



# Journal of Andhra Chamber of Commerce ACG NEWSLINE

VOL. XCVII | JANUARY 2025



Guest Speaker U.S Attorney Mr. Michael Kraus, Seminar on Doing Business in the USA



Saint Gobain Private Limited Industrial Visit by Andhra Chamber of Commerce Delegates



# SATTVA

## LOGISTICS GROUP

### Logical Solutions to Logistics Challenges

#### SATTVA / MANALI

##### CFS / PUBLIC BONDED WAREHOUSE

Balaji Container Terminal, 126/A, Ponneri High Road,  
Chennai - 600 103. Tel : 044-25942969, Telefax : 044-25940016  
Mobile : +91 98400 35655, 98400 57979

#### SATTVA / VICHOR

##### CFS / PUBLIC BONDED WAREHOUSE

Survey No. 125/1, Ammankulam, Vichoor Village,  
Ponneri Taluk, Manali New Town, Chennai - 600 103.  
Tel: 044-2593 1631 / 32. IMPORTS - +91 97910 20091,  
EMPTY - 94444 12930

#### SATTVA / PONDY

##### ICD / PUBLIC BONDED WAREHOUSE

"Panchavati Complex", Pullichappallam, Pondicherry - 605 111.  
Tel: 0413-2678249, Telefax : 0413-2678312,  
Mobile : +91 97890 99222

#### SATTVA / ARAKKONAM

##### ICD / PUBLIC BONDED WAREHOUSE

Maruthi Park, Melpakkam, Kainoor B.O., Arakkonam - 631 003.  
Tel: 04177-293711, Mobile : +91 98400 18306

**SATTVA ICD, Arakkonam is the only Private Sector ICD with rail connectivity in South India. The ICD is located in the industrial corridor between Chennai and Bangalore. This Rail connectivity is not only for Import Export Cargo movement, but also for movement of duty paid Cargo to the hinter land like Delhi, Nagpur, Bangalore, etc.,**

#### SATTVA / AMBUR

##### CFS - WESTERN GATEWAY CARGO SERVICES PRIVATE LIMITED

76D, MC Road, Govindapuram, Ambur - 635 802.

Telefax: 04174-243363 / 243364

Mobile : +91 98427 17593, Email: amburcfs@sattva.in

#### SATTVA / VISHAKAPATNAM

##### VISAKHA CFS & LOGISTICS PRIVATE LIMITED

Empty Depot & General Warehouse

Survey No. 224/4, Bayyavaram Village, Kasimkota Mandal,  
Anakapalli, Visakhapatnam District.

R. DESIKAN, Director, Mobile : +91 98400 70459, Email: desikan@sattva.in

#### INTERNATIONAL CUSTOM DAY AWARD



#### GENERAL WAREHOUSE AT GUMMIDIPOONDI

C2/2, Sipcot Industrial Complex, Gummidipoondi - 601 201.  
Mobile : +91 99406 10005

#### AT THONDAMANATHAM

RS No. 40/2, 40/3, Sedarapet Road, Thondamanatham,  
Vazhuthavur (Post), Villiannur Commune, Pondicherry - 605 110.  
Mobile : +91 97890 99222

#### AT THUTHIPET

RS No. 129/4, Vazhuthavur Main Road, Thuthipet,  
Villiannur Commune, Pondicherry - 605 502.

Contact : Dhandapani R., Chief Executive Officer, Mobile : +91 98400 35655 / dhandapani@sattva.in

#### CORPORATE OFFICE :

"HIGH GATE", Level 4, No. 153 (Old 82), Santhome High Road, Raja Annamalaipuram,  
Chennai - 600 028. Tel: 044 24612829, 24629190 / 9193 / 9194 / 9195, Fax : 044-24613245

E-mail: sattvacorporate@sattva.in | web : www.sattva.in

**S. SANTHANAM**, Chairman  
Mobile: +91 98410 29579 / san@sattva.in

**S. NARASIMHAN**, Vice - Chairman  
Mobile +91 98410 27456 / narsi@sattva.in

**S. PADMANABHAN**, Director  
Mobile: +91 98400 22245 / pad@sattva.in

**SATTVA**  
LOGISTICS PVT. LTD®



## ADVISORY BOARD

**Dr V L Indira Dutt**

*President, ACC*

**Dr J A S Giri**

*Senior Vice President, ACC*

**Mr S Narasimhan**

*Vice President, ACC*

**Mr V V Sampath Kumar,**

*Treasurer, ACC*

**Mr R R Padmanabhan**

*Chairman, Foreign Trade Sub-Committee*

**Dr V B S S Koteswara Rao**

*Co-Chairman, Foreign Trade Sub-Committee*

**Mr M K Anand**

*Chairman, MSMEs Sub-Committee*

## EDITOR AND PUBLISHER

Andhra Chamber of Commerce,  
Chennai

### ANDHRA CHAMBER OF COMMERCE

“Velagapudi Ramakrishna Building”,  
23, Third Cross Street,  
West C.I.T. Nagar, Nandanam,  
P.B. No. 3368, Chennai - 600 035.

☎ 044 - 24315277  
24315278 / 24315279

✉ acc@andhrachamber.com  
andhrachamber1@gmail.com

### DESIGN:

FINE DOTS, 921, TNHB Colony,  
Velachery, Chennai - 600042

☎: 9884043899

# S T E T N O C

TITLE	Page No.
<b>Unit - 1 Chamber at a Glance</b>	<b>5</b>
From the President's Desk	6
<b>Chamber News</b>	<b>7</b>
Saint Gobain Private Limited Industrial Visit	7
Workshop on Innovative & Powerful AI Tools for Digital Marketing	8
Seminar on Doing Business in the USA	9
125th Joint Session of ACC and MMA “Navigating Red Ocean Strategy in Make in India Landscape”	10
“9 Ways to Boost Sales and Marketing for MSMEs”;	11
Memories to Cherish	12

TITLE	Page No.
<b>Unit - 2 Nation First</b>	<b>17</b>
Indian Economy Overview	18
Indian Success Story	19
Employee Development	21
<b>Unit - 3 Kaizen Corner</b>	<b>23</b>
Business Matters	24
Madras High Court Judgments in VAT CST GST	25
Marketing Matters	29
Standards, Certifications & Regulations Updates	31
Exports & Imports	35
Information Technology Updates	36
<b>Unit - 4 Self Development Corner</b>	<b>38</b>
Business Stories - Inspiration Matters	39
Choice New Year Special	42
Travel - Relaxation Matters	43
Book - Review	44
<b>Unit - 5 Bulletin Corner</b>	<b>44</b>





# Unit-1

## Chamber at a Glance

**To receive this  
award from an  
organization I  
admire so much  
makes me totally  
happy and grateful.**

- James Welch

# From the President's Desk



**Dear Members,**

**Greetings from Andhra Chamber of  
Commerce!**

Embracing Innovation and Unity for a  
Transformative 2025

Andhra Chamber of Commerce Welcomes  
2025.

As we stand on the threshold of new opportunities and challenges reflecting on the strides made in 2024, it is clear that innovation and social dictates will be pivotal in shaping our course of work this year.

In 2025, Let us aim to harness the power of technology and sustainable practices to drive economic growth. Through Chamber-Government-Private partnerships, we will create opportunities and strengthen resilience in the face of global changes.

The Chamber's commitment to business and social progress remains unwavering. While prioritizing best practices for industrial growth

through adoption of Industry 4.0 and higher versions, skill development and adherence to global standards; Education, Healthcare, and Inclusivity, are also focus areas where we build a society on the dictum of Environment, Social and Governance norms.

The year 2024 has been a testament to business resilience in the face of adversities – wars, famines and natural calamities. With the strong fundamentals of the global economies by large, as well as the Indian economy, year 2025 is expected to be a year of steady growth rather than exponential. Technological surge in the development process will be the key driver for exponential growth segments in the services sector. Hence, Andhra Chamber will focus on the new age development requirements in its programmes and representations while continuing its regular activities in the business entrepreneurship, industrial and agricultural domains.

I request the Chamber members to contribute towards making this year remarkable in new initiatives and progressive in direction. Together, through a shared vision and commitment to progress, I believe that we can make the year 2025 a transformative year for all.

Wishing you and your families a Very Happy  
New Year blessed with

Happiness, Good Health and Prosperity.

**Dr. V L Indira Dutt**  
President



# CHAMBER



## Saint Gobain Private Limited Industrial Visit

December 3rd 2024; Chennai

An industrial site visit was organized by ACC to Saint Gobain, Chennai on December 3rd 2024. Mr S Narasimhan, Vice President, ACC headed the group consisting of 30 members including members from Hyderabad.

On arrival, an introductory session followed, in which Mr Venkat Murugan, National Head - Operations began the proceedings with a lucid explanation of the history and evolution of Saint Gobain over 360 years and the process of glass making. He highlighted the emphasis of going Carbon Neutral. While the company's target for Zero-carbon emissions is 2050, the team is doing everything possible to make it much earlier.

