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Shri S. Narasimhan, Vice President, ACC, & Smt. Rama Venugopal, Executive Committee, ACC Honoured Mr. Mohit Arora, & Ms. Manisha Gosain, Deputy Directors, SEPC, Govt. of India, New Delhi at a Roadshow for SANJEEVANI in Chennai at ACC.

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Unit-1

Chamber at a Glance

"Organize your thoughts, then take action."



From the President's Desk

Dear Members,

Greetings from Andhra Chamber of Commerce!

India's Resilient Growth, Reform and the Next Phase of India's Economic Transformation.

India's economy continues to demonstrate remarkable resilience amid a challenging global environment. The real GDP growth of 7.8% in the first quarter is a strong indicator of the underlying strength of domestic demand, investment and exports. As highlighted by Union Finance Minister Smt. Nirmala Sitharaman, the combination of structural reforms and agile economic management is yielding tangible results.

The Chief Economic Adviser's assessment further reinforces this optimism. Strong private consumption, improving investment activity, robust exports and healthy bank credit growth indicate that the economy is gaining momentum. Manufacturing and services have remained key contributors, while agriculture has also supported overall growth. These developments provide a positive foundation for India's aspiration to emerge as a globally competitive and resilient economy.

Another encouraging development is the growing strength of India's external financial position, with overseas deposits contributing significantly to foreign exchange reserves. At the same time, the continuing expansion of India's startup ecosystem is opening new opportunities beyond major cities. Rural India is increasingly becoming a fertile ground for entrepreneurship, innovation and MSME growth, highlighting the importance of wider access to finance, technology, markets and mentorship.

Technology is also transforming established industries. The investment by Indigo Ventures in AI company Sarvam reflects the growing integration of artificial intelligence into customer service, productivity and business operations. Such collaborations demonstrate how Indian enterprises can leverage indigenous technology to enhance competitiveness.

Equally important is the transition towards sustainable industrial growth. Solar thermal technology offers significant potential for industries such as food processing, dairy, textiles, pharmaceuticals and chemicals by providing a cleaner alternative for industrial heat requirements. However, the limited availability of suppliers and lack of market development indicate a classic case of market failure that calls for appropriate policy intervention and industry-government collaboration.

As India enters its next phase of growth, reforms, innovation, entrepreneurship and sustainability must advance together. The Andhra Chamber of Commerce remains committed to facilitating meaningful dialogue, strengthening industry partnerships and creating opportunities for businesses, particularly MSMEs and emerging enterprises, to participate in and contribute to India's growth journey.

Dr. V L Indira Dutt
President

CHAMBER NEWS



Roadshow in Chennai for Sanjeevani 2026

12th August 2026, ACC - Dr V L Dutt Hall, Chennai.

A Roadshow / Curtain raiser for Sanjeevani 2026 Healthcare & Wellness Expo took place at Andhra Chamber of Commerce (ACC) organized a meeting hall today. Sanjeevani 2026 is an initiative of Services Export Promotion Council (SEPC) under Bharat Health Global Expo 2026 to promote of export of healthcare services from India to Global Markets.

Bharat Health & Wellness Expo is created by Commerce Ministry in the year 2025 to promote Indian Healthcare to Global Markets. This Expo is managed by Pharmexil, EPCMD, EEPC, SHEFAXIL, AYUSHEXCIL & SEPC.

Today's curtain raiser was to promote of healthcare services from SEPC. The session was attended by various healthcare services providers from Chennai.

Guest Speakers: Dr. Abhay Sinha, Director General, SEPC, Govt. of India, New Delhi

Mr. Mohit Arora, & Ms. Manisha Gosain, Deputy Directors, SEPC

The session was welcomed by Mr. S. Narasimhan, Vice President, ACC & Moderated by Mrs. Rama Venugopal, Chairperson, Standards, Certifications & Regulations Sub-Committee, ACC.

The session was attended by Mr. R.R. Padmanabhan, Chairman, Foreign Trade Sub-Committee, ACC & Mrs. Swarna Rekha, Chairperson, Travel & Tourism Sub-Committee, ACC, who also spoke about our regular initiatives and effort towards promoting trade and commerce.

Dr. Abhay Sinha, DG, SEPC stayed throughout the program and lauded our efforts and making this program successful at such a short notice.

Mr. Narasimhan Vice President, ACC made a request to Dr. Abhay Sinha, DG, SEPC to recognise Andhra Chamber of Commerce (ACC) as regional trade promotion partner to promote services export from Southern Region and allowing Chamber to run a trade desk for services promotion representing SEPC. The Director General, SEPC has agreed to revert back on this. He has also indicated that they will send a MoU to ACC soon seeking support from Chamber to promote services. Earlier Mr N Ravikumar, Secretary, ACC welcomed the gathering and introduced about ACC.

