



# Journal of Andhra Chamber of Commerce ACCG NEWSLINE

VOL. CXI | MARCH 2026



**Program on Post Budget Analysis 2026-27, Chennai.**

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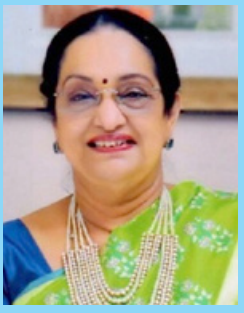
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# Unit-1

## Chamber at a Glance

"The key to organizing an unforgettable event is to think about the experience you want to create for your guests."



## From the President's Desk

**Dear Members,**

**Greetings from Andhra Chamber of  
Commerce!**

India's economic outlook continues to demonstrate resilience and long-term growth potential despite global uncertainties. Recent trade data shows that India's cumulative exports have reached \$720.76 billion during April–January 2025-26, marking a 6.15% growth. This performance highlights the country's ability to navigate complex global trade dynamics, supply chain shifts, and economic policy changes while maintaining strong external sector momentum.

Encouragingly, India is also on track to achieve a \$4 trillion GDP milestone by FY 2026-27, as highlighted by Chief Economic Advisor Dr. V. Anantha Nageswaran. The revised national accounts framework introduced by the Ministry of Statistics and Programme Implementation reflects methodological improvements and better data integration, including GST and other

digital administrative datasets. While the updated base year has led to some recalibration in nominal GDP figures and fiscal deficit ratios, the absolute fiscal position remains unchanged. Importantly, the improvements in data quality and coverage are expected to enhance the global credibility and reliability of India's economic statistics.

Another defining feature of India's growth story is the increasing confidence of global corporations in the country's ecosystem. Leading technology companies such as Google, Apple, and Airbus are expanding their presence within existing campuses, signaling long-term commitment to India as a major hub for global engineering, innovation, and operations.

Domestic economic activity also remains robust. The automobile sector continues to record strong double-digit growth in wholesale volumes, supported by rising consumer demand and new product launches across segments. These developments collectively reinforce India's position as one of the fastest-growing major economies in the world. As the nation advances towards greater industrial expansion, digital transformation, and global integration, institutions like the Andhra Chamber of Commerce remain committed to supporting businesses, fostering trade partnerships, and contributing to India's sustainable economic progress.

**Dr. V L Indira Dutt**  
President

# CHAMBER



## Program on Post Budget Analysis 2026-27

3 February 2026, Dr V L Dutt Hall, 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 Shri Narasimhan S, welcomed the guest speakers and introduced the proceedings followed by introducing the Guest Speakers CA. Dr. Gopal Krishna Raju, Partner, K Gopal Rao & Co.,CA. Dr. M. Sathya Kumar Advocate – Supreme Court | High Courts | Tribunals, Shri R R Padmanabhan, Chairman - Foreign Trade Sub-Committee, ACC, & CA Veena Venkatesh highlighted key amendments, including changes to post-supply discounts and refund processes for zero-rated supplies and inverted duty structures. They noted that these amendments aim to simplify procedures and reduce litigation, particularly with the introduction of the Income Tax Management System (IMS) for better monitoring of credit notes and discounts. The budget's focus on green growth, renewable energy, and infrastructure development was also emphasized, along with its alignment with Free Trade Agreements (FTAs) and trade facilitation measures.

### GST Amendments and MSME Support

Several amendments to the GST regime, including provisions for distinct persons and intermediary services. These amendments aim to address conflicts in advance rulings and clarify the treatment of intermediary services for tax purposes. The economic perspective of the Union Budget, with highlighting concerns about the high fiscal deficit and the need to support micro, small, and medium enterprises (MSMEs) for sustainable GDP growth. He emphasized the importance of adequate credit facilities and funding for MSMEs, which is the backbone of employment in India.

### Indian Budget: Rural Development Concerns

The speaker analyzed the Indian budget, highlighting concerns about the allocation of 58 lakh crore, particularly for agriculture and rural development. It was criticized the lack of progression on doubling farmers' income and suggested implementing rural economic zones as a sustainable development model. The issues like digital scams affecting



senior citizens and the need for stronger enforcement measures, as well as the upcoming changes to the income tax act.

### Budget Priorities and Economic Focus

The economic implications of the recent budget, the concerns about tax incentives for senior citizens and the lack of social security measures. The need for immediate benefits to individuals rather than large corporations and criticized the budget for focusing more on clarifications than new announcements. It covered India's trade relationships, including the signing of economic partnership agreements and the potential re-evaluation of the Regional Comprehensive Economic Program (RCEP) with China. By urging the focus on basic sectors like poverty alleviation, education,

and healthcare, suggesting that more resources should be allocated to these areas rather than complex initiatives.

### Budget Proposals and Tax Reforms

Presented amendments to the Income Tax Act, including changes to TDS rules, simplification of procedures, and relaxation of compliance requirements for small taxpayers. It covered trade facilitation measures, such as extending duty deferment periods and removing value caps for courier and e-commerce exports.

The session concluded with an interactive Q&A, and a vote of thanks was proposed by Shri Sathiyarayanan S, Co-Chairman Direct Taxes Sub – Committee. The programme saw the participation of 51 members and invitees.

## Program on Union Budget 2026-2027

4 February, 2026, Hotel Best Western Ashoka, Lakdikapul, Hyderabad

Dr. VBSS Koteswara Rao, Vice-Chairman, Telangana State Chapter chaired the session and welcomed the Guest Speakers. In his welcome address Dr. VBSS observed that the Union Budget 2026–27, presented by the Hon'ble Finance Minister focused on sustaining economic growth while maintaining fiscal discipline. The trade and industry regard the Union Budget as a balanced and forward-looking framework that prioritizes stability, infrastructure development, and long-term competitiveness. While the Budget provides direction and continuity, industry looks forward to collaborative engagement with policymakers to address implementation challenges, improve the ease of doing

business, and unlock higher levels of investment, productivity, and inclusive growth.

Shri G. Ganesh, FCA, Chartered Accountant, made a detailed presentation about the budgetary changes in Direct Tax proposals. In his presentation he observed:

- Budget 2026–27 ensures tax stability with no rate changes, while simplifying compliance through fee-based defaults instead of penalties.
- Income Tax Act, 2025 comes into force from FY 2026–27, aiming for clarity, simplification, and reduced litigation.
- Industry benefits from MAT rationalisation, buyback taxation



clarity, lower dispute pre-deposit, and stronger Safe Harbour Rules.

- MSMEs gain relief through flexible PF/ESI deductions, lower TDS/TCS rates, and extended timelines for revised returns.
- Professionals see ease of compliance via staggered ITR deadlines, centralised declarations, and faster transfer pricing resolutions.
- Overall, the budget focuses on certainty, ease of doing business, and long-term growth.

Shri V.S.Sudhir, FCA, Partner, HNA & Co LLP, Chartered Accountants made a detailed presentation about the budgetary changes in Indirect Tax proposals. In his presentation he observed:

- Budget 2026–27 introduces key GST and Customs reforms aimed at simplification, clarity, and ease of compliance.
- Major GST updates include rationalisation of post-sale discounts, credit notes, refunds, and strengthening of appellate mechanisms.
- Important clarifications were provided on intermediary services and binding nature of advance rulings.

- Customs provisions focus on voluntary compliance, warehouse transfers, and fishing beyond territorial waters.
- Baggage Rules, 2026 enhance duty-free allowances for residents and tourists, with clearer rules on jewellery, currency, pets, and unaccompanied baggage.
- Overall, the Budget reflects a trade-friendly, compliance-driven approach under the Indirect Tax framework.

Mr. Alok Daga, Tally Evangelist, Asset Integrated InfoSystems, made a detailed presentation on “Future of Business with TallyPrime 7.0”.

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, ACC. 70 participants attended the programme and found it very useful.

Andhra Chamber of Commerce, Telangana State Chapter organized with the support of M/s. Asset Integrated Infosystems, (Tally 5Star Partner) for the benefit of the trade & industry.

## Farm Guru – Farm Visit, A Hands-on Agricultural Experience for ACC Delegates

11 February 2026, Sholavaram, Chennai.

Farm Visit to Farm Guru, Chennai –The Andhra Chamber of Commerce (ACC) recently organized an engaging and educational farm visit for its members to Farm Guru, offering delegates a unique opportunity to experience agriculture first-hand.

