



Journal of Andhra Chamber of Commerce ACG NEWSLINE

XCIX | MARCH 2025



Inauguration of P BRAHMAYYA Center for Knowledge Incubation and Library



Program on "Post Budget Analysis 2025"



MSME Program on Cluster Development and its Advantages

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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

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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

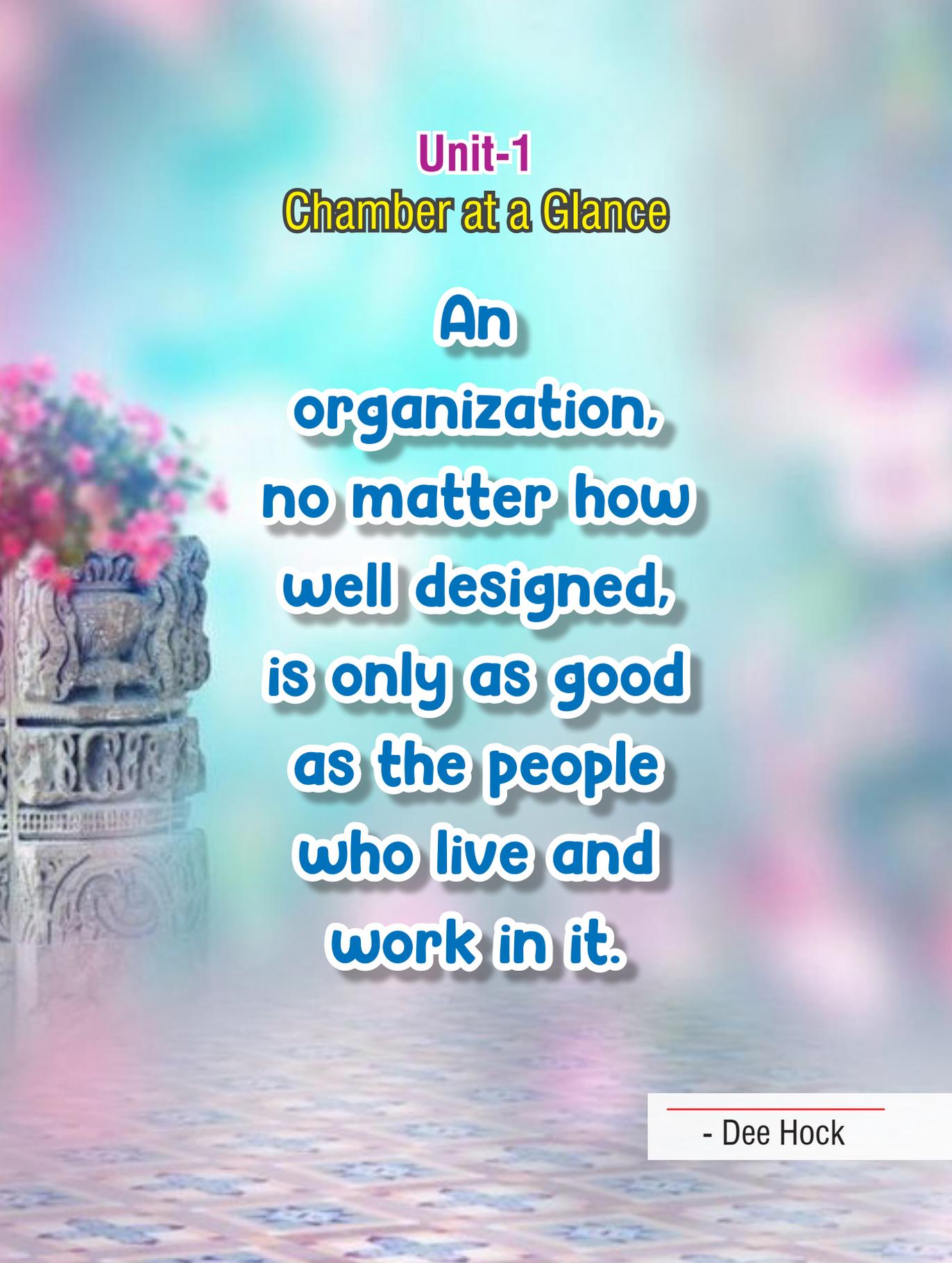
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Unit-1
Chamber at a Glance

**An
organization,
no matter how
well designed,
is only as good
as the people
who live and
work in it.**

From the President's Desk



Dear Members,

**Greetings from Andhra Chamber of
Commerce!**

Let us start reflecting India's dynamic industrial environment, characterized by strategic investments, policy shifts, and a focus on technological advancement.

India stands at a pivotal moment in its industrial journey, marked by innovation, strategic investments, and transformative policies. Our economy continues to evolve, fostering growth across key sectors and strengthening India's position on the global stage.

The Manufacturing Sector has been a key focus, with the Production-Linked Incentive (PLI) Scheme designed to boost domestic production and enhance global competitiveness. While challenges remain, the government is actively exploring alternative support mechanisms to ensure sustainable industrial expansion and job creation.

The Technology and IT Industry is set for remarkable growth, with IT spending projected to reach nearly \$160 billion in 2025. As Artificial Intelligence (AI) and Machine Learning (ML) drive innovation, India's reputation as a global technology hub continues to strengthen. The increasing presence of Global Capability Centers (GCCs) highlights our growing influence in the digital economy.

Recognizing the potential of India's Creative Economy, the government has introduced a \$1 billion fund to empower content creators and expand their reach to global markets. Additionally, the establishment of the Indian Institute of Creative Technologies in Mumbai will reinforce our leadership in media and entertainment.

Infrastructure remains a fundamental pillar of growth. The 2025 Budget has introduced PM Gati Shakti and other key infrastructure initiatives to reduce logistics costs and improve efficiency, paving the way for India to become a global manufacturing powerhouse.

As we move forward, India's industrial landscape will continue to be shaped by innovation, resilience, and strategic policy decisions. With our collective effort, we will drive economic progress, create employment opportunities, and solidify India's standing in the global economy.

Dr. V L Indira Dutt
President

CHAMBER



Program on “Post Budget Analysis 2025”

3 February 2025; Dr V L Dutt Hall, ACC, Chennai.

Andhra Chamber of Commerce (ACC) organized the post-budget analysis session, with experts discussing the budget’s impact on the economy. In the Inaugural Session ACC’s Vice President, Mr. Narsim, welcomed the Chief Guest, and introduced the proceedings with the Chamber Services followed by the introduction of the Chief Guest Mr. Shivaprakash Veeresh Baddi I.R.S., Additional Commissioner of Customs, Chennai Customs Zone.