Overall feedback from the audience was very good and they requested the Chamber to continue with the Services Exports Trade Promotion from Andhra Chamber of Commerce for healthcare services.

Seminar on Green Energy for industries & Commercial Establishments through Solar Parks

18th August 2026, ACC - Chamber Hall, Vizag, Andhra Pradesh.

The seminar was warmly welcomed by Shri P. Narsimha Rao, Executive Member, Andhra Chamber of Commerce, Visakhapatnam, He welcomed the esteemed partners from Sriaan International Business Advisory and all the distinguished speakers, guests and participants. Guest Speaker Mr. Kiran Kumar, a renowned visionary and expert in the renewable-energy sector, shared his valuable knowledge and practical insights on the future of solar and renewable energy.

The session focused on Solar Energy, its benefits, opportunities and growing importance for businesses, industries and households.

The speaker explained the advantages of adopting solar energy, including:

- Reduction in electricity costs
- Use of clean and renewable energy
- Long-term savings and investment benefits
- Contribution towards environmental protection
- Opportunities for businesses and industries in the renewable-energy sector

His presentation highlighted the increasing role of renewable energy in sustainable economic growth and the opportunities available for businesses and entrepreneurs.

Participants included members of the business community, professionals, entrepreneurs and representatives interested in renewable-energy opportunities.

The interaction provided an opportunity for participants to understand how renewable energy can support cost savings, sustainability and long-term business development.

The programme concluded with a Vote of Thanks by Mr. V. Thrinadha Rao, Joint Secretary, Andhra Chamber of Commerce, Visakhapatnam.

The seminar concluded on a positive and informative note. The programme helped create greater awareness about solar energy, renewable-energy benefits and emerging opportunities in the sector, while also strengthening the collaboration between the Andhra Chamber of Commerce and Sriaan International Business Advisory.

Program on Heartificial Intelligence

28th August 2026, ACC - Dr V L Dutt Hall, Chennai.

Andhra Chamber of Commerce (ACC), in collaboration with Madras Management Association (MMA), Chennai, continued its long-standing joint lecture series with an insightful session featuring Mr K P Gopal, Former Director - Stuser Tools Pvt. Ltd. & Former State Council Member, CII, Tamil Nadu

The programme commenced with a welcome address by Mr. R. R. Padmanabhan, Chairman, Foreign Trade Sub-Committee, ACC, who introduced the speaker. Mr. N. Ravikumar, Secretary, ACC, formally welcomed the gathering and highlighted the Chamber's services.

Heartificial Intelligence (HI) explores the powerful connection between human emotions, empathy and artificial intelligence. It highlights how technology can go beyond automation by understanding human needs, values and emotional intelligence. HI encourages us to use AI responsibly, ethically and compassionately, keeping people at the centre of innovation. As AI continues to transform business and society, combining human intelligence, emotional intelligence and artificial intelligence can create more meaningful, inclusive and sustainable outcomes for the future.

The engaging session concluded with an interactive Q&A, followed by the vote of thanks proposed by Mr. B. Gautham, Chairman, Skill Development Sub-Committee. The programme was attended by ACC members and invitees.

Memories to Cherish





From Andhra Chamber of Commerce Mr N Ravikumar, Secretary, was accompanied by Mr P Barnabas Immanuel,Asst.Secretary had a courtesy vist to meet Ms Amesta Yisca Putri, Director,Indonesia Trade Promotion Center, Chennai, Ministry of Trade, Republic of Indonesia.





CCCCC Meeting attended by ACC Governing board members Tmt.Rama Venugopal & Shri B.Gautham accompanied by ACC Secretarait Team

Roadshow in Chennai for Sanjeevani 2026

12th August 2026, ACC - Dr V L Dutt Hall, Chennai.















Seminar on Green Energy for industries & Commercial Establishments through Solar Parks

18th August 2026, ACC - Chamber Hall, Vizag, Andhra Pradesh.







Program on Heartificial Intelligence

28th August 2026, ACC - Dr V L Dutt Hall, Chennai.









CHAMBER UPDATES



The Andhra Chamber of Commerce actively participated in the inaugural ceremony of Auto Summit 2026, held on 1st August 2026 at Chennai Trade Centre, Chennai. Representing the Chamber, Mrs. Rama Venugopal, Chairperson, Standards, Certifications & Regulations Sub-Committee, addressed the gathering and shared ACC's perspective on the automotive industry. During the Summit,with Mr. N Ravikumar, Secretary, ACC, Mr P Barnabas Immanuel,Asst.Secretary were present at the ACC exchanged an MoU with We Spark Startup Association to collaborate on events, trade fairs and industry initiatives, strengthening opportunities for business engagement and cross-sector collaboration.



