 807 of 2022, Supreme Court)

ENVIRONMENTAL LAWS

(1) THE PETROLEUM AND NATURAL GAS REGULATORY BOARD (GAS EXCHANGE) AMENDMENT REGULATIONS, 2022.

The Petroleum and Natural Gas Regulatory Board (Gas Exchange) Amendment Regulations, 2022, were made public by the board.

This modification includes a definition for the terms "delivery point" and "gas hub."

(Source: Notification F. No. PNGRB/Fin/9-Gas Ex (2)/2021 (P-3676) dated 6th May 2022)

(3) RECYCLING UNITS OF LEAD ACID BATTERIES EXEMPTED FROM THE REQUIREMENT OF PRIOR ENVIRONMENTAL CLEARANCE

In accordance with the EIA Notification 2006, reprocessing units of lead acid batteries recognized under the Batteries (Management and Handling) Rules, 2001 are excluded from the necessity of previous environmental clearance. This was clarified by the Ministry of Environment, Forest, and Climate Change.

Nevertheless, they will still need to secure the consents required by the relevant state or union territory Pollution Control Board.

(Source: Circular dated 5th May 2022)

(4) THE MODEL GOA MUNICIPAL PLASTIC WASTE MANAGEMENT BYELAWS, 2022.

The Model Goa Municipal Plastic Trash Management Byelaws, 2022, released by the Department of Urban Development, Goa, are applicable to all waste generators, manufacturers, producers, importers, and brand owners operating under the council's authority in the State of Goa.

According to the bylaw, each garbage generator, institutional waste generator, owner, and occupier must separate plastic waste at the source and put it in a blue container that is properly covered before giving it to a rubbish picker or an agency that has been approved and informed by the council.

The Goa State Pollution Control Board must give its approval before any producer, manufacturer, importer, or brand owner deals with or uses plastic materials or multilayered packaging material..

(Source: Notification dated 19th May 2022)

[End of Newsletter]