The session featured by Dr.V Murali, Direct Tax Sub-Committee, ACC, and Dr. Abhishek Murali, the Chamber’s dynamic young Co-Chairman of Banking and Finance Sub-Committee, ACC. The following aspects

were focused on the budget’s potential to improve the ease of doing business and its impact on taxation was highlighted by Dr. Abhishek. M

- **Union Budget 2025 Analysis and Benefits** The importance of the taxation of individuals, particularly the 12 lakh number and the conditions attached to it. The advent of digitization has made it easier for the government to collect information about taxpayers. The budget has benefited the larger portion of the consumer, not just in economic numbers, but in actual numbers.

- **Budget Changes for Charitable Trusts** The significant changes in the budget, particularly those affecting charitable trusts and startups. The government has extended the registration period for smaller charitable trusts from 5 to 10 years, and has also relaxed the cancellation of registration for minor errors. The budget also extended the startup exemption by 5 years. The tedious tax deduction system, which has been simplified by removing the TCS provision, leaving only TDS. He stated that this change will be effective from April 25, 2025.
- **Increased Thresholds and Tax Regime** The increase in the thresholds for interest on savings and securities for senior citizens, which has been raised from 50,000 to 1 lakh rupees. He also highlighted the increase in the LRs limit from 7 lakhs to 10 lakh rupees. Under the new income tax regime, which has seen significant changes since its introduction in 2020. That, the new regime now offers more benefits, such as increased standard deduction, lower surcharge, and additional benefits like increased lab rate and rebate up to 12 lakh rupees.
- **New Tax Rebate Policy Clarification** The new tax rebate policy, emphasizing that it's a rebate, not a basic exemption. He clarified that the rebate is only applicable if the total income is less than 12 lakhs, and it does not apply to special incomes such as capital gains, shares, mutual funds, land, building, mobile property, or cryptocurrency. He also explained that the rebate is not applicable if the total income exceeds 12 lakhs, including special incomes. He further clarified that the rebate is not applicable to income from house property, salary, business income, or interest and dividend. He addressed a common question about the confusion between basic exemption and rebate, explaining that the basic exemption is only 4 lakhs and the tax rates are still calculated when filing the return.

Further to the discussion Creating Liquidity and Economic Growth, New Tax Regime and Filing Requirements were discussed and the session ended with a technical discussion and a question and answer session.

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.

Program on Union Budget 2025- 2026

4 February 2025; Atluri Koteswara Rao Memorial Hall, ACC, Secunderabad

Andhra Chamber of Commerce, Telangana State Chapter organized a Program on Union Budget 2025-2026 on Tuesday, February 4, 2025 at “Atluri Koteswara Rao Memorial Hall” of the Andhra Chamber of Commerce, Secunderabad for the benefit of the members.

Dr. VBSS Koteswara Rao, Vice-Chairman, Andhra Chamber of Commerce, Telangana State Chapter chaired the session and welcomed the Guest Speakers and participants for the Programme on Union Budget 2025-2026. Dr Koteswara Rao in his welcome address highlighted on some of the good initiatives for Manufacturing, MSMEs, EXPORTERS IMPORTERS are:

Government has announced a new program, a national manufacturing mission to strengthen the MSMEs. As of now over one crore registered MSME employing 7.5 crore people and generating 36% of manufacturing have come together to position India as a global manufacturing hub with Products with quality products. These MSME are responsible for 45% of our exports. This is a welcoming initiative.

Further, the government also announced plans to establish an “Export Promotion Mission” with specific sectorial and ministerial targets, jointly led by the Ministries of Commerce, MSME, and Finance. This mission aims to simplify access to export credit, offer cross-border factoring support, and assist MSMEs in overcoming non-tariff barriers in international markets. This will help small

businesses understand the complex Export landscape to help them understand the rules and the requirements they need to fulfil for Exports.

And some more are India Post to become a large public logistic organization. Social welfare surcharge on 82 tariff lines waived. 36 life-saving drugs fully exempted from customs duty. Handicrafts: 9 items to be added to duty free inputs.

India to be a Global toys HUB. - Export of surged to 200% in 10 years, down by 52%. Last year our Toys 150 million \$ Exports.

India needs EV Batteries: 35 of them exempted from duties. Removed Taxes on Smart phone parts - import duties exempted.

Focusing on Agri Exports of value added products and setting up of Makhana Board are well received by the trade and industry. Overall well appreciated by the Trade and Industry. It is generally perceived as a budget for growth by increasing consumption in the economy.

CA K. Mohan Acharya, Partner, Komandoor & Co. LLP, Chartered Accountants, made a detailed presentation about budgetary changes in direct tax proposals & economic overview. CA V.S. Sudhir, Partner, H N A & Co. LLP, Chartered Accountants made a detailed presentation about budgetary changes in Indirect tax proposals.

Earlier Shri N. Pardhasaradhi, Hon. Advisor on Foreign Trade introduced the Guest



Speakers. Dr. VBSS Koteswara Rao, Vice-Chairman, Andhra Chamber of Commerce, extended the floral welcome to them.

There was good interaction between the participants and the speakers, all the questions raised by the participants were answered by the speakers.

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

The Number of participants for the programme were 40 .

New Foreign Trade Policy & Incentive Schemes

13 February 2025; Padmavathi Hall , Hotel Gadiraju Palace, Visakhapatnam

Andhra Chamber of Commerce, Visakhapatnam Collaboration with DGFT organized a Program on New Foreign Trade Policy & Incentive Schemes on Tuesday, February 13th, 2025 at “Padmavathi Hall” of the Hotel Gadiraju Palace, Visakhapatnam for the benefit of the members.

Shri P Narasimha Rao, the Advisory Committee Executive member of the ACC, Visakhapatnam, delivered the opening remarks, He began by welcoming all the dignitaries, speakers, and attendees. Shri Rao highlighted the essential role of organizations like the ACC in creating platforms for knowledge exchange, and connecting exporters with valuable insights and resources. He expressed optimism that the seminar would provide actionable insights and strengthen the commitment to boosting exports from Visakhapatnam and Andhra Pradesh.