The Chamber signed an MoU with the Jalappa Foundation for Innovation and Incubation,Representing the Chamber by Mr N RaviKumar, Secretary, Mr P Barnabas Immanuel,Asst.Secretary, ACC at Sri Devaraj Urs Academy of Higher Education and Research, Kolar, Karnataka on August 7, 2026. The objective of the MoU is to foster collaboration in promoting innovators, startups and early-stage enterprises by integrating them into the Chamber's ecosystem and facilitating valuable Go-to-Market (GTM) opportunities, industry connections and business growth.



Relocation of the Chamber's Visakhapatnam Office to the **New Premises at D. No. 43-20-8/2, Venkataraju Nagar, Dondaparthy, Visakhapatnam – 530016** on 9th July 2026. A formal pooja ceremony was conducted it was headed by the Vizag committee members with Mr N Ravikumar, Secretary, ACC on the occasion and the office commenced functioning from the new premises with effect from the same day



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Unit-2
Nation First

Power without a nation's confidence is nothing

- Catherine the Great

INDIAN ECONOMY
Overview



India's economy continues to demonstrate strong resilience amid a challenging global environment. Real GDP expanded by 7.8% in Q1 FY2026–27 (April–June 2026), exceeding the Reserve Bank of India's 7% projection and reflecting robust investment, manufacturing and services activity.

Domestic demand remains a key growth engine, supported by resilient consumption, government capital expenditure and improving business activity. Manufacturing and services have maintained momentum, while August GST collections crossed ₹2 lakh crore, with e-way bill generation also recording healthy year-on-year growth, signalling continued formalization and domestic trade activity.

However, emerging risks require careful monitoring. Retail inflation is expected to have risen to around 4.8% in August, driven by food and fuel prices, while elevated global crude prices and geopolitical tensions are placing pressure on the rupee and external balances.

For businesses, particularly MSMEs, the outlook remains cautiously optimistic. Continued infrastructure spending, digitalization, manufacturing expansion, entrepreneurship and policy reforms are creating opportunities across sectors. At the same time, businesses must remain agile in managing input costs, global uncertainties and financing conditions.

With strong domestic fundamentals and sustained policy support, India remains among the world's fastest-growing major economies, with the opportunity to convert current momentum into broad-based, employment-oriented and sustainable growth.

Source: Internet

India Success Story

India services PMI rises to 54.1 in August; job growth at 15-month high



India's services sector activity expanded at a faster pace in August as stronger demand supported business activity and new orders, while employment growth reached a 15-month high, according to the latest HSBC India Services PMI survey.

The seasonally adjusted HSBC India Services PMI Business Activity Index rose to 54.1 in August from 53.3 in July. A reading above 50 indicates expansion, while one below 50 signals contraction.

Despite the improvement, the August reading was the second-weakest since March 2022 and remained marginally below its long-run average of 54.5.

"India's services activity expanded faster in August. Growth was supported by stronger output and new business, although the overall pace was still among the weakest seen in over four years," said Pranjul Bhandari, chief India economist at HSBC.

She said some firms cited subdued bookings, competition and reduced transport operations as factors constraining growth.

New business growth strengthens in August

New business rose at a quicker pace during the month, supported by stronger customer demand and marketing initiatives. However, the rate of expansion was still the second-slowest in nearly four-and-a-half years, with some firms reporting challenging market conditions and weaker client interest in selected services.

International demand also continued to support new business. New export orders increased at a solid pace that was broadly similar to July.

Survey respondents reported higher demand from clients in Australia, Brazil, Canada, Japan, Malaysia, Singapore, Sri Lanka and the United Arab Emirates. However, the increase in export sales remained below the average recorded over the past year.

Services employment rises at fastest pace in 15 months

Services companies continued to expand their workforce in August, with the pace of job creation rising to its strongest level in 15 months.

Around 11 per cent of survey respondents reported an increase in staffing levels, linking the rise to efforts to support customer service, sales and digital operations.

Outstanding business, meanwhile, declined for the second consecutive month, although the reduction was marginal. Companies reporting lower backlogs attributed this to softer inflows of new work and the timely completion of incoming orders.

Business confidence about activity over the next 12 months was broadly unchanged from July and remained below its long-run average. Companies remained optimistic that market conditions and demand would improve, with technology adoption and new enquiries also supporting sentiment.

Price pressures rise modestly

Input cost inflation edged up only slightly in August and remained moderate by historical standards. Firms reported higher expenditure on digital platforms, electricity, inputs, labour, marketing and regulatory requirements.

Prices charged by services companies, however, rose at the fastest pace since March as firms passed on higher operating costs to customers.

“Price pressures picked up only modestly: input cost inflation edged up slightly, while prices charged rose at the fastest rate since March as firms passed on higher operating costs,” Bhandari said.