The delegation was led by Shri R. R. Padmanabhan, Chairman of the Foreign Trade, Sub-Committee, ACC. The visit commenced with a warm welcome and an insightful introductory session about the farm and its activities delivered by Prof. Sessa Sai, who also serves as the Secretary



General of the Consular Corps Diplomatique (CCD). Farm spread across a 15-acre, the visit provided delegates with an immersive agriculture tourism experience, allowing them to understand the journey of food production from field to plate. Participants actively engaged in several traditional and modern farming activities, including:

- Ploughing the field
- Transplanting seedlings
- Sowing seeds
- Reaping paddy from the field
- Paddy separation process
- Experiencing the transformation from paddy to rice
- Observing large-scale paddy harvesting using heavy machinery

In addition to farming activities, the delegates also experienced several rural and traditional practices such as:

- Honeybee nest observation and awareness
- Traditional pot making
- Bullock cart riding across the farm

These hands-on experiences helped participants gain a deeper appreciation for the hard work and processes involved in agriculture. The farm visit offered a refreshing break from urban routines and provided valuable insights into sustainable farming practices and rural livelihoods.

Delegates expressed overwhelmingly positive feedback, sharing that the experience allowed them to feel like farmers for a day and truly understand the effort and processes behind agricultural production.

### Programme on “Beyond the Basics: Intelligent Insights on Business Insurance”

12 February 2026, Dr V L Dutt Hall, Chennai.

The Andhra Chamber of Commerce, organized an impactful programme for the benefit of the members. In this, a dynamic session was recently held featuring Shri.T L Arunachalam, Whole-time Director & President, Bharat-RE Insurance Brokers Pvt Ltd,

The session commenced with Mr. R R Padmanabhan, Chairman of the Foreign Trade Sub-Committee, ACC, who welcomed the participants and introduced the guest speaker. R.Vijayalakshmi, Secretary General, ACC, formally welcomed the gathering and introduced the Chamber services.

The following aspects were highlighted and elaborated by Shri.T L Arunachalam,

#### **Business Insurance: Strategic Resilience Tool**

The importance of business insurance as a strategic tool for resilience and growth. He emphasized that insurance is a crucial backbone for businesses worldwide, providing substantial value for a smaller premium payment. The basic principles of insurance, including the contract between the business and the insurance company, and the expectation that the insurance should put the business back in the same financial position after a loss.



## Insurance as Financial Safety Net

The nature of natural disasters and accidents, emphasizing the importance of insurance as a financial safety net against unforeseen events. He highlighted specific incidents, such as electric vehicle fires and volcanic eruptions, to illustrate the potential economic impacts. He stressed upon while risks cannot always be predicted, insurance is crucial for mitigating financial losses and returning to the original position after a disaster.

## Insurance Risk Mitigation and Claims

Nature of insurance and how it functions to mitigate financial risks. Insurance companies take on risks for a premium, which is pooled from a large group of policyholders, and only those who experience losses file claims. Insurance should restore the policyholder to their pre-loss position without making a profit, covering accidental events like fires, floods, and riots, but not predictable business losses or intentional actions.

## Mitigating Business Risks Through Insurance

The importance of being prepared for unexpected incidents and the need for insurance policies to mitigate potential

losses. They highlighted past cases where unexpected events led to significant economic losses and emphasized that while some risks are predictable, others are not. He also touched on various business risks such as legal liabilities, employee injuries, and product liability, urging the audience to consider these factors in their risk management strategies.

## Insurance Market Dynamics in India

The insurance market in India, highlighting the competition among insurance companies and the fluctuating nature of premiums. He emphasized the importance of careful scrutiny when purchasing insurance, especially property insurance, due to the potential for stricter claim handling and lower premiums. He mentioned the need for due diligence when dealing with insurance agents and banks, as well as the importance of accurately describing business occupancy and checking policy values for buildings and machinery.

The session concluded with an interactive Q&A, and a vote of thanks was proposed by R. Vijayalakshmi, Secretary General, ACC. The programme saw the participation of 41 members and invitees.

## Programme on Union Budget 2026-2027

13 February 2026, Visakhapatnam Public Library Hall, Dwaraka Nagar

Andhra Chamber of Commerce, Visakhapatnam Office, AP Organized a Program on the Union Budget 2026–2027, in collaboration with M/s. Asset Integrated Info Systems for the benefit of the members.

Mr. Satish, Executive Member, Visakhapatnam Advisory Committee, ACC Chaired the session and welcomed the Guest Speakers for the Programme on Union Budget 2026-2027.

**Session 1:** Indirect Tax Changes (Budget 2026-27) Shri G. Prabhakara Sastry (M/s. G.R. Kumar & Co., Visakhapatnam)

- Customs Duty Rationalization: Reduction of BCD on 17 life-saving drugs and capital goods for critical mineral processing.
- GST Simplification: Discussion on the transition toward trust-based administration and the integration of assessment and penalty proceedings.
- Sectoral Impact: Specific focus on the ₹10,000-crore Biopharma SHAKTI initiative and its implications for the pharmaceutical clusters in Andhra Pradesh.

**Session 2:** Direct Tax Changes (Budget 2026-27) Shri CA TSS Vinay (Managing Partner, Bharati & Co.)

- Income Tax Act, 2025: A walkthrough of the new tax code effective from April 1, 2026, focusing on redesigned forms and simplified compliance for individuals.
- Foreign Asset Disclosure: Details on the FAST-DS 2026 (Foreign Asset Disclosure Scheme) for small taxpayers, providing immunity from penalty for one-time disclosures.
- TCS/TDS Rationalization: Reduction of TCS on overseas tour packages and medical/educational remittances from 5% to 2%.
- MSME Support: Overview of the ₹10,000 crore SME Growth Fund

and new deductions for cooperative societies.

**Session 3:** The Future of Business with TallyPrime 7.0, M/s. Asset Integrated InfoSystems (Tally 5-Star Partner) Key Highlights:

- PrimeBanking: Introduced the new “Connected Banking” feature allowing direct vendor payments and real-time bank reconciliation from within the software.
- SmartFind: Demonstration of the intelligent universal search capability that allows users to find vouchers, ledgers, and reports using partial or phonetic matches.
- Data Security: Highlighting the TallyDrive integration for automated, encrypted cloud backups to ensure business continuity.
- Compliance Speed: Showcased the new JSON data exchange for faster GST filings and one-click e-Invoice/e-Way Bill cancellations.

The session concluded with an engaging Q&A, where members raised pertinent queries regarding the transition to the new Income Tax regime and the technical migration to TallyPrime 7.0.

The Programme concluded with a Vote of Thanks proposed by Shri Chalamaji Guptha Member of Visakhapatnam Advisory Committee.

## Programme on “Mind is the CEO of the Body”

27 February 2026, Dr V L Dutt Hall, Chennai.

The Andhra Chamber of Commerce, in collaboration with Madras Management Association (MMA), Chennai, has been consistently organizing impactful programmes for over a decade. In this continuing series, a dynamic session was recently held featuring Mr Ranjith Kumar, Mind-Body Performance Coach

The session commenced with Mr. R R Padmanabhan, Chairman of the Foreign Trade Sub-Committee, ACC, who welcomed the participants and introduced the guest speaker. Mr. N. Ravikumar, Acting Secretary, ACC, formally welcomed the gathering and introduced the Chamber services.

The following aspects were highlighted and elaborated by Mr Ranjith Kumar, Mind-Body Performance Coach

### Energy, Mind, and Health Control

The concept of energy and voltage within the human body, emphasizing the role of cells as batteries and the potential for focused energy, or qi, to be used for healing. They explained that the mind is the primary cause of illness today and that perception acts as a switch controlling biology, challenging the notion that genes control behaviour. The importance of epigenetic control, which can influence the expression of genes and potentially lead to diseases like cancer, while stressing that individuals have the power to change their health through perception and thought.

### Stress and Immunity in Medicine

The role of belief in medicine, using Prozac as an example of a placebo drug that costs billions but is no more effective than a sugar

pill. He explained that stress hormones can shut down the immune system, allowing opportunistic organisms to thrive, and emphasized that rather than focusing solely on treating diseases with drugs, it's important to address the underlying stress that weakens the immune system.

### Emergency Response and Hormonal Systems

The discussion focused on emergency response and some functions, particularly discussing the role of the sympathetic and parasympathetic systems, on the maintenance team responsibilities and energy flow.