Shri Prakash Singh, FTDO, O/o Joint DGFT, Visakhapatnam

The session focused on the broader landscape of foreign trade, addressing emerging challenges, opportunities for

exporters, and the role of policy frameworks in facilitating international trade.

Mr. A Prasanth Kumar, Young Professional, O/o Joint DGFT, Visakhapatnam

This session provided an in-depth understanding of the latest Foreign Trade Policy (2023), the importance of Importer Exporter Code (IEC), and an overview of various incentive schemes available for exporters to boost international trade.

Shri SP Subhavighnesh, Assistant Manager, ECGC, Visakhapatnam

This presentation discussed the credit risks associated with international trade and the role of the Export Credit Guarantee Corporation of India (ECGC) in mitigating risks, providing insurance for exporters, and enhancing their confidence in global markets.

Shri M. Siva, Business Development Manager, APEDA, Visakhapatnam

This session focused on the policy framework and procedures for exporting agricultural products, highlighting market intelligence tools available for exporters and support from the Agricultural and Processed



Food Products Export Development Authority (APEDA) to promote agricultural exports.

Shri Prasad Nayak, Assistant Director, MPEDA, Visakhapatnam

A deep dive into the export procedures, market research, and intelligence for marine products, supported by the Marine Products Export Development Authority (MPEDA). The session provided insight into the policies that help facilitate the export of seafood and marine-based goods.

Shri Pratyush Kumar, Assistant General Manager, SBI, Transaction Banking Hub, A.O/ Visakhapatnam

This session covered the essential aspects of export document handling, the role of banks

in regularizing export transactions, and the various incentives available to exporters to ease financial operations, including export financing and documentation processes.

This interactive session allowed exporters to engage directly with the experts, ask specific questions, and provide feedback on the challenges and opportunities they face in the export sector.

These topics collectively aimed to enhance the knowledge and skills of participants in navigating the complexities of international trade, promoting a stronger export community.

The Number of participants for the programme were 40.

Awareness Program on Cluster Development and its advantages

18 February 2025; Atluri Koteswara Rao Memorial Hall, ACC, Secunderabad

Andhra Chamber of Commerce, Telangana State Chapter in association with Ministry of MSME, DFO Office, Hyderabad organized an awareness programme on “MSME Schemes & Cluster Development and its advantages” on Tuesday, February 18, 2025 at “Atluri Koteswara Rao Memorial Hall” of the ACC, Secunderabad for the benefit of the trade & industry.

Dr. VBSS Koteswara Rao, Vice-Chairman, Telangana Chapter, ACC chaired the session and welcomed the Guests from Ministry of MSME and participants for the awareness programme on “MSME Schemes & Cluster Development”. In his welcome address Dr. VBSS Rao observed – “ In recent years,

MSME sector has displayed remarkable strength with its share in the Country’s Gross Value Added (GVA) increasing from 27.3% in 2020-21 to 29.6% in 2021-22 and 30.1% in 2022-23, highlighting its growing role in national economic output.

Exports from MSMEs have seen substantial growth, rising from ₹3.95 lakh crore in 2020-21 to ₹12.39 lakh crore in 2024-25. The number of exporting MSMEs has also surged, increasing from 52,849 in 2020-21 to 1,73,350 in 2024-25, which is more than 3 times in 4 years.

Their contribution to India’s total exports has steadily grown, reaching 43.59% in 2022-23, 45.73% in 2023-24, and 45.79% in 2024-25 (up to May 2024).



These trends show the MSME sector's increasing integration into global trade and its potential to drive India's position as a manufacturing and export hub.

As on day i.e., 18.3.25, the Udyam Portal boasts an impressive total of 5,99,41,949 registered MSMEs, with the vast majority classified as micro-enterprises. Beyond their economic contributions, these MSMEs have generated substantial employment opportunities, providing jobs to over 25.48 crore individuals. This extensive employment generation underscores the sector's crucial role in driving economic development and enhancing social stability by offering livelihoods to millions across the country.

Shri K. Siva Rama Prasad, Asst. Director, Ministry of MSME and Mr. A.S. K Sharma, Consultant for Cluster Development made a detailed presentation on MSME Schemes & Cluster Development and its advantages respectively.

Dr. VBSS Koteswara Rao, Vice-Chairman, ACC answered all the questions raised by the participants.

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

The Number of participants for the Programme were 70.

127th Joint Session of ACC and MMA

“Changing customer needs and its impact on business growth”

19 February 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 R R Padmanabhan Chairman of Foreign Trade Sub – Committee, ACC began the proceedings with an introduction to the Chamber Services. Ms Sathya Natarajan, Vice President, Standard Chartered Bank.

The following aspects were highlighted and elaborated by Ms Natarajan

Adapting to Changing Customer Expectations

The importance of understanding customer needs and adapting to changes quickly to remain competitive. He used the example of Amazon and other online shopping platforms

to illustrate how customer expectations have evolved, with customers now expecting fast delivery and value for money. ACC emphasized that businesses must adapt to these changing expectations to survive, citing the success of companies like Zepto and City Instamart as examples.

Customer Expectations and Complaints

Understanding the customer expectations and the need for a customer-centric approach in business. The customer expectations have evolved over time, with customers now valuing experiences over just value for money. The customer complaints as opportunities to improve processes and prevent future issues. She shared a personal experience from their time in the manufacturing sector, where a



product failure was handled transparently and with corrective actions taken to prevent future issues.

Understanding Customer Expectations and Data

Meeting customer expectations, emphasizing the need to adapt to changing customer perceptions and needs. She highlighted the significance of data analytics in monitoring customer behaviour and expectations, and the need to address customer concerns before they escalate. Understanding the data privacy and the potential consequences of data breaches.

Measuring Customer Satisfaction and Loyalty

Measuring customer satisfaction and loyalty in business. They emphasized the

need for clear metrics to understand customer expectations, frustrations, and delays, and to identify areas for improvement. Highlighted the importance of understanding customer needs and adapting to changes in those needs. They used the example of a mutual fund to illustrate how businesses can use customer money to generate revenue without taking on risk. She encouraged the attendees to practice what they preach and to tailor their business strategies to meet customer needs.

After the Q& A Session Mr B Gautam, Chairman, Skill Development Sub-Committee, ACC proposed the Vote of Thanks. The Meeting was attended by 36 members and invitees.