Composite PMI unchanged at 54.3

The HSBC India Composite PMI Output Index, which combines manufacturing and services activity, remained unchanged at 54.3 in August.

Faster services growth offset a slowdown in manufacturing, leaving the overall pace of private-sector expansion unchanged from July. The reading indicated a solid pace of growth, although it was the joint-slowest in four-and-a-half years.

Aggregate employment rose at its fastest pace in 14 months as job losses among manufacturers were more than offset by robust hiring in the services sector.

At the composite level, input cost inflation eased to a seven-month low, while prices charged increased at the fastest pace since April.

Image Source: Internet for learning purposes only.

Source: https://www.business-standard.com/economy/news/india-services-pmi-rises-to-54-1-in-august-job-growth-at-15-month-high-126090300292_1.html

Madras High Court Judgments in VAT CST GST



Shri. V.V. Sampathkumar
Treasurer and Chairman, Indirect Taxes Sub - Committee,
Andhra Chamber of Commerce

Reasonable Opportunity: An order dated 29.12.2025 is assailed in this writ petition primarily on the ground that the petitioner was not provided a reasonable opportunity to submit supporting documents. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 50% of the disputed tax demand as a condition for remand. Subject to the condition that the petitioner remits 50% of the disputed tax demand, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded for re-consideration. **M/s A.K Enterprises Vs The Deputy State Tax Officer-II, Nandambakkam Assessment Circle, WP No. 31199 of 2026 DATED: 18-08-2026**

Input Tax Credit: In this WP, the Madras High Court considered the impact of the subsequently inserted **Section 16(5) of the CGST Act, 2017** on historical input tax credit disputes and, particularly, interest demands arising from belated filing of returns for FYs 2017-18 to 2020-21. The Court directed the respondents to obtain instructions regarding the applicability and effect of Section 16(5) on the disputed interest demand. The matter was adjourned to 08.09.2026 for further consideration. Though not a final determination, the order is significant as an important interim development concerning retrospective relief for historical ITC disputes. **M/s. The Ramco Cements Ltd. v. The Joint Commissioner (ST), GST & Others W.P.No.25627 of 2023, Dated 18.08.2026.**

Reply: In this WP the petitioner challenged the Form GST DRC-07 assessment order dated 21.04.2026 for 2024-25. Following its earlier orders on similar issues, the Madras High Court quashed the assessment and remanded the matter for fresh adjudication. The petitioner was directed to deposit 10% of the disputed tax in cash through the Electronic Cash Ledger within 30 days. The assessing authority was directed to consider the additional reply and provide an opportunity of hearing before passing a fresh order. Upon compliance, the bank attachment was ordered to be automatically vacated, provided no other arrears existed. **M/s. Sri Vaira Balaji Fireworks v. The Commissioner of Commercial Tax & Others W.P.(MD) No.22602 of 2026, dated 10.08.2026.**

Appeals: The record shows that the appeals were lodged beyond the condonable period. Therefore, I find that no infirmity in the orders rejecting the said appeals. Consequently, I decline to interfere with the impugned orders. These writ petitions are, therefore, disposed of by leaving it open to the petitioner to challenge the original orders in accordance with law. **Unp Exports Vs 1. The Deputy Commissioner of State Tax (appeals), CGST Department, Salem, 2. The Commercial Tax Officer, Sathyamangalam, Erode, WP Nos. 31490 & 31498 of 2026 DATED: 18-08-2026**

Appeal and IBC: In this WP, the Madras High Court considered GST liability in the context of an IBC-approved resolution plan. The petitioner contended that the resolution plan bound all stakeholders and sought relief from the disputed tax demand. The Court held that the reliance placed on *Edelweiss Asset Reconstruction Company Ltd.* was not applicable to the facts and also referred to *M/s. Tata Play Limited v. Union of India*, W.P.No.17184 of 2024, dated 12.06.2025. The petitioner was granted 30 days to file a statutory appeal, subject to the prescribed Section 107 pre-deposit requirements. **M/s. Vasan Healthcare Private Limited v. The Commissioner of Commercial Tax & Another W.P.(MD) No.23969 of 2026 dated 20.08.2026**

Delay: Order was issued without hearing the petitioner. The writ petition has been filed after the period of limitation expired. The petitioner agrees to remit 25% of the disputed tax demand as a condition for remand. Subject to the condition that the petitioner remits 25% of the disputed tax demand within thirty days from the date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded for re-consideration. **Tvl Royal Knitts Vs The Deputy State Tax Officer 1 ST Kongunagar Assessment circle, WP No. 31446 of 2026 DATED: 18-08-2026**

Distinction- Inspection and Search: The Madras High Court distinguished inspection under Section 67(1) from search under Section 67(2), emphasizing that statutory safeguards cannot be diluted by merely describing search proceedings as inspection. The Court also highlighted the importance