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WINS

(WHITESPAN INFORMATION AND NEWS SERVICES)

A GATEWAY TO KNOWLEDGE

Monthly Newsletter
JUNE 2025

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MAA FOUNDATION ACTIVITIES



MAA Foundation organizes regular skill development workshops and training programs to enhance women's professional and vocational skills. During the month of May, 2025, MAA Foundation organized various POSH awareness sessions and also imparted vocational skill trainings to young girls under the "SUI DHAGA PROJECT".

MESSAGE FROM THE CHIEF EDITOR

“Quality means doing it right when no one is looking.” – Henry Ford

It gives us immense satisfaction to share the 97th Edition of “WINS – E-Newsletter” for June 2025, covering legal updates released during the month of May 2025, articles shared by respected professionals, Case Laws and compliance calendar for the month of June 2025.

In this issue, we have covered the following:

1. Corporate Updates from MCA, SEBI, RBI, CBIC, CBDT and other miscellaneous Laws
2. Articles on Anti-Dumping Duty in India : A Safeguard for Domestic Industry and POSH Compliance Across Locations: Is a Common Internal Committee Permissible?
3. Case Laws
4. Compliance checklist for the month of June 2025.

Trust, WINS not only helps you to keep yourself updated, but also saves your time with crisp summary, in the form of Editor's Quick Take.

My sincere gratitude to each one of you for sparing your precious time in reading this newsletter and sharing your valuable feedback. Your suggestions and ideas have been a source of inspiration for us and have motivated and guided us to scout for better contents, every month, in timely manner. We take this opportunity to invite articles on topics of professional interest. Please ensure that the article is original, written in good style and adds value for the readers.

You may reach to us at vinayshukla@whitespan.in or [+91 9810 624 262](tel:+919810624262)

With warm regards,

TEAM WINS (Whitespan Information and News Services)
June 02, 2025

OUR EDITORIAL BOARD COMPRISES THE FOLLOWING PROFESSIONALS

1. **Mr. Vinay Shukla**, a fellow member of The Institute of Company Secretaries of India (ICSI), a graduate in Law, Commerce and Management and the co-founder of WsA having more than thirty years' experience in wide spectrum of corporate functions.
2. **Ms. Jaya Yadav**, a practicing company secretary based at Gurgaon is a fellow member of The Institute of Company Secretaries of India (ICSI) and a graduate in Law and Commerce from Delhi University.
3. **Ms. Shweta Chaturvedi**, a member of The Institute of Company Secretaries of India (ICSI) and a post-graduate in commerce from CSJMU, Kanpur
4. **Mr. Pushkar Garg**, a member of The Institute of Company Secretaries of India (ICSI) and a graduate in Law and Commerce from MJP Rohilkhand University.
5. **Ms. Geetanjali Arya**, CS Trainee pursuing LLB from Choudhary Charan Singh University, Meerut and a graduate in commerce from Maharishi Dayanand University, Rohtak

Ministry of Corporate Affairs (MCA)

1. Companies (Indian Accounting Standards) Amendment Rules, 2025

Date of Circular: May 07, 2025

Effective date: May 07, 2025

Link:

<https://www.mca.gov.in/bin/dms/getdocument?mds=vBFzI3EzmTiUyL7B7SDwAw%253D%253D&type=open>

The Ministry of Corporate Affairs vide its public notice dated May 07, 2025, has proposed amendments to the Companies (Indian Accounting Standards) Rules which are referred as Companies (Indian Accounting Standards) Amendment Rules, 2025.

There are various additions made in the Annexure of the Companies (Indian Accounting Standards) Rules, 2015.

For further details, please refer the above-mentioned link.