Seminar on Business Planning & Business Development Strategy

28 February 2025; Siddhartha Institute of Hotel Management and Catering Technology, ACC, Vijayawada

Andhra Chamber of Commerce, Vijayawada Chapter organized a Seminar on "Business Planning & Business Development Strategy" held on February 28, 2025 at "Siddhartha Institute of Hotel Management and Catering Technology" seminar hall of the Andhra Chamber of Commerce, Vijayawada for the benefit of the members.

Shri.M. Rajaiah, Chairman, ACC, Vijayawada chaired the session and welcomed the Guest Speaker and participants for the seminar and introduced the Guest Speaker Mr Siva Owner of OD Interface who is here to

share his experience, knowledge on How to do Business Planning for the businesses,

- If you want growth in a systematic way, everyone here needs a Business Plan.
- Hope this session gives you various options on business development strategies, Prepare your business plan and also
- Be ready to work on the various options related to business development strategies.
- Elements of Business Plan

- Alignment of strategy to various department review and revision
- Our business plan must be in the direction of our vision
- What to review related to our past
- New products and new services
- Brand Building/promotional activities
- Organization structural changes
- Vendor rating and SWOT analysis
- Lead conversion and strike rate
- Profit variance and response

There was good interaction between the participants and the speaker, all the questions raised by the participants were answered by the speaker.

The seminar concluded with a Vote of Thanks proposed by Shri Velagapudi. Sambasiva Rao, Hon'ble advisory Committee member of the Andhra Chamber of Commerce, Vijayawada.

The Number of participants for the programme were 39.

Inauguration of P BRAHMAYYA Center for Knowledge Incubation and Library

28 February 2025; ACC, Chennai

Andhra Chamber's another Milestone is the Inauguration of P BRAHMAYYA Center for Knowledge Incubation and Library. Mr S Narasimhan, Vice President, ACC Chaired the Inauguration and welcomed the Guest of honour Dr Uma Maheswari, CEO, TN Rise Women's Startup Council, Government of Tamilnadu, welcomed Mr Prem Kumar, AVP, StartupTN, Government of Tamilnadu. It was addressed by Mr P S Kumar, Past President, ACC, Chairman, ESG Sub-Committee, ACC he made a detailed talk on ACC Incubation & Library and its advantages towards growing startup and the country's economy.

In the Inaugural Address Dr V L Indira Dutt, President, ACC shared about the Entrepreneurship that has always been the driving force behind economic progress, transforming societies from agrarian

economies to technology-driven landscapes. Over the years, innovation and enterprise have propelled industries beyond traditional sectors like agriculture and manufacturing to advancements in aerospace, digital technology, and beyond. Recognizing this critical role, Andhra Chamber, with its rich legacy of 96 years, has consistently supported businesses by providing knowledge-driven platforms, policy representations, and strategic guidance. Today marks a significant milestone as the Chamber expands its value-added services to foster entrepreneurship and strengthen the startup ecosystem. By collaborating with Anna University Incubation Centre, the Chamber is launching a satellite co-working space aimed at nurturing startups and early-stage MSMEs, aligning with the Government of India's vision of a self-reliant nation.



The Andhra Chamber P Brahmayya Centre for Knowledge is a step towards empowering entrepreneurs with mentorship, funding avenues, market access, and knowledge resources. With expert guidance from the Chamber's 18 sub-committees covering key business domains, startups will gain crucial insights to navigate the complexities of business growth. Furthermore, the Chamber's network will facilitate angel funding, government collaborations, and marketing support to help startups scale efficiently. The newly established library, including an e-library for wider accessibility, will serve as a repository of knowledge, enabling members to research, strategize, and implement their ventures effectively. This initiative, driven by the dedicated efforts of Mr. P S Kumar and the generous support of sponsors, is a testament to collective commitment toward fostering innovation and entrepreneurship.

By uniting efforts, Andhra Chamber aims to shape the next generation of entrepreneurs and contribute meaningfully to the vision of an "Atma-nirbhar Bharat."

Dr V L Indira Dutt, President, ACC Inaugurated the P Brahmayya Incubation Centre for Knowledge and Library along with Mr P S Kumar Past President, ACC, Mr S Narasimhan, Vice President, ACC amidst the Guests of Honour Dr Uma Maheswari, CEO, TN Rise Women's Startup Council, Government of Tamilnadu, Mr Prem Kumar, AVP, StartupTN, Government of Tamilnadu and the ACC, Executive Committee Members.

After the Ribbon cutting session Ms Raghini Peter, SG, ACC proposed the Vote of Thanks.

The Number of participants for the programme were forty.

Memories to Cherish

Program on “Post Budget Analysis 2025”
3 February 2025; Dr V L Dutt Hall, ACC, Chennai.



Program on Union Budget 2025- 2026

4 February 2025; Atluri Koteswara Rao Memorial Hall, ACC, Secunderabad



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Inauguration of P BRAHMAYYA Center for Knowledge Incubation and Library

28 February 2025; ACC, Chennai







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REGIONAL OFFICES:

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

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Unit-2

Nation First

Character, in the long run, is the decisive factor in the life of an individual and of nations alike.

- Theodore Roosevelt

INDIAN ECONOMY

Overview

PLI scheme creates 26,000 plus jobs in India's telecom manufacturing industry



The Department of Telecommunications (DoT) notified the Production Linked Incentive (PLI) scheme on February 24, 2021, to boost domestic manufacturing of telecom and networking products in India with an outlay of Rs 12,195 crore, according to release.

The release further stated that “As of January 31, beneficiaries have invested Rs 4,081 crore, generating total sales of Rs 78,672 crore, which includes export sales worth Rs 14,963 core. Additionally, it has generated employment for 26,351 individuals.”

The scheme guidelines have been revised to boost domestic manufacturing and flexibility. To encourage design-led production, a 1 per cent additional incentive has been introduced for products designed, developed, and manufactured in India.

The amendments also expand the approved product list by including 11 new items based on industry needs. Companies now have the flexibility to add one or more products from this list at any point during the scheme's tenure and can opt to file incentive claims quarterly. The PLI scheme covers 33 telecom and networking products, against which companies can claim incentives, as mentioned in the release.