On the site tour, the team first visited India's first Low Carbon Glass Production Float Line in and gained first hand knowledge of the various raw materials used to bring down the carbon footprint and the processes that detailed the low-carbon emission and sustainability measures that Saint Gobain had put in place. The employees' safety and upliftment were the added highlights of the company. Next, the ACC team visited

the state of the art and the World's largest Float Glass Warehouse. The warehouse was designed and operated to handle upto 7500 tons average/day with a storage capacity of upto 85000 tons. With Saint Gobain's utmost priority for Safety, the introduction and modernization of the manufacturing as well as the warehousing processes with Digital and Artificial Intelligence was in the direction of the global current trend of Industry 4.0 and Industry 5.0 implementation in the process.

The showcase of the factory was the World's First All Women Mirror Operations Line with round the clock shifts. Women working on the shop-floor were trained and slowly graduated to head the line with an all-women team. The pride in their achievement was a tribute to the spirit of inclusivity and collaboration for equitable growth opportunities for all.

I-CUBE Innovations Lab also called as the Knowledge Centre's in-house development included Virtual Reality (VR), with AI and Robotic Arm operations to minimize accidents and ensure higher levels of safety. Digital training was provided for the employees.



The Sustainability Development Goals (SDG) with a focus on Environment, Social and Governance (ESG) emphasis was a thread seen across all lines and culminated into a lush green cover over the open spaces including a Butterfly Park. The company had also turned an industrial dump area into a mini forest through the Miyawaki method of planting and greening in concentric circles

ensuring maximum benefit for growth while creating walking and jogging tracts. The team also had the pleasure of planting saplings and were inspired to carry forward the message of environment preservation in the midst of industrial development. The visiting team consisted of 30 delegates with a few joining from Hyderabad.

## Workshop on Innovative & Powerful AI Tools for Digital Marketing

December 04, 2024; Hotel VIVANTA Gateway, Vijayawada

Andhra Chamber of Commerce with the support of Friedrich Naumann Foundation for Freedom organised a workshop titled on “Innovative & Powerful AI Tools for Digital Marketing” Vijayawada.

Mr Rajaiah, Chairman, Vijayawada advisory committee of ACC inaugurated the workshop and in his inaugural address, thanked ACC & FNF for organizing this useful programme for the members of Vijayawada. He also quoted many examples of Artificial Intelligence tools used in today’s life.

In his address, Mr Rajaiah presented various uses of Artificial Intelligence in Business viz., AI can automate repetitive tasks, such as data entry, scheduling, report generation, and customer service inquiries. This frees up employees to focus on more strategic work. AI can help small businesses save time and enhance efficiency. For example, AI can help with automated formatting, such as adding bulleted lists or capitalizing job titles.

Earlier Mrs Vijayalakshmi, Consultant, FNF Programmes, ACC in her welcome address briefed about the activities of ACC. She presented the benefits of membership of ACC. She mentioned that the collaboration of ACC with FNF, Germany has been quite successful and the programmes are the proof of this.

Many MSME participants who have attended our programmes in the last four years were immensely benefitted monetarily in business.

Mr Mohammed Ilias, Managing Director, BCC Martech was the key resource person of the Workshop. He is a Marketing and Branding expert and has been organizing various programmes on Digital Marketing for ACC Members.

Mr Mohammed Ilias has presented sessions on AI tools for content creation, voice & music creation, creation of a Video and advertisement, social media support tools & Website creation and also gave practical sessions on how to implement the tools in their business.

The workshop was attended by 47 industry members. The participants were able to practice the tools learnt at the workshop during the programme and were successful.

Feedback of the participants were collected through forms wherein participants appreciated the workshop which was informative and useful. 47 MSMEs from various sectors attended the workshop.

The participants found the programme very informative and useful.



## Seminar on Doing Business in the USA

December 06, 2024; Dr V.L.Dutt Hall, Chennai

Andhra Chamber of Commerce, in collaboration with The Global Trade Driver organized a Seminar on Doing Business in the USA on December 6, 2024 at Dr V.L.Dutt Hall, Chennai for the benefit of the members.

In the inaugural session Mr S Narasimhan, Vice President, Andhra Chamber of Commerce briefed about the activities of the Chamber and welcomed the gathering with the introduction of the Speakers Mr Michael Kraus Partner, Smith, Gambrell & Russell LLP, Atlanta, USA and Mr D.V.Venkatagiri CEO, Global Trade Driver.

Mr D.V.Venkatagiri shared the overview of the session on the various operational issues and customer-related matters and the Customer problems that needs to be addressed. The discussions revolved on handling customer inquiries, payments, and registrations efficiently. Some action items are mentioned, such as checking on storage issues and following up on specific cases. The participants plan to have further meetings to resolve pending matters.

The following aspects were highlighted and elaborated by Mr Michael Kraus

- Indian companies to consider forming a U.S. subsidiary company when establishing presence in the U.S. market to avoid direct tax liabilities.
- Exporters to consider selling products Ex-India to avoid U.S. tax implications.
- Companies planning Greenfield investments in the U.S. to engage in competitive bidding among multiple states/communities for best incentives.

- Manufacturers to ensure proper product liability insurance coverage for U.S. market operations.
- Companies to carefully consider location factors like labour availability, raw material access, and transportation when selecting U.S. manufacturing sites.
- Startups to aim for at least 25-40 employees to qualify for meaningful state/local incentives in the U.S.
- Companies to be mindful of potential permanent establishment issues when setting up virtual offices in the U.S.
- Businesses to account for federal, state, and local taxes (approximately 25-30% total) when planning U.S. operations.
- Exporters to be aware of potential sales tax obligations when selling directly to U.S. customers.
- Companies to consider local employment laws and minimum wage variations across different U.S. states and cities.
- Businesses to ensure compliance with anti-discrimination laws in U.S. employment practices.
- Companies to be prepared for potential product liability litigation costs in the U.S. market.

The Seminar concluded with a Vote of Thanks proposed by Mr R R Padmanabhan, Executive Committee, Andhra Chamber of Commerce.

Forty nine participants members and special invitees attended the programme.

## 125th Joint Session of ACC and MMA

### “Navigating Red Ocean Strategy in Make in India Landscape”

December 18, 2024; 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 introduced the proceedings with the Chamber Services, followed by an introduction to the Speaker, Ms NamrataDhasmana, Entrepreneur, Geo-Political Strategist, Independent Director by Mr Barnabas Immanuel Assistant Secretary introduced Ms NamrataDhasmana, The following aspects were highlighted and elaborated by Ms Dhasmana

- Entrepreneurs to focus on developing a unique strategy and value proposition for their businesses to differentiate themselves in the market.
- Business owners to prioritize innovation and technology adoption to retain talented employees and stay competitive.
- Entrepreneurs to improve their understanding of corporate governance and sustainability practices to ensure long-term business success.
- Business leaders to work on simultaneously pursuing differentiation and low-cost strategies to navigate the red ocean market.
- Entrepreneurs to focus on developing strong relationships with stakeholders, including customers, employees, and business partners.
- Business owners to consider creating products and services that cater specifically to the Indian context and culture.
- Entrepreneurs to evaluate their leadership style and company culture

to better retain talent and reduce attrition.

- Business leaders to analyze their competitive landscape using tools like PESTLE analysis to inform their strategic decisions.
- Entrepreneurs to focus on cost leadership and customer focus as key elements of their business strategy.
- Business owners to consider moving towards blue ocean strategies by creating uncontested market spaces.

#### Understanding and Implementing Business Strategies

The importance of understanding and implementing strategies in business, particularly in the Indian context. She differentiated between red ocean and blue ocean strategies, emphasizing the need for entrepreneurs to move from red ocean strategies, which involve intense competition and stress, to blue ocean strategies that focus on uncontested markets and innovation. Importance of cost leadership, customer focus, product design, and understanding competition. She also stressed the need for entrepreneurs to understand their core values and be able to say “no” for the business that does not fit. He concluded by encouraging the audience to take the first step towards understanding and implementing these strategies.

After the Q& A Session Mr Ravi Kumar Joint Secretary, ACC proposed the Vote of Thanks. The meeting was attended by 19 members and invitees.



## “9 Ways to Boost Sales and Marketing for MSMEs”;

December 18, 2024; Atluri Koteswara Rao Memorial Hall, Secunderabad

Andhra Chamber of Commerce, Telangana State Chapter in association with The Institute of Management Consultants of India (IMCI), Hyderabad Chapter organized a presentation on “9 Ways to Boost Sales and Marketing for MSMEs” on Wednesday, December 18, 2024 at “Atluri Koteswara Rao Memorial Hall” Secunderabad.

Dr. V.B.S.S. Koteswara Rao, Vice-Chairman, Andhra Chamber of Commerce, Telangana Chapter chaired the session and welcomed the Guest Speaker and participants. In his welcome address Dr. VBSS Koteswara Rao observed – Empires are built on the foundation of two critical functions: selling and marketing. Selling is the art of persuading others to buy into your vision, product, or service. Marketing, on the other hand, is the science of creating awareness, generating interest, and building demand.