2. Companies (Accounts) Amendment Rules, 2025

Date of Circular: May 19, 2025

Effective date: May 19, 2025

Link:

<https://www.mca.gov.in/bin/dms/getdocument?mds=LDpXKzuAigAavlWsKxaZDw%253D%253D&type=open>

The Ministry of Corporate Affairs vide its notification dated May 19, 2025, has extended the timeline for filing of Form CSR-2 by the Companies. Now, the Form CSR-2 shall be filed on or before 30th June, 2025



Securities Exchange Board of India (SEBI)

1. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2025

Date of Regulation: May 01, 2025

Effective date: May 01, 2025

Link:

https://www.sebi.gov.in/legal/regulations/may-2025/securities-and-exchange-board-of-india-listing-obligations-and-disclosure-requirements-second-amendment-regulations-2025_93783.html

SEBI vide its regulation dated May 01, 2025, has made the following amendments to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

(1) Amendment to Regulation 13(2): A new proviso has been added:

“Provided that in case of a securitised debt instrument, **SCORES registration may be taken at the trustee level** for all the special purpose distinct entities (SPD entities) that the trustee is responsible for.”

(2) Amendment to Schedule III, Part D: After clause 9, the following new clauses (10 and 11) have been added:

Clause 10: Special purpose distinct entities (or their trustees) must **disclose, on an annual basis**, any **ongoing legal cases (outstanding litigations)** or **important developments** related to the originator, servicer, or any other party in the transaction **that could harm the interests of investors**.

Clause 11: Special purpose distinct entities (or their trustees) must also **disclose annually** any **defaults made by the servicer** in fulfilling their servicing obligations.

2. Review of - (a) disclosure of financial information in offer document / placement memorandum, and (b) continuous disclosures and compliances by Infrastructure Investment Trusts (InvITs)

Date of Circular: May 07, 2025

Effective date: May 07, 2025

Link:

<https://www.sebi.gov.in/legal/circulars/may-2025/review-of-a-disclosure-of-financial-information-in-offer-document-placement-memorandum-and-b-continuous-disclosures-and-compliances-by-infrastructure-investment-trusts-invits-93835.html>

Chapters 3 and 4 of the Master Circular for Infrastructure Investment Trusts (InvITs), which govern key aspects of disclosure and compliance, have been revised. Chapter 3 originally outlined the requirements for financial disclosures in the offer document or placement memorandum, including the methodology for calculating Net Distributable Cash Flows (NDCF). Chapter 4 dealt with continuous disclosure obligations and compliance requirements after the listing of InvIT units. Following a detailed review by a Working Group constituted under the Hybrid Securities and Advisory Committee (HySAC), along with inputs from the Bharat InvITs Association and internal regulatory deliberations, both chapters have been updated to streamline processes and improve ease of doing business for InvITs.

3. Review of - (a) disclosure of financial information in offer document, and (b) continuous disclosures and compliances by Real Estate Investment Trusts (REITs)

Date of Circular: May 07, 2025

Effective date: May 07, 2025

Link:

<https://www.sebi.gov.in/legal/circulars/may-2025/review-of-a-disclosure-of-financial-information-in-offer-document-and-b-continuous-disclosures-and-compliances-by-real-estate-investment-trusts-reits-93837.html>

Chapters 3 and 4 of the Master Circular for REITs dated May 15, 2024, which cover financial disclosures in offer documents and ongoing post-listing compliances, have been revised. The updates follow recommendations from a Working Group under the Hybrid Securities and Advisory Committee (HySAC), aimed at improving ease of doing business. Inputs from the Indian REITs Association, HySAC, and internal deliberations were also considered.

4. Simplification of operational process and clarifying regarding the cash flow disclosure in Corporate Bond Database pursuant to review of Request for Quote (RFQ) Platform framework

Date of Circular: May 13, 2025

Effective date: August 18, 2025

Link:

<https://www.sebi.gov.in/legal/circulars/may-2025/simplification-of-operational-process-and-clarifying-regarding-the-cash-flow-disclosure-in-corporate-bond-database-pursuant-to-review-of-request-for-quote-rfq-platform-framework-94018.html>

SEBI has decided to make changes to the RFQ (Request for Quote) platform after getting suggestions from a working group and reviewing public feedback. These changes are meant to improve how the platform works and make it more transparent and efficient.

For further details, please refer the above-mentioned link.