This information was given by Dr Pemmasani Chandra Sekhar, Minister of State for Communications And Rural Development, in a written reply in the Rajya Sabha

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

India Success Story

India Business growth at 6-month high, fueled by services and jobs surge, PMI shows

India Growth in India's private sector accelerated at its fastest pace in six months in February due to a surge in services activity that enabled businesses to pass on rising input costs to customers, according to a survey that also showed job creation was at a record high.

Strong business growth offers a bright spot for Asia's third-largest economy which is facing global risks such as potential tariffs from U.S. President Donald Trump sparking a wider trade war, likely dragging the rate of economic expansion to a four-year low this fiscal year.



The HSBC's flash India Composite Purchasing Managers' Index (INPMCF=ECI), opens new tab, compiled by S&P Global, rose to 60.6 this month marking a significant jump from 57.7 in January.

The 50-mark separates expansion from contraction.

Growth was led by the dominant services sector with its index reaching 61.1 this month - the highest since March last year - from 56.5 in January. That offset a slight dip in a manufacturing PMI which fell to 57.1 from 57.7, though still indicating healthy expansion.

The strong performance in services was fueled by a surge in new business - a key gauge for demand - touching a six-month high. While new orders for manufactured goods also increased, it was at a tamer pace than last month. International demand followed similar patterns for both industries.

But job creation saw an upswing and overall employment generation was at its fastest pace since the survey began in late 2005.

Businesses leveraged the positive demand by increasing prices even as input cost pressures eased. For the first time since October, the sub-index for output charges exceeded that of input prices. Cost pressures were more acute in the services sector compared to manufacturing.

Meanwhile, business confidence for the coming year remained positive this month, edging up from January and reaching its highest point since November. The improved sentiment was particularly evident among goods producers.

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

EMPLOYEE DEVELOPMENT



Mr M.L. Narendra Kumar

Director, Instivate Learning Solutions Pvt. Ltd

Need for Key Performance Indicators

Key Performance Indicators (KPIs) are essential for organizations for several reasons:

1. **Measure Progress:** KPIs provide a clear and quantifiable way to measure progress toward organizational goals. They help track whether the organization is on the right path to achieving its strategic objectives.
2. **Performance Management:** KPIs help assess the performance of individuals, teams, and departments. They provide a basis for evaluating how healthy employees are meeting their targets and contributing to the organization's success.
3. **Decision Making:** KPIs offer valuable data to inform decision-making processes. By analyzing KPI data, managers can identify areas that need improvement, allocate resources more effectively, and make informed strategic decisions.
4. **Accountability:** KPIs establish accountability by setting clear expectations for performance. When employees know what is expected of them and how their performance will be measured, they are more likely to take ownership of their tasks and responsibilities.
5. **Focus and Alignment:** KPIs help align the efforts of all employees with the organization's strategic goals. They ensure that everyone is working towards the same objectives and that individual and team efforts contribute to the organization's overall success.
6. **Continuous Improvement:** By regularly monitoring KPIs, organizations can identify trends, spot potential issues early, and implement

corrective actions. This fosters a culture of continuous improvement and helps the organization to adapt to changing circumstances.

7. **Motivation and Engagement:** KPIs can motivate employees by providing clear targets and a sense of achievement when those targets are met. They also help recognize and reward high performance, which can boost employee morale and engagement.
8. **Communication:** KPIs serve as a communication tool that helps convey the organization's priorities and progress to stakeholders, including employees, management, investors, and customers. They provide a common language for discussing performance and expectations.

9. **Benchmarking:** KPIs allow organizations to compare their performance against industry standards or competitors. This benchmarking can provide insights into areas where the organization excels or lags and help set realistic and competitive targets.

10. **Resource Optimization:** By tracking KPIs, organizations can identify inefficiencies and optimize resource use. This can lead to cost savings, improved productivity, and better performance.

In summary, KPIs are crucial for organizations to monitor and manage performance, make informed decisions, align efforts with strategic goals, and drive continuous improvement. They provide a structured approach to achieving success and ensuring that the organization remains competitive and sustainable in the long term.

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



Unit-3

Kaizen Corner

**Your most unhappy
customers are your
greatest source of
learning.**

- Bill Gates

Madras High Court Judgments in

VAT CST GST



Shri. V.V. Sampathkumar

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

Limitation under Entry tax : There was no justification in passing the Impugned Entry tax Assessment Orders belatedly in the year 2021 in respect of the Assessment Years 2003-2004 and 2004-2005. It has to be assumed that the Department has accepted the returns filed by the petitioner for the respective Assessment Years and the assessment was completed under Rule 4(1) of the Entry Tax Rules, 2001. The period for finalizing the assessment under the Entry Tax Act, 2001 and Entry Tax Rules, 2001 cannot be left open ended for a period over a decade. If the respondents were diligent, they could have passed the Impugned Assessment Order. The respondents could have postponed the recovery, pending decision of the Hon'ble Supreme Court. Writ Petitions, that questioned the limitation, are allowed. **M/s. EID Parry India Limited, Vs.1.DC (S.T.)-I, LTU, Chennai –35. 2.Commr of Comml Taxes, Chennai – 5. W.P.Nos.16696 and 16702 of 2021dated 24.01.2025**

GST Notice and f WP: This Court is also of the view that the WP filed challenging the notice is premature. It is open to the petitioner to submit his objections and if so advised, place reliance upon the judgment of the Hon'ble Supreme Court in State of West Bengal Vs Calcutta Club Limited (Civil Appeal No.4184 of 2009). If the Petitioner files any objections, appropriate orders shall be passed by the Assessing Authority taking into consideration the objections and dealing with the judgment of the Hon'ble Supreme Court. **M/s. Royal Health and Social Welfare Club Vs. AC (ST)(FAC), North-1 Assessment Circle, Tirupur. W.P. Nos.2141 and 2143 of 2025 DATED: 28.01.2025**

Proposal not quantified: Ld counsel for the petitioner would submit that the mandate of Section 75(7) would be violated inasmuch the tax demanded is in excess of the amount specified in the notice. In view of the peculiar facts, it was suggested by the Court that

Rs.2 crores may be paid and the matters be remanded back for a fresh consideration, which was agreed to by both the parties. In view thereof the matters are remanded back to the assessing officer for a de novo consideration subject to the conditions. **M/s. NTT India Private Limited, Vs. 1. JC (ST), Intelligence I, Chennai 6. 2. STO, Group VII, Inspection, Intelligence-I, Chennai 6. 3. AC (ST), Valluvarkottam Assessment Circle W.P. No.1323 of 2025 DATED: 27.01.2025**