Shri Ramesh Vemuganti, Global Speaker – Sales, Management, Leadership; Growth Coach made a detailed presentation on 9 Ways to Boost Sales and Marketing for MSMEs. In his presentation the major points covered include:

- Sales is not a job, it is a profession, you control your pay cheque
- Have a good Business model!
- If anything is not working, make corrections wherever needed. Innovate with present resources, Reduce cost, increase sales and make processes quicker, better, more efficient.
- A top Product also won't sell on its own. It has to be sold.

- Selling is a process of exchanging a product /service for money.
- Marketing enables Sales to happen – from advertisement, publicity, hoardings, social media and promotion.
- Marketing is a set of activities which facilitates sales.
- Innovators & Visionaries will replace Predators & Intimidators.
- Independence will be replaced by Inter dependence.
- Edutainment = Education + Entertainment.
- Demanding Outcome of Information age & Knowledge economy.
- Sales are contingent upon the attitude of the salesman, not the attitude of the prospect.

Earlier Dr. A.R.Aryasri, Chairman, IMCI Hyderabad Chapter introduced the Guest Speaker Shri Ramesh Vemuganti. Dr. VBSS Koteswara Rao, Vice-Chairman, Andhra Chamber of Commerce extended the floral welcome to him.

There was a good interaction between the participants and the speaker. All the questions raised by the participants were answered by the Guest speaker.

The Programme concluded with a Vote of Thanks proposed by Shri N. Pardhasaradhi, Hon.Advisor on Foreign Trade, Andhra Chamber of Commerce.

The meeting was attended by 64 members and invitees.

# Memories to Cherish

**Saint Gobain Private Limited Industrial Visit**  
December 3rd 2024; Chennai



**Workshop on Innovative & Powerful AI Tools for Digital Marketing**  
December 04, 2024; Hotel VIVANTA Gateway, Vijayawada





### Seminar on Doing Business in the USA December 06, 2024; Dr V.L.Dutt Hall, Chennai



### 125th Joint Session of ACC and MMA “Navigating Red Ocean Strategy in Make in India Landscape” December 18, 2024; Dr V.L.Dutt Hall, Chennai

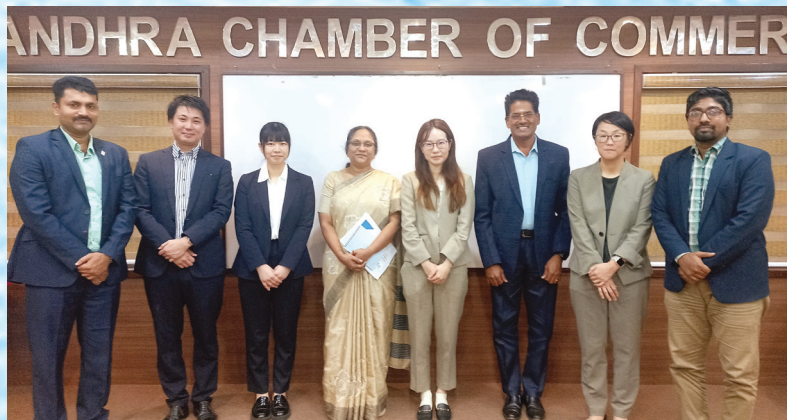




## “9 Ways to Boost Sales and Marketing for MSMEs”; December 18, 2024; Atluri Koteswara Rao Memorial Hall, Secunderabad



## Japanese - JETRO Meet at the Andhar Chamber of Commerce, Secretariat, Chennai





# GLOBE DETECTIVE AGENCY

## FOR TOTAL SECURITY SOLUTIONS IN INDIA

### Investigation

- Industrial
- Commercial
- Domestic
- Banking & Insurance
- Global Level

### Security

- Industrial
- Infotech
- Hospital / Hotels
- Malls / Plazas
- Escorts

### Housekeeping

- Maintenance
- Cleaning Services
- Pest Control
- Electrical Carpentry / Plumbing
- Provision of unskilled labours

### Training

- Security
- Owners Training
- Investigators Training
- Facility Training

### **REGIONAL OFFICES:**

**Chennai** ➔ No.152, Agurchand Mansion , Mount Road, Chennai-600 002.  
Tel: +91-44-42919500-599; E-mail: [chennai@globedetective.com](mailto:chennai@globedetective.com)

**Bengaluru** ➔ Tel: +91-80-25717905/06;  
E-mail: [bangalore@globedetective.com](mailto:bangalore@globedetective.com);

**Delhi** ➔ Tel: +91-11-26432221/26432681;  
E-mail: [delhi@globedetective.com](mailto:delhi@globedetective.com)

**Mumbai** ➔ Tel: +91-22-22028751/22023578;  
Email: [mumbai@globedetective.com](mailto:mumbai@globedetective.com)

### **BRANCH OFFICES:**

Ahmedabad, Ambur, Coimbatore, Jamshedpur, Kochi, Kolkata, Lucknow, Madurai, Mysore, Puducherry, Pune, Secunderabad, Sriperumbudur, Vapi, Vizag.

[www.globedetective.com](http://www.globedetective.com)





# 137th CANTON FAIR CHINA GUANGZHOU



SPECIAL EARLY BIRD OFFER VALID TILL 31ST JAN'25

₹ 59,990/

(PP on Twin Sharing Basis)

4 Star hotel accommodation in HOLIDAY INN, Airport/Hotel/Airport transfers, Daily fairground transfers, 1 evening Enjoy Cruise in Guangzhou Pearl River, Professional Tour Manager from Trinity Global Destination, Shopping at Baiyun Leather Market, English speaking Tour guide, China Visa charges and Travel Insurance upto 55yrs

FLIGHTS, GST & TCS ADDITIONAL




PHONE: 9884033672 / 9092333672

WWW.TRINITYDESTINATION.COM



TRADE FAIR TOURS | MICE TOURS | LEISURE & GROUP TOURS | BUSINESS TOURS

A person in a blue uniform is holding a glowing, golden globe. The background is a blurred cityscape at night with bokeh lights.

## Unit-2

### Nation First

**A man may die,  
nations may rise and  
fall, but an idea lives  
on.**

- John F. Kennedy

# INDIAN ECONOMY

## Overview

### Government Capital Expenditure to Drive Growth in Upcoming Quarters

India's economic growth is expected to pick up in the coming two quarters with an increase in government spending, even as private investment lags, according to Monetary Policy Committee (MPC) (RBI) member Nagesh Kumar.

Kumar was one of the two external members of the Reserve Bank of India's MPC who had voted for a 25-basis-point rate cut to help revive growth, which according to him has seen a serious decline and warrants immediate policy attention. In the MPC minutes released on Friday, Kumar, one of the six members of the rate-setting panel, had noted that growth slowdown largely reflected the weakness of the industrial sector, deteriorating the employment sentiment in Q2.

Explaining this in detail, that the sharp slowdown in the GDP growth to 5.4% in the second quarter ended September was transient. This slowdown prompted most analysts to downgrade the GDP growth forecasts for 2024-25 from around 7% earlier to around 6.5% now.

"We should expect an improvement in growth in the coming two quarters. The government capex, which saw a squeeze in the first quarter, has begun to revive in the second quarter and should gain momentum in the third and fourth quarters," Kumar said. "The government capex should, therefore, help to lift the growth rate in the second half of the year. Yet, monetary easing could support

growth further by bringing down the cost of capital for private investments." States push for more fiscal room, seek expansionary Union budget

On inflation, Kumar argued that interest rates have limited impact on taming food prices, an argument also made in last year's Economic survey. The survey had also noted that inflation-targeting framework should be changed by excluding food prices as interest rates had failed to curb food inflation, which surged to 10.9% in October.

"I have argued in my statement that while looking at the policy options for reviving growth and containing inflation, one should factor in their determinants. This is because monetary policy instruments such as interest rate changes have more to do with demand management and have limitations in addressing the rising vegetable prices, which are primarily due to a supply-side shock, namely seasonal demand-supply mismanagement, which was beginning to correct itself in November," he said. The inflation-targeting framework of MPC is currently focused on addressing the headline inflation based on Consumer Price Index (CPI), which includes food as well as non-food items. With the appointment of the new RBI Governor, a deputy governor in place of Michael Patra next month and new external members, the MPC's next policy meeting in February will be keenly watched. The street is expecting the committee to pivot to rate-cutting cycle to revive growth.

This meeting will be held in the backdrop of an uncertain external environment with US President Donald Trump taking charge.

According to Kumar, the MPC will factor in all these changes before making a decision.

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

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



# India Success Story

## Central Public Sector Enterprises Boost Spending on Corporate Social Responsibility



Corporate social responsibility (CSR) spending by central public sector enterprises (CPSEs) surged by 19 per cent to Rs 4,911 crore in 2023-24 (FY24), marking a four-year high after a dip in 2022-23 (FY23), according to the latest edition of the Public Enterprises Survey released by the Ministry of Finance.

The top five CPSEs contributing the highest amounts to CSR expenditure in FY24 include Oil and Natural Gas Corporation (ONGC), Indian Oil Corporation (Indian Oil), Power Grid Corporation of India, REC, and Power Finance Corporation.