5. Composition of the Internal Audit team for CRAs

Date of Regulation: May 14, 2025

Effective date: May 14, 2025

Link:

https://www.sebi.gov.in/legal/circulars/may-2025/composition-of-the-internal-audit-team-for-cras_93917.html

SEBI has revised Para 33.1.3 of the Master Circular for Credit Rating Agencies (CRAs) dated May 16, 2024, which outlines the qualifications required for members of the internal audit team. Previously, the audit team was required to include at least a Chartered Accountant (ACA/FCA) and a Certified Information Systems Auditor or equivalent (CISA/DISA). To broaden the pool of eligible professionals, SEBI has now allowed the inclusion of Cost Accountants (ACMA/FCMA) and those with a Diploma in Information System Security Audit (DISSA) from ICMAI. The revised provision now requires that the audit team must include at least a Chartered Accountant or a Cost Accountant, and a professional holding CISA, DISA, or DISSA certification.

6. Investor Charter for Registrars to an Issue and Share Transfer Agents (RTAs)

Date of Circular: May 14, 2025

Effective date: May 14, 2025

Link:

<https://www.sebi.gov.in/legal/circulars/may-2025/investor-charter-for-registrars-to-an-issue-and-share-transfer-agents-rtas-93919.html>

SEBI has updated the Investor Charter for RTAs to enhance financial consumer protection, inclusion, and literacy, considering recent developments like the ODR platform and SCORES 2.0. Registered RTAs must now:

- 1.Share the updated Investor Charter with shareholders via email, websites, and office displays.
- 2.RAIN will also publish the charter on its website.
- 3.RTAs must continue to publish data on complaints and their resolution on their websites by the 7th of each month, following the specified format.

The updated charter is provided in Annexure A, and complaint data should be shared in Annexure B.

For further details, please refer the above-mentioned link.

7. Rating of Municipal Bonds on the Expected Loss (EL) based Rating Scale

Date of Circular: May 15, 2025

Effective date: May 15, 2025

Link:

https://www.sebi.gov.in/legal/circulars/may-2025/rating-of-municipal-bonds-on-the-expected-loss-el-based-rating-scale_93945.html

SEBI in its Circular for Credit Rating Agencies (CRAs) dated May 16, 2024, allows CRAs to use an Expected Loss (EL)-based Rating Scale for infrastructure-related projects, in addition to the standard rating scales. After discussions with stakeholders, including the Corporate Bonds and Securitisation Advisory Committee (CoBoSAC), it was agreed that combining EL Ratings with standard ratings can better reflect the recovery potential of municipal bonds. Since municipal bonds are mainly issued to fund infrastructure, CRAs can now use the EL-based Rating Scale to rate these bonds, improving the assessment of credit risk.

8. Norms for Internal Audit Mechanism and composition of the Audit Committee of Market Infrastructure Institutions

Date of Circular: May 19, 2025

Effective date: August 16, 2025

Link:

https://www.sebi.gov.in/legal/circulars/may-2025/norms-for-internal-audit-mechanism-and-composition-of-the-audit-committee-of-market-infrastructure-institutions_94030.html

Market Infrastructure Institutions (MIIs), such as Stock Exchanges and Clearing Corporations, provide essential services in the capital market and regulate their members. They must conduct internal audits of all their functions at least once a year, with independent auditors reporting directly to the Audit Committee. The scope of the audit is approved by the Audit Committee, and findings must be shared with relevant department heads. The Audit Committee, which excludes executive directors, reviews critical issues bi-annually.

For further details, please refer the above-mentioned link.

9. Accessibility and Inclusiveness of Digital KYC to Persons with Disabilities

Date of Circular: May 23, 2025

Effective date: May 23, 2025

Link:

https://www.sebi.gov.in/legal/circulars/may-2025/accessibility-and-inclusiveness-of-digital-kyc-to-persons-with-disabilities_94096.html

On April 30, 2025, the Hon'ble Supreme Court gave a judgment highlighting the importance of giving people with disabilities equal and easy access to financial services. The Court said that the process of digital KYC (Know Your Customer) must be made accessible for persons with disabilities.

Following this, SEBI (Securities and Exchange Board of India) has shown its support for making financial services more inclusive. SEBI is committed to making sure that people with disabilities, including those with visual impairments, can easily use the services of its registered intermediaries. To help with this, SEBI has updated the "FAQ on Account Opening by Persons with Disabilities" to make the digital KYC process easier and more accessible.