Rectification : Though the WP is filed challenging the impugned proceedings dated 17.11.2023 and 26.04.2024, the Ld counsel for the petitioner would submit that they would confine their prayer to the disposal of the rectification petition filed on 25.06.2024. Ld counsel for the respondent would submit that they would dispose of the rectification petition within 4 weeks after affording the petitioner a reasonable opportunity of hearing, the same was agreed to by the counsel for the petitioner. In view thereof, direction was issued to the respondent to dispose of the rectification petition filed by the petitioner in accordance with law within 4 weeks from the date of receipt of a copy of this order with conditions. **M/s.S.P.S.Thirumana Mandapam Vs. AC (ST), Saidapet Assessment Circle, W.P. No.1955 of 2025 DATED :27.01.2025**

Opportunity to produce documents: It was found that the tax payer reply was not supported by relevant documents in support

of the explanation of the discrepancies, thus the impugned order was passed confirming the proposal. It is submitted by the petitioner that if the petitioner is provided with an opportunity, he would be able to explain the alleged discrepancy. Also, reliance was placed upon the judgment of this Court in the case of 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. Same judgment is directed in this WP also. **M/s.Onkar Bearing Company Vs. AC, Broadway Assessment Circle, W.P. No.1551 of 2025 DATED: 27.01.2025**

Reply to SCN not considered: Impugned order proceeds to record and extract the reply filed by the petitioner in ASM –11, dated 27.06.2022, which was made in response to ASMT 10 while treating it as the response made by the petitioner to DRC 01. It is thus submitted that failure to consider the reply dated 18.08.2023, made in response to the show cause notice vitiates the impugned proceedings. Ld counsel for the respondent submitted that they would redo the assessment. The impugned order is set aside. **M/s.A.K.K.Builders, Vs.STO (FAC), Sholinganallur Assessment Circle, W.P. No.2836 of 2025 DATED: 29.01.2025**

Prayer for Appeal filing: Though the WP is filed challenging the impugned proceedings, the petitioner sought liberty of this Court to file an appeal and requests that the appeal

may be entertained and heard on merits. Ld counsel for the respondent submitted that the petitioner may be directed to pay 25% of the disputed taxes, which was readily agreed to by the learned counsel for the petitioner. In view thereof, this Court granted liberty to the petitioner to file an appeal, subject to conditions, within 3 weeks. **M/s. Antony Peter Christopher Vs.AC GST & CE, Coimbatore – II Division, W.P. No.1771 of 2025 DATED: 28.01.2025**

GST payment, voluntary? Only pursuant to inspection, the petitioner had remitted the tax that he is liable to pay and hence the same cannot be said to be a voluntary payment and has been made only to wriggle out of the penal consequences. This conduct cannot be said to be a voluntary conduct. There has been contraventions of provisions of the GST Act for which the petitioner is liable to make good the non-payment and also suffer penal consequences for the same. Writ

Petition is dismissed. **M/s. Annai Angammal Arakkattalai (Pre Mahal), Karur-2. vs. 1.JC GST (Appeals), Coimbatore 2. AC of GST & CE, Karur Division, W.P.(MD)No.28502 of 2022 dated 28.01.2025**

Reply not considered: Impugned order proceeds on the premise that the petitioner had not filed any objection nor attended the personal hearing which, according to the petitioner, suffers from non-application of mind since the facts are otherwise. Ld counsel for the respondents submitted that they would redo the assessment. In view thereof this, the impugned order dated 16.08.2024 is set aside with conditions. **M/s.H.K.Enterprises Vs. 1. CTO, Arakonam Assessment Circle. 2.DSTO-2(FAC)/DCTO, Arakonam Assessment Circle 3. The Branch Manager, HDFC Bank Ltd., Arakonam-1. W.P. No.1977 of 2025 DATED :28.01.2025**

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>



Shri R R Padmanabhan

Chairman, Foreign Trade Sub-Committee
Andhra Chamber of Commerce

EXPORT AND IMPORT

Transfer of Goods by an 100% EOU to another EOU

Rule 18 of the **EOU/EHTP/STP/BTP Rules, 2006** governs the **transfer of goods from one EOU to another EOU**, ensuring compliance with customs and duty exemption norms.

What are key Provisions of Rule 18

1. Inter-EOU Transfers Allowed

Goods (including raw materials, components, capital goods, spares, etc.) can be transferred from one 100% Export Oriented Unit (EOU) to another EOU/EHTP/STP/BTP unit.

2. Customs Duty Considerations

The receiving unit (transferee) must assume all obligations related to customs duty exemptions availed by the transferring unit (transferor).

The transfer is considered a duty-free supply if the receiving EOU follows all conditions for duty-free procurement.

3. Permission from Jurisdictional Commissioner of Customs

Such a transfer requires prior permission from the Jurisdictional Commissioner of Customs and Development Commissioner.

The transfer must be reported to the authorities to ensure compliance with the EOU scheme.

4. Utilization of Goods by the Receiving Unit

The transferred goods must be used only for export production or as allowed under the EOU scheme.

The receiving EOU cannot divert these goods to the Domestic Tariff Area (DTA) without appropriate customs duty payment.

5. Valuation for Transfer Pricing

The valuation of transferred goods should be done at arm's length price, and documentation should be maintained for audit purposes.

6. Net Foreign Exchange (NFE) Obligations

The transferred goods should contribute towards the NFE obligation of the receiving EOU.

The NFE calculation of the transferring unit should be adjusted accordingly.

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

INFORMATION TECHNOLOGY UPDATES



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

Patch Management – Security & Safety

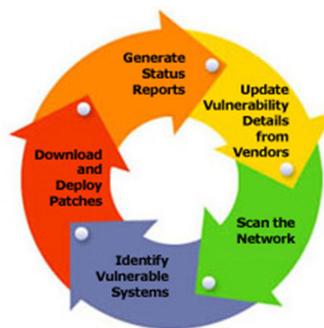
Definition of Patch Management:

“Patch management” deals with systematic process of identifying, prioritizing, acquiring, installing and verifying the installation of software updates from OEM, Software Product Vendors mainly to address security vulnerabilities and to maintain optimal system performance across an organization’s IT Infrastructure devices to minimize the potential disruption to operations while proactively protecting against cyber threats;

Patch management is a crucial process in cybersecurity that involves updating and applying software patches to fix vulnerabilities, enhance functionality, and ensure compliance, In other words it’s the practice of applying vendor-issued updates to close the security gaps and optimize software functionality.