The survey further indicates that the top 10 CPSEs contributed 56.72 per cent of the total CSR expenditure in FY24. As for the financial performance of CPSEs, the net profit of profit-making CPSEs reached Rs 3.43 trillion in FY24, a notable increase from Rs 2.47 trillion in FY23, reflecting a growth of 38.66 per cent.

This increase is largely attributed to CPSEs in the petroleum (refinery and marketing) sector. The top five CPSEs with the highest net profits are ONGC, Indian Oil Corporation, Bharat Petroleum Corporation (BPCL), NTPC, and Coal India.

On the other hand, the net loss of loss-incurring CPSEs stood at Rs 21,000 crore in FY24, compared to Rs 29,000 crore in FY23, marking a decrease of 27.6 per cent. Major loss-incurring CPSEs include Bharat Sanchar Nigam, Rashtriya Ispat Nigam, Mahanagar Telephone Nigam, Bharat Petro Resources, and NMDC Steel.

Starting April 1, 2014, the government mandated that all companies, including CPSEs, with a net worth of at least Rs 500 crore, a minimum turnover of Rs 1,000 crore, or a minimum net profit of Rs 5 crore, spend at least 2 per cent of their average net profit from the preceding three financial years on CSR activities.

These activities include areas such as eradicating hunger and poverty, healthcare and sanitation, rural development, education and skill development, disaster management, environmental sustainability, empowerment of women and economically disadvantaged

sections, sports, arts and culture, and armed forces welfare, among others.

Overall, the net profit of operating CPSEs during FY24 rose 47.4 per cent to Rs 3.22 trillion. However, the total gross revenue from the operations of CPSEs during FY24 fell by 4.7 per cent to Rs 36.08 trillion. Among sectors, manufacturing, processing, and generation continued to dominate, contributing 71.74 per cent of the gross revenue in FY24.

The four major sectors — petroleum (refinery and marketing) (56.62 per cent), power generation (6.11 per cent), transport and logistics services (5.05 per cent), and trading and marketing (4.86 per cent) — together accounted for 72.65 per cent of the total gross revenue in FY24.

The CPSEs with the highest revenues during FY24 include Indian Oil, BPCL, Hindustan Petroleum Corporation, Food Corporation of India, and NTPC.

Source: Internet.

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

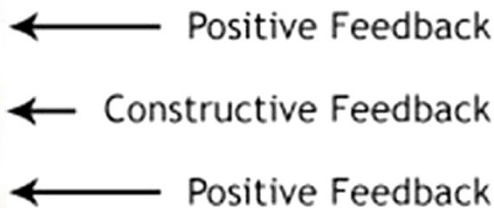
# EMPLOYEE DEVELOPMENT



Mr M.L. Narendra Kumar

Director, Instivate Learning Solutions Pvt. Ltd

## *Giving Feedback - Burger or Sandwich Model*



The Burger Model, also known as the Feedback Sandwich, is a technique for delivering feedback that combines positive reinforcement and constructive feedback in a structured way. The aim is to make critical feedback easier to accept by “sandwiching” it between positive comments. Here’s how to use the Burger Model effectively:

### Structure of the Burger Feedback:

#### Top Bun (Positive Feedback):

Start with something positive to create a supportive environment. Highlight specific

strengths or achievements of the individual.

**Example:** “I appreciate your effort in organizing the team meetings. Your attention to detail helps everything run smoothly.”

#### Patty (Constructive Feedback):

Address the area that needs improvement. Be specific about what behavior or outcome could improve and suggest ways to improve.

**Example:** “I noticed that the last report had some inconsistencies in the data and formatting. To ensure clarity, it might help



to double-check the figures and use a consistent format.”

### **Bottom Bun (Positive Reinforcement):**

End with another positive comment to reinforce your confidence in their abilities and to encourage continued good performance.

**Example:** “Overall, your dedication to the project is awe-inspiring, and I’m confident that with these tweaks, your reports will be even more impactful.”

### **Benefits of the Burger Model:**

**Balanced Approach:** Framing feedback with positive comments balances the message and helps reduce defensive reactions.

**Encouragement:** Reinforces positive behaviors and supports the individual, fostering a constructive and motivating environment.

**Clarity and Constructiveness:** This approach focuses on specific behaviors, making it clear what is working well and what can be improved.

### **Tips for Successful Use:**

**Be Genuine:** Ensure all positive and negative feedback is sincere and specific to avoid sounding formulaic.

**Be Direct:** While keeping the feedback supportive, ensure that the constructive part communicates the area for improvement.

**Encourage Dialogue:** After giving feedback, invite the person to share their thoughts or ask questions to make it interactive.

The Burger Model is a straightforward and effective technique that, when used well, can enhance communication, build stronger working relationships, and encourage continuous improvement.

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

# BUSINESS MATTERS



**Mr. S. Prakash**

Founder - CEO, SEE CHANGE

## Managing the 3 Pillars of Business Success for MSMEs: Healthy Sales, Reduced Inventory, and Good Control on Receivables

For Micro, Small, and Medium Enterprises (MSMEs), balancing the three pillars of business—healthy sales numbers, reduced inventory levels, and good control on receivables—is crucial for ensuring operational efficiency and financial stability. Each of these pillars is interconnected, and effective management can transform challenges into growth opportunities. This article explores these pillars with insights, case studies, and actionable suggestions tailored for MSMEs..

### 1. Healthy Sales Numbers

Sales form the lifeblood of any business, particularly for MSMEs. Maintaining consistent and healthy sales figures is essential for sustaining operations and achieving profitability. However, it's not just about increasing revenue; it's about achieving sustainable growth through strategic efforts.

#### Case Study:

A small apparel manufacturer in Gujarat, struggling with fluctuating sales, adopted a multi-channel strategy. The business expanded from selling exclusively through wholesale distributors to incorporating online sales channels like Amazon and Flipkart. By leveraging digital marketing, they reached

new customer segments, resulting in a 40% increase in sales within a year. This diversification not only stabilized their sales numbers but also minimized dependency on a single channel.

#### Suggestion:

MSMEs should adopt an omnichannel approach to sales. Leveraging both online and offline platforms ensures better market reach and risk diversification. Additionally, investing in customer relationship management (CRM) systems can help businesses track leads, improve customer retention, and enhance sales effectiveness.

### 2. Reduced Inventory Levels

Excessive inventory ties up capital and increases the risk of obsolescence, while insufficient inventory can lead to missed sales opportunities. Striking the right balance requires efficient inventory management practices tailored to the unique needs of MSMEs.

#### Case Study:

A home decor MSME in Tamil Nadu faced challenges with overstocked seasonal products. They implemented just-in-time



(JIT) inventory practices, sourcing raw materials only when needed for production. Collaborating closely with suppliers, they reduced their inventory levels by 30%, freeing up working capital and lowering storage costs. The leaner inventory model also allowed them to adapt quickly to changing market trends.

#### **Suggestion:**

Implement inventory management software to track stock levels in real time and forecast demand accurately. Tools like Zoho Inventory or TallyPrime can be cost-effective for MSMEs. Coupling this with JIT practices or vendor-managed inventory (VMI) models can further reduce excess stock.

### **3. Good Control on Receivables**

Delayed payments from customers can disrupt cash flow, posing significant risks for MSMEs. Effective management of receivables is critical to maintaining liquidity and ensuring smooth business operations.

#### **Case Study:**

A packaging company in Mumbai introduced early payment incentives to tackle delayed receivables. By offering a 2% discount for payments made within 10 days, they encouraged prompt settlements from customers. This initiative reduced their average receivables cycle from 90 days to 45 days, significantly improving cash flow.

#### **Suggestion:**

Introduce clear payment terms and communicate them upfront to customers. Incentivizing early payments and penalizing delayed ones can help maintain discipline. Additionally, adopting digital invoicing and

payment systems accelerates the receivables process and reduces administrative delays.

### **The Interconnection of the Pillars**

Healthy sales, reduced inventory, and good receivables management do not function in isolation; they are deeply interconnected. For instance, increased sales without proper receivables control can lead to cash flow challenges. Similarly, reduced inventory levels without accurate sales forecasting can result in stockouts and lost opportunities. Hence, MSMEs must adopt a holistic approach to manage these pillars cohesively.

#### **General Recommendations:**

1. **Integrated Systems:** Use enterprise resource planning (ERP) software tailored for MSMEs to unify sales, inventory, and receivables management. This integration enhances data accuracy and decision-making.
2. **Regular Reviews:** Conduct monthly reviews of sales, inventory turnover, and receivables aging to identify trends and take corrective actions promptly.
3. **Team Training:** Ensure that teams understand the importance of these pillars and are equipped with the tools and knowledge to manage them effectively.

For MSMEs, managing healthy sales, reduced inventory, and good control on receivables is the key to unlocking sustainable growth and profitability. Each pillar requires attention and a tailored approach to align with the business's goals and market dynamics. By leveraging technology, fostering innovation, and maintaining discipline in processes, MSMEs can build a resilient foundation for long-term success.

## Madras High Court Judgments in

# VAT CST GST



**Shri. V.V. Sampathkumar**

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

**NOTICE and ORDER:** It was submitted by the learned counsel for the petitioner that the impugned order traverses beyond the Show Cause Notice (SCN), the impugned order is liable to be set-aside. Ld counsel for the respondents would submit that in view of the apparent discrepancies between the Show Cause Notice and the order of assessment, the petitioner may submit their response treating the impugned order as SCN and submit its reply along with supporting materials within 2 weeks. In view this, the impugned order was set aside by the Hon'ble Court and issued certain directions to both the parties. **M/s.S.P.K.Enterprises Vs. 1. DCTO-I & 2.AC (ST), Thiruvottiyur Assessment Circle 3. Branch Manager, Indian Bank, ETPS, Ennore, Chennai-57. W.P.No.33875 of 2024 DATED: 28.11.2024**

**GSTR 2A and GSTR 3B** As the petitioner had not responded to any of the above notices / intimation, the impugned order was passed confirming the proposal. It was submitted by the Ld counsel for the petitioner

that if the petitioner is provided with an opportunity, he would be able to explain the discrepancy between GSTR 3B and GSTR 2A. Reliance was also placed upon the recent judgment of this Court in Sree Manoj International Vs. DSTO in W.P.No.10977 of 2024 dated 25.04.2024, to submit that this court has remanded the matter back in similar circumstances subject to payment of 10% of the disputed taxes. Stating so, the impugned order is set aside with directions as to remittance of 10% of tax and timely completion of this matter etc., **M/s.Paruma Enterprises, Vs. AC[ST], N.S.C. Bose Road Assessment Circle, W.P.No. 34787 of 2024 DATED: 02.12.2024**

**Payment of Interest in instalment:** The Ld counsel for the petitioner submitted that entire taxes have been paid and that they are willing and ready to pay the interest part but would request some time to remit the interest inasmuch as the petitioner is facing severe financial crises. Taking into fact that the petitioner have already remitted

the entire taxes, the court directed that they shall pay the interest of Rs.28,87,154/- in ten equal monthly instalments. The first instalment shall be on the 15th of December, 2024, followed by 15th of every successive months. The attachment shall be lifted/withdrawn, on the payment of the first instalment. **M/s.Priya Associates Vs.1.DC(ST), Kancheepuram Zone, 2. DSTO-1, Sriperumbudur Assessment Circle, 3. Bank Manager, Yes Bank, Sriperumbudur-5. W.P.No.35657 of 2024 DATED: 26.11.2024**

**Excess of demand of GST than amount mentioned in Notice** Petitioner's status as intermediary was set out in the impugned order for the first time which resulted in the increase in the demand of taxes and the consequential interest and penalty in the impugned order being in excess of the amount specified in the notices, it was submitted by the Ld counsel for the respondent that the petitioner may treat the impugned order of assessment as a show cause notice and submit their reply within a period of 3 weeks from the date of receipt of a copy of this order. If any such reply is filed the same would be considered and orders would be passed on merits in accordance with law after affording the petitioner a reasonable opportunity of hearing. Stating this, the Court set aside the impugned order with directions. **M/s. Glo Shipping Logistics Pvt. Ltd Vs. STO, Kilpauk Assessment Circle, W.P. No.33358 of 2024 DATED: 12.11.2024**

**Jurisdiction - Article 226:** Normally jurisdiction under Article 226 would not be entertained when there is an alternate

remedy, however the same is not an absolute bar but is a self-imposed restriction and has exceptions carved out to the above rule, one such exception is where the order is without jurisdiction. The assessment made in the name of dead person has been held to be a nullity and would thus fall within the exception to the rule of alternate remedy. **Mrs. Lakshmi Periyasamy vs 1. STO, Vanagaram Assessment Circle, 2.DC (ST), Poonamallee Zone, WP No.34380 of 2024 DATED: 25.11.2024**

**Interest and Penalty:** The petitioner submits that they had reversed the entire input tax credit and what remains is only interest and penalty. It is further submitted by the petitioner that they have already remitted the entire disputed tax and they may be granted an opportunity before the adjudicating authority to put forth their objections to the proposal. As the petitioner has already remitted the entire disputed taxes, this Court viewed that the petitioner may be granted one final opportunity to put forth his objections, which was not objected to by the Ld Special Government Pleader for the respondent. Stating so, the impugned order is set aside with directions. **M/s. ISTONE Technologies Vs. DCTO-I Chinthadripet Assessment Circle, W.P.No.35968 of 2024 DATED: 02.12.2024**

**Taxability of ENA -Extra Nuclear Alcohol:** Respondent passed Assessment Orders under TNVAT Act, from 2017-2018 to 2021-2022 on 16.10.2024 levying VAT on sales of Extra Neutral Alcohol. The Ld counsel for the respondent submitted that the Extra Nuclear Alcohol, for the period between 01.07.2017 to 31.10.2024, can be



taxed only under GST Act and not under VAT Act. As this being the position, these WPs are closed and the impugned orders are set aside. It is made clear that this Court has not expressed anything on merits and it is open to the respondent to proceed in accordance with law. **M/s. Southern Agrifurane Industries P Ltd, Vs. AC (ST), Villupuram-1, W.P.Nos.34562 etc. of 2024 DATED: 26.11.2024**

**Claim of Input Tax Credit** Present WP is filed challenging the assessment order dated 22.04.2024 for the period 2018-2019 on the premise that the Input Tax Credit (ITC) has been disallowed only on the ground that the claims have been lodged beyond the period prescribed u/s 16(4) of the GST Acts. The Ld counsel for the petitioner submitted that earlier this Court has on numerous occasions, remanded on the basis of the Union finance Bill proposing the amendment. The Ld Govt Advocate submitted that they would re-do the assessment taking into account the Finance (No.2) Act, 2024. The impugned order dated 22.04.2024 is set aside. The learned assessing/adjudicating authority/respondent would re-do the assessment by taking into account the amendment. **M/s.Vishaha & Co Vs. STO, Bhavani Assessment Circle, W.P.No.25904 of 2024 DATED: 28.11.2024**

**CGST and SGST Cross Empowerment:** In the absence of any further orders, subsequent to the issuance of ASMT-10 by the State Authorities also, it is pre-mature to decide as to whether the State Authorities are barred by cross empowerment or not. Even if the State Authorities are barred by cross empowerment for initiation of proceedings against the petitioner, the

blocking of ITC will always be the domain of State Authorities, which was also accepted by the Central Authorities, since the petitioners are registered person of the State Authorities. Though the issues raised by the Central and State Authorities are similar in nature, if the period, for which the notice was issued, is different, both the Authorities are empowered to initiate the proceedings for the respective period. **M/s. Skanthaguru Innovations P Ltd Vs 1.CTO, Thiruvallikeni Assessment Circle, 2.AC(ST), Review, Appeal and Legacy, Chennai South-I, 3. Supdt of GST, HPU, Chennai North, 4. Principal Commr of GST&CE, Chennai North Commissionerate, W.P.No.29872 of 202428.11.2024**

**Opportunity of hearing:** Impugned order came to be passed against the petitioner, behind their back, as the respondent-Department has not taken any steps to serve any notices/communications, which culminated in the impugned order directly through physical mode of service and made it available only in the GST Portal. Thus, it is clear that the respondent passed the impugned order without affording an opportunity of hearing to the petitioner, which is in total violation of principles of natural justice. Therefore, this Court set aside the impugned order with directions. **M/s. Ace Industrial Gases (P) Ltd. Vs. AC (ST), Gummidipoondi Assessment Circle, W.P.No.32242 of 2024. DATED : 29.10.2024**

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.

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



## 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

## ‘Spotlight on Justice for Customs Brokers’

Distress calls from Customs Brokers penalized for their clients’ misdeeds are all too familiar. The primary allegation? A failure to physically visit and verify the clients’ premises before taking on their cases.

However, a recent ruling by the Delhi Bench of the Customs, Excise, and Service Tax Appellate Tribunal (CESTAT) in **M/s Jaiswal Import Cargo Services Limited Versus Commissioner of Customs, Airport & General, New Delhi (Case No.: Customs Appeal No. 50251 Of 2024 Date: 02.01.2025)** brings clarity and relief. The tribunal decisively quashed the revocation of a Customs Broker’s license, emphasizing that there is no legal requirement for brokers to conduct physical verification of clients’ premises.

The case in focus involved a Customs Broker penalized for alleged violations tied to the actions of an importer. The tribunal highlighted that the broker had met all Know Your Customer (KYC) obligations and that the Importer-Exporter Code (IEC) was functional, proving the importer



**Shri R R Padmanabhan**

Chairman, Foreign Trade Sub-Committee  
Andhra Chamber of Commerce



existed. These factors invalidated claims of regulatory non-compliance.

**Key Takeaway:** Customs Brokers are only required to ensure KYC compliance—not to act as investigators for their clients. This judgment reinforces the need for a fair and balanced approach while holding brokers accountable.

For the Customs community, this judgment is a testament to the importance of staying informed about legal rights and procedural obligations.

Image Source: Internet for learning purposes only.

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

# INFORMATION TECHNOLOGY

## UPDATES

# INFORMATION SECURITY



**Shri Ramesh Bhashyam**  
Chairman, I.C.T. Sub-Committee  
Andhra Chamber of Commerce

Across the industry, on a daily basis, data are being collected and shared from an Organization to an Institution, vice-versa, it may be a manufacturing / banking / automobile industry etc., henceforth data / information being transmitted either through manually / electronically.

Under any case, Information Security is going to play a major role in the industry, data needs to be protected in the form of encrypted mode, if it was transmitted electronically; also, physical data needs to be protected.

### What is 'Data'?

It is a collection of 'Information', an asset to all Individuals and businesses.

### Why do we need Security?

In a layman language security plays a major role to protect the value of Assets which includes human beings also, apart from protecting the data and Information.

### Whether Information Security is going to play a major role in this digital era?

Of-course. Information Security refers to the protection of the assets, to achieve the TRIAD, namely Confidentiality, Integrity & Availability; commonly it has been referred as 'CIA'.

Fundamentally, information security is the application of Administrative, Physical & Technical controls in an effort to protect the Confidentiality, Integrity, and/or Availability of information.

Let us look at the importance of Information Security.

Information is at the heart of any organisation, whether it's business records, personal data or intellectual property. It can be kept in any number of places and can be accessed in many ways.

Information security is the process of protecting the availability, privacy,



and integrity of data. It also refers to the protection of any type of important data, such as notebooks, confidential files etc., No security system is foolproof but taking basic and practical steps to protect data is critical for good information security.

Normally in an Organization an Information Security Officers (or) Data security specialist, major concern is for CIA - Confidentiality, Integrity and Availability of the individual / Business data. Most modern business data resides electronically on servers, End User Client Machines like Desktop / Laptop and Mobile devices (or) at the Cloud Service Provider Environment, all confidential information migrated online, but a decade before, it was sitting in a filing cabinet.

Valuable confidential information still is! IS Officer is concerned with making sure data in any form is kept secure and is a bit broader than cyber security. So, someone could likely be an information security expert without being a cyber-security expert.

### **Is there any difference between Information & Cyber Security!! Yes.**

Cyber Security is all about protecting data that is found in electronic form (such as computers, servers, networks, mobile devices, etc.) from being compromised or attacked.

### **Where the Information Security does apply and who is responsible?**

It applies to the entire organization and every individual representing the Organization are responsible for information security including Top Management, Internal Stakeholders & External Stakeholders like Suppliers, Service Providers etc.,

As mentioned in the previous article (Refer Dec 2024), Organization needs to go for ISO 27001 Certification to protect the Personal Identifiable Information as well as Sensitive Personal Identifiable Information, to protect the Stakeholders.

An information security assessment would help the Organization to take preventive action instead of corrective actions and it would pave a way to implement Digital Personal & Data Protection 2023 (DPDP 2023) and to fulfil the legal and regulatory compliance requirements.

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

A scenic landscape featuring a calm lake in the foreground, reflecting the warm, golden light of a sunset. In the background, there are rolling mountains and a dense forest of tall trees. The sky is filled with soft, colorful clouds in shades of orange, yellow, and blue.

## Unit-4

### Self Development Corner

**There is only one  
corner of the  
universe you can  
be certain of  
improving, and  
that's your own  
self.**

- Aldous Huxley

## Business Stories - Inspiration Matters

### An Eco-Warrior's Approach to Waste



#### Introduction

This is the story of a 25-year old engineer from Tirunelveli who has clawed his way to entrepreneurship through self-learning. From painstakingly handcrafting products such as cups and spoons from coconut shells, Arjun has today gained the expertise to use machines, SOPs and unit economics to fulfil orders from around the world. Coming from a family of carpenters, crafting and design came easily to Arjun Kannabiran and helped him kick start the process of starting something of his own. Open to learning, he has internalised lessons shared by various people he's met and jobs that he actively chose to work in. Right from college his struggle has been to apply concepts to real life, to his life, to make an actual difference.

#### Concepts to practical applications

Arjun cites the example of using the energy generated by cycling to run a washing machine. "I watched this video of a lady doing this and it made so much sense to me! Concepts in isolation don't excite me. When I tried to link a piezo electric generator to an actual application in college it failed badly and that's when I realised I had a lot of work to do to realise my dream of inventing something of use!" Naturally when he heard about the IIT Research Park and the National Institute of Design where they are taught the application of concepts in detail, his thirst to learn more grew. But what really pushed him towards innovation was the movie Pad Man based on Padmashree Arunachalam Muruganatham, the social entrepreneur who made low cost sanitary pads for women in rural India.

#### First brush with sustainability

His experience with a bioplastic in the final year of college led Arjun to his first sustainability project – the making of bioplastic bags. "By mixing cassava starch with glycerine and corn starch we was able to create a sheet that could be shaped into a bag and sealed using plastic scotch. But trying to sell this was a challenge as people



were not ready to spend more on this alternative when they could get a plastic bag for about a way less,” he says. Arun then decided to join a plastic company in Chennai to learn more about injection moulding. But the Covid lockdowns drove him back to his hometown. That’s when he saw his uncle working with coconut shells to make products. Having always been good at art, Arjun started designing few products and realised there was a market for it. By Aug 2021, Arjun had refined the products and with the help of his photographer friend, took pix to promote them.



### Critical turning point

The turning point in Arjun’s search came when StartUp India visited Tirunelveli in September 2022. Participating in their event, Arjun was exposed to the cornerstones of entrepreneurship. He absorbed the Business Model Canvas with insights into value proposition, customer segmentation, unit economics and market value. “I realised

I was working like a trader with no idea of marketing!” he observes. Attending the Brand Lab conducted in November 2022, he learnt about solving problem statements and pitching to investors. Meanwhile he was also associated with Zoho, the company co-founded by Padmashri Sridhar Vembu which moved out software and product development functions from urban centres into rural India. “Though I couldn’t get a job with Zoho, I learnt how to design and assemble parts to achieve agility in business through my friends working there,” he admits.

### Proving the Value of Waste

“Waste has inherent value—we can upcycle it, down cycle it and put it to multiple uses. But the key to all those value discovery is that waste needs to be segregated. A rag thrown into the dustbin will surely end up in landfills. But if the same piece is given to waste segregators or organizations like Goonj, there’s a 95% chance that it will not end there! Polluters and brands have to be part of the change,”. Urban areas generate more waste than urban areas. There are 200 micro composting centers in Greater Chennai Corporation that are fed wet waste collected by battery-operated vehicles. The Bio-CNG Unit in Chetpet produces compressed natural gas, powered by our waste. “People need to start segregating their waste before it can be processed to feed any of these needs. As Central Chennai generates most of the waste, I began to set up collection centers for every 10 kilometer radius, so we could collect waste while maintaining a minimal carbon footprint,”.



Training women from neighbouring villages

### Turning trash to treasure

A well-wisher from the word go, this Government officer expanded Arjun's vision to include the cause of bidi workers in the region. Just like his mother, many women in the area roll bidis for a living and of course the nature of work takes its toll. They earn a paltry Rs.200 for 1200 beedis packed into bundles of 25 each. The women end up with back pain, damaged nails and other health issues. "Vishnu sir's idea was to engage these women in manufacturing Crazy Coconut products so that they could earn without a cost to their health. He connected me to the PMEGP (Prime Minister's Employment Generation Program) to secure government aid. Unfortunately, he was transferred to new position and things didn't move forward. But he had ignited a spark in me. I was now keen to help this community while keeping in mind sustainability and the key act of turning 'trash to treasure'.

### Conclusion

This is the power of social entrepreneurship Arjun came to understand his intervention could bring about a change in society, it was a new Aha! moment. He started training women from self-help groups in making coconut shell products. He also started spreading awareness among children on the importance of the environment so they could push the message through to their parents. Through the efforts of well-wishers corporate orders started trickling in. "We've come a long way in just a year," he shares. There are consumers who are looking for products that support sustainability. And we're constantly designing new products to meet their needs while exploring more creative options like working with banana fibre.

Source: <https://www.gotn.in/crazy-coconut-possibility-of-circular-economy-using-coconut-shells/>

## Choice New Year Special

Every day presents us with a choice: We can either embrace it as a fresh opportunity filled with new energy and innovative ideas or dismiss it as just another day in the routine of life. How we perceive each day sets the tone for our experiences and can significantly influence our outlook.

Similarly, we can forgive those who may have wronged us and start afresh, allowing ourselves to let go of grudges. Alternatively, we could cling to feelings of hate and resentment, which only burden us and hinder our personal growth.

When it comes to setbacks and failures, we face another decision: We can focus solely on what went wrong, allowing those thoughts to consume us, or we can take the valuable lessons from those experiences and use them to propel ourselves forward. This mindset shift is crucial for personal development.

Moreover, we often wrestle with our mistakes. We can either dwell on them, letting them cloud our judgment and diminish our self-esteem, or we can learn from those errors and apply that knowledge to avoid similar pitfalls in the future. This process of learning is essential to becoming more resilient and wiser.

As we approach the upcoming year, we again stand at a crossroads. We can see it as a new beginning—a time for goal-setting, revitalisation, and self-improvement—or we can allow it to be just another year that blends into the past. Our choices about how we perceive the passing of time can significantly influence our mindset and overall well-being.

Ultimately, our choices shape our decisions, guiding us toward our destination in life. With this understanding, let us adopt an optimistic outlook toward the future. As we welcome the new year, let us do so joyfully and enthusiastically. By fostering harmony within us, we pave the way for a more peaceful existence for ourselves and those around us. Together, we can create a positive ripple effect in our communities and beyond.

Contributed by:  
**Mr M.L. Narendra Kumar**

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



TRAVEL -  
RELAXATION  
MATTERS



## Chandragiri Fort, Andhra Pradesh Overview

“Situated on the banks of the Swarnamukhi river in Chittoor District was the last capital of the Vijayanagar Empire”. Spread over an area of 25 acres, the citadel is divided into two parts- the Lower and the Upper Fort. The Lower Fort stretches out along plains to the south of a hill. It is roughly crescent in shape and hence the name Chandragiri (meaning ‘hill of the moon’). There are two well-preserved structures here, Raja Mahal and Rani Mahal.

The Raja Mahal, the larger of the two, is a three-storeyed building built of stone and mortar and plastered with stucco decorations. It is crowned with pyramidal towers akin to the shikhara of temples-there is a large central tower and smaller ones at the periphery. A museum was established in the Raja Mahal in 1988-89. It has a collection of armory, sculptures, coins and documents amassed from excavations in and around the fort as well as information on places of historical importance of Andhra Pradesh.

Close to the Raja Mahal is the Rani Mahal, a two storeyed edifice whose ground floor was probably a stable and the first floor living quarters. An inscription in the building suggests that it was the commander’s

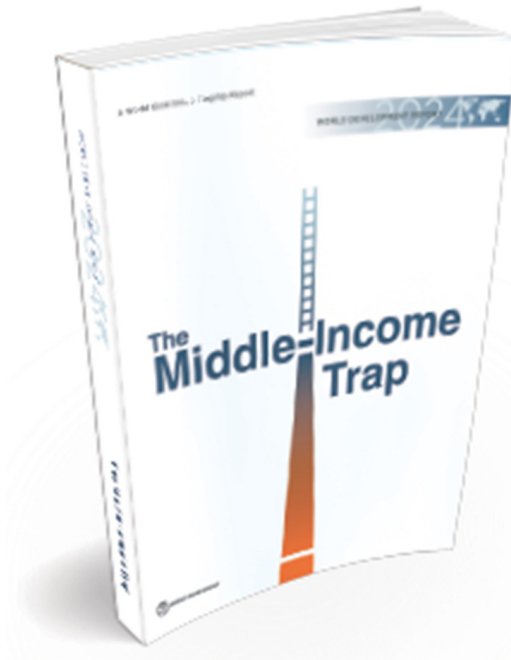
residence. Overzealous restoration work has given a rather pink hue to both the buildings. Opposite the Raja Mahal, there is a reservoir at the foot of the hill, where there used to be boating facilities. There are many more structures within the fort-ruins of temples, mandapas and tanks.

In the Upper Fort, located on top of the hill, you can see the ramparts, built with cyclopean masonry, a few watch towers and bastions with arched parapets. Most tourists avoid the strenuous climb to the top, but it is worth a visit for the historical ruins and wonderful views of the surrounding terrain.

The fortification is thought to have been established in 1000 CE by Immadi Narasinga Yadavaraya who ruled from Narayanavanam. After three centuries of Yadavaraya rule, the Vijayanagara dynasty conquered it in 1376. Following a defeat in the Battle of Talikota (1565), they shifted their capital from Hampi to Chandragiri, after which the fort gained prominence. It passed into the hands of the Sultan of Golconda in 1646 and Hyder Ali in 1782, who incorporated it into the Mysore Kingdom.

Source : <https://aptourism.gov.in/destinations/12/chandragiri-fort>

## BOOK REVIEW

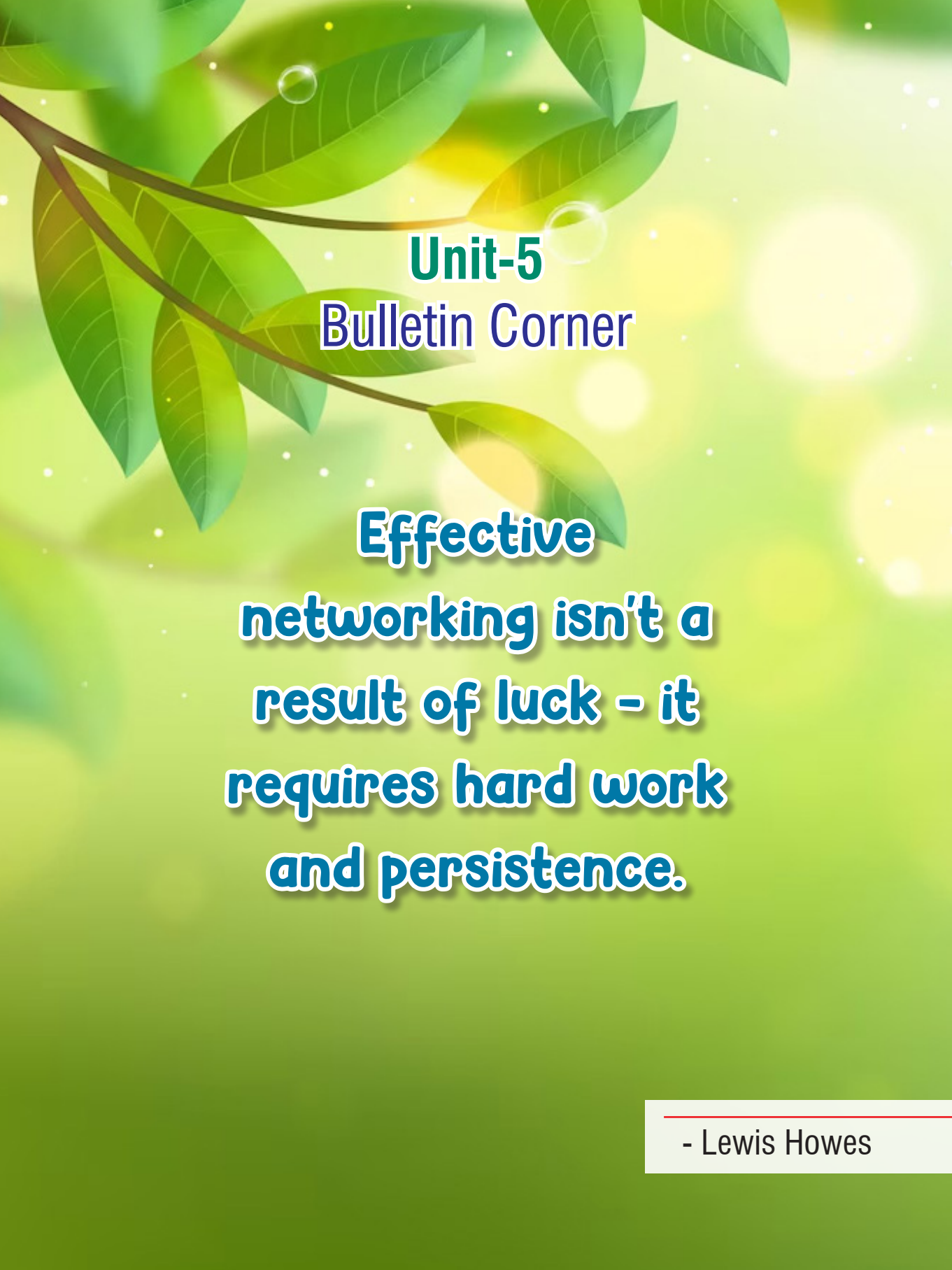


### THE MIDDLE INCOME TRAP by The World Bank

Drawing on the development experience and advances in economic analysis since the 1950s, World Development Report 2024 identifies what developing economies can do to avoid the “middle-income trap.” Lower-middle-income countries must go beyond investment-driven strategies—they must also adopt modern technologies and successful business practices from abroad and infuse them across their economies. Upper-middle-

income countries need to accelerate the shift to innovation, by pushing the global frontiers of technology. This requires reconfiguring economic structures governing enterprises, labor, and energy use—in ways that enable greater economic freedom, social mobility, and political contestability.

Source : <https://www.worldbank.org/en/publication/wdr2024>



**Unit-5**  
**Bulletin Corner**

**Effective  
networking isn't a  
result of luck - it  
requires hard work  
and persistence.**

---

- Lewis Howes



## CONDOLENCE



**Dr. M.K. Muthuvelu**

Executive Committee Member, Andhra Chamber of Commerce.

With a deep sense of sorrow, we regret to inform you about the sudden demise of Dr. M.K. Muthuvelu, Managing Director, Meticulous Consultants P. Ltd., and Executive Committee Member of Andhra Chamber of Commerce on December 11, 2024.

The Chamber has lost a committed well-wisher, meticulous guide and far-sighted visionary.

Dr. M.K. Muthuvelu was associated with Andhra Chamber of Commerce from 1987. He was the Senior Vice-President of the Chamber from 2022-23 to 2023-24, Treasurer from 2012-13 to 2021-22 and Executive Committee Member from 2007.

On behalf of the Members of the Executive Committee of the Andhra Chamber of Commerce, we convey our heartfelt condolences to his wife Smt. M. Kalpana and Members of the family.

**His Rich legacy of Service, Integrity and Greater Purpose, will be cherished and nourished by the Chamber.**

**Our Prayers of Comfort to his Family, Near and Dear Ones.**

**Dr V L Indira Dutt**

**President**

**Andhra Chamber of Commerce**

## Advertisement Tariff

### ACC Newsline - Advt Tariff

#### for e-version

- 12 Issues of each 1/2 page will be ₹ 12500/- per annum plus GST
- 12 Issues of full page will be ₹ 20,000/- per annum plus GST
- First come first serve basis the space will be allotted. Member organisations will be give first preference. We welcome your support to have more reach out and more viewing for your Advt and Business.

Please contact

**Mr. N. Ravikumar**, Joint Secretary, Andhra Chamber of Commerce  
Tel : + 91 44 24315277 +91 9840248688  
Email : andhrachamber1@gmail.com



It pays to ADVERTISE in this

### ACC NEWSLINE

Andhra Chamber Information Bulletin has wide range of circulation among 1350 Members and 28 Trade & Industry Associations and other sister Associations. It has more than 5000 readers and more desk life for valuable reference material content.

Second Cover Page (Multi colour)	Size : 185 x 245 mm	₹4000/-per issue
Third Cover Page (Multi colour)	Size : 185 x 245 mm	₹4000/-per issue
Fourth Cover Page (Multi colour)	Size : 185 x 245 mm	₹7000/-per issue
Inside Full Page (Single colour)	Size : 152 x 105 mm	₹2000/-per issue
Inside Half Page (Single colour)	Size : 152 x 210 mm	₹1000/-per issue

For Further Details Please Contact:



### Life Membership Details

Categories	Life Membership Fees (20 Years)	GST@18%	Total Rs.
Public Ltd Co	45,000	8100	53,100
Private Ltd Co	45,000	8100	53,100
Firms	20,000	3600	23,600
Associations	20,000	3600	23,600
Individuals	20,000	3600	23,600

### ANNUAL MEMBERSHIP FEES DETAILS

Categories	One time Admission Fee for the first year only	Annual Subscription	GST @18%	Total
Public Ltd Co	5000	5000	1800	11,800
Private Ltd Co	5000	5000	1800	11,800
Firms	2500	2500	900	5,900
Associations	2500	2500	900	5,900
Individuals	2500	2500	900	5,900

### SECUNDERABAD CONFERENCE HALL - TARIFF



	Members	Non-Members
<b>Conference Hall</b>	Rs.	Rs.
First 4 hours	1,650.00	2,000.00
Every additional hour	200.00	300.00
<b>Meeting Hall - First Floor</b>		
First 4 hours	700.00	900.00
Every additional hour	100.00	150.00
<b>Hire Charges for LCD Projector &amp; Laptop</b>		
LCD Projector (Per DAY)	700.00	700.00
Laptop (Per Day)	700.00	700.00

**FOR BOOKING MEETING AND CONFERENCE HALL  
- PLEASE CONTACT SECUNDERABAD OFFICE : 040 2784 0844**



## ACC FACILITIES



Andhra Chamber has an air-conditioned, well-furnished Conference Hall with a seating capacity of 50 people. This hall is given for hire on a rental basis.

### DR V.L. DUTT AC HALL, CHENNAI RENTAL TARIFF

	Members	Non-Members
Meeting Hall – First Floor (Capacity 50 persons)	Rs.	Rs.
First 4 hours	3500.00	5000.00
Every additional hour	750.00	1000.00
<b>Hire Charges for LCD Projector &amp; Laptop</b>		
LCD Projector (Per Day)	800.00	800.00
Laptop (Per Day)	600.00	600.00
<b>*Electricity charges applicable Rs. 100/- for every additional hour after 4 hrs &amp; GST 18% EXTRA</b>		

**FOR BOOKING MEETING AND CONFERENCE HALL**

**- PLEASE CONTACT SECRETARIAT AT CHENNAI : 044 2431 5277**

## CHENNAI



**EDITED, PUBLISHED AND PRINTED BY**

**ANDHRA CHAMBER OF COMMERCE at “Velagapudi Ramakrishna Bldg.”**

23, Third Cross Street, West C.I.T. Nagar, P.B. No. 3368, Nandanam, Chennai - 600 035.

Phone: 044-24315277, 24315278, 24315279

E-mail: andhrachamber1@gmail.com / acc@andhrachamber.com / secretary-general@andhrachamber.com

**RAGHINI PETER, Secretary General**

## SECUNDERABAD



“T.G. Venkatesh Bhavan” 602 & 603, Chenoy Trade Centre, VI Floor, 116, Park Lane, P.B. No. 1716, Secunderabad - 500 003 (T.S.).

Phone: 040-27840844 Fax: 040-27840767 E-mail: andhrachamber@gmail.com

**G. RAMANJANEYULU, Deputy Secretary**

## VISAKHAPATNAM



Door No. 1E, 1st Floor, Sai Sadan Apartments, Near Diamond Park, Dwaraka Nagar, 3rd Lane Visakhapatnam 530016 (AP).

Phone: 0891-2792220, Fax :0891-2792221 Email: andhrachamberofcommercevizag@gmail.com

**V. THRINADHA RAO, Deputy Secretary**

## VIJAYAWADA



Siddhartha Hotel Management College Premises, Pinnameneni Poly Clinic Road, Technical Nagar, Vijayawada-520 010 (A.P.)

Phone: 0866-2472500 E-mail: andhrachambervijayawada@gmail.com

**P. VENKATA RAMA RAO, Asst. Secretary**

## NELLORE



No 24-2/395, Saraswathi, Magunta Lay-out, Nellore, Andhra Pradesh.

Opp to Ratnam High School, Beside Union Bank. Email:andhrachambernellore@gmail.com

**P. VENKATA RAMA RAO, Asst. Secretary**

# ANDHRA CHAMBER OF COMMERCE SERVICES AT A GLANCE

The Chamber functions through 18 Sub-Committees, Industry / Trade Panels under the overall supervision of the Executive Committee.



Issue of Certificate of Origin and Attestation / Certification of documents for export shipment.



Organize Business Delegations to foreign countries for development of two-way trade between Indian and respective countries



Issue of introductory letters to Members proceeding Abroad on Business



Assistance through sister Chambers of Commerce in India and Abroad in establishing trade contacts



Issue of recommendation letters to Foreign Embassies / Consulates in India for grant of visa to Member Businessmen proceeding Abroad on Business.



Special focus on MSMEs and Entrepreneurship Development



Representations of the Chamber on Government Policy Framework and Implementation



Statistical data regarding Industries, Exports, Imports etc. Information on Trade prospects, Business and Economic conditions in India and Abroad



Provision of Free Consultancy Service on GST, Labour, Income Tax, Customs, Import & Export, Banking & Finance, Patents, Trademarks & IPR, Company Law & Civil Laws, Technical Standards, Inspection & Testing and Startups – Business Consultancy, by a Panel of Experts between 11 am and 12.00pm on the Second Saturday of every month at Chennai and Secunderabad offices of the Chamber. Online participation is enabled.

... and more



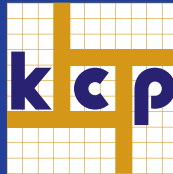
# THE KCP LIMITED



CEMENT PLANT MUKTYALA



CEMENT PLANT MACHERLA



SUGAR INDUSTRY  
VIETNAM



HEAVY ENGINEERING  
CHENNAI

## BUILDING THE NATION SINCE 1958

SRISAILAM DAM



NAGARJUNA SAGAR DAM



POLAVARAM PROJECT



SRI KANAKADURGAMMA VARADHI

**KCP**  
CEMENT  
*BUILT TO LAST*

Registered Office: "Ramakrishna Buildings" No. 2 Dr. P.V. Cherian Crescent, Egmore, Chennai- 600008  
Tel: +91 44-66772600 / 66772667, Fax: 66772620 CIN65991TN1941PLC001128

Cement Marketing Head Quarter: Plot No. 10, Gayatri Hills, MP & MLA's Colony Road No. 10 C, Jubilee Hills,  
Hyderabad - 500033 Tel: 040 2325 3503 to 3505, Cell: +91 9866305145 / 9989597775, E-mail: ramakrishna.k@kcp.co.in