



Journal of Andhra Chamber of Commerce ACC NEWSLINE

VOL. XCVIII | FEBRUARY 2025



Workshop on Lead to Deal in Collaboration with EDII-TN



ACC Joint Lockout / Tagout Awareness and Renewable Solar Energy Products Workshop with MEC Solar;

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Unit-1
Chamber at a Glance

**The achievements
of an organization
are the results
of the combined
effort of each
individual.**

- Vince Lombardi

From the President's Desk



Dear Members,

Greetings from Andhra Chamber of Commerce!

The Union Budget 2025-26, has been announced and in general it has been received with a feel-good factor. The budget for emphasized on balanced regional growth and outlines the Principles of Viksit Bharat, aiming for Zero poverty, Universal quality education, Affordable healthcare, 100% skilled employment, increased Women's participation in the economy, and transforming India into the world's food basket. The Budget focuses on Inclusive development, Private sector investments, and enhancing middle-class spending power, targeting the Poor, Youth, Farmers, and Women.

The budget has recognized the importance of the MSME sector and its contribution to the economy and introduced a series of measures aimed at strengthening the Micro, Small, and Medium Enterprises (MSME) sector alongside agriculture, investment, and exports.

To help businesses expand and improve efficiency, the investment and turnover limits for MSME classification have been raised. Access to credit is set to improve with an increase in the credit guarantee cover for micro and small enterprises, startups, and export-focused MSMEs. A new scheme will provide financial support to first-time

entrepreneurs from disadvantaged backgrounds, while sector-specific initiatives will enhance productivity in areas such as footwear, leather, and toy manufacturing.

- The credit guarantee cover for micro and small enterprises has been increased from ₹ 5 crore to ₹ 10 crore, enabling additional credit of ₹ 1.5 lakh crore over five years.
- Startups will see their guarantee cover double from ₹ 10 crore to ₹ 20 crore, with a reduced fee of 1% for loans in 27 priority sectors.
- Exporter MSMEs will benefit from term loans up to ₹ 20 crore with enhanced guarantee cover.
- A new customised Credit Card scheme will provide ₹ 5 lakh in credit to micro enterprises registered on the Udyam portal, with 10 lakh cards set to be issued in the first year.
- A new Fund of Funds with ₹ 10,000 crore will be established to expand support for startups.
- A scheme for 5 lakh first-time women, Scheduled Caste, and Scheduled Tribe entrepreneurs will provide term loans up to ₹ 2 crore over five years, incorporating lessons from the Stand-Up India scheme.

An Export Promotion Mission will help MSMEs enter global markets, supported by the digital platform BharatTradeNet. Domestic manufacturing capacities will be developed for global supply chain integration, with a focus on electronic equipment and Industry 4.0.

With a flip given to the MSME sector and the Government's focus on increasing consumption in the economy and fiscal deficit discipline detailed in the budget, the coming fiscal year promises to attain the GDP growth projection of about 6.4%.

Dr. V L Indira Dutt
President

CHAMBER



Workshop on Lead to Deal in Collaboration with EDII-TN

January 8, 2025; EDII-TN Campus, Chennai

Andhra Chamber of Commerce in collaboration with Entrepreneurship Development and Innovative Institute (EDII), Government of Tamil Nadu organized a workshop on “Lead to Deal” on Wednesday, January 8, 2025 at EDII-TN Campus, Chennai.

Mr Gautham, Chairman of Skill Development Sub-Committee, Andhra Chamber of Commerce Chaired the workshop and welcomed the Chief Guest Thiru R Ambalavanan IA & AS Director, EDII – Tamilnadu, Government of Tamilnadu delivered the Special address on Generating leads is only the first step in the sales journey—turning those leads into closed deals is where the real magic happens. Whether you’re in B2B or B2C sales, optimizing your lead conversion process can significantly boost revenue and customer retention and emphasised all the workshop attendees to follow.

Mr Gautham, Chairman of Skill Development Sub-Committee, ACC proposed the Vote of Thanks for the Inaugural Session. Earlier Ms Raghini Peter, Secretary General of ACC welcomed the workshop attendees.

Technical Session-1: Mr Rathina Paul – Sales Vs Marketing & Marketing Philosophies

Lead Generation is the Key to Increasing your Company Sales

1. Efforts to Generate more and more leads
2. Efforts to convert prospects into Sales
3. Efforts to convert the leads into prospects

Lead to Deal Conversion – Conversion Rate Matters.

- Lead Leakage happens
- Lead- Follow-up – Prospect – Follow up-Sale

Technical Session-2: Mr Siva Peddibhotla – Selling Competences

Sales wonders do not happen without improving selling

What are the competencies for a sales professional?

Body Language Adoptability	Mental Scripting	Message Delivery
Art of Listening	Responding	Selling your brand and company
Trust	Sensing Selling Opportunity	Negotiating
Product/Sales Presentation	Sales Closing	Demonstration
Suggesting	Cost Explanation	Quoting
Billing	Welcome	Send Off
Hospitality	Reporting	Complaint Handling

Technical Session-3: Mr Positive Perumal – Digital Marketing

Digital marketing is the marketing of products or services using digital technologies, mainly on the Internet, but also including mobile phones, display advertising, and any other digital medium.

Search Engines (Google, Yahoo, Bing)

Social Media (Facebook, Twitter, LinkedIn)

Other Channels (SMS, WhatsApp, YouTube, Classifieds, etc.,)

Why Digital Marketing?

- Levels the Online Playing Field
- More Cost-Effective than Traditional Marketing
- Helps Generate Better Revenues
- Facilitates Interaction with Targeted Audiences
- Caters to the Mobile Consumer
- Builds Brand Reputation
- Earns People’s Trust
- Entices People to Take Favourable Action
- Enable to Pre-Qualifying Customer
- Channels of Digital Marketing

He Explained How Search Engine like Google Works.

Must have Digital Platforms for Business like

- WhatsApp Business
- Facebook Page
- YouTube
- Google My Business
- Website

Technical Session-4: Mr Rathina Paul – Lead to Deal

What is Sales?

Sales is the art of selling products what we have

What is Marketing?

Advertising, Promotional Activities, Making products available in stores.

Introduction to Marketing Management

Production Concept, Selling Concept, Marketing Concept, Societal Concept. About Lead to Deal end to end the concept was shared with the attendees.

There was a good interaction between the participants and with the session speakers. All the questions raised by the participants were answered by the session speakers.

Mr Gautham, Chairman of Skill Development Sub-Committee gave away the participation certificates to all the participants of the One Day Workshop on “Lead to Deal”.

The One Day Workshop was attended by forty-three attendees.

Program on “Digital Personal Data Protection Act, 2023” –

January 23, 2025; Dr V L Dutt Hall, ACC, Chennai.

Program on “Digital Personal Data Protection Act, 2023” – 23rd January 2025; Dr V L Dutt Hall, ACC, Chennai. Andhra Chamber of Commerce organized a program on “Digital Personal Data Protection Act 2023” on 23rd January 2025; Dr V L Dutt Hall, ACC at Chennai for the benefit of the members. Mr. Ramesh Bhashyam, Chairman, Sub – Committee of ICT introduced the Guest Speaker Mr Raman Parasuraman, Founder, Shinig Bot Data Analytics FZE LLC. He highlighted the act’s approval by the Cabinet and the Ministry of Electronics and Information Technology. Earlier Mr Ravi Kumar Joint Secretary, ACC introduced the proceedings with the Chamber Services.