Purpose:

The main purpose is to mitigate risks by fixing known vulnerabilities in software, operating systems, and applications through timely patch deployment and there are a variety of IT assets like Desktop, Laptop,



Mobile Equipment’s, Servers, Routers, Firewall etc., which are a part of our daily life. These assets are made operational with a piece of code called as firmware. Some assets also run applications catering to specific business needs where there are applications are built by software IT developers and sold in the market as commercial products.

All applications are prone for hacking through incorrect or incomplete software code. The application issues which open for hacking are called software bugs. Alternatively, one can call them as software vulnerability. Identified vulnerabilities are documented through common vulnerabilities and exposures (CVE) by national bodies and are available for public

requirements.

A few vulnerabilities are not made public and held closely with malicious intentions. Since the existence of vulnerability are not known to public at large, such bugs are called as zero day bugs or zero-day vulnerability which could be present in every facet of IT infrastructure including firmware, Operating systems, routers, office applications, and other gadgets. To protect, the identified vulnerabilities need to be patched.

What is a patch?

It is a simple piece of code, a bandage for computer software that addresses the identified vulnerability and improves the security of program. Once a vulnerability is discovered in an already-released program, a patch is created to correct the issue without the need to re-create the program altogether.

It is natural to question the size of IT infrastructure which is affected with such bugs and the volume of work involved. Conceptually, applying patches should be simple. Identify the systems that are vulnerable and patch them! In practice, however, things are rarely that straightforward.

Before start patching the software effectively, it's important to understand exactly and need to identify, whether any risks are involved; if so, have a plan to ensure that patches are applied safely and efficiently across the IT infrastructure.

- Patching not only keeps systems and applications running smoothly, it's also one of the core activities involved in keeping the organizational IT assets are secured. Leaving machines unpatched makes them vulnerable to cyber-attacks, and the risk is anything

but theoretical; Cybercriminals actively seek out unpatched vulnerabilities to exploit.

- By promptly installing all the necessary patches, organization can reduce the likelihood of system crashes and security breaches.
- Patch management is a great way to keep the IT infrastructure up-to-date and free of bugs and security risks, but without the right tools in place, it can be unnecessarily time-consuming for IT Support to look for and install patches.
- Patch management software and patch management as a service allows to easily implement the practice into the business without the need for inefficient manual efforts.

What is patch testing?

Patches cannot be applied on production systems directly. Hence patch testing is essential to check whether the available patch affects the operations of existing software in production systems.

It is important that such patch testing is performed on a secondary system, which is identical to the target production system and validated for adverse effects to ensure that patching does not lead to any unintended consequences on the production system. One has to spend more time to master the patch management system and its intricacies.

Image Source: https://www.manageengine.com/products/desktop-central/help/patch_management/patch_management_life_cycle.html

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



Unit-4
Self Development Corner

**Loneliness is the
poverty of self;
solitude is the
richness of self.**

- May Sarton

Business Stories - Inspiration Matters

An Entrepreneur Prevented 200 Tonnes of Plastic Waste from Polluting the City



Introduction

In 2020, Mohd Suhail, a 32-year-old entrepreneur from Delhi, founded Athar Packaging Solutions to tackle the growing plastic waste problem in India. India leads the world in plastic waste generation, producing a staggering 10.2 million tonnes annually, more than double that of other major polluters.

With landfills overflowing and plastic pollution choking rivers, Suhail saw an

opportunity to make a difference. He founded Athar Packaging Solutions to not only recycle plastic waste but also provide sustainable alternatives to traditional packaging.

Making an Impact: How Athar packaging solutions is tackling Delhi's plastic problem Over the past three years, Athar Packaging Solutions has recycled 200 tonnes of industrial plastic waste, significantly reducing Delhi's plastic pollution. Here's how their efforts are making a real difference:

Reducing landfill reliance – By recycling plastic waste, the company diverts materials from being dumped into landfills, reducing environmental contamination and promoting circular waste management.

Cutting carbon emissions – Recycling plastic is far more energy-efficient than producing new plastic from raw materials. For every tonne of plastic recycled, 1.5 tonnes of CO2 emissions are prevented. This means Athar's efforts have helped prevent nearly 300 tonnes of CO2 emissions, making a significant contribution to climate action.

Encouraging sustainable packaging – The company recycles 95% of plastic waste into sustainable packaging, helping businesses transition away from virgin plastic. This creates a viable, eco-friendly alternative for over 700 companies across 60 cities

Promoting circular economy practices – Athar's success proves that industrial plastic waste can be effectively repurposed into high-quality packaging. This model encourages other businesses to rethink waste management, shifting toward sustainability.

Turning a vision into reality: The step-by-step journey

Suhail's journey in building Athar Packaging Solutions was not without challenges. From identifying recyclable plastics to expanding his customer base, he followed a structured approach to make his vision a reality.

Step 1: Identifying recyclable plastics

Suhail's first task was to identify which types of plastic could be recycled into sustainable packaging. After months of research, he discovered that only three types of plastics—LDPE, BOPP, and LD plastics—were suitable for recycling into durable packaging products. This step allowed Athar Packaging Solutions to focus its efforts on specific types of waste, maximising efficiency in the recycling process.

Step 2: Securing and modifying machinery

Next, the entrepreneur had to source the right machinery for recycling plastic waste. Working with ML Polymers, a manufacturer with a long-unused machine, the team modified it to suit their needs. "To transform waste plastic into high-quality, reusable products like pouches and zippers, several key modifications were made," says the founder. They added specialised blending tools, adjusted temperature controls for precise melting, and installed multi-layer filters to remove contaminants.

Step 3: Building relationships with waste suppliers

Suhail faced a major hurdle in convincing companies to provide their plastic waste for recycling. "We had to convince them that our solution was viable and eco-friendly," he says. By patiently educating and demonstrating the eco-friendly nature of his solution, he built relationships with waste suppliers, including companies like Akash

Plastic, Deepa Polymers, and Krishna Plastic Suppliers.

Step 4: Overcoming the cost barrier

One of the key challenges in the early stages was the high cost of sustainable packaging. Sustainable products can be up to five times more expensive than traditional plastic packaging.

