



# amicus

A monthly e-newsletter on developments related to Bureau of Indian Standards (BIS)

Lakshmikumaran & Sridharan Attorneys

India

**Table of Contents** 

# Table of Contents

News Nuggets			
Article			
Machines, Markets, Mandates: Understanding India's regulations on machinery and electrical equipment	3.		
OCO Updates1	7		



BIS Amicus / July 2025



# News Nuggets

# Steel Ministry tightens scrutiny on non-BIS compliant steel imports

The Steel Ministry claims to have uncovered large-scale malpractice by smaller importers using falsified paperwork to bypass BIS norms and import substandard steel—mainly from China and Vietnam. In response, it has blocked suspect consignments and expanded BIS certification requirements to include raw materials. Steel imports need a prior No Objection Certificate from the Ministry of Steel for non-BIS compliant products. Importers have been making applications for steel grades which are neither internationally recognized nor covered under BIS standards. These grades have minor variations in chemical composition or measurements and are consequently claimed to be not covered under the Steel QCO. While seeking assurances from domestic producers that there would be no price-hike till December 2025, the Ministry warned that all steel imports—including inputs—must strictly comply with BIS Quality Control Orders.

[Source: The Hindu Business Line, as available <a href="here">here</a>]

# Steel Ministry clarifies no new QCOs; BIS compliance now mandatory for intermediate steel inputs

The Steel Ministry has clarified that no new Quality Control Orders ('QCOs') have been issued since August 2024, but reaffirmed that all intermediate materials used in steel production must now meet BIS standards. This move ensures parity with domestic producers, curbs substandard imports, and protects product quality amid rising risks of steel dumping in India. The Ministry emphasised that the change would not trigger price hikes due to adequate domestic capacity and is vital for safeguarding industry and employment. Earlier, a foreign manufacturer could manufacture and export steel products from non-BIS compliant raw materials. As a consequence of the Ministry of Steel's Order dated 13 June 2025, even foreign manufacturers would now be required to use BIS-compliant raw materials for manufacturing and exporting steel products to India.

[Source: Press Information Bureau, as available here.]



### Indian toy standards surpass global norms, boosting exports and industry growth

BIS officials affirmed that Indian toy standards exceed global benchmarks, aiding exports and fostering innovation. Mandated under the Toys (QCO), 2020, all toys must bear the ISI mark and meet BIS-certified safety norms. With 1,640 certified units, BIS standards have enhanced product quality, reduced complaints, and helped domestic manufacturers like Zephyr Toymakers grow revenues.

[Source: Live Mint, as available here.]

## BIS certification now mandatory for footwear and furniture

BIS has made its certification mandatory for footwear and furniture products to enhance consumer safety and product quality. The move aims to curb the sale of sub-standard goods and ensure that all such items meet Indian Standards. Manufacturers must now obtain BIS licences, with non-compliance attracting penalties under the BIS Act. The initiative is part of a broader push to expand Quality Control Orders across consumer goods.

[Source: Times of India, as available here.]

### BIS cracks down on substandard helmets, nationwide campaign in pipeline

BIS and the Department of Consumer Affairs have launched a crackdown on non-BIS-certified helmets, seizing over 3,000 substandard units in Delhi alone. Legal action is underway against violators, including manufacturers with expired licences. With only 176 certified helmet makers nationwide and rising road safety concerns, a national enforcement drive targeting non-compliant helmet sales will soon be rolled out to ensure adherence to the ISI-marked standard IS 4151:2015.

[Source: Odisha TV, as available here]



### BIS Bengaluru hosts 'Manak Manthan' to boost industry role in standard formulation

BIS Bengaluru held 'Manak Manthan' on 24 June to enhance industry participation in shaping Indian standards. Officials emphasised collaborative standardisation, with a technical session on revised norms for aluminium utensils. The event encouraged feedback and saw participation from over 35 industry stakeholders.

[Source: The Week, as available here.]

### BIS holds industry meet in Jamshedpur to boost certification compliance

BIS Jamshedpur hosted an Industry Meet on 27 June to promote awareness about BIS certification, drawing 110 participants. Officials urged non-licensee manufacturers, especially in cast iron and ferro alloys, to comply with growing Quality Control Orders. The event emphasised on certification processes, sustainability in standards, and the need for aligning with national norms, with several attendees expressing immediate interest in applying.

[Source: Avenue Mail, as available here.]



Article



# Article

BIS Amicus / July 2025



# Machines, Markets, Mandates: Understanding India's regulations on machinery and electrical equipment

#### By Ankur Sharma, Aayush Rastogi and Nikita Chauhan

The Machinery and Electrical Equipment Safety (Omnibus Technical Regulation) Order, 2024 ('**OTR Order**') was recently extended by one year. This was a relief for foreign suppliers and Indian manufacturers alike. While extensions of Quality Control Orders ('**QCOs**') are common, the extension of the OTR Order, which is also a QCO, is important because of the scale and impact of the OTR Order.

#### **About QCOs**

The provisions of the Bureau of Indian Standards Act, 2016 ('BIS Act') allow the Indian Government to issue QCOs, thereby mandating that goods conform to a standard and directing compulsory use of a BIS Standard Mark. A QCO is issued when the Indian Government is of the opinion that it is necessary or expedient in the public interest or for protection of human, animal, or plant health, safety of environment, prevention of unfair trade practices, or national security.

When a QCO comes into force, the manufacturing, importing, distributing, selling, hiring, leasing, storing, or exhibiting for sale of the covered goods is prohibited without a BIS Standard Mark.

India has issued more than 185 QCOs covering over 750 products. The OTR Order stands out because of its wide horizontal coverage. Its implementation is expected to impact about 4% of total Indian imports.

<sup>&</sup>lt;sup>2</sup> Press Release: Press Information Bureau. The OTR Order is one of the only two such QCOs, the other being Safety of Household, Commercial and Similar Electrical Appliances QCO which have wide horizontal coverage.



<sup>&</sup>lt;sup>1</sup> Press Release: Press Information Bureau

#### Scope and coverage of the OTR Order

The OTR Order was issued by the Ministry of Heavy Industries ('MHI') on 28 August 2024. It originally covered 20 categories of machinery and electrical equipment and their assemblies, sub-assemblies and components mandating compliance with Indian Standards, compulsory certification, use of the BIS Standard Mark.

The OTR Order is structured in three Schedules.

- i. First Schedule: Provides a list of 20 categories of machinery and electrical equipment along with relevant HSN codes.<sup>3</sup>
- ii. Second Schedule: Lists Type B standards, which are generic safety standards that can be used across a wide range of machinery.
- iii. *Third Schedule*: Lists Type C standards, which are Machine Safety Standards dealing with detailed safety requirements for a particular machine or group of machines. Like the First Schedule, this Schedule also provides relevant HSN codes for each of the 20 categories along with the applicable Indian Standards.

The OTR Order further mandates that all machinery and electrical equipment covered under the **First Schedule** must also comply with Type A standard, namely, **IS 16819: 2018 / ISO 12100: 2010.** Further, apart from IS 16819: 2018 / ISO 12100: 2010, all products that are covered under the OTR Order must also conform with the applicable Indian Standard provided in the **Second** and **Third Schedules**.

The following goods are exempted from the OTR Order:

- i. Goods manufactured in India and meant for export.
- ii. Construction Equipment covered under Central Motor Vehicle Rules, 1989.
- iii. Goods covered under any other QCO.

<sup>&</sup>lt;sup>3</sup> The First Schedule originally also covered assemblies, sub-assemblies and components of the 20 categories of machinery and electrical equipment. Refer part C of this article for the current status.



#### Amendment to the OTR Order

A major cause of worry for Indian industry and foreign suppliers was that the BIS had not started accepting applications for BIS licenses pursuant to the OTR Order. The online portal for accepting applications is yet to be launched. The online portal, as of now, only provides for pre-registration of applicants, where an applicant can provide basic details regarding its company, manufacturing locations, products manufactured, etc. Consequently, there is not even a single license holder for any of the 20 categories of machinery and electrical equipment under the OTR Order.

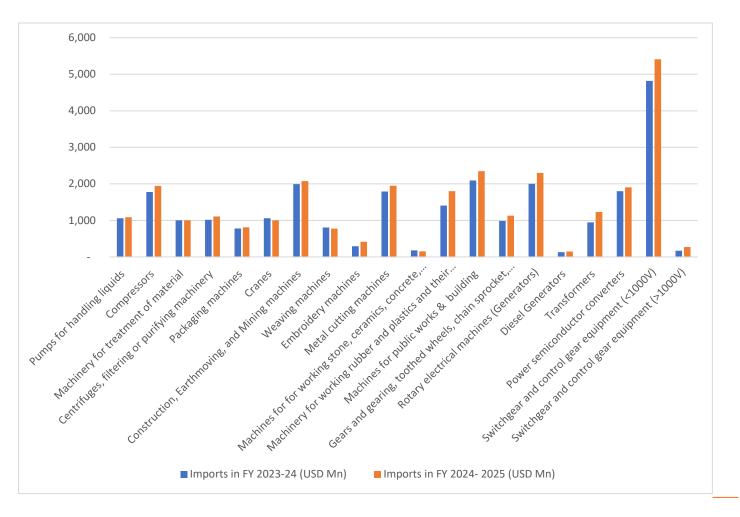
On 12 June 2025, the MHI issued the Machinery and Electrical Equipment Safety (Omnibus Technical Regulation) Amendment Order, 2025 ('OTR Extension Order'). The OTR Extension Order has extended the enforcement of the OTR Order to 1 September 2026. This extension came as a much-needed breather to both the Indian industry and foreign suppliers, giving them additional time to understand and comply with the OTR Order.

Another important area of concern for the industry was the coverage of assemblies, sub-assemblies, and components, of the 20 product categories of machines and electrical equipment listed in the First Schedule of the OTR Order. The OTR Order covered not only the machines but also their assemblies, sub-assemblies, and components. However, the OTR Extension Order has now restricted its applicability to only machines and electrical equipment listed in the First Schedule. The effective date for enforcement with respect to assemblies, sub-assemblies, and components will be notified separately by the MHI.

#### Trade impact of OTR Order

The impact of the OTR Order is expected to be substantial. An analysis of import data for HSN codes falling under the scope of the OTR Order, including both complete equipment and components, reveals that these imports into India amounted to approximately

**USD 28.86 billion**, or about **4% of India's total imports** for the financial year (**'FY'**) 2024–25. A break-up of these imports is as follows:



Source: Tradestats, Ministry of Commerce (data includes equipment and components imports)



Switchgears rated below 1000 volts accounted for the highest import value, totaling USD 5.4 billion in FY 2024-25. Other categories with high imports into India during the same period include Rotary electrical machines (USD 2.30 billion), Machines for Public Works and Buildings (USD 2.35 billion), Construction, Earthmoving and Mining Machines (USD 2.07 billion), Metal Cutting Machines (USD 1.95 billion), Compressors (USD 1.94 billion), Power semiconductors convertors (USD 1.91 billion).

For context, the Indian imports grew by 6% in the FY 2024-25 and the imports of goods covered under the OTR Order grew by 11%, nearly double the national average. This highlights the reliance of the Indian industry on imports covered under the OTR Order and thus, it was expected for the industry to have concerns about its implementation.

There are still critical gaps in understanding and implementation process of the OTR Order. These include product coverage, licensing process, and compliance mechanism. The Indian Government must plug these gaps, otherwise the uncertainty would keep on looming on the industry.

#### **Key concerns**

There are certain key areas of concern on which more deliberation is needed:

- a. *Complexity of Compliance*: Typically, a QCO identifies the covered product and applicable Indian Standard. However, the OTR Order has three different types of standards: Type A, Type B, and Type C. Licenses under the OTR Order shall be granted under Scheme X of the BIS Conformity Assessment Regulations of 2018. It requires an applicant to identify the relevant applicable standards to their products. As a result, each applicant must now navigate the three schedules under the OTR Order and carefully identify Indian Standards which shall be applicable to their products.
- b. *Ambiguity in product categories*: Certain product categories like **Category 14** specifically cover by description both complete equipment like gearboxes and speed changes and components like toothed wheels, roller screws, etc. Although the OTR



Extension Order limits the scope now to machines and electrical equipment only, it remains unclear whether the specifically listed components, such as the above mentioned are currently covered or exempted from the OTR Order.

- c. *Treatment of complex goods*: Many of the covered machines fall into the category of complex goods, often assembled from assemblies/sub-assemblies manufactured by multiple suppliers. In many cases, the final machine is not fully assembled or tested until it reaches the customer's site in India. Such assemblies and sub-assemblies may be shipped together, giving them the character of a complete machine. In such cases, the BIS or MHI need to clarify how these assemblies and sub-assemblies need to be treated under the OTR Order, and if these are machines, who should be considered as the manufacturer, and how machines assembled on-site at an Indian customers' premises will be treated under the OTR Order. Without such clarity, compliance will remain uncertain.
- d. *Lack of clarity regarding the application process*: The BIS is yet to notify the operational mechanism and detailed application process under the OTR Order. The online portal for submitting applications is also yet to be launched. The lack of procedural clarity has left applicants in a flux and has delayed their license applications. As per available information, more than 650 Indian manufacturers<sup>4</sup> and over 1200 foreign manufacturers<sup>5</sup> have completed pre-registration for the OTR Order. This shows a strong interest amongst stakeholders to comply with the OTR Order. If the license process is not initiated timely, there would be significant bottlenecks for the applicants in the foreseeable future.
- e. *Wide coverage and impact on MSMEs*: According to some industry estimates, the OTR Order would impact over 50,000 types of machinery and electrical equipment produced by more than 150,000 manufacturers.<sup>6</sup> Most of these manufacturers are MSMEs,

<sup>&</sup>lt;sup>4</sup> manakonline.in/MANAK/API/oTRReportController

<sup>&</sup>lt;sup>5</sup> minutes of 1st meeting of technical committee held on 29.04.2025 1.pdf

<sup>&</sup>lt;sup>6</sup> India's new machinery safety rules to impact more than 150,000 manufacturers, experts say | Mint

who will now have to navigate the complex labyrinth of the OTR Order to ensure compliance. For these MSMEs, the OTR Order introduces substantial challenges including increased compliance burden, complex licensing process, and cost.

#### How will OTR be implemented?

The implementation of the OTR Order is expected to be a mammoth task, not just for the Indian industry and foreign suppliers, but also for the MHI and the BIS. It is understood that the BIS has been working towards preparing SOPs, FAQs, and operational mechanisms to facilitate the implementation process. These guidance documents may be issued soon. One such guideline on the application process was issued by the BIS on 11 July 2025.<sup>7</sup>

Considering the complexity of the OTR Order and the need for collaborating with the industry stakeholders, the MHI has made 7 **Sector-specific Sub-Committees** to address sectoral concerns and facilitate focused implementation of the OTR.

Each subcommittee includes members from the MHI, BIS and industry associations. To ensure that concerns of all types of industries are addressed, each subcommittee also has members from large, medium, and small-scale industries. They are as follows:

- i. Subcommittee on Process Plant Machinery: For equipment like pressure vessels, heat exchangers, reactors, storage tanks, etc.
- ii. *Subcommittee on Earthmoving and Construction Machinery*: For equipment like Earthmovers, cranes, compactors, pavers, loaders, graders. etc.
- iii. *Subcommittee on Printing. Packaging and Allied Machinery*: For equipment like offset, flexographic, digital printers, cutters, labeling, and packing systems, and Packaging, processing, dosing, and sealing machines for food and pharma.
- iv. *Subcommittee on Textile Machinery and Machine Tools*: For equipment like spinning, weaving, knitting, dyeing, finishing, and embroidery machinery, CNC, turning, drilling, milling, EDM, laser cutting machines.
- v. Subcommittee on Plastic Machinery: For equipment like extruders, injection molding machines, blow molders, etc.



<sup>&</sup>lt;sup>7</sup> OTR-Guidelines-Grant-of-Certification-SafetvOfMachinery.pdf

- vi. *Subcommittee on Electrical and Electronic Equipment*: For equipment like motors, circuit breakers, switchgear, drives, industrial control panels, etc.
- vii. *Subcommittee on Automobile and Automotive Components*: For items like automotive components, subsystems, and assemblies under OTR

These sub-committees would support implementation of the OTR Order by:

- i. Reviewing the Indian Standards and recommending any necessary clarifications
- ii. Identifying sector-specific implementation challenges
- iii. Recommending sector-specific FAQs, user manuals, and awareness tools
- iv. Suggesting training needs for stakeholders and enforcement agencies

#### Compliance with OTR Order: What should companies do?

Considering the complexity of the OTR, companies must take the following steps:

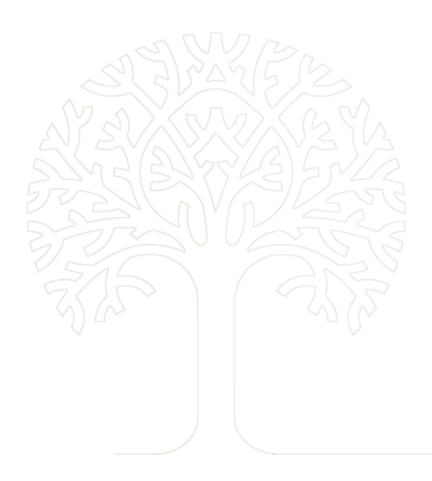
- i. *Identify*: Companies must first identify if the products being manufactured, imported or domestically procured by them are covered under the OTR Order.
- ii. *Engage*: Companies must engage with the BIS and MHI to resolve any issues on compliance with the OTR Order. This could include getting clarifications on the product coverage and ensuring that any sector specific FAQ issued by the BIS also answers their questions.
- iii. *Initiate Licensing Process*: The licensing process under the OTR Order is complex. It requires submitting detailed documentation starting from identifying applicable Indian Standards to submitting all product drawings, manufacturing process, test reports,



product inspection and test plan, and details of testing facilities. Considering that there would be thousands of manufacturers who are expected to apply for the license, the companies should ensure that their applications are submitted as soon as the application process is streamlined by the BIS.

[The authors are Partner, Principal Associate and Associate, respectively, in BIS practice at Lakshmikumaran & Sridharan Attorneys]





# QCO Updates



# QCO Updates – July 2025

For ease of reference, we have compiled a comprehensive set of data covering the following:

- **Upcoming QCOs** Notified and due for implementation
- QCOs notified in the Official Gazette: Published by the respective line Ministries of the Central Government, in consultation with the BIS under Section 16 of the BIS Act, 2016
- QCOs notified on the WTO-TBT portal, 'ePing': These are draft QCOs notified by India for WTO member countries to review and give comments. They are yet to be finalised and are not published in the Official Gazette yet.
- Amendments/extensions to the existing QCOs

# QCOs to be implemented in the upcoming months

In the upcoming months, from July 2025 to September 2025, a total of **14 products** will be covered under the ambit of QCOs. Here's an overview of the same:

	July	August	September
No. of Products	2	6	6
Ministry/	Department for	Department of Chemicals and	Department of Chemicals and Petrochemicals -
Department which	Promotion of	Petrochemicals - 5	6
has issued the QCO	Industry and Internal		
	Trade – 2	Ministry of Textile - 1	



Products	Hinges & Flashlight	Acetic Acid, Aniline, Methanol, H Acid,	Polypropylene (PP)/ High Density
		Vinyl Sulphone, Cotton bales	Polyethylene (HDPE) Laminated Woven Sacks,
			Polycarbonate, Ethylene Dichloride, Vinyl

# *Industries likely to be impacted:*

- Hardware;
- Textiles; and
- Chemical and Petrochemical Industries, among others.

#### **LKS Comments**

All the manufacturers (both domestic and foreign) of the products listed above shall be required to obtain BIS certification in order to comply with the QCOs. However, subject to the facts and circumstances of the case, the manufacturers may also seek an exemption or extension of the QCO by submitting a representation to BIS/line ministry, as the case may be.



#### QCOs notified in the Official Gazette

No new QCOs were notified in the Official Gazette.

#### QCOs notified by India on the WTO-TBT portal – 'ePing'

Sr. No.	Order Title	Notification Date
1.	Writing and Printing Papers, Coated Paper and Board (Quality Control) Order, 2025	17 June 2025
2.	Bearing components and Accessories (Quality Control) Order, 2025	3 June 2025
3.	Bearing (Quality Control) Order, 2025	2 June 2025

#### **LKS Comments**

The 'Writing and Printing Papers, Coated Paper and Board (Quality Control) Order 2025' has been notified by the Department for Promotion of Industry and Internal Trade. It will cover under its ambit two product categories, along with their corresponding Indian Standards, as mentioned herein below:

- i. Writing and Printing Paper IS 1848(Part 1):2018 & IS 1848(Part 2):2018
- ii. Coated Papers and Board (Art and Chrome) IS 4658:2019



The 'Bearing Components and Accessories (Quality Control) Order 2025' has been notified by the Department for Promotion of Industry and Internal Trade. It will cover under its ambit eight product categories, along with their corresponding Indian Standards, as mentioned herein below:

- i. Steel Balls for Rolling Bearings- IS 2898 (Part 1): 2019
- ii. Ceramic Balls for Rolling Bearings- IS 2898 (Part 2): 2019
- iii. Cylindrical Rollers IS 9202 : 2020
- iv. Needle Rollers- IS 4217:2020
- v. Bicycle Balls- IS 15184:2002
- vi. Rolling Bearings Accessories Dimensions for Adapter Sleeve Assemblies and Withdrawal Sleeves- IS 16605 (Part 1): 2018
- vii. Rolling Bearings Accessories Dimensions for Locknuts and Locking Devices- IS 16605 (Part 2):2018
- viii. Plummer Block Housings- IS 14347:1996

The 'Bearing (Quality Control) Order 2025' has been notified by the Department for Promotion of Industry and Internal Trade. It will cover under its ambit twelve product categories, along with their corresponding Indian Standards, as mentioned herein below:

- i. Tapered Roller Bearings IS 12102:1987
- ii. Self-Aligning Roller Bearings- IS 6454:1972
- iii. Single Row Deep Groove Ball Bearings- IS 6455:2020
- iv. Double Row Radial Ball Bearings- IS 6456:1972
- v. Single Row Cylindrical Roller Bearings- IS 6457:1972
- vi. Double Row Cylindrical Roller Bearing- IS 6458:1972
- vii. Thin-Walled Plain Bearings IS 10203:1972
- viii. Plain Bearings- Thick walled bushes, plain and flangs IS 14478:1997
- ix. Ring Type Needle Bearings IS 4215:1983
- x. Plain Bearings Ring Type Thrust Washers Made from Strip- IS 9764 (Part 1):2022
- xi. Plain Bearings Pressed Bimetallic Thrust Washers IS 9764 (Part 2) :2022
- xii. Porous Metal Powder Oil Impregnated Bearings- IS 3980:1982



While the draft QCOs notified on the WTO website are yet to be notified in the Official Gazette, we suggest that the manufacturers start the necessary procedures to comply with the relevant Indian Standards as well as the QCOs. Once they are notified by the Central Government, it will be mandatory to obtain BIS certification for the respective products.

### **Extensions to the existing QCOs**

S. No.	Order Title	Extended date of implementation	
1.	Poly Vinyl Chloride (PVC) Homopolymers (Quality Control) Order, 2024	24 December 2025	
2.	High Density Polyethylene (HDPE) / Polypropylene (PP) Woven Sacks for	6 Santambar 2025	
۷.	Packaging of 50 kg Cement (Quality Control) Order, 2023	6 September 2025	
3.	Textiles — Polypropylene (PP) Woven, Laminated, Block Bottom Valve	6 September 2025	
5.	Sacks for Packaging 50 kg Cement (Quality Control) Order, 2023	o september 2025	
	Textiles — Polypropylene (PP)/ High Density Polyethylene (HDPE)		
4.	Laminated Woven Sacks for Mail Sorting, Storage, Transport and	6 September 2025	
	Distribution (Quality Control) Order, 2023		
5.	Polypropylene (PP) Materials for Moulding and Extrusion (Quality	24 October 2025	
J.	Control) Order, 2024	24 October 2023	
6.	Machinery and Electrical Equipment Safety (Omnibus Technical	1 September 2026	
0.	Regulation) Amendment Order, 2025	1 September 2020	



#### **Amendment Orders**

S. No.	Order Title
1.	Polyethylene Material for Moulding and Extrusion (Quality Control) Amendment Order, 2025

#### LKS Comments - What's in the Amendment?

i. The 'Polyethylene Material for Moulding and Extrusion (Quality Control) Amendment Order, 2025' has been issued to introduce a new provision that exempts high density polyethylene for pharmaceutical moulding EP /USP grade CAS No. 25087-34-7 for manufacturing of Disposable Hypodermic Syringes plunger and IV Catheter/cannula from the order for manufacturing in India. The amendment also removes Linear Low Density Polyethylene (LLDPE) Butene Grades from the exemptions, thereby, mandating the requirement of a BIS Certificate for the same.

#### BIS - All India/ Global First Licence

BIS issued the All India/Global First Licence, that is, the first licence ever issued for a certain product/Indian Standard for the following products in June 2025:

S.	No.	Product	Indian Standard	Company
	1.	Lead Sheets and Strips – Part 1: For Chemical Purposes	IS 405 (Part 1) : 1992	HMS Metal Corporation



2.	Medical Textiles Nonwoven Wipes	IS 17787 : 2021	Paramount Surgimed Ltd.
3.	Phenyl Ethyl Alcohol	IS 4603 : 1991	Harmony Organics Pvt. Ltd.
4.	Expanded Vinyl Coated Fabrics	IS 8698 : 2022	Oriental Rail Infrastructure Ltd.
5.	Tables and Desks	IS 17633 : 2022	Impression Furniture Industries Pvt. Ltd.
6.	Pull Handles	IS 17706 : 2022	Dorset Industries Pvt. Ltd.
7.	Sodium Cyanide	IS 11782 : 2024	Superform Chemistries Ltd.

NEW DELHI 7th Floor, Tower E, World Trade Centre, Nauroji Nagar, Delhi – 110029 Phone:+91-11-41299800,+91-11-46063300 E-mail:  sdel@lakshmisri.com;  iprdel@lakshmisri.com	MUMBAI 2nd floor, B&C Wing, Cnergy IT Park, Appa Saheb Marathe Marg, (Near Century Bazar)Prabhadevi, Mumbai - 400025 Phone: +91 (22) 30567800/ (22) 30567801 E-mail:  sbom@lakshmisri.com
CHENNAI  DoorNo. 27, Tank Bund Road, Nungambakkam, Chennai 600034  Phone: +91-44-2833 4700  E-mail: lsmds@lakshmisri.com	BENGALURU  4th floor, World Trade Center, Brigade Gateway Campus, 26/1, Dr. Rajkumar Road, Malleswaram West, Bangalore-560 055. Phone: +91-80-49331800 Fax:+91-80-49331899 E-mail:  sblr@lakshmisri.com
HYDERABAD  'Hastigiri', 5-9-163, Chapel Road, Opp. Methodist Church, Nampally, Hyderabad - 500 001  Phone: +91-40-2323 4924 E-mail:  shyd@lakshmisri.com	AHMEDABAD  B-334, SAKAR-VII, Nehru Bridge Corner, Ashram Road, Ahmedabad - 380 009 Phone: +91-79-4001 4500 E-mail: <a href="mailto:lsahd@lakshmisri.com">lsahd@lakshmisri.com</a>
PUNE 607-609, Nucleus, 1 Church Road, Camp, Pune-411 001. Phone: +91-20-6680 1900	KOLKATA 6A, Middleton Street, Chhabildas Towers, 7th Floor, Kolkata – 700 071 Phone: +91 (33) 4005 5570 E-mail:  skolkata@lakshmisri.com
CHANDIGARH  1st Floor, SCO No. 31, Sector 26, Chandigarh -160026 Phone: +91-172-4921700 E-mail: lschd@lakshmisri.com	GURUGRAM OS2 & OS3, 5th floor, Corporate Office Tower, Ambience Island, Sector 25-A, Gurugram-122001 phone: +91-0124 - 477 1300 Email: <a href="mailto:lsgurgaon@lakshmisri.com">lsgurgaon@lakshmisri.com</a>
PRAYAGRAJ (ALLAHABAD) 3/1A/3, (opposite Auto Sales), Colvin Road, (Lohia Marg), Allahabad -211001 (U.P.) Phone: +91-532-2421037, 2420359 E-mail:  sallahabad@lakshmisri.com	KOCHI First floor, PDR Bhavan, Palliyil Lane, Foreshore Road, Ernakulam Kochi-682016 Phone: +91-484 4869018; 4867852 E-mail: <a href="mailto:lskochi@laskhmisri.com">lskochi@laskhmisri.com</a>
JAIPUR 2nd Floor (Front side), Unique Destination, Tonk Road, Near Laxmi Mandir Cinema Crossing, Jaipur - 302 015 Phone: +91-141-456 1200 E-mail: <a href="mailto:lsjaipur@lakshmisri.com">lsjaipur@lakshmisri.com</a>	NAGPUR First Floor, HRM Design Space, 90-A, Next to Ram Mandir, Ramnagar, Nagpur - 440033 Phone: +91-712-2959038/2959048 E-mail: <a href="mailto:lsnagpur@lakshmisri.com">lsnagpur@lakshmisri.com</a>

**Disclaimer:** LKS BIS Amicus is meant for informational purpose only and does not purport to be advice or opinion, legal or otherwise, whatsoever. The information provided is not intended to create an attorney-client relationship and not for advertising or soliciting. Lakshmikumaran & Sridharan does not intend to advertise its services or solicit work through this newsletter. Lakshmikumaran & Sridharan or its associates are not responsible for any error or omission in this newsletter or for any action taken based on its contents. The views expressed in the article(s) in this newsletter are personal views of the author(s). Unsolicited mails or information sent to Lakshmikumaran & Sridharan will not be treated as confidential and do not create attorney-client relationship with Lakshmikumaran & Sridharan. This issue covers news and developments till 30 June 2025. To unsubscribe, e-mail Knowledge Management Team at newsletters@lakshmisri.com or km@lakshmisri.com.

www.lakshmisri.com www.qst.lakshmisri.com

www.addb.lakshmisri.com