### Guided Earth Energy Meditation

He guided meditation and relaxation, with instructions for deep breathing, focusing on body relaxation from the feet up, and directing attention to the heart. He encouraged the participants to feel the healing energy from the Earth and to remain still and quiet, immersed in love and light.

### Mind Mastery for Peak Performance

the importance of focusing on the mind and its influence on overall well-being. He emphasized the benefits of meditation and suggested that mastering the mind is crucial for achieving peak performance.

The session concluded with an interactive Q&A, and a vote of thanks was proposed by Mr. B. Gautham, Chairman Skill Development Sub – Committee. The programme saw the participation of 48 members and invitees.

The presentation was well-received, and the speaker encouraged all the attendees to apply these principles in their lives.

# Memories to Cherish

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## **Unit-2**

### **Nation First**

**If a country is to be corruption free and become a nation of beautiful minds, I strongly feel there are three key societal members who can make a difference. They are the father, the mother and the teacher.**

- A. P. J. Abdul Kalam

# INDIAN ECONOMY

## Overview

**India on track for \$4 trillion GDP mark by FY27: CEA Nageswaran**  
**Base year revision shifts fiscal deficit ratio**



Shri V Anantha Nageswaran India's Chief Economic Advisor said that India is on track to achieve the \$4 trillion GDP mark by the end of the next fiscal year. This remark comes at a time when changes to the base year and the depreciation of the rupee have raised questions regarding India's ambitions for higher economic growth.

Meanwhile, economists stated that the change in methodology will put criticism concerning the IMF's downgrading of data quality to rest.

"Improved policy certainty resulting from successful trade agreements, including progress in India-US and India-EU negotiations, would support exports and capital flows. Impact will be more visible in next fiscal year," he said while addressing a press conference following the release of a new series of National Accounts Estimates by the Ministry of Statistics and Programme Implementation (MoSPI).

"Lack of an AI story in Indian capital markets in 2025 was a handicap, and that this could be an advantage for capital

flows in 2026,” he said, adding that as per projections, India is on track to cross the \$4 trillion GDP mark in 2026-27.

**Economists’ View :** Meanwhile, economists said that despite the change in nominal GDP, the fiscal deficit in absolute terms will not change, though the ratio will be revised upwards.

DK Srivastava, Chief Policy Advisor at EY India, said that on a current-price basis, nominal magnitudes for 2023-24 to 2025-26 are lower than those under the old series.

This also means the overall size of the economy now appears smaller — for instance, nominal GDP for 2025-26 is ₹345.5 lakh crore in the new series, versus ₹357.1 lakh crore earlier. “Since fiscal deficit is calculated as a share of GDP, a lower GDP base automatically pushes the ratio up, raising the 2025-26

(RE) fiscal deficit estimate from 4.36 per cent to 4.51 per cent of GDP even though the deficit amount itself is unchanged,” he said.

Noting several methodological improvements — such as the relative weights of output sectors and demand segments, better coverage through the use of additional and more disaggregated data (including GST data), and improved methods for scaling up the economic activities of the informal sector and companies not covered by the MCA database — Srivastava expects an improvement in data ratings.

“These changes would improve India’s rating of the NSO data from category ‘C’ to a better category in terms of the IMF framework of assessing the reliability of a country’s national income statistics,” he said.

Source: Internet

# India Success Story

## Navigating Challenges, Driving Growth: India's Export Surge Signals Economic Strength

India's economic journey in recent years stands as a powerful testament to resilience, adaptability, and strategic foresight. At a time when the global economy continues to grapple with uncertainty, shifting supply chains, and fluctuating trade policies, India has emerged as a strong and stable player on the world stage. The latest trade data for April–January 2025–26 highlights this success story, with cumulative exports reaching an impressive \$720.76 billion—marking a 6.15% growth over the previous year.

This achievement is not merely a statistical milestone; it reflects the strength of India's external sector and its ability to thrive despite global headwinds. In an environment where many economies are facing stagnation or contraction, India's steady export growth showcases its resilience and adaptability.

A key pillar of this success is the remarkable performance of the services sector. Services exports have continued to be a major driver of growth, reaching \$354.13 billion during April–January

2025–26, a significant increase of 10.57% compared to the previous year. This builds upon an already strong foundation, with services exports hitting an all-time high of \$387.5 billion in 2024–25. The substantial trade surplus in services highlights India's dominance as a global hub for technology, IT-enabled services, and professional expertise.

India's skilled workforce, digital capabilities, and strong technological infrastructure have enabled it to capture global demand in sectors such as software services, consulting, finance, and business process outsourcing. This consistent performance has not only boosted export revenues but also strengthened India's reputation as a reliable partner in the global services economy.

On the merchandise front, India has demonstrated broad-based growth across multiple sectors. Electronics exports have surged, emerging as one of the fastest-growing categories, driven by government initiatives such as production-linked incentives and



a growing manufacturing ecosystem. Similarly, sectors like pharmaceuticals, engineering goods, petroleum products, textiles, and automobiles have contributed significantly to export expansion.

One of the most notable achievements has been in defence exports, which reached a record ₹23,622 crore in 2024–25. This milestone underscores India's growing capabilities in high-value manufacturing and its transition from a major importer of defence equipment to an emerging exporter. It reflects the success of policy initiatives aimed at boosting domestic production and reducing dependence on imports.

Another critical factor behind India's export resilience is its diversification strategy. By expanding both its product base and market reach, India has reduced its vulnerability to regional or sector-specific disruptions. According

to global trade indicators, India ranks among the top economies in terms of product and trade partner diversification. This strategic spread ensures that even if one market faces challenges, others can compensate, thereby maintaining overall stability.

India's proactive approach to trade agreements has further strengthened its global position. Over the past three years, the country has concluded multiple free trade agreements covering dozens of countries, providing access to a significant share of global GDP. These agreements have opened new markets for Indian exporters, reduced trade barriers, and enhanced competitiveness.

Beyond trade, India's broader economic fundamentals have played a crucial role in sustaining this growth momentum. The country's strong banking system, improved credit flow, ample foreign



exchange reserves, and a stable current account position have created a supportive environment for businesses and exporters. These factors have instilled confidence among investors and trading partners alike.

The post-pandemic period has particularly highlighted India's ability to recover and grow at a faster pace than many of its global peers. While the world faced disruptions in supply chains and economic slowdowns, India leveraged its domestic strengths, policy reforms, and digital transformation to maintain growth. This has positioned the country as one of the fastest-growing major economies in the world.

Looking ahead, the outlook remains optimistic. Continued focus on

strengthening domestic manufacturing, enhancing trade finance, and deepening global partnerships is expected to sustain export growth. Initiatives aimed at improving ease of doing business, investing in infrastructure, and promoting innovation will further reinforce India's competitive edge.

In conclusion, India's export performance and overall economic trajectory reflect a compelling success story. It is a story of resilience in the face of adversity, strategic policymaking, and the effective utilization of domestic strengths. As global uncertainties persist, India's ability to adapt, diversify, and grow serves as an inspiring example for the world. The nation is not only navigating challenges but also shaping a future of sustained economic progress and global leadership.

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Source: Internet

## Madras High Court Judgments in



# VAT CST GST



**Shri. V.V. Sampathkumar**

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

**Delay: Condonation:** Petitioner challenged the assessment order dated 20.02.2025 after the Appellate Authority dismissed the statutory appeal on 22.07.2025 solely on limitation. The petitioner submitted that the appeal was delayed by only four days beyond the condonable period u/s 107 of the GST enactments. Considering the marginal delay and consistent judicial practice in similar cases, the Court set aside the rejection and remitted the matter to the Appellate Authority to decide the appeal on merits without reference to limitation.  
**M/s.Padmam Furniture Industries Vs AC(ST), Royapuram Assessment Circle W.P.No.2621 of 2026 Dated: 30.01.2026**

**Registration under GST law:** Petitioner challenged cancellation of GST registration for non-filing of returns, attributing the lapse to financial hardship and reliance on an accountant. The Court held that registration cannot be

cancelled mechanically when bona fide reasons exist, noting that GST aims to support business continuity, not destroy enterprises. It restored the registration subject to conditions, including filing pending returns within a fixed time and payment of all dues. The Court also clarified that past liabilities cannot be settled using unutilised input tax credit until scrutiny is completed.  
**M/s. Premium Tyres Pvt Ltd vs AC(ST) W.P.(MD) No. 36605 of 2025 Dated 02 January 2026.**