Step 5: Expanding the customer base

As the demand for sustainable packaging grew, Suhail scaled up operations. Athar Packaging Solutions now serves over 700 businesses across 60 cities, including major hubs like Delhi, Bengaluru, and Mumbai. By leveraging platforms such as IndiaMart, Justdial, and Exporter India, he effectively marketed his eco-friendly products to businesses, expanding his reach far beyond Delhi.

Step 6: Diversifying product offerings

Athar Packaging Solutions initially focused on pouches but has since expanded its

product line to include a variety of packaging options, such as corrugated boxes and stand-up zipper pouches. The most popular products are the stand-up zipper pouch, centre seal pouch, and three-side seal pouch, which account for the majority of the company's revenue.

For businesses looking to transition to sustainable packaging, Suhail emphasizes three key takeaways:

Start small, scale smart – Begin with a few eco-friendly alternatives and gradually expand as demand grows.

Educate and engage – Convincing suppliers and customers about sustainability benefits can create long-term partnerships.

Invest in efficiency – The right technology and processes can make sustainable packaging cost-effective and scalable.

Source: Internet

Who is Better Than Whom?

Society is often dazzled by comparisons, social pressures, and the constant drive to enhance our standard of living. Such behaviours place undue stress on us and others, leading many to borrow and spend beyond their means. Recently, loans have become integral to our lives, shifting from being viewed as emergency funds to burdensome necessities. Some individuals start living their lives to prove they are better than others, overspending and ultimately finding themselves trapped in debt—a significant source of stress.

We need to pause and ask: Is life a competition? Is a high standard of living the benchmark for a good life? Is spending an accurate indicator of wealth? Is it worth it to constantly try to prove ourselves?

Even though we know the answer is no, we often continue this behaviour and blame it on external factors, saying things like, “When in Rome, do as the Romans do.” However, when we analyse the consequences of our social behaviour, we will discover how stressful our present is and how unhealthy our future might become.

We all know what we should do, but we should also recognise what we should avoid.

Remember, nobody is better than anyone else, and there is no need to keep proving that we are better than others.

Contributed by:
Mr M.L. Narendra Kumar

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

Gayatri Waterfalls, Telangana Overview

TRAVEL -

RELAXATION

MATTERS



You may have heard about the famous Kuntala and Pochera Waterfalls in Adilabad. But there is this little known waterfalls in the same district.

Gayatri waterfalls, a less known water body is situated on Kadam River. The river is a tributary of the grand Godavari River. Away from the human eye, the waterfalls found its habitat in a very secluded place inside a deep forest. It is at a distance of approximately 5 Km from Tarnam Khurd village, near Neredigonda of the Adilabad district. The villagers living around the waterfalls call it Gadidha Gundam or Mukdi Gundam. It is a definite treat to your eyes to see this amazing waterfall plunging down from a height of 100ft into the valley to create a magnificent sight. We humans feel truly blessed to witness such artistic creations of mother nature.

If you travel 257 kms from Hyderabad towards Adilabad, on NH 7, you can

reach Neredigonda village. After reaching Neredigonda village, you have to travel 6 Kms to reach Kupti village, where you will find a sign board indicating to take a right turn to reach Tarnam village. The turn and drive for 2 Kms on a dirt road will take you to the Tarnam Khurd village. From the Tarnam village, we have to walk 5 Kms to reach waterfalls. Make sure you are accompanied by a villager to guide you, or you might get lost in dense jungle.

When you stand to face this inviting falls, you will see the beautiful falls with a huge pool of fresh water under it. The sight is just so amazing, as the drizzling water pecks you on your cheek. Such a modern way to welcome guests! When you climb up to get a top view of the falls, you will feel captivated with a panoramic view.

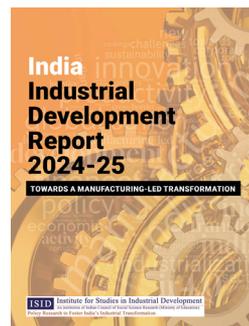
Source and Image : <https://telanganatourism.gov.in/partial/destinations/nature-discovery/adilabad/gayatri-waterfalls.html>

BOOK REVIEW

India's Industrial Development Report 2024-25: Towards a manufacturing-led transformation

Manufacturing-led transformation has been an important pathway to prosperity globally—employed by developed countries such as the US, Germany, and Japan or newly industrialised countries such as the Republic of Korea, Taiwan, and China. As India embarks on achieving its aspirations to achieve a developed country status by 2047, the manufacturing sector seems to be an answer to creating decent jobs for its youthful population and fostering inclusive prosperity. There is also a realisation that high dependence on imports of manufactured goods can compromise the nation's strategic autonomy. Hence, the government has lined up a full bouquet of reforms, Make-in-India and PLI incentives, ease-of-doing business, industrial corridors and other infrastructure, and promotional measures.

The India Industrial Development Report 2024-25, takes stock of India's manufacturing landscape, its strengths, weaknesses, opportunities, challenges, and policies adopted and emerging trends globally at the current juncture. It concludes that — helped by the supportive policy, not only is the country well poised to harness the opportunities presented by the manufacturing sector but is



gearing up to complement the dynamism of the services sector to realise the developed country vision by creating jobs for millions of its youthful population, driving inclusive and sustainable prosperity.

A review of manufacturing opportunities available to India, presented in the Report, including those presented by the green industrialisation and digital revolution, has the potential to more than double the manufacturing value added by 2030, creating, in that process, millions of direct and indirect jobs.

The Report highlights how India is turning challenges into opportunities for emerging as the next manufacturing hub in the coming decades and outlines a policy agenda and institutional framework for accelerating such a transformation of the country into a new, confident, industrialised nation on the global stage, able to provide inclusive, balanced and sustainable prosperity to all its people!

Prepared by the research team at the Institute for Studies in Industrial Development (ISID), the India Industrial Development Report 2024-25 is an invaluable resource for policymakers, development economists, analysts and students of industrial development.

Source: <https://isid.org.in/publication/indias-industrial-development-report-2024-25/>



Unit-5

Bulletin Corner

**Treating people the way
you'd want to be treated
is the golden rule for a
reason! It applies to life
and to networking.**

- Karine Jean-Pierre

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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

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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



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



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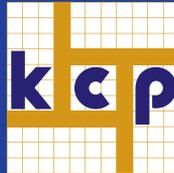
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