In his detailed presentation, the following aspects were covered by Mr Raman Parasuraman

India’s Data Privacy Law Journey

The journey of the data privacy law in India, from its inception in 2017 to its current status. The law was initially proposed in 2017, but was withdrawn due to gaps in the proposal. A revised draft was submitted in November 2022, which was approved by the Cabinet in July 2020. The law is now in its final stages, with the rules expected to be finalized by August or September. The key definitions in the system, including personal data, data fiduciary, data processor, data principal, processing, and concern manager. The law applies to anyone processing personal data

in India, including companies and individuals, but excludes personal or domestic use, data made public by individuals, and data collected under legal obligations.

Valid Consent and Data Protection Law

The key requirements for obtaining valid consent from individuals under the new data protection law. Valid consent must be specific, informed, unconditional, and limited to a stated purpose. The law also requires providing contact details of a data protection officer, publishing privacy notices, and offering mechanisms to withdraw consent or access stored data. Some, exceptions where consent is not required, such as for legal compliance, employment purposes, or medical emergencies. He introduces the concept of a “consent manager” as a single point of contact employed by data fiduciaries. Outlines data handling responsibilities like maintaining data accuracy, implementing security safeguards, and notifying data breaches. He notes practical challenges in fully complying with all requirements.

India’s Personal Data Protection Act

The challenges and implications of India’s proposed Personal Data Protection Act of the key points are: the penalties for non-compliance are extremely high, up to 250 crores in some cases, which could be crippling for most companies. There is a lack of clarity on definitions of sensitive data, reasonable security measures, and who qualifies as a

startup eligible for exemptions. Companies will face operational difficulties in managing data backups and deleting individual records due to the nature of incremental backups. Overall, there are many ambiguities in the law that need to be clarified through rules and guidelines.

Handling Large User Bases and Data Protection

The complexities and challenges of handling large user bases, particularly in the context of telecom regulations and data protection. They highlighted the issue of over 5,000 cases filed with the telecom department and the lengthy process of resolving these cases.

He also pointed out the lack of clarity in the Data Protection Act, particularly regarding the definition of sensitive data and the responsibility of the data board in informing data principles of breaches. They emphasized the financial burden of non-compliance with the Act, which could be detrimental to small businesses and organizations. He concluded by encouraging the audience to provide recommendations to the Ministry of Electronics, Information and Technology regarding the Data Protection Act.

After the Q& A Session Mr Ravi Kumar Joint Secretary, ACC proposed the Vote of Thanks. The Meeting was attended by 36 members and invitees.

ACC Joint Lockout /Tagout Awareness and Renewable Solar Energy Products Workshop with MEC Solar; January 25, 2025 Dr. V L Dutt Hall, Andhra Chamber of Commerce, Chennai

Mr B Gautam, Chairman, Skill Development Sub Committee, ACC in his Welcome Address he introduced the activities of the chamber and Inaugurated the Lockout /Tagout Awareness and Renewable Solar Energy One day Workshop for local Electricians.

Earlier Mr Shanlee, Technical Director welcomed the participants and began the awareness session on the Lockout /Tagout

- Importance of Lockout/Tagout procedures in preventing workplace accidents and ensuring electrical safety.
- Ensuring minimized risks associated with “unexpected start-up or energy release” during maintenance or servicing of electrical equipment.

- He raised awareness about the “proper tools and procedures” for effective energy isolation and equipment shutdown.

In the 2nd Session Mr. Kashish, Director – SIBASS started the Renewable Solar Energy Products Workshop

- By providing the electricians with a comprehensive understanding of solar energy components and working Tools.
- Introduced the latest solar products and technologies.
- He emphasised to electricians that during the solar installation to get the Genuine spares direct from the dealer.

- Then he encouraged the local electricians to integrate solar solutions into their services, contributing to the adoption of renewable energy in the community.

In the 3rd Session MR.K. MOHANDAS, ASST Training Officer, Govt. of Tamilnadu - ITI North Madras shared the procedures of the Electrical work permits and Licensing and provided insight such as

- The Necessity and Process of Obtaining Electrical Work Permits
- Role of Licensed Electricians in Solar Installation

- Legal and Safety Considerations in Electrical Permit Applications
- Responsibilities of Licensed Electrical Contractors in Solar Projects

Success Stories were shared by the Electricians and Best Solar Installation for the year 2024 Awards were given.

The One day Awareness Program and Workshop Concluded with a Vote of Thanks proposed by Mr Ravikumar Joint Secretary, Andhra Chamber of Commerce.

It was attended by 40 Local Electricians/ Electrical Contractors/Solar Panel Installers.

126th Joint Session of ACC and MMA

“ESG Unveiled: Unlocking the Power of Sustainable Business Practices”

January 29, 2025; Dr V.L. Dutt Hall, Chennai

Andhra Chamber of Commerce along with MMA, Chennai has been organising programmes for more than a decade. Mr Ravi Kumar Joint Secretary, ACC began the proceedings with an introduction to the Chamber Services. Mr R R Padmanabhan Chairman of Foreign Trade Sub – Committee introduced Mr K V Ramani, ESG Consultant, General Manager (BHEL) retd.

The following aspects were highlighted and elaborated by Mr Ramani

ESG in Modern Business Practices

He highlighted the need for companies to operate in a sustainable way without affecting their financial performance. The discussion also touched on the three aspects of ESG:

environmental impact, social responsibility, and governance. The group stressed the importance of companies maintaining a strong governance culture and adhering to good management principles. Eg: TCS to illustrate how a company can effectively integrate ESG into its operations.

Environmental Factors and Industry Compliance

The importance of environmental factors such as carbon footprint, energy consumption, and waste management in industries. The stringent requirements in European nations for companies to report on their environmental impact and how these reports are scrutinized for compliance. The potential negative

impact on a company's reputation and financial performance if they fail to adhere to environmental standards.

Multinationals' Impact on Society and Governance

The impact of multinational companies on society, using Apple as an example. He highlighted the importance of recycling and sustainability in product manufacturing, with Apple aiming to make all products from recycled materials by 2030. He also touched on the issue of gender diversity in company boards and the impact of companies on local communities.

ESG Investing Challenges in India

The challenges and future of ESG (Environmental, Social, and Governance) investing in India. ESG has become a significant focus for mutual funds and hedge funds, with investors increasingly interested in green investments. The transition to ESG investing is not easy, particularly for MSMEs, as it requires additional costs and data collection. The importance of ESG auditing and the potential for job growth in this sector. The timeline for ESG reporting in India, with

top 1,000 listed companies required to submit reports by 2027.

ESG Standards and Sustainable Development

The importance of Sustainable Development Goals (SDGs) and Environmental, Social, and Governance (ESG) standards in business operations. ESG is a transformative framework that provides a framework for analyzing a company's overall impact on sustainability, apart from financial performance. ESG is critical for long-term success, as it helps build a company's reputation, attract investment, and mitigate risks. ESG is evolving and that there are various global standards and platforms for ESG scoring, such as the Global Reporting Initiative (GRI), Task Force on Climate-related Financial Disclosures (TCFD), and the Sustainability Accounting Standards Board (SASB). He concluded by stating that ESG is not yet fully utilized in India and that there is a long way to go before achieving full utility.

After the Q&A Session Mr Ravi Kumar Joint Secretary, ACC proposed the Vote of Thanks. The meeting was attended by 39 members and invitees.

Memories to Cherish

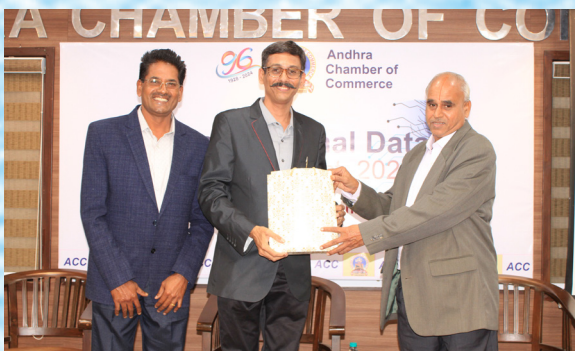
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ESG Unveiled: Unlocking the Power of Sustainable Business Practices

January 29, 2025; Dr V.L.Dutt Hall, Chennai





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A vibrant landscape painting featuring a mountain range with snow-capped peaks under a warm, golden sky. In the foreground, a river flows through a lush forest with autumn-colored trees and a small waterfall. The scene is rich in detail and color, with a mix of greens, yellows, oranges, and blues.

Unit-2

Nation First

**Peace, commerce
and honest
friendship with
all nations;
entangling
alliances with
none.**

- Thomas Jefferson

INDIAN ECONOMY

Overview

Manufacturing PMI Hits 6-Month Peak in January on Strong Exports and New Orders

Indian goods producers kicked off 2025 on a robust note as Purchasing Managers' Index (PMI) rose to 57.7 in January, recovering sharply from 12-month low of 56.4 in the previous month.

This rise was fuelled by the steepest upturn in exports in nearly 14 years and by new orders which rose at the quickest pace since last July.

The PMI figure was released by HSBC and compiled by S&P Global. A figure above 50 in the index denotes expansion in activity and below it signifies contraction.

“Cost pressures retreated to their weakest in 11 months, but selling prices rose solidly amid buoyant demand. Meanwhile, business confidence strengthened. January data also showed a pick-up in growth of buying levels and record job creation,”

The survey attributed the increase in new orders to better domestic demand and a pick-up in international sales. International demand for Indian goods strengthened in January, with panellists noting gains from across the globe. Notably, the rate of expansion in new export orders was the best seen in just under 14 years.

Pranjul Bhandari, chief India economist at HSBC, said that domestic and export

demand were both strong, supporting new orders growth.

“The employment PMI suggested robust job creation in the manufacturing industry, as the index increased to its highest level since the series was created. Input cost inflation eased for a second month, relieving pressure on manufacturers to raise final output prices,” she added.

The survey also noted that companies turned more optimistic about output prospects, with nearly 32 per cent of firms forecasting growth and just 1 per cent expecting a reduction.

“According to panel members, buoyant underlying demand, better customer relations, favourable economic conditions and marketing efforts all bode well for growth prospects,” the survey noted.

On the employment front, the survey noted that robust sales gains and upbeat forecasts prompted companies to recruit additional workers at the start of the fourth fiscal quarter. The extent to which employment expanded was the greatest seen in nearly 20 years of data collection.

“Indian manufacturers also accelerated the rate at which inputs were purchased. January’s upturn was the strongest in three months and sharp by historical standards. Firms were successful in their efforts to lift inventories as suppliers were able to deliver materials in a timely manner. Vendor performance improved to the greatest extent in eight months, while the accumulation in input stocks was the fastest since October 2024,” the survey noted.

Source: <https://isid.org.in/>

India Success Story

India's catching up and it is Growing Faster

India is set to achieve its highest single-year GDP addition of \$383 billion in 2025, according to estimates from the International Monetary Fund (IMF). This figure will be a record for India, except for the post-Covid surge in 2021. Despite India's projected growth rate of 6.5% in 2025, surpassing China's 4.5%, China is expected to add \$1.26 trillion to its economy during the same period.

of double-digit GDP growth, with the highest recorded being 9.6% in 1988.

In 2021, India recorded a 9.7% post-pandemic economic rebound. In 2022, India's economy grew by 7%, while China reported a lower growth rate of 3% but managed to avoid a Covid-induced economic collapse in 2020.



In 1980, India and China had economies of comparable sizes. However, by 2029, China's GDP is projected to be four times larger than India's. For India to match China's anticipated GDP addition of \$1.26 trillion in 2025, its economy would need to grow by 32% in dollar terms over the previous year—a challenging target by any measure.

The difference in economic expansion between the two nations is attributed to China's history of consistently achieving double-digit growth. Since 1980, China has registered growth rates above 10% on 15 occasions, including a remarkable stretch from 1983 to 1995 when it saw double-digit growth in 9 out of 13 years. On the other hand, India has yet to witness a single year

The gap in prosperity between the two nations is also expected to widen as China benefits from a shrinking population. With China's population projected to be half its current size by the end of the century, its per capita income in dollar terms will likely see more significant gains, further accentuating the economic disparity with India.

Source: Internet.

EMPLOYEE DEVELOPMENT



Mr M.L. Narendra Kumar
Director, Instivate Learning Solutions Pvt. Ltd

Handling Employee Complaints

Handling employee complaints effectively is crucial for maintaining a positive work environment, fostering trust, and ensuring productivity. Here's a step-by-step guide to managing employee complaints professionally and constructively:

1. Create an Open and Safe Environment

- Encourage employees to voice their concerns without fear of retaliation.
- Establish clear channels for reporting complaints (e.g., HR, managers, or anonymous systems).
- Foster a culture of transparency and respect.

2. Listen Actively

- Give the employee your full attention and listen without interrupting.
- Show empathy and acknowledge their feelings (e.g., "I understand why this is frustrating for you").

- Take notes to ensure you capture all details accurately.

3. Stay Neutral and Objective

- Avoid taking sides or making assumptions before gathering all the facts.
- Remain calm and professional, even if the complaint is emotionally charged.

4. Ask Clarifying Questions

- Seek specific details to fully understand the issue (e.g., "Can you provide an example?" or "When did this happen?").
- Avoid leading questions that might bias the conversation.

5. Investigate Thoroughly

- Gather information from all relevant parties to get a complete picture.
- Review any documentation, policies, or evidence related to the complaint.

- Maintain confidentiality to protect everyone involved.

6. Respond Promptly

- Address the complaint as soon as possible to prevent escalation.
- If the issue requires more time, communicate a clear timeline to the employee.

7. Take Appropriate Action

- Based on your findings, decide on a fair and reasonable resolution.
- Ensure the solution aligns with company policies and values.
- If necessary, involve HR or higher management for guidance.

8. Communicate the Outcome

- Inform the employee of the steps taken to resolve the issue.
- If the complaint involves others, communicate with them while respecting privacy.
- Be transparent about any changes or actions resulting from the complaint.

9. Follow Up

- Check with the employee after some time to ensure the issue has been resolved satisfactorily.

- Use the feedback to improve workplace processes and prevent similar issues in the future.

10. Learn and Improve

- Analyse recurring complaints to identify patterns or systemic issues.
- Use insights to improve policies, training, or organisational communication.

Additional Tips:

Document Everything: Keep records of complaints, investigations, and resolutions for future reference.

Train Managers: Ensure managers are equipped with conflict resolution and communication skills.

Promote a Positive Culture: Regularly seek employee feedback and address concerns proactively.

You can build trust, improve morale, and create a healthier workplace for everyone by handling complaints effectively. Let me know if you'd like further advice!

Disclaimer: The views expressed in this article are solely those of the author

Unit-3

Kaizen Corner

**"The Golden Rule for
Every Business is
this: Put Yourself
in your Customer's
Place"**

- Orison Swett Marden

Madras High Court Judgments in

VAT CST GST



Shri. V.V. Sampathkumar

Treasurer and Chairman, Indirect Taxes Sub - Committee,
Andhra Chamber of Commerce

Seizure and detention without reason(s):

Vehicle in which the goods were being transported was intercepted and inspected. Respondent passed the impugned order dated 21.04.2022, stating that on verification, it was found that as per the e-way bill, the petitioner has purchased the goods from NAV DURGA STEEL ZONE and sold the same to MAA MAHAMAYA INDUSTRIAL LTD., but, actually, the goods were loaded in Ambattur and weighment made in Ambattur. Stating so, the respondent demanded the petitioner to pay penalty of Rs.5,11,928/~. The petitioner has also paid. Court in WP held that a reading of the Physical Verification Report clearly indicates that there are no reasons justifying either seizure of the subject vehicle or detaining of the goods warrants interference u/s 129(1) r/w Section 129(3) of the CGST Act, 2017. Stating that the impugned order was passed is without any merits, the same is quashed. Penalty amount paid by the petitioner for releasing the goods shall be allowed to be adjusted towards the tax liability of the petitioner in the regular returns. **M/s RNYN STEEL Vs AC (ST), Adjudication**

Intelligence-I, Chennai-6. W.P.No.18398 of 2022 Dated : 19.12.2024

No discussion in the order: Since the reply of the petitioner has not been considered properly by the AO and there is no discussion in the order, the Impugned Assessment Orders are quashed and remitted back to the respondent to pass a fresh orders on merits as per law. **Mr.P.Manishankar Vs. AC (ST), Velachery Assessment Circle, W.P.Nos.18020, 18593, 18595 and 22019 of 2022 DATED : 13.12.2024**

Rectification Petition: The petitioner seeks liberty to file a rectification petition since the order suffers from error apparent on the face of the record including failure to take into account taxes already paid. This submission of the Ld counsel for the petitioner was not objected to by the Ld Government Advocate for the respondent. Recording the rival submissions, the Court held that the writ petition stands disposed of with liberty to the petitioner to file a rectification petition within 2 weeks from the date of receipt of a copy of this

order with other conditions. **Mr. Ratnavel Vs. AC (ST), Ekaduthangal Assessment Circle, W.P. No.37174 of 2024 DATED: 20.12.2024**

Tax Demand more than in SCN: In the event of tax, interest or penalty, which is demanded in the order is in excess of the amount specified in the notice then in terms of Section 75(7) of the Act, no such demand shall be made unless a fresh notice is issued. Government Pleader submitted that they would redo the assessment. Recording the same, the impugned order is set aside. **M/s. Golden Enterprises Vs AC(ST), Inspection, Coimbatore, W.P. No.36047 of 2024 DATED : 29.11.2024**

Personal hearing: Petitioner appeared and filed its reply and submitted that the goods relating to Ashok Leyland as well as Havells India were contained in the container and the goods relating to Havells India was loaded on top of the goods belonging to Ashok Leyland and thus Havells India goods were unloaded to enable the petitioner to unload the goods belonging to Ashok Leyland. This reply was not accepted and the impugned order was passed. No personal hearing was granted in spite of a request in this regard. Ld counsel for respondent submitted that they would grant a personal hearing and pass orders afresh. Recording the same, the WP was closed by the Court. **M/s Inland World Logistics P. Ltd., Vs 1. DSTO, RS IV Intelligence II, Chennai 6. 2. AC (ST), O/o the JC (Intelligence II), Chennai 6. W.P.No.35186 of 2024 DATED: 11.12.2024**

GST not remitted by supplier and ITC: Claim of Input Tax Credit was rejected on

the premise that the supplier has not paid the taxes and on finding that the supplier had not filed GSTR 3B returns. It is submitted by the petitioner that if an opportunity is provided with, he would be able to explain the alleged discrepancies. By consent of both parties and after hearing them, the WP is set aside and disposed of with conditions **M/s.Sri Renga Steels, V. AC (ST), Cholavaram Assessment Circle, WP No.38527 of 2024 DATED: 20.12.2024**

Opportunity of being heard: Since the order has been passed without affording an opportunity of being heard before the impugned order was passed, the Court set aside the impugned order and remitted the case back to the respondent to pass a fresh order with directions. **M/s.MIL Steel and Power Ltd, Vs. AC (ST), Gummipoondi Assessment Circle, W.P.No.19708 of 2022 DATED: 05.12.2024**

Second sales or not? : As per Section 10 of the TNGST Act, 1959 the burden of proof for proving any transaction that the dealer is not liable to tax shall lie on the dealer. In the instant case, the assessee had not discharged the burden of proof u/s 10 of the TNGST Act by proving the first sale. Further the finding of fact has been arrived at consistently by the authorities that the bills purchased from M/s. Sri Valli Traders cannot be accepted as they are not registered dealer, the bills produced also had been found to be manipulated and there had not been any actual movement of goods. In view of the above, the Court held that there was no error or illegality in the finding of fact arrived at by the Tribunal and WP was dismissed. **G.Sekar, Vs 1. DCTO (Additional), Tindivanam.2. AAC**

**CT, Cuddalore. 3.Hon'ble STAT, Chennai.
W.P.No.2721 of 2000 Dated : 02.12.2024**

Interest and Penalty: Petitioner submitted that the excess availed ITC was reversed in the year 2019. However, the impugned order proceeds to levy interest and penalty overlooking the fact that the excess ITC which was availed has already been reversed as early as on 2019. It is further submitted by the learned counsel by the petitioner that portion of the interest which is demanded in the impugned order also stands paid. Taking into account the facts, this Court directed that the petitioner may be granted one final opportunity to put forth his objections, which was not objected to by the Ld Government Pleader for the respondent. The impugned order is set aside with directions. **M/s K.C. & Sons, Vs. 1.DC (ST), GST Appeal, Chennai-6. 2.DSTO, Kothawalchavadi Assessment Circle, W.P. No.38488 of 2024 DATED: 20.12.2024**

Sale of exempted goods and filing of c forms: Unless a specific notification has been issued u/s 8(5) of the CST Act, only General Notification issued under the TNVAT Act, 2006 will apply to the interstate transactions by applying Section 8(2) of the CST Act. The local TNVAT Act exempted the goods from the levy of tax and no notification issued under Section 8(5) of the CST Act, Therefore, the court held that the tax demand proposed and confirmed in respect of VAT exempted goods in the Impugned Revision Order making liable

the petitioner for non-filing c form etc is liable to be interfered and the Impugned Revision Order is set aside. **Natesan Vs. STO, Attur (Town) Circle W.P.No.14092 of 2022 DATED : 18.12.2024**

Reply not considered: For a notice issued, the petitioner had submitted its reply on 19.12.2023 which has been duly acknowledged. However, without considering the reply, the impugned order has confirmed the proposal on the premise that no objection or reply was received. The Ld Government Pleader submitted that they would pass orders afresh taking into account the objections filed by the petitioner. In view of this, the impugned order is set aside. **M/s Afro Asia Equipments P Ltd Vs. AC(ST) (FAC)/CTO, Nolambur Assessment Circle W.P. No.39496 of 2024 DATED: 21.12.2024**

Goods detention Order u/s. 129(3): Order u/s. 129(3) of the GST Act is passed on the 8th day from the date of service of notice, whereas the time line stipulated under Section 129(3) of the Act is that the order ought to be passed within 7 days from the date of service of such notice. The impugned proceedings are set aside inasmuch as it is in contravention of the time lines stipulated in Section 129 of the Act. **Madhesh @ Madesan Vs STO, (FAC), Rowing Squad – III, Hosur, Krishnagiri District. W.P.No. 36027 of 2024 Dated : 21.12.2024.**

Disclaimer: The views expressed in this article are solely those of the author

Shout -Sales and MARKETING MATTERS



Mr.M.K. Anand

Chairman, MSME Sub-Committee
Andhra Chamber of Commerce

Telemarketing Evolution in 2025

Telemarketing has evolved over the period of time. The current rapidly changing business and tech environment, let's dive deep as to how one has to match the speed of the disruptive tech to adapt the change and enable your Telemarketing Initiatives to become contextually relevant and effective.

1.Improved Personalization using Data Analytics and AI Relevance:

Telemarketers can create highly customized calls by using AI-driven technologies to examine customer behavior, preferences, and previous contacts.

Impact: When a pitch speaks to a customer's particular wants or interests, they are more likely to pay attention.

2.Combining Omnichannel Strategies Relevance:

These days, telemarketing is frequently a component of a larger plan that also incorporates chatbots, social media, email, and SMS.

Impact: By guaranteeing a consistent consumer experience across several touchpoints, this integrated approach increases efficacy.

3. Pay attention to the relevance of B2B telemarketing:

Business-to-Business (B2B) telemarketing is still popular because it frequently involves high-value transactions that call for face-to-face communication.

Impact: Telemarketing is a powerful technique for lead development and follow-ups since personal connections and trust are essential in business-to-business (B2B) sales.

4. Focus on Lead Qualification Relevance:

Telemarketers now prioritize qualifying leads before reaching out to them, as opposed to making a lot of cold calls.

Impact: This focused strategy increases conversion rates and minimizes effort waste.

5. Adherence to Tight Regulations

Relevance:

Higher transparency and customer consent are required by data privacy laws such as the CCPA (California), GDPR (Europe), and comparable policies around the world.

Impact: By requiring ethical telemarketing techniques such as observing “Do Not Call” lists and getting express authorization, confidence is increased.

6. Using chatbots and robocalls

Relevance:

Routine calls are handled by robocalls and AI-powered voice assistants, freeing up human agents to concentrate on intricate conversations.

Impact: For some forms of outreach, this automation guarantees round-the-clock availability and lowers expenses.

7. Decline in Cold Calling Relevance:

Because of caller ID blocking and spam fatigue, consumers are less receptive to unsolicited calls.

Impact: Traditional cold calling has been supplanted by warm calling, which involves reaching out to leads who have previously expressed interest, and follow-ups.

8. Transition to Value-Based Discussions

Relevance:

Instead of concentrating on aggressive selling, telemarketers are now taught to add value during calls by addressing problems.

Difficulties

Customer Resistance: Because they perceive telemarketing calls as intrusive, many individuals steer clear of them.

Competition: Less invasive and more scalable alternatives are provided by other digital marketing strategies, such as email and social media.

Barriers posed by technology: Stricter spam filters and the proliferation of call-blocking apps may limit the reach of telemarketing.

Final Summary:

In 2025, telemarketing is still an essential technique for sales and marketing, particularly for high-value, individualized contacts, even though it is no longer about unsolicited pitches and mass phoning. In this changing environment, businesses that embrace technology, adhere to regulations, and prioritize customer-centric strategies are succeeding.

Image Source: Internet for learning purposes only.

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STANDARDS, CERTIFICATIONS & REGULATIONS UPDATES



Rama Venugopal
Chairman – S.C.R. Sub - Committee,
Andhra Chamber of Commerce

Finance, Compliance, Procurement, Supply Chain, Vendor Development Teams

- How to check and look for Authentic Certificates to various ISO Standards submitted by your Supply Chain, Value Chain Partners

International Accreditation Forum (IAF)

The International Accreditation Forum (IAF) is a global association of accreditation bodies that ensures the competence and impartiality of organizations issuing certifications.

The IAF's primary function is to develop a single worldwide program for conformity assessment, reducing risks for businesses and their customers. This is achieved through Multilateral Recognition Arrangements (MLAs), which allow accredited certificates to be recognized internationally.

The IAF benefits businesses by increasing confidence in the quality and compliance of products and services, reducing trade barriers, and expanding market access.

Essentially, the IAF promotes a “certified once, accepted everywhere” approach, facilitating international trade and fostering global economic growth.

IAF CertSearch - The Exclusive Global Database of Accredited Certifications

Certified Once, Accepted Everywhere

IAF CertSearch is a pivotal global registry that enhances trade and commerce by providing a reliable platform for verifying the authenticity of ISO certifications. This service is particularly valuable for supply chain management, procurement, and vendor development teams, allowing them to ensure that the certifications submitted by businesses are valid and trustworthy.

IAF MD 28

Published in October 2023, this mandatory document requires all IAF-backed certificates to be uploaded to the IAF CertSearch database.

The IAF CertSearch database allows users to:

- Verify the validity of accredited certifications
- Monitor certifications across their supply chain
- Receive alerts when the status of a certification changes
- Access real-time statistics on their accredited certification bodies, certifications, and standards
- Increase transparency, trust, and integrity of accredited conformity assessment

Overview of IAF CertSearch



Image Source : <https://www.iafcertsearch.org/>

Purpose and Functionality

- **Global Database:** IAF CertSearch serves as a comprehensive database where users can validate the status of accredited certifications issued by certification bodies recognized by IAF signatory member accreditation
- **bodies.** This includes certifications under ISO/IEC 17021-1, which pertains to management systems
- **Real-Time Verification:** The platform enables organizations to quickly verify if a certification is valid, if the certification body is accredited, and if the accreditation body is an IAF MLA signatory. This real-time capability significantly reduces the time and effort required for organizations to confirm supplier credentials
- **Verified Certifications:** Businesses and governments can confidently verify the validity of certifications, ensuring compliance and reducing risks.
- **Improved Supply Chain Management:** IAF CertSearch allows for easy monitoring of certifications across supply chains, enhancing efficiency and compliance.
- **“Certified Once, Accepted Everywhere” Principle:** By facilitating the recognition of accredited certifications globally, IAF CertSearch supports the “certified once, accepted everywhere” principle.
- **IAF CertSearch Mark:** The IAF CertSearch Mark provides a visual verification mechanism for organizations, allowing users to easily validate certifications directly from their websites.
- **Data-Driven Decisions:** The database provides real-time data and statistics on accredited certifications, enabling data-driven decisions and improved risk management.

- **Stakeholder Collaboration:** IAF CertSearch has received strong support from various stakeholders, including certification bodies, accreditation bodies, industry, government, and regulators.
- **Reliable Verification:** The database integrates data from multiple sources, including certification bodies, accreditation bodies, and the IAF, ensuring accurate and reliable verification of accredited certifications.

Benefits for Global Trade and Supply Chains

Enhancing Transparency

- **Risk Reduction:** By ensuring that only accredited certification bodies issue certifications, IAF CertSearch minimizes risks associated with fraudulent certifications. This builds confidence among businesses regarding the quality and compliance of products and services across international borders
- **Streamlined Processes:** Organizations can upload lists of suppliers to IAF CertSearch and receive immediate feedback on their certification status. This feature is particularly beneficial for companies managing large numbers of suppliers, allowing them to maintain compliance without extensive manual checks

Supporting Procurement Decisions

- **Informed Choices:** Access to verified certification data allows procurement teams to make informed decisions when selecting suppliers. Knowing

that a supplier holds valid certifications assures organizations of their commitment to quality standards

- **Alerts and Monitoring:** Users can set up alerts for changes in certification status, such as suspensions or expirations. This ongoing monitoring ensures that organizations remain aware of their suppliers' compliance status in real-time

Stakeholder Engagement

IAF CertSearch has garnered support from various stakeholders in the accreditation network, including industry leaders, government bodies, and regulators. This backing highlights the registry's role as a trusted mechanism for facilitating international trade by promoting transparency and accountability within supply chains

IAF CertSearch currently aggregates data from 77 Accreditation Bodies and 2,340 Certification Bodies to make it simple and easy to validate an organizations certification(s).

IAF CertSearch also provides organisations with information about the accredited network, which includes a list of all Accreditation Bodies and Certification Bodies across the globe.

IAF CertSearch Mark

IAF has developed an IAF CertSearch Mark that links to the IAF CertSearch database. Organizations who have an active accredited certification in the IAF CertSearch

database will have the ability to include an IAF CertSearch Mark on their website.



Image Source: <https://www.iafcertsearch.org/about/iaf-badge>

It is a digital mark, with embedded code, that enables a user to click on the Mark directing them to the IAF CertSearch database where they can validate the active certification(s) held by the organization. The IAF CertSearch Mark will only appear on the website if the organization has an active certification. If the status of the certification changes and is not active, then the mark will be removed from the organization's website in real time.

Conclusion

The IAF CertSearch registry significantly aids global trade by providing a robust framework for verifying ISO certifications. Its capabilities not only enhance supply chain transparency but also empower procurement teams to make informed decisions based on reliable data. As more organizations utilize this tool, it will continue to strengthen trust in global supply chains, ultimately benefiting businesses and consumers alike.

Enterprises can check the authenticity of the certificates submitted by their supply chain, value chain partners, vendors etc. through this portal. Authenticity of the Certificates produced has become a global conversation by Government Bodies, Regulators, Business World across the globe.

Source References:

<https://www.iafcertsearch.org/>

<https://www.quality.org/article/enhancing-global-transparency>

EXPORT AND IMPORT



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Navigating Compliance for Design Services Exported to Foreign Clients. Part I

In today's globalized business landscape, many Indian service providers cater to international clients, offering specialized expertise in design, software, consulting, and other fields. However, when exporting services, it is crucial to comply with regulatory requirements under Indian laws. This article explores the compliance landscape for Indian businesses providing design services to foreign clients, covering both cases where the service is performed in India and where it is performed abroad.

Scenario 1: Providing Design Services to a Foreign Client (Service Performed in India)

1. GST Compliance (Zero-Rated Export)

Under the Goods and Services Tax (GST) regime, export of services is treated as a **zero-rated supply**, provided it meets the

conditions under **Section 2(6) of the IGST Act, 2017**:

- The supplier (service provider) is located in India.
- The recipient (client) is located outside India.
- The place of supply is outside India.
- Payment is received in **convertible foreign exchange** or as per **RBI guidelines** in INR.
- The supplier and recipient are not merely different establishments of the same entity.

GST Payment Options for Service Exports:

- **With Payment of IGST:** Charge IGST on invoices and later claim a **refund of the IGST paid**.

- **Without Payment of IGST (Under LUT – Letter of Undertaking):** File an **LUT on the GST portal**, allowing service exports without upfront tax payment.

2. RBI & FEMA Regulations

Since payments are received from an overseas client, transactions must comply with the Foreign Exchange Management Act (FEMA):

- **Foreign Inward Remittance Certificate (FIRC):** Issued by the bank as proof of receiving foreign exchange.
- **Bank Realization Certificate (BRC):** Essential for DGFT-related export incentives.
- Payments must be made via **authorized banking channels** such as SWIFT, wire transfer, or RBI-compliant gateways like PayPal.

3. Income Tax Compliance

- Declare **foreign earnings** under **Income from Business & Profession** while filing tax returns.

- If the foreign client deducts TDS, verify whether **Double Taxation Avoidance Agreement (DTAA)** benefits apply.
- **Transfer Pricing Compliance:** If the foreign client is a related party, transfer pricing rules may apply.

4. Legal & Intellectual Property Compliance

- Draft a **service agreement** specifying payment terms, intellectual property (IP) rights, and dispute resolution clauses.
- If the design work involves original creative output, consider **registering copyrights or trademarks** for protection.

5. Foreign Trade Policy (FTP) Compliance

- **Import Export Code (IEC):** Required for claiming government incentives for service exports.

Disclaimer: The views expressed in this article are solely those of the author

INFORMATION TECHNOLOGY

UPDATES

COMPLIANCE ON INFORMATION SECURITY



Shri Ramesh Bhashyam
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In the last issue of ACC Newsletter e-bulletin (Jan 2025), we have seen about the Information Security Importance and Organization must adhere standards and controls in line with ISO 27001 as per the standards and policies framed by International Organization for Standardization (ISO).

In this column, would like to focus more on Compliances with relevant to Information Security.

Let us coin the definition of a **Compliance**.

In general, Compliance means conforming to a rule such as specification policy procedures standards or law. At organizational level, it is achieved through a set of management processes which identify

the applicable requirements like laws, regulations, policies and procedures etc.,

What is Regulatory Compliance?

Regulatory compliance describes the goal that organizations aspire to achieve in their efforts to ensure that they are aware of and take steps to comply with relevant laws, policies, and regulations.

Regulations and accrediting organizations vary among industries such as PCI-DSS in the financial industry, HIPAA in Healthcare. In some cases other compliance frameworks such as COBIT or even standards (NIST) inform on how to comply with regulations. Regulatory compliance varies not only by industry but often by location.

Compliances, not only adhere only to specific Industries, but also applies to banking and financial Sectors, Health care Industries, Automobile Industry Non-Banking Financial Industry (NBFC) etc., In India, for NBFC Companies regulatory Body



like Reserve Bank of India (RBI) framed guidelines policies and procedures including for Information / Cyber Security, to maintain Customer financial transaction & data privacy etc.

What is ISO 27001 compliance?

ISO 27001 is one of the most widely adopted and respected information security standards in use today. It is promulgated by the International Standards Organization (ISO). Many organizations seek to be certified for the standard, which provides a framework for implementing an Information Security Management System (ISMS).

The standard touches on virtually every aspect of information security. Access controls including Privileged Access Management (PAM), thus figure prominently into the ISO 27001 certification and audit processes.

ISO 27001 compliance is the most relevant and appropriate for providing requirements when Information Security Management System (ISMS), implemented.

The objective is mainly to avoid breaches of any law, statutory, regulatory or contractual obligations, and of any information security requirements as defined by organization's standards, policies & procedures (or) guidelines.

An ISO certification shows that Customers confidence and also thinks that Organization protects data security very seriously.

Who are all involved in achieving ISO 27001 compliance?

Since ISO is a Management standard that means everyone including the involvement from the Management Team required; Support from Top Management would be more beneficial not just the IT Department alone, that includes the CEO, CIO, CFO, CISO and other stakeholders in the Organization. Having the entire management team p, it makes much easier to apply security controls and a culture of compliance across the board because every department is actively involved in achieving the Organization goals and Compliance.

Is there any industry adopted ISO 27001 standards?

Of course, most of the industries adopted ISO 27001 standards including QMS OSHAS etc.

Let us explore major industries adopted ISO standards

1. Information & Technology Industry:

Most of the IT Software development organizations including Service Providers and outsourced companies providing IT Services want to establish and to get new Customers by proving to them with ISO certificate that they are able to safeguard their data / information in the best possible way; but some of the IT companies also use ISO 27001 to comply with legal bindings & contractual Information security requirements from their valuable Customers.

In few cases, large scale organizations use ISO 27001 as a way to resolve problems in their operations, because this standard forces companies to define who is responsible for what and which steps need to be done in the most important processes, which is very often undefined in companies that are growing too fast.

2. Financial industry & Telecommunications

Private & Public Sector Banks, NBFC's including large scale organizations, i.e. listed companies, insurance companies, mutual fund, brokerage firms and other financial institutions involved in dealing finances, typically go for ISO 27001 when they want to comply with laws and regulations mandated by the regulatory bodies like RBI, SEBI etc.,

Data Privacy plays a major role in the financial sector, and lawmakers have based their legislation mostly on ISO 27001. To achieve Compliance, it is obvious that ISO 27001 is a perfect methodology, which makes it very easy to present such a project to the executives.

Another reason why financial sectors are implementing ISO 27001 is to prevent the incidents and to reduce the risk. Also cost savings are much cheaper than dealing with the consequence of an incident.

Telecommunication Companies are handling large volume of data which includes ISP's and the laws and regulations for Telecom Industry are more. Most of the

Telecom Companies adopted ISO 27001 as a framework, to fulfil the Compliances and regulations, as per the norms of the Government.

3. Government Bodies

90% of the government bodies primarily are handling sensitive data, and it should be kept confidential, in the form of encrypted mode, but the government bodies / agencies, protecting the integrity and availability of the data / Information is of utmost importance.

ISO 27001 primarily helps to fulfil the three concepts, namely Confidentiality, Integrity, Availability (CIA) makes it a perfect methodology to reduce the number of incidents to the lowest level.

To conclude that rather than viewing ISO 27001 belongs to IT project, Individuals / Organizations should view it is a tool to achieve some concrete business benefits.

Once the Board has decided to implement ISO 27001, it can be applied much more widely than the initial stage and it can help you in more ways, even to implement General Data Protection & Regulation, to maintain the Data Privacy and to sustain the business benefits, in the interest of internal & external stakeholders.

Image source: <https://www.cleo.com/blog/corporate-compliance-mandates>

Disclaimer: The views expressed in this article are solely those of the Author

Unit-4

Self Development Corner

**If you do not
conquer self, you
will be conquered
by self.**

- Napoleon Hill

Business Stories - Inspiration Matters

An Eco-Warrior's Approach to Waste



Introduction

'Pioneering sustainable living choices by connecting communities and markets'. That's the mission of Last Forest as they work with the Adivasi communities in the Nilgiris to help process, brand and market their produce of wild honey, essential oils, and beeswax products.

This is a heart warming story of three friends from the social impact space who traveled to the Nilgiris in the Western Ghats of South India for a project and never looked back. Disenchanted with attending meetings and writing reports in the city they longed to do meaningful work away from it, in rural India. A project involving wild honey collection in the Nilgiris provided the right break for them to explore a more fulfilling path. "Beekeeping is a very sanitised version

of honey production and very different from wild honey collection. In the first couple of months we were in the Nilgiris, we realised how unique it was and how integral it is to the lives of the people who managed it. This understanding opened many other fulfilling opportunities for us to explore!" says Mathew John, Founder-Director of Keystone and Managing Director of Last Forest, two of the three organizations that were born from this early discovery.

The Idea of Holistic Development

In an era when the development sector in India was focusing on education, healthcare, gender equality and child welfare, the trio had stumbled upon the need for something bigger – a holistic approach to community development. "Because honey is so core to the existence of the adivasi community

in the Nilgiris, working with it required a different approach. Though the honey is collected only 3 months in a year, the community comes alive during this period. As we delved deeper we realized that they were the stewards of the forest ecosystem, protecting it from complete destruction and they needed support to keep doing that,” says Mathew. This revelation urged Mathew, Snehlata Nath and Pratim Roy to start the Keystone Foundation to focus on the welfare of these tribal communities.

A Special Biosphere

Nilgiris Biosphere Reserve is India’s first and foremost biosphere reserve with a heritage rich in flora and fauna. The reserve encompasses three ecoregions and extends across three states, Tamil Nadu, Kerala and Karnataka. It’s home to tribal groups such as the Badagas, Toda, Kotas, Irulla, Kurumba, Paniya, Adiyar, Edanadan Chettis, Allar, and Malayan. A lot has happened in the 30 years since Keystone was started. The Foundation works as a non-profit with the community on agriculture, forest produce, raising nurseries, sanitation, water access, climate change and more.

A New Entity – Last Forest

Meanwhile, the need to reach the communities’ indigenous products to the markets necessitated hiving off the marketing arm into a separate legal entity and Last Forest was born. This wasn’t an easy decision but it needed to be done. “It’s tough for a nonprofit organisation to make significant,

large-scale impact. Product development, marketing and profit-making required a shift in mindset. Hence the decision to hive off into a separate legal entity. The vision for the new entity was to drive the change while aligning with the ethics and principles of the parent organisation,” says Mathew.

Uniqueness of Wild Honey

Next they focused on the product, packaging, and distribution. Pure honey from the wild varies in taste, density, colour and other parameters. “Many customers are so tuned to the mass-produced honey that’s out in the market and they tend to believe that’s the right taste. Last Forest’s unique proposition is that even the second bottle you buy won’t taste the same as the first, because wild honey is collected from different sources, geographies, climates, flowers, and so on. So each bottle comes with its own unique taste.”

Marketing the Wild Story

“We had to take the story of these people to the customers through their indigenous products. And for this narrative to make a difference, the branding and packaging of these products needed to be as good as any commercial product out there in the market. We have made all efforts to make them attractive and engaging while maintaining the high quality of the produce. Last Forest customers now return, not just because they would like to support indigenous people, but also because of our product quality,” asserts Mathew



Catering to the Customer

Last Forest has differentiated product packaging to reflect the different species of bees that honey is collected from. The aim is to cater to customers' preferences without compromising on authenticity. "In India especially, people approach honey from a health perspective. For example, crushed pepper is added to honey for medicinal purposes. So we've infused pure pepper extract into honey to offer customers a variation. We try and pique customer interest by providing them a range they can try." Aadhimalai, the producer company belonging to the group, takes on the back end of production, capacity building and governance. Their production centres are located in Pudukkad, Bangalapadigai, Banagudi and Pillur villages. So that leaves



Last Forest free to focus on the marketing of the forest produce.

Empowering women

Conclusion

It's amazing to see the growth of this brand that has its roots in a nonprofit organisation. Surely there would have been challenges aplenty? "Yes, the shift from non-profit to profit was very tough. As a nonprofit, numbers are not top of mind. But for a private company, one has to look at the bottom line, as we need to pay the rent and salaries. While as a non-profit we could accept grants, we had to generate our own money here. Also, the compliance requirement in a private limited company is very different. But the biggest discussions have been around losing our sense of purpose. We had to keep in mind that whatever we are doing, through Keystone, Aadhimalai and Last Forest, is to support the community. So to succeed we had to first build in these principles into our daily activities and people at Last Forest. We have had to evolve and learn along the way,"

Source: <https://www.gotn.in/last-forest-a-wild-story-from-the-nilgiris/>

Love what you do and do what you love.

Whether a clown performs at a circus, or an athlete competes on the field, the common thread that drives these individuals to excel in their respective fields is their deep passion and attachment to their work. Many companies strive to develop innovative strategies to foster an engaged workforce in today's fast-paced business environment. Unfortunately, not all initiatives prove effective despite these efforts, and many employees remain disengaged.

When we seek to understand the reasons behind this lack of engagement, it may feel like we embark on a journey worthy of a PhD in workplace motivation and dynamics. However, the purpose of this article is not to outline strategies that organizations can implement to cultivate a more engaged workforce. Instead, it aims to prompt introspection and self-reflection about our attitudes toward work—specifically, whether we genuinely enjoy what we do daily.

There are countless sayings regarding work—one of the most well-known is “work is worship.” However, we must ask ourselves: Do we treat our jobs with the reverence they deserve? Another insightful quote is, “Love your job, but not your company.” This perspective underscores the critical importance of employee engagement and satisfaction. Regardless of our roles or titles, when we find love and fulfilment in our work, we will likely experience greater joy and satisfaction than anyone outside our profession can provide.

It is important to note that there will inevitably be days when we face challenges, such as being asked to leave a company. However, the passion we have for our job is something that can never be taken away from us. Numerous opportunities for growth and advancement will always be available for those who cultivate a love for their work. In contrast, individuals who lack enthusiasm for their jobs may find it difficult to recognise even the most promising opportunities when they arise.

Rather than passively waiting for others to engage us through employee engagement programs, we should take the initiative to engage our minds and bodies in the work that pays our bills and contributes to our sense of identity and purpose. Embracing this proactive approach allows us to align our values with our professional lives, leading to greater satisfaction and fulfilment.

I encourage you to actively seek out and cultivate a love for what you do. Remember that the job you hold is a privilege and a luxury that many people yearn for. Only those who truly appreciate the value of their work can derive genuine joy from it. Conversely, individuals who view their jobs merely as a means to an end—such as repaying loans—often experience chronic stress and negativity. This negative mindset can lead to detrimental health effects, not only physically but mentally and emotionally, ultimately resulting in a cycle of disengagement and dissatisfaction. Therefore, nurturing a positive relationship with our work is crucial to foster well-being and fulfilment in our personal and professional lives.

Contributed by:
Mr M.L. Narendra Kumar

Disclaimer: The views expressed in this article are solely those of the author

TRAVEL -
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Bogatha Waterfall, Telangana Overview



Situated in Koyaveerapuram G, (Wazeedu Mandal) in Khammam district, Bogatha Waterfall is 120 km away from Bhadrachalam, and 329 km away from Hyderabad. The distance has come down from 440 km because of the newly constructed Eturnagaram bridge on National Highway 202.

A magnificent waterfall in the district of Khammam and second biggest waterfall in the State, Bogatha waterfall presents a splendid spectacle of falling waters and rich landscape and therefore, aptly gets the epithet the Niagara of Telangana.

As motorable road is not available, visitors need to trek for some distance. Visiting this waterfall gives an excellent opportunity to those who are interested in trekking and looking for a chance to indulge in adventure sport.

Best time to visit

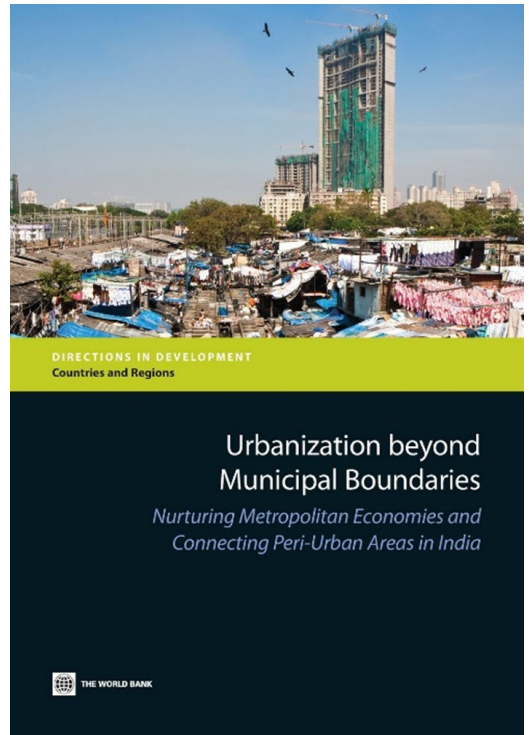
The right time to this waterfall is to June to November, when there is enough water to enjoy the best.

Source : <https://telanganatourism.gov.in/partial/destinations/nature-discovery/khammam/bogatha-waterfall.html>

BOOK REVIEW

Urbanization beyond Municipal Boundaries: Nurturing Metropolitan Economies and Connecting Peri-Urban Areas in India by The World Bank

Urbanization beyond Municipal Boundaries informs policy priorities to manage India's urbanization. Incisive analysis of the patterns of India's urbanization using geo-referenced data from various rounds of the population and economic census highlights rapid suburbanization of people and firms around the country's largest metropolitan areas. However, the move to the suburbs is accelerated by land and housing short ages in metropolitan cores, coupled with high transport costs between the metropolitan core and its periphery, and much worse infrastructure access and quality for water, electricity, and sanitation in the urban periphery. What are priorities for policy reform? First, investing in India's institutional and informational foundations that can enable land and housing markets to function efficiently while deregulating land use in urban areas. To achieve this, planning for land use and planning for infrastructure



must be coordinated so that densification of metropolitan areas can be accompanied by infrastructure improvements. Second, expanding and delivering better infrastructure services to improve livability. Policy makers need to institute reforms that would help providers recover costs yet reach out to poorer neighborhoods and peripheral areas. Last, strengthening physical connectivity between metropolitan hubs and their peripheries to improve those areas that attract the majority of people and businesses over the medium term. Investments in network infrastructure alongside logistics improvements can facilitate the smoother movement of goods. Land policy, infrastructure services, and connectivity—coordinated improvements in this triad can help India reap dividends from improved spatial equity and greater economic efficiency that come with urbanization.

Source : The World Bank

Unit-5

Bulletin Corner

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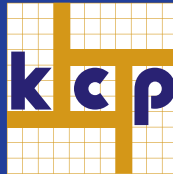
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