**Servicing of an Order:** Writ petition challenged the order dated 22.02.2025 (DRC-07) confirming tax demand for 2020-21, as the petitioner had not replied to the show cause notice (DRC-01 dated 25.11.2024). The petitioner contended that the detailed order was not served and the appeal limitation had expired. The Court recorded the petitioner's willingness to deposit 25% of the disputed tax and following similar precedents, quashed the impugned order and remitted the matter

for fresh adjudication. The petitioner must deposit 25% within 30 days and file a reply with documents. On compliance, the respondent shall pass a fresh order within three months; otherwise, recovery proceedings may continue. **Lalitha Ragunathan Vs. CTO, Mandaveli South-1, W.P.No.2601 of 2026 DATED: 30.01.2026**

**Principles of Natural Justice:** The dispute concerned whether a corporate guarantee given to a related entity constituted a taxable supply under GST. Authorities raised a demand based on valuation rules deeming a percentage value, while the assessee relied on departmental circulars allowing nil valuation between related entities under the same PAN. The Court found that the assessment order ignored these crucial submissions. It held that failure to consider taxpayer arguments violates natural justice and makes the order unsustainable. The demand was set aside and remanded, emphasising that authorities must evaluate taxpayer contentions and applicable circulars before determining GST liability. **M/s. Amman Try Trading Company Pvt Ltd vs STO W.P.(MD) No. 104 of 2026 Dated :10 January 2026**

**Assessment and Natural Justice:** This case involved an ex-parte GST assessment where notices were served only through the online portal. The Court held that although electronic communication is legally recognised,

it cannot automatically prove effective service. Authorities must ensure the taxpayer actually receives notice and is granted an opportunity for personal hearing before adverse orders are passed. Natural justice remains essential even in digital tax administration. Since no proper hearing was provided, the assessment was quashed and remanded, highlighting that mechanical reliance on portal-based communication undermines procedural fairness. **M/s. Enfive Systems Pvt Ltd vs Commr of CT W.P. No. 332 of 2026 Dated: 19 January 2026**

**GST Portal and Service of Notice:** Petitioner contested an assessment order where notices were only uploaded on the GST portal. The Court ruled that mere online uploading does not constitute valid service when the taxpayer does not respond. Authorities must use alternative statutory methods, such as registered post or personal delivery. It also found that the assessment relied on an inapplicable legal provision, making the order jurisdictionally defective. The Court set aside the order and remanded the matter for fresh adjudication after proper notice and hearing, reaffirming that procedural safeguards and natural justice cannot be replaced solely by technological communication methods. **M. Gnanaraj vs AC (ST) W.P.(MD) No. 99 of 2026 Dated 06 January 2026**

**Burden of proof - Input Tax Credit claim**  
:: Writ petitions challenged appellate



orders dated 29.08.2025 confirming penalties u/s 122(1)(ii) for 2017–18 to 2020–21, alleging wrongful ITC availment without proof of physical movement of goods. Petitioner argued that relevant documents were furnished but ignored, while the department contended there was no cogent evidence. The Court held that ITC is provisional and must be supported by proof of actual movement, placing the burden on the assessee. Finding incomplete tabulation of records, the matters were remitted to the Appellate Authority for fresh consideration on merits, subject to a ₹75 lakh pre-deposit, submission of proper documentation, and cooperation by the petitioner. **M/s. Greenwood Training Company vs 1. Appellate DC (ST), GST-Appeal,**

**Chennai – II, 2.STO, Group – II, Inspection – II, Chennai. 3.AC (ST), Sriperumbudur Assessment Circle W.P.Nos.2968, 2971, 2991, 2995 and 160 of 2026 Dated: 30.01.2026**

**Penalty :** Court examined whether a general penalty could be imposed for delayed GST return filing when the statute already provides a specific late-fee mechanism. It held that authorities cannot bypass special provisions and invoke general penalties. Since the law expressly prescribes late fees, applying a general penalty was unsustainable. The Court stressed that penal statutes must be strictly interpreted and applied only as intended by the legislature. Accordingly, the penalty order was quashed. The judgment reinforces that specific statutory mechanisms prevail over general provisions and protects taxpayers from arbitrary or excessive penal actions. **Palani Ilanthirayan vs DCTO W.P. No. 395 of 2026 Dated: 09 January 2026.**

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

## *The Iceberg and the Gavel: Why We Must Choose Understanding Over Judgment*

In an age of instant opinions and social media snap judgments, it has become far too easy to assess a person's life with a mere glance. We see a smile and assume success. We witness a mistake and assign a character flaw. We have become proficient judges, yet we have forgotten the most crucial part of the process: the understanding that must come first.

There is a profound irony in how we wield judgment today. In a court of law, a judge is entrusted with a solemn responsibility. Their title is earned not by rushing to a conclusion, but by a disciplined process: they must listen to both sides, examine the evidence, consult the legal framework, and deliver a verdict only then. The one who is called "judge" does not judge without understanding. Yet in our daily lives, we have inverted this order. We deliver the verdict without ever hearing the case. We have set our minds to judge, even when we know it is not our place.

### **The Happy Face and the Hidden Depths**

Consider a common scenario: we see a person who looks incredibly happy. Instantly, our minds construct a narrative. We conclude they are doing well in life—they must have a great job, a loving family, and financial stability. We associate their visible happiness with external factors and project our own definition of a "good life" onto them.

While we might occasionally be right, this assumption is a dangerous oversimplification. Not every happy face has a happy story. Sometimes, that smile is not a reflection of joy, but a shield against sorrow. To hide pain, loneliness, or anxiety, a person may choose to wear a happy face as armour. We see the expression, but we miss the emotion.

## The Tip of the Iceberg

This phenomenon is perfectly captured by the “tip of the iceberg” theory. What we observe in another person—their behaviour, their words, their facial expressions—is merely the tip of the iceberg. It is the small, visible portion floating above the surface. But beneath that tip lies a massive, submerged mountain. This hidden mass contains a person’s history, traumas, fears, unspoken dreams, insecurities, and complex motivations.

To judge a person based solely on the tip is to ignore the very structure that defines them. Human behaviour is the tip; the human experience is the mass below. What lies beneath cannot be judged from a distance; it must be understood up close.

## Why We Judge

If understanding is so vital, why do we so readily choose judgment? Judging is easy. It is a cognitive shortcut that requires no emotional investment. It allows us to categorise people quickly, offering an illusion of control and predictability in a chaotic world. Understanding, on the

other hand, is hard work. It demands that we be vulnerable enough to accept that our first impression might be wrong.

To truly understand another person, we must cultivate a specific set of skills:

- **Willingness:** The conscious choice to prioritise connection over convenience.
- **Patience:** The discipline to wait for the full story to reveal itself.
- **Listening:** Not just hearing words, but seeking to comprehend the meaning behind them.
- **Empathy:** The courage to imagine what it might be like to walk in their shoes.
- **Being Unbiased:** The difficult task of acknowledging our own prejudices and setting them aside.

Unless we stop judging people, we can never master the art of understanding them. The next time you are tempted to label someone based on a fleeting moment, remember the iceberg. Remember the gavel. Choose to listen first. You might just find that the story beneath the surface is far more complex—and far more human—than you ever imagined.

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

The background of the slide is a vibrant yellow, filled with numerous yellow marigold flowers of various sizes and stages of bloom. The flowers are scattered across the frame, creating a dense and cheerful floral pattern. The lighting is bright and even, highlighting the texture of the petals and the green of the leaves.

# Unit-3

## Kaizen Corner

**Management is  
doing things right;  
leadership is doing  
the right things.**

- Peter Drucker

# Shout -Sales and MARKETING MATTERS



Mr.M.K. Anand

Chairman, MSME Sub-Committee  
Andhra Chamber of Commerce

## Sales Pipeline to Qualified Prospects: A Best Practices Guide Across FMCG, Retail, Manufacturing, and Service Verticals



### Cross-Vertical Foundation: The 2026 Core

Regardless of industry, three pillars define the modern conversion framework:

- Speed-to-Lead:** In 2026, 35–50% of sales go to the vendor that responds first. “Instant” is the new “fast.”
- First-Party Data:** With the death of third-party cookies, conversion relies on **Zero-Party Data** (info customers voluntarily share) to customize the journey.
- The “Aha” Moment:** Success is measured by how quickly a prospect experiences the core value of your product before the final “buy” button.

FMCG (Fast-Moving Consumer Goods) : In FMCG, conversion happens at the “Digital Shelf” and through “Quick Commerce” (delivery under 30 mins).

- **Quick Commerce Integration:** Conversion rates in 2026 are heavily tied to partnerships with rapid-delivery platforms. Presence is no longer enough; **real-time inventory syncing** is mandatory to prevent “out-of-stock” bounces.
- **Augmented Reality (AR) Trials:** For personal care and home goods, AR “try-ons” or “place-in-room” features have moved from novelty to a standard conversion driver, reducing “purchase hesitation.”
- **Subscription & Looping:** Conversion is focused on the **Second Purchase**. Auto-replenishment prompts based on predicted usage cycles (e.g., “Your detergent is likely 10% full”) drive 20–30% higher retention.

Retail: Retail conversion has shifted toward “Unified Commerce”—where the line between physical and digital is invisible.

- **Phygital Conversion:** High-performing retailers use **geofencing**. If a qualified prospect (who has an item in their online

cart) walks near a physical store, an AI-driven “In-store Pick-up” discount is triggered to close the sale.

- **Social Commerce:** Conversion is moving away from websites and into “Social Apps.” Best practice involves **Live Stream Shopping**, where influencers convert prospects in real-time through embedded checkout links.
- **Frictionless Checkout:** One-click payments (Apple/Google Pay) and BNPL (Buy Now, Pay Later) are no longer optional; they account for a 35% lift in checkout completion.

Manufacturing : Conversion in manufacturing is characterized by long cycles, high stakes, and complex technical requirements.

- **Digital Twins & 3D Configurators:** Instead of static brochures, high-converting manufacturers use interactive 3D tools. Prospects “build” their machinery online, seeing real-time pricing and spec adjustments. This “co-creation” increases emotional ownership.
- **Virtual Factory Tours:** For B2B procurement, “seeing is believing.” 4K drone-led virtual tours replace initial site visits, shortening the



conversion cycle by an average of 32 days.

- Content-Led Nurturing:** Since manufacturing sales cycles last 3–12 months, “Conversion” is often a series of micro-conversions (e.g., downloading a technical whitepaper → requesting a CAD file → requesting a quote).

Service Verticals (SaaS, Consulting, Professional Services) : In services, the “Product” is often intangible, making **Trust** the primary conversion lever.

- Agentic SDRs [Sales Dev Representative]:** AI agents now handle initial research and first-touch personalization, allowing

human experts to step in only when a prospect is “Warm-Qualified.” This “Hybrid Model” has improved engagement rates by 35% in 2026.

- Founder-Led Authenticity:** Low-production, high-authenticity video (e.g., a “Loom” style clip from the CEO) consistently outperforms polished corporate ads in B2B service conversions.
- Interactive ROI Calculators:** Replacing static pricing with dynamic calculators that allow prospects to input their own data (e.g., “Calculate my 12-month savings”) transforms the conversation from “Cost” to “Investment.”

Summary Comparison Table			
Vertical	Primary Conversion Lever	2026 Tech Trend	Key Metric
FMCG	Availability & Speed	Quick Commerce APIs	Strike Rate (Second Sales)
Retail	Seamless Experience	Unified Commerce (Phygital)	Revenue per Visitor (RPV)
Manufacturing	Technical Certainty	3D Configurator / Digital Twin	Pipeline Velocity
Services	Trust & Authority	AI-Orchestrated Workflows	Lead-to-Opportunity Ratio

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# STANDARDS, CERTIFICATIONS & REGULATIONS UPDATES



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

## Major Regulatory Reforms to Promote Ease of Doing Business and Strengthen Food Safety Framework in Food Sector

### Important Regulatory Update: FSSAI Reforms for Food Business Operators

The Food Safety and Standards Authority of India (FSSAI) has introduced a transformative regulatory framework to enhance the “Ease of Doing Business” for the food sector. The **Notification dated March 10, 2026**, primarily amends the underlying regulations to

introduce “Perpetual Validity” for licenses, automatic “Deemed Registration” for street vendors, and a transition toward a risk-based inspection system. Following this, the **Order dated March 13, 2026**, specifies the landmark shift in financial eligibility, significantly raising the turnover thresholds for Registrations, State Licenses, and Central Licenses to reduce the compliance burden on small and medium enterprises.

**fssai**  
**FSSAI Simplifies Food Business Compliance**  
Key Amendments in Licensing & Registration Regulations – 2026  
Effective from 1 April 2026

**Revised Turnover Thresholds**

<b>Registration</b> Up to <b>₹1.5 Crore</b>	<b>State License</b> <b>₹1.5 Crore – ₹50 Crore</b>	<b>Central License</b> Above <b>₹50 Crore</b>
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**Major Regulatory Changes**

<b>Deemed Registration</b> for Street Vendors	<b>Instant Registration</b> Provision	<b>Perpetual Validity</b> of License/Registration	<b>Risk-Based</b> Inspections
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✓ Timely Fee Payment | ✓ Compliance Returns | ✓ Hygiene & Sanitation (Schedule 4)

Strengthening Food Safety | Simplifying Compliance | Supporting Food Entrepreneurs

## Objective of the Amendments

The primary goal of these reforms is to reduce the regulatory and financial burden on food business operators (FBOs), particularly micro and small enterprises. By streamlining licensing processes and rationalizing turnover thresholds, the government aims to eliminate repetitive paperwork, reduce compliance costs, and allow enforcement authorities to focus on high-risk areas and food safety monitoring.

## Detailed Summary of the Reforms

### 1. Revised Turnover Thresholds (Effective April 1, 2026)

The most significant change for the business community is the drastic increase in turnover limits for different categories of food businesses:

Business Type	Previous Turnover Limit	New Turnover Limit
Registration (Petty FBOs)	Up to ₹12 Lakhs	Up to ₹1.5 Crore
State License	₹12 Lakhs to ₹20 Crore	Over ₹1.5 Crore up to ₹50 Crore
Central License	Over ₹20 Crore	Over ₹50 Crore

- **Impact:** A vast number of small and medium businesses that previously required a “State License” will now only need a simple “Registration,” which involves lower fees and simpler compliance.

## 2. Perpetual Validity of Licenses and Registrations

- **What it means:** Moving away from the system of periodic renewals (every 1 to 5 years), FSSAI licenses and registrations will now have **perpetual (indefinite) validity**.
- **The Condition:** This validity is subject to the timely payment of an annual fee and the submission of mandatory returns. Failure to pay or file returns will result in automatic suspension without prior notice.
- **Business Benefit:** This eliminates the stress of renewal deadlines and reduces frequent interaction with licensing authorities.

## 3. Reforms for Street Food Vendors (Deemed Registration)

- **What it means:** Street food vendors, hawkers, and food trucks registered under the *Street Vendors Act, 2014* (via Municipal Corporations or Town Vending Committees) are now **automatically considered registered** under FSSAI.
- **Impact:** This “deemed registration” removes the need for multiple registrations across different departments for over 10 lakh vendors. However, they must still



follow the standard hygiene and sanitary rules.

#### 4. Risk-Based Inspection Framework

- **What it means:** Instead of routine, repetitive check-ins, FSSAI is implementing a technology-enabled, **risk-based inspection system**.
- **How it works:** Inspection frequency will now depend on the nature of the food (high-risk vs. low-risk), the business's past compliance record, and results from third-party audits.
- **Business Benefit:** Compliant businesses will face fewer unnecessary inspections, while regulatory resources are focused on higher-risk food products.

#### 5. Instant Registration & Simplified Compliance

- **Instant Process:** FSSAI can now grant registration certificates instantly upon submission of required documents, facilitating faster setup for new startups and small-scale tiffin or home - baking services.
- **Record Keeping:** Manufacturers must now maintain daily records of production and storage following FIFO (First-In, First-Out) or FEFO (First-Expire, First-Out) methods to ensure traceability.

We urge all stakeholders of the food business community to take full cognizance of these notifications, as the revised turnover thresholds come into effect from April 1, 2026. Transitioning to the correct category (Registration vs. License) and understanding the new annual fee structure is vital to avoid automatic suspension of your business credentials.

Andhra Chamber of Commerce is committed to supporting our members through this transition. We encourage you to reach out to our secretariat and participate in the Regulatory Awareness Sessions organized by the Chamber from time to time.