The updated FAQ can be found on the SEBI website under: *FAQs → Know Your Client Requirements, Demat/Trading Account Opening → FAQ on Account Opening by Persons with Disabilities.*

10. Process for appointment, re-appointment, termination or acceptance of resignation of specific KMPs of an MII and Cooling-off period for KMPs of an MII joining a competing MII and provisions relating to re-appointment of PIDs

Date of Circular: May 26, 2025

Effective date: August 24, 2025

Link:

<https://www.sebi.gov.in/legal/circulars/may-2025/process-for-appointment-re-appointment-termination-or-acceptance-of-resignation-of-specific-kmps-of-an-mii-and-cooling-off-period-for-kmps-of-an-mii-joining-a-competing-mii-and-provisions-relating-t-94188.html>

SEBI has strengthened the governance of Market Infrastructure Institutions (MIIs) by mandating that key roles—Compliance Officer, Chief Risk Officer, Chief Technology Officer, and Chief Information Security Officer—be held by individuals of appropriate stature and independence. These roles are crucial for maintaining compliance, risk management, and technological integrity, prioritizing public interest over commercial gains. A formal process is now required for their appointment, re-appointment, termination, or resignation to ensure strong oversight and accountability.

For further details, please refer the above-mentioned link.



RESERVE BANK OF INDIA **(RBI)**

1. Investments by Foreign Portfolio Investors in Corporate Debt Securities through the General Route – Relaxations

Date of Notification: May 08, 2025

Effective Date: May 08, 2025

Link: <https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=12847&Mode=0>

The Reserve Bank of India (RBI) has decided to remove the rules that limited how much Foreign Portfolio Investors (FPIs) could invest in corporate debt securities. Earlier, there were two main limits: one that restricted short-term investments and another that limited how much could be invested in the debt of any single company. By removing these rules, the RBI is making it easier for FPIs to invest in India's corporate debt market, which could lead to more foreign investment in the country.

2. Reporting on FIRMS portal – Issuance of Partly Paid Units by Investment Vehicles

Date of Notification: May 23, 2025

Effective Date: May 23, 2025

Link: <https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=12852&Mode=0>

The Reserve Bank of India (RBI) has clarified that investment vehicles can now issue partly paid units to non-resident investors, as enabled by the amended Foreign Exchange Management (Non-debt Instruments) Rules, 2019. Such issuances must be reported in Form InVI within 30 days of issue. However, as a transitional measure, issuances made before May 21, 2024, can be reported within 180 days from that date (i.e., by November 17, 2024) without incurring late submission fees. Issuances made on or after May 21, 2024, must adhere to the standard 30-day reporting timeline.



Central Board of Direct Taxes (CBDT)

1. Extension of due date for furnishing return of income for the Assessment Year 2025-26

Date of Circular: May 27, 2025

Effective Date: May 27, 2025

Link: <https://incometaxindia.gov.in/communications/circular/circular-6-2025.pdf>

The Income Tax Department has extended the last date for filing income tax returns for certain taxpayers for the Assessment Year 2025–26. This extension applies to companies and other individuals or businesses whose accounts need to be audited. Earlier, the deadline was 31st July 2025, but now it has been extended to 15th September 2025. This gives eligible taxpayers more time to prepare and file their returns properly.



CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS (CBIC)

There are no updates from CBIC for the month of May 2025

Miscellaneous Laws

Insolvency and Bankruptcy Board of India

1. Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) (Fourth Amendment) Regulations, 2025

Date of Circular: May 26, 2025

Effective date: May 26, 2025

Link: <https://ibbi.gov.in/uploads/legalframework/d6170ca9df92e50bfc5ff91e43e89c9f.pdf>

The Insolvency and Bankruptcy Board of India (IBBI), in exercise of its powers under the Insolvency and Bankruptcy Code, 2016, has notified the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) (Fourth Amendment) Regulations, 2025. These regulations amend the existing framework governing the corporate insolvency resolution process (CIRP) to further streamline and enhance its effectiveness.