Sources :

FSSAI notifications : 10<sup>th</sup> March 2026 Notification :

Food Safety and Standards (Licensing and Registration of Food Businesses) Amendment Regulations, 2026  
<https://fssai.gov.in/upload/notifications/2026/03/69b2a2c804123Notification%20dt%2010.03.2026.pdf>

13<sup>th</sup> March 2026 Notification:

Implementation of revised turnover threshold for food businesses under Food Safety and Standards (Licensing and Registration of Food Businesses) Regulations, 2011  
[https://fssai.gov.in/upload/advisories/2026/03/69b4054bb6cd6Order%20dated%2013thMarch2026\\_Revised%20Turnover%20threshold.pdf](https://fssai.gov.in/upload/advisories/2026/03/69b4054bb6cd6Order%20dated%2013thMarch2026_Revised%20Turnover%20threshold.pdf)

PIB Notification: <https://www.pib.gov.in/PressReleaseDetail.aspx?PRID=2239834&reg=1&lang=1>

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# Can private standards undermine the benefits of FTAs?



**Shri. Anil Jauhri**  
Ex-CEO - NABCB (National Accreditation Board for Certification Bodies)  
International Conformity Assessment Expert, New Delhi

Amid the growing optimism surrounding India's recently signed Free Trade Agreements (FTAs)—often described as the “mother of trade deals”—a question that may appear misplaced at first glance deserves serious attention: **Can private standards undermine the benefits of FTAs?**

Since private standards exist outside the formal framework of trade negotiations, they are rarely discussed in the context of FTAs. However, ignoring their impact could lead to a significant misunderstanding of the real barriers that exporters face in global markets.

Indian industry today operates in a complex regulatory environment. Businesses must comply with domestic regulations while simultaneously meeting the regulatory requirements of importing countries if they wish to access international markets. These foreign regulations are often far more stringent than India's own. In addition to these official regulations, exporters must also contend with **voluntary or private standards**, which are frequently

demanding by international buyers. These standards, though technically voluntary, are increasingly becoming essential for participation in global supply chains—and are now even spreading into the domestic market.

Much of the enthusiasm around India's FTAs stems from tariff reductions, which indeed offer clear financial benefits. Lower tariffs can make exports more competitive and expand market access. However, the reality is more nuanced. India is generally considered a **high-tariff economy**, whereas many of its trading partners already maintain relatively low tariffs. As a result, trading partners often gain more from tariff reductions than India does.

Moreover, many of India's strongest export sectors—such as **agri-food products, pharmaceuticals, and textiles**—are heavily regulated worldwide. Exporters in these industries must comply with strict regulatory standards in foreign markets. The challenge becomes even greater

because India's domestic regulations are sometimes not aligned with international standards. In certain sectors, such as machinery safety, regulations may even be absent or underdeveloped. Consequently, Indian exporters must invest additional effort and resources to meet higher global standards, increasing the cost of doing business.

Compounding this problem is the fact that recent FTAs have not yet secured significant concessions from trading partners regarding the **acceptance of Indian testing or certification systems**. Without mutual recognition agreements or regulatory alignment, Indian companies must rely on foreign certification systems, which further raises compliance costs.

Even when exporters successfully meet the regulatory requirements of destination countries, they often encounter another hurdle—**private standards imposed by buyers**. In sectors like agri-food and textiles, retailers and global brands frequently demand certifications that go beyond government regulations. These certifications effectively become mandatory in the marketplace. Without them, exporters cannot sell their products, regardless of whether tariffs have been reduced or regulatory requirements have been satisfied.

This is where private standards can potentially neutralize the gains from FTAs. If exporters must invest heavily in multiple certifications, the financial benefits gained from tariff reductions may be significantly diminished.

## Understanding Private Standards

Standards generally provide rules, guidelines, or characteristics for products, processes, and production methods. Under the World Trade Organization's Agreement on Technical Barriers to Trade (TBT), compliance with **technical regulations** is mandatory, whereas compliance with **standards** is voluntary.

In developing countries, voluntary standards are often developed by national standards bodies that are linked to governments. In India, this role is performed by the **Bureau of Indian Standards (BIS)**, which has developed more than 25,000 standards, including over 15,000 product standards. Businesses seeking to improve quality and competitiveness often begin by referring to relevant BIS standards, particularly in non-regulated sectors.

However, voluntary standards are not limited to national bodies. Many are developed at the international level. Prominent examples include standards issued by the **International Organization for Standardization (ISO)** and the **International Electro technical Commission (IEC)**. These include widely adopted management system standards such as **ISO 9001** for quality management, **ISO 14001** for environmental management, **ISO 45001** for occupational health and safety, and **ISO 27001** for information security. These standards have become increasingly common across industries worldwide.



Another category includes **industry-specific standards** created by major global sectors to improve supplier quality. Examples include **IATF 16949** in the automotive sector, **TL 9000** in telecommunications, and **AS 9100** in aerospace. For companies operating within these sectors, obtaining such certifications has become almost unavoidable.

A further and rapidly growing category is that of **Voluntary or Private Sustainability Standards (VSS or PSS)**. These standards are developed by retailers, industry associations, and non-governmental organizations to address concerns such as environmental protection, social responsibility, and supply chain transparency. They often aim to mitigate risks related to liability, child labour, fair wages, workplace safety, environmental compliance, and food safety.

Examples include **Global G.A.P.** for agricultural products, **FSC and PEFC** for sustainable forest management, **GOTS and Textile Exchange** standards for textiles, and **BRC, IFS, and FSSC 22000** for food safety. Social compliance standards such as **SA 8000** and **FSSC 24000** are also widely recognized.

While these standards serve important purposes, they present a serious challenge for Indian businesses—particularly **MSMEs and startups**. Implementing these standards requires both technical capacity and financial

investment, and certification costs can be substantial.

## Developing Indian Solutions

Encouragingly, India has begun developing local certification schemes that offer more affordable alternatives. For example, the **Ind G.A.P.** and **India HACCP** schemes developed by the Quality Council of India (QCI), as well as forest management certifications by the **Network for Conservation and Certification of Forests (NCCF)**, provide lower-cost options. When these schemes receive international benchmarking or recognition, they can also facilitate exports.

Indian industry should therefore consider adopting such domestic schemes first, as they can significantly reduce compliance costs while maintaining credibility in global markets.

## The Way Forward

Addressing the challenge of private standards requires a deeper understanding of the ecosystem in which they operate—something that remains limited in India. Many stakeholders, including both industry and government, are still unfamiliar with the complexities involved.

It is important to recognize that most private standards are developed outside the government by industry stakeholders or buyers. Governments therefore have

limited influence over their design or implementation. Indian industry must take the initiative rather than expecting government intervention.

Private standard organizations often have mechanisms that allow stakeholder participation, including consultations and national interpretations that adapt standards to local conditions. Unfortunately, Indian industry bodies have largely remained absent from these processes.

Another useful approach is the development of **local schemes that can be internationally endorsed**. Successful examples already exist. NCCF's forest management and Trees Outside Forests (ToF) certification schemes have received endorsement from **PEFC**, while Ind G.A.P. was previously endorsed by **Global G.A.P.** Such endorsements significantly reduce certification costs while enabling exporters to access global markets.

Where private schemes remain closed and do not allow equivalence arrangements, India must focus on **building domestic capacity**. This includes training auditors, consultants, and industry professionals who can implement these standards efficiently. Industry associations or specialized organizations can play an important role in developing such capabilities.

Finally, India's **skill ecosystem** must better align with industry needs. Sector Skill Councils should incorporate training

related to regulatory and voluntary standards so that certified professionals are available to help businesses comply with these requirements.

## A Holistic Trade Strategy

A database of more than 300 private sustainability standards already exists on the global platform **standardsmap.org**. India needs a systematic study to identify which of these certifications significantly affect its export sectors. Based on this analysis, appropriate organizations can be identified to develop local certification schemes, build capacity, and represent Indian industry's interests internationally.

Ultimately, ensuring effective market access requires a **holistic approach** that goes beyond tariff negotiations. FTAs may reduce tariffs, but exporters must also navigate non-tariff measures and private standards that shape real-world market access.

If India wishes to fully realize the benefits of its trade agreements, it must address all three dimensions together—**tariffs, regulations, and private standards**. Only then can Indian industry compete effectively in global markets.

*(adapted from author's regular column in 'Front Foot Forward' in [mediamap.co.in](http://mediamap.co.in))*

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



**Shri R R Padmanabhan**  
Chairman, Foreign Trade Sub-Committee  
Andhra Chamber of Commerce

## Deferred Payment of Customs Duty for Manufacturers

### A New Trade Facilitation Measure by CBIC

The Central Board of Indirect Taxes and Customs (CBIC) has recently introduced an important facilitation measure for manufacturing importers by extending the facility of **deferred payment of Customs duty** to a new category termed **Eligible Manufacturer Importers (EMI)**.

This initiative has been introduced through **Circular No. 08/2026-Customs dated 28 February 2026** and will come into effect from **1 April 2026**. The facility will remain available until **31 March 2028**.

Circular-No-08-2026

The measure represents a significant step in improving liquidity and simplifying customs procedures for compliant manufacturers.

### Concept of Deferred Duty Payment

Under the traditional system, Customs duty must be paid before the imported goods are cleared for home consumption. This often leads to temporary working capital pressure, particularly for manufacturing units that import raw materials, components, or capital goods in large volumes.

The newly introduced facility allows approved **Eligible Manufacturer Importers** to clear imported consignments while **deferring payment of Customs duty to a later date**, in accordance with the Deferred Payment of Import Duty Rules.

### Payment Schedule

The rules prescribe a simple payment timeline:

Import Period	Due Date for Duty Payment
Goods cleared during any month (except March)	1st day of the following month
Goods cleared during March	31 March of the same financial year

This arrangement enables manufacturers to align duty payments with production and sales cycles.

### Eligibility Criteria

To qualify for EMI status, an applicant must satisfy several compliance and financial parameters. Some of the key conditions include:

- Possession of a valid **Importer Exporter Code (IEC)**
- Status as an **importer and manufacturer**, or an importer sending goods for job work under GST provisions
- Minimum **EXIM activity** in the preceding financial year (25 customs documents, or 10 for MSMEs)
- **Annual aggregate turnover exceeding ₹5 crore**
- Business operations for at least **two financial years**
- **Active GST registration** with manufacturing activity declared
- Filing of all pending **GST returns**
- Financial solvency certified by a **Chartered Accountant**

- Absence of prosecution or conviction under Customs, GST, or related laws

Circular-No-08-2026

These conditions ensure that the facility is extended to entities demonstrating a strong compliance track record.

### Application Procedure

Applications for EMI approval must be submitted electronically through the **AEO portal** ([www.aeoindia.gov.in](http://www.aeoindia.gov.in)) starting from **1 March 2026**.

After scrutiny and approval by the Directorate of International Customs, the importer will be able to select the **deferred payment option in the Bill of Entry** while filing import documents.

Circular-No-08-2026

### Expected Benefits for Industry

The introduction of the EMI facility is expected to provide several advantages:

- Improved **working capital management** for manufacturing units
- Faster **customs clearance** and reduced dwell time at ports
- Enhanced **supply chain efficiency**
- Encouragement for businesses to strengthen compliance standards

The policy also aligns with the broader objective of moving towards a **trusted-trader environment**, similar to the benefits extended to Authorised Economic Operators (AEO).

#### Illustration: How an MSME Can Benefit

Consider a small manufacturing enterprise importing raw materials for its production.

Particulars	Example
Monthly value of imports	₹5 Crore
Average Customs duty rate	10%
Customs duty payable	₹50 Lakhs

Under the conventional system, the importer must **pay ₹50 lakh as Customs duty before clearance of the goods.**

Under the **Eligible Manufacturer Importer (EMI)** facility, the goods can be cleared immediately and the duty can be paid **in the following month** as per the prescribed schedule.

Circular-No-08-2026

#### Practical Impact

For about **30 days**, the enterprise retains **₹50 lakh of working capital** which can be used for:

- purchasing additional raw materials
- meeting payroll and operational expenses
- financing production cycles

If the company's cost of working capital is **12% per annum**, the deferred payment translates into an approximate **interest saving of ₹50,000 per month**, besides providing valuable liquidity.

#### Why This Matters

For MSMEs, the benefit is not merely the interest saving but the **improvement in cash flow flexibility**, which is often crucial for sustaining production and meeting delivery commitments.

In this sense, the EMI scheme represents a **practical trade facilitation measure that directly supports manufacturing growth.**

#### Conclusion

The extension of deferred duty payment benefits to manufacturing importers reflects the Government's effort to promote trade facilitation while maintaining compliance safeguards. Manufacturers with significant import operations may find the EMI framework particularly beneficial in managing cash flow and improving operational efficiency.

Industry stakeholders are therefore encouraged to evaluate their eligibility and consider applying for the facility once the application window opens.

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

## India AI Impact Summit – 2026

The **India AI Impact Summit 2026**, convened by the Ministry of Electronics and Information Technology (MeitY) at Bharat Mandapam, New Delhi, represented a watershed moment in global technology governance. As the first premier AI summit hosted in the Global South, the event successfully transitioned the international dialogue from theoretical “AI Safety” to “AI for Development and Impact.”

Under the aegis of the **IndiaAI Mission**, the summit reinforced India’s position as a “Bridge Power,” championing a model of technological sovereignty that is inclusive, ethical and result-oriented.

**Strategic Framework: - The Three Sutras & Seven Chakras** : The summit’s philosophy was anchored in three foundational **Sutras** designed to ensure that AI serves as a tool for universal welfare:

- **People:** Empowering citizens through AI-enhanced healthcare, education, and financial services.
- **Planet:** Deploying AI to drive climate resilience and resource efficiency.
- **Progress:** Leveraging automation to catalyze economic growth and public service delivery.

These pillars were operationalized through **Seven Chakras** (Working Groups), which focused on specialized domains including Human Capital, Science, and the Democratization of AI Resources.

**Institutional Milestones & Global Leadership** : The summit delivered over 15 high-impact deliverables, underpinned by the **New Delhi Declaration**, which received endorsements from 92 nations and international organizations.



### Key Policy & Infrastructure Outcomes:

- **Pax Silica Accession:** India formally joined the US-led initiative to secure resilient semiconductor and electronics supply chains.
- **Sovereign Compute Expansion:** The India AI Mission announced a subsidy-backed expansion of sovereign capacity by over **20,000 GPUs**.
- **Frontier AI Commitments:** Thirteen leading global and domestic AI developers signed voluntary pledges to prioritize safety and equitable access in model deployment.
- **Global Cooperation:** Established a multi-stakeholder framework for AI ethics, intentionally moving away from rigid treaty mechanisms in favour of agile, collaborative governance.

### Investment & Innovation Highlights:

The summit catalysed unprecedented financial commitments, totalling over **USD 200 billion**, signalling deep market confidence in India's AI trajectory.

### Major Investment Pledges:

- **Reliance Industries** - \$110 Billion for AI infrastructure over 7 years.
- **Adani Enterprises** - \$100 Billion for AI-driven industrial transformation by 2035.

- **Tata Group** - Strategic Partnership towards Development of AI-ready data centers with OpenAI.
- **India AI Mission** - Expansion of sovereign compute capacity by over 20,000 GPUs.

### Technological Unveilings:

- **Sarvam AI:** Debuted large language models (30B and 105B parameters) alongside “Kaze” smart glasses and advanced multimodal systems.
- **BharatGen Param2:** Launched a 17B-parameter multimodal model specifically optimized for 22 Indian languages, ensuring linguistic inclusivity.

### Conclusion

The India AI Impact Summit 2026 has effectively redefined the global tech landscape. By prioritizing **practical developmental outcomes** over existential risks, India has established a new template for AI leadership—one that balances rapid innovation with the human-centric values of sustainability and social equity.

Source: PIB

# Unit-4

## Self Development Corner

The mind is just like a muscle - the more you exercise it, the stronger it gets and the more it can expand.

## Business Stories - Inspiration Matters

### 'Plastic' Bottles That Break Down in 180 Days

Troubled by plastic bottles polluting Kerala's backwaters, three friends created Bakwa — biodegradable bottles made from sugarcane and cornstarch that can break down within six months.

A single one - litre plastic water bottle can contain as many as 240,000 tiny pieces of plastic — particles that may enter the human body with every sip. The scale of plastic pollution from everyday bottles is a growing concern, particularly in places where discarded waste accumulates in fragile ecosystems.

In Kerala's backwaters, a group of friends began noticing this problem up close. Hundreds of discarded mineral water bottles were floating across the region's pristine waterways, disrupting an environment known for its natural beauty. Troubled by the sight, Aswin, Alen and Basil decided to act.



Their response was Bakwa, a brand that produces bottles designed to replace conventional plastic packaging. At first glance, the bottles look like ordinary plastic. But they are made using polylactide (PLA), a bioplastic extracted from sugarcane and cornstarch.

PLA behaves much like plastic. It is durable, practical for everyday use, and can store both hot and cold drinks. However, unlike conventional plastic

bottles, these alternatives are designed to decompose within 180 days.

The bottles are also free of BPA and contain zero conventional plastic. Even the small components are designed with the same principle in mind. The cap and label are compostable, ensuring the entire product aligns with the idea of reducing long-term waste.

Bakwa's bottles are sold at Rs 30 for a one-litre bottle, making them comparable to the cost of many standard bottled water products available in the market.

Alongside the product itself, the founders also introduced an initiative called the Free Water Project. Under this model, local brands advertise on the bottle labels, covering the production cost. As a result, consumers receive the bottle for free, turning the packaging itself into a platform for awareness while keeping it accessible.



In just six months, the initiative has already distributed more than 10,000 bottles.

The effort draws attention to a much larger national issue. Each year in India, an estimated 2.8 lakh tonnes of plastic bottle waste is never collected. Much of this waste eventually finds its way into rivers, oceans and other natural environments.

Alternatives such as bottles made from PLA offer one possible direction for addressing this growing challenge. By using materials derived from sugarcane and cornstarch that can break down within months rather than persisting for years, such innovations attempt to rethink everyday packaging.

As plastic waste continues to accumulate across ecosystems, solutions that reduce reliance on conventional plastic are gaining attention. The question remains: if alternatives like these were available all over the country, would people still choose traditional plastic bottles?

Source and Image credits to <https://thebetterindia.com/sustainability/sugarcane-biodegradable-water-bottles-bakwa-kerala-11221433>

'Plastic particles in bottled water': Published in the National Institute of Health on 23 January 2024..

**Sources:**

***'Interview: Progressive Malayalam film industry should have a safe work environment for men and women, says actor Bhavana': by Arjun Ramachandran, Published on 26 February 2026.***

***'Plastic particles in bottled water': Published in the National Institute of Health on 23 January 2024.***

## TRAVEL - RELAXATION MATTERS

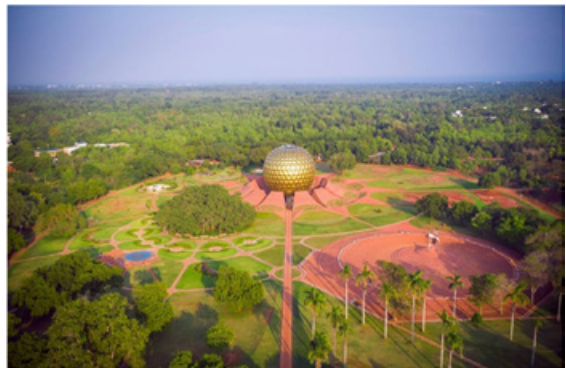
### The French Riviera of the East

Buckle up your metaphorical berets and get ready to dive into the delightful chaos of Puducherry.

Try to visualise a city as a quirky blend of French finesse and Indian zest, where baguettes meet dosas and croissants mingle with chai. Yes, you heard it right—it's like a culinary crossover episode happening on the shores of the Bay of Bengal. Join us on this wild ride through lanes adorned with bougainvillea, where every street corner seems to whisper “bonjour” and “vanakkam” simultaneously. Puducherry —it's not just a place; it's a state of mind, and we're here to soak it all in, one laugh and one pastry at a time!

Puducherry, formerly known as Pondicherry, gained its significance as “the French Riviera of the East” after the advent of French colonisation in India. Puducherry is the Tamil interpretation of “new town” and mainly derives from “Poduke”, the name of the marketplace or “port town” for Roman trade in the 1st century. The settlement was once an abode of learned scholars versed in the Vedas, hence it was also known as

## Puducherry Overview

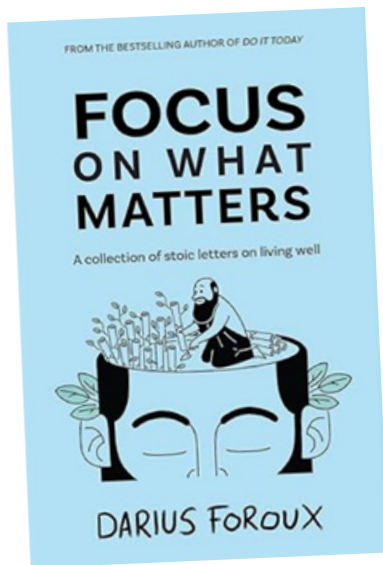


Vedapuri. Often referred to as the French capital of India, Puducherry is a vibrant, coastal city with a quaint charm. The original name of the territory, Putucceri, is derived from the Tamil words putu (“new”) and ceri (“village”) or “New settlement”. The French changed this to Pondichéry, which it was called until its name was officially changed to Puducherry in 2006. The city sits on the southeastern coast of India, about 170 kms from Chennai.

Source and Image: <https://www.incredibleindia.gov.in/en/puducherry/puducherry>

## BOOK REVIEW

### Focus on What Matters: A Collection of Stoic Letters on Living Well



Why is it so hard to live well amidst the chaos and noise? While you might think this is a problem of the modern world, it's a timeless issue.

2000 years ago, the ancient Stoics talked about the exact same challenges we're facing today, like:

- How can we find inner peace?
- What does it take to be happy?
- Can we become more resilient?

These letters, inspired by the original works of the Stoic philosopher Seneca, serve as reminders to focus on the right things in our chaotic lives.

The goal of the original “Letters From A Stoic” by Seneca was to share Stoic ideas with his friend, Lucilius, who had hedonistic tendencies and lived a busy life.

Focus on What Matters is inspired by those letters. It will show you..

- Simple thought exercises to become resilient and focused
- How to live in the present moment every day
- Authentic Stoic values for a life of happiness
- A way to build more discipline

In short, this book helps you to live well despite the challenges of daily life.

Source & Image: <https://www.amazon.in/Focus-What-Matters-Collection-Letters>

# Unit-5

## Bulletin Corner

**It s the people we hardly  
know, and not our  
closest friends, who will  
improve our lives most  
dramatically**

---

- Meg Jay

## 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

## ACC FACILITIES 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

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

#### RENTAL TARIFF



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.

	Members	Non-Members
Meeting Hall - First Floor (Capacity 50 persons)	Rs	Rs
First 4 hours	3500.00	5500.00
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

### Important Note: Share Your Representations with ACC

Dear Readers,

The Andhra Chamber of Commerce (ACC) continues to actively represent the interests of its members with the Central and State Governments, as well as various Government Departments and Organizations.

To strengthen our advocacy efforts and ensure that your concerns, suggestions, and policy inputs are effectively communicated to the appropriate authorities, we invite all members to share their representations with us.

#### Whether it relates to:

- Policy challenges
- Industry-specific issues
- Ease of doing business
- Regulatory concerns
- Growth opportunities

your inputs are valuable and help us present a unified and impactful voice on behalf of the business community.

Kindly send your representations to:

andhrachamber1@gmail.com

Together, let us work towards creating a more conducive and progressive business environment.





## ANDHRA CHAMBER OF COMMERCE OFFICE ADDRESSES

### CHENNAI



### SECRETARIAT

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**P. Venkata Rama Rao, Asst. Secretary**

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(Opp to Ratnam High School), Email:andhrachambernellore@gmail.com

**P. Venkata Rama Rao, Asst. Secretary**

## 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 ₹ 20000 /- per annum plus GST

The space will be allotted on first come first serve basis. Member Organisations will be given first preference. We welcome your support to have more reach out and more viewing for your Advt and Business

**Please contact**

**Mr. N. Ravikumar**, Acting Secretary, Andhra Chamber of Commerce

Tel : +91 44 24315277 +91 9840248688

Email : andhrachamber1@gmail.com



## ACC NEWSLINE

Andhra Chamber Information Bulletin has wide range of circulation among 1300 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
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InsideHalf Page (Single colour)	Size : 152 x 210 mm	₹ 1000/-per issue

**For Further Details Please Contact:**

The Secretary, Andhra Chamber of Commerce. Tel : 044-24315277 | 2431 5278

# 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

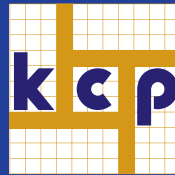
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