Intellectual Property India

1. Building IP Intelligence: A Strategic Partnership between India and WIPO

Date of Circular: May 05, 2025

Effective date: May 05, 2025

Link: <https://ipindia.gov.in/newsdetail.htm?1075/>

The Indian Patent Office (CGPDTM) and the World Intellectual Property Organization (WIPO) have agreed to work together to improve skills in IP analytics—which means studying and understanding data related to patents and inventions. This agreement was signed by Prof. (Dr.) Unnat P. Pandit, head of the Indian IP Office, and Mr. Daren Tang, head of WIPO. Shri Amardeep Singh Bhatia, Secretary of DPIIT, was also present at the event. The goal is to help the Indian IP Office and other government departments better understand new technology trends and innovation through data. This will help startups, researchers, and businesses make better decisions and create stronger IP plans.

By using these insights, India can support more innovation, guide investments in research, and build a smarter, data-driven IP system.

2. Change in Official Website Domain of O/o CGPDTM

Date of Public Notice: May 21, 2025

Effective date: May 21, 2025

Link: https://ipindia.gov.in/writereaddata/Portal/News/1081_1_Public_Note_577.pdf

The official website of the Office of the Controller General of Patents, Designs and Trade Marks (IP India) has changed. The website address has been updated from **www.ipindia.nic.in** to **www.ipindia.gov.in**.

Article 1

Anti-Dumping Duty in India : A Safeguard for Domestic Industry

Anti-dumping duty is a safeguard tariff to protect the Indian domestic industry from dumping of goods by exporters of other countries by selling goods below market value and thereby causing injury to Indian Producers of those goods.

Beginning

The genesis of anti-dumping duty goes back to early 1990s following liberalisation when import restrictions were eased out and most of the items were brought under Open General Licensing (OGL) by pruning Restrictive, and Negative Lists of Import. This pushed free flow of goods and Indian industries began facing competition from cheap imports, some of which were dumped in India.

India became a founding member of World Trade Organisation (WTO) in 1995 and adopted the Agreement under GATT/WTO Rules. Accordingly, Customs Tariff Act, 1975 was amended and Anti-Dumping Rules, 1995 were implemented. Since then, Central Government has been levying anti-dumping duties especially in Chemicals and Petrochemicals, Steel and Metals, Textiles, Pharmaceuticals, Consumer goods etc. as a safeguard tool to protect domestic industry from dumping of goods at lesser prices, preventing market distortions and unfair trade competition.

Potential Threat

In recent times, the probability of dumping of goods has increased due to ongoing tariff war particularly between USA and China. US President Donald is advocating equal reciprocal tariffs between US and other Countries to discourage imports and encourage US Domestic industry. The proposed higher import duties on Chinese goods may prompt Chinese producers which are known for their large economies of scale to look for new export markets.

China is the largest exporter of the world, and high tariffs on its products by USA can have ramifications on domestic industries of other countries. India having a large population and consumer base can be a target market. In such a changing scenario there is a possibility that Chinese producers and producers from other countries dump their goods at lesser prices to penetrate or consolidate their market share in India. This can cause an alarming situation for certain domestic industries which are more vulnerable to price and do not have much cost competitive advantage. Dumping of goods can be a potential business risk for them. Indian Government is keeping a watch on international trade developments to safeguard the interests of Domestic Industry by taking trade remedial measures inter alia imposition of anti-dumping duties.

Legislation

In India, the legal framework of Anti-Dumping Duties has been provided in Sections 9A, 9B and 9C of The Customs Tariff Act, 1975 and Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules ,1995.

Administrative Body

The Directorate General of Anti-Dumping and Allied Duties (DGAD) was set up under the Ministry of Commerce to handle investigations. In 2018, DGAD was merged into Director General of Trade Remedies (DGTR) under the Ministry of Commerce and Industry is the Designated Authority for recommending levy of anti-dumping duty to the Central Government. DGTR can recommend such Duty on Provisional Basis or on completion of its investigation.

Investigation

DGTR can initiate investigations suo motto or on complaint of domestic producers of goods representing a larger proportion of concerned domestic industry alleging that exporters from other countries are dumping goods by selling at prices below their normal value and thereby causing material injury to domestic industry. After initiation of investigation, DGTR first decides scope of investigation i.e. Products Under Consideration(PUC) and their Classification under Product Control Numbers (PCN) , Sampling size, name of exporters which shall be subject to investigation, Period of Investigation etc. after consultative process with stakeholders. It asks interested parties to submit necessary information/ data in the prescribed Questionnaires. Information/Data required from exporters is mainly in respect of cost of production of PUC, selling price (for export in India, in their domestic market and to other Countries), volume of export to India, quality and Technology used etc. DGTR gives opportunities to Indian producers and foreign exporters through oral hearings and written submissions to present their case. After investigation, DGTR makes its findings (i) whether there is dumping of goods in India and if so, (ii) whether it has caused injury to domestic industry. If the answers of both are affirmative, it recommends imposition of dumping duty to Central Government.

Power of Central Government

Central Government can use its discretion not to impose anti-dumping duty or can impose lesser anti-dumping duty as recommended by DGTR. Anti-dumping duties are typically imposed for five years but their period can be reviewed (Sunset Review) and extended if necessary. Normally, the imposition of anti-dumping duty is prospective, however, in cases of massive dumping causing significant injury to domestic industry, it can be levied retrospectively up to 90 days prior to imposition date.

Recent Notifications

Recently, Central Government has issued Notifications in May 2025 imposing anti-dumping duty in respect of following products :

1. Titanium Dioxide from China - The anti-dumping duty amount varies depending on the producer or exporter in China, ranging between 460 USD and 681 USD per metric ton for a period of five years from the date of the notification, unless altered earlier.
2. Certain Type of Solar Glass from China and Vietnam - The anti-dumping duty of up to \$664 per tonne for five years in a bid to protect domestic manufacturers from cheap imports from these two countries, according to a government notification.
3. Sodium citrate originating in or exported from China RP for a period of five years.

Case Laws

The recommendations of DGTR and decisions of Central Government to levy anti-dumping duty have been challenged time to time in Custom Excise Service Tax Appellate Tribunal (CESTAT) , High Courts and Supreme Court of India. Some of Important Case Laws decided by Supreme court are under :

- Reliance Industries Ltd vs Designated Authority and Ors (2006): This case highlights the importance of the WTO Agreement on Anti-dumping in India's legal framework. The Supreme Court emphasized that anti-dumping duties must be levied in compliance with India's commitments under the WTO
- J.K. Industries Ltd. vs Union of India (2005): This case dealt with the issue of whether the Designated Authority was justified in initiating an anti-dumping investigation. The court examined the evidence and the process followed by the Designated Authority.
- M/S. Hyundai Motors India Ltd vs Union of India (2014): This case involved a challenge to an anti-dumping duty notification. The Supreme Court considered the specific facts and circumstances of the case, including the determination of dumping and the potential for injury to the domestic industry.

- Jindal Poly Film Ltd vs Designated Authority & Anr. (2018): This case focused on the principles of natural justice and the need for adequate opportunities for the domestic industry to be heard.
- Si Group India Private Limited vs Designated Authority Directorate (2019): This case examined the scope of review of anti-dumping duty determinations.
- Union of India vs. Cosmo Films Ltd. (2023) : In this Supreme Court case, the Court addressed the imposition of anti-dumping duties, emphasizing the importance of adhering to procedural requirements and ensuring that such duties are based on comprehensive investigations.

The Supreme Court of India has addressed various aspects of anti-dumping duty, emphasizing the importance of compliance with WTO agreements, adherence of due process / legal framework by Designated Authority, Principle of Natural Justice, distinction between anti-dumping duty and customs duty, the necessity of establishing "material injury" for duty imposition, and the role of the Designated Authority in determining anti-dumping duty.

Need to Gear Up

In my view, though government can protect the domestic market by imposing anti-dumping duty, it is also necessary for Indian producers to be cost conscious to prevent dumping of imported goods. In today's time of globalisation, liberalization, changing global regulatory environment, survival of the fittest is the norm of industry. In this global market where there is free flow of goods and services, it is high time for Indian producers to be cost competitive by attaining economies of scale, adopting target costing, benchmarking efficiencies, focusing on Research & Development, imbibing latest technology etc. The current scenario of tariff war can pose potential risk of dumping of goods in India by exporters of China and other countries and thereby causing disruption in the domestic market.

Author:

SK Jain, former executive director of Indraprastha Gas Limited is an alumnus of Shri Ram College of Commerce, FCS, ACMA and LLB from University of Delhi. He is having more than 35 years of corporate experience with focus on M&A, Risk Management, ESG, Corporate Governance and Regulatory Affairs. He also held the position of chairman of IGL Genesis Technologies Limited. Presently, he is associated with Whitespan as Senior Advisor.



Article 2

POSH Compliance Across Locations: Is a Common Internal Committee Permissible?

With increasing geographic spread and remote operations, many organizations are reevaluating their compliance obligations under the *Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013* (“POSH Act”). One frequently asked question is: **Does a company operating across multiple offices need to constitute a separate Internal Committee (IC) at each location?**

Understanding the Statutory Requirement

Section 4 of the POSH Act mandates that every employer must constitute an Internal Committee through a written order. The composition of the IC is as follows:

S. No.	Member	Eligibility
1	Chairperson	Senior woman employee; or if unavailable, nominated from another unit
2	Two Members (minimum)	Employees committed to women’s welfare / legal knowledge / social work experience
3	External Member	From NGO or person familiar with issues of sexual harassment

Importantly, the IC must consist of at least four members, with at least 50% women representation. The POSH Act further provides:

“...where the offices or administrative units of the workplace are located at different places or divisional or sub-divisional level, the Internal Committee shall be constituted at all administrative units or offices.”

Interpreting the Law: What the Courts Say

While the statute leans towards a literal requirement for multiple ICs, courts have adopted a practical approach in certain cases. A few illustrative judgments:

1. Jaya Kodate v. Rashtrasant Tukdoji Maharaj Nagpur University (2014)

The Bombay High Court (Nagpur Bench) dealt with whether separate ICs were needed for a senior and a junior college operated by the same management. It held that:

- While they were legally distinct establishments, their shared facilities and overlapping functional activities created a single, common workplace.
- A common IC was held to be justified, particularly to avoid duplication and ensure smooth handling of complaints.

2. Ruchika Singh Chhabra v. Air France India (2018)

Here, the Delhi High Court accepted the validity of a common IC constituted for offices in both Delhi and Gurgaon, acknowledging the shared employment and administrative links:

- The court found that a single IC for both locations did not invalidate the proceedings.
- The decision reinforced that functional fairness and accessibility to the complainant are key.

Navigating the Legal Landscape

While the POSH Act does not explicitly permit or prohibit common ICs across locations, judicial pronouncements show that courts consider contextual and operational realities. However, for organizations, especially multinational or pan-India companies, the choice between strict compliance and practical feasibility depends on several factors:

- ✓ The IC must be constituted per the statutory guidelines.
- ✓ A common IC should not undermine complainants' rights or accessibility to redressal mechanisms.
- ✓ Any deviation from a strict reading should be well-documented, justified by necessity, and aligned with the spirit of the law.

Recommendation: Tailored Compliance based on Structure and Scale

Rather than defaulting to a one-size-fits-all approach, each organization should assess its obligation to constitute separate Internal Committees (ICs) based on two primary factors:

- 1. Operational Practicality** – Whether maintaining individual ICs at each administrative unit or office is feasible given the organization's internal structure and geographic dispersion.
- 2. Cost and Administrative Complexity** – Whether the establishment of multiple ICs would result in undue financial or logistical burden without significantly enhancing access to redressal mechanisms.

Where separate ICs are feasible, they offer the most risk-averse and legally robust path. However, in cases where a centralized or common IC is more practical, and if it is designed in line with statutory composition requirements and procedural safeguards, such a model may still align with the broader intent of the POSH Act, especially when supported by sound rationale and precedent.

Industry Insight: A Hybrid Approach

Notably, some Indian corporates have adopted innovative hybrid models. For instance, Tata Power's POSH policy reportedly provides for a central IC with members co-opted from different locations, balancing centralized oversight with localized representation.

This model reflects compliance with the letter and spirit of the Act while also addressing operational challenges, an example worth studying for other organizations facing similar dilemmas.

For further guidance on POSH implementation tailored to your organizational structure, our team remains available to support your compliance journey.

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Case Laws

1. Commissioner of Income Tax (International Taxation) vs. Amazon Web Services Inc.

- **Date:** May 29, 2025
- **Court:** Delhi High Court

Facts: The Income Tax Department contended that payments made by Indian clients to Amazon Web Services (AWS) for cloud services constituted "royalty" or "fees for technical services" under the Income Tax Act, 1961, and the India-US Double Taxation Avoidance Agreement (DTAA).

Issues:

- Do payments for standard cloud computing services qualify as "royalty" or "fees for technical services"?
- Are such payments taxable under Indian law and the India-US DTAA?

Judgment: The Delhi High Court ruled in favor of AWS, stating that standard cloud services do not involve the transfer of any rights over software or infrastructure to customers. Therefore, such payments are not "royalty" or "fees for technical services" and are not taxable under Indian law or the DTAA.

2. Shital Fibers Ltd. vs. Commissioner of Income Tax

- **Date:** May 20, 2025
- **Court:** Supreme Court of India

Facts: Shital Fibers Ltd. challenged the tax authorities' classification of certain income and the consequent tax demands.

Issues:

- Was the classification of income by the tax authorities appropriate?
- Did the tax authorities follow due process in raising the tax demand?

Judgment: The Supreme Court examined the classification and the procedures followed. The Court's decision provided clarity on the appropriate classification of income and emphasized adherence to due process by tax authorities.

3. JSW Steel Ltd. vs. Bhushan Power & Steel Ltd.

- **Date:** May 2, 2025
- **Court:** Supreme Court of India

Facts: JSW Steel's resolution plan for acquiring Bhushan Power & Steel Ltd. (BPSL) was approved by the National Company Law Tribunal (NCLT) and the National Company Law Appellate Tribunal (NCLAT). However, procedural irregularities were alleged in the approval process.

Issues:

- Were there procedural flaws in the approval of the resolution plan?
- Should the resolution plan be set aside in light of these flaws?

Judgment: The Supreme Court nullified the \$2.3 billion deal, citing significant procedural irregularities. The Court emphasized the importance of strict compliance with the Insolvency and Bankruptcy Code (IBC) procedures and directed the liquidation of BPSL.

4. Dunar Foods Ltd. in NSEL Scam

- **Date:** May 25, 2025
- **Court:** Special Court, Mumbai

Facts: Dunar Foods Ltd., involved in the 2016 National Spot Exchange Limited (NSEL) scam, underwent a resolution process under the IBC.

Issues:

- Does Section 32A of the IBC provide immunity to the company from past criminal proceedings after the approval of a resolution plan?

Judgment: The court discharged Dunar Foods Ltd. from criminal proceedings, citing Section 32A of the IBC, which grants immunity to corporate debtors for offenses committed prior to the commencement of the insolvency process, once a resolution plan is approved and the management changes

5. Cryogas Equipment Pvt. Ltd. vs. Inox India Ltd.

- **Date:** May 2025
- **Court:** Supreme Court of India

Facts: Cryogas alleged that Inox India infringed upon its industrial designs and associated copyrights.

Issues:

- Can a product be protected under both the Designs Act and the Copyright Act?
- What is the interplay between design and copyright protections?

Judgment: The Supreme Court clarified that while a product can initially enjoy dual protection under both acts, once a design is registered under the Designs Act, the copyright protection ceases. The Court emphasized the distinct nature and scope of protection under each act.

Compliance Checklist

COMPLIANCE CALENDAR FOR THE MONTH OF JUNE 2025

SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					



GST and Income Tax Related Compliance	
	GSTR-1 Return (Monthly)
	GSTR-3B (Monthly) GSTR-5A
	GSTR-7 GSTR-8
	GSTR-6 GSTR-5
	TDS Payment for month of May
	Advance tax Payment for April to June 2024 (1st Installment) Issuance of TDS Certificates Form 16/16A for Jan to March 2024
SEBI Compliances	
	Close Trading window from the end of every quarter till 48 hours after the declaration of financial results at the BM & File notice of closure of Trading window with SE.
MCA	
	DPT-3 NDH-1
CBIC Compliances	
	Updation of Import- Export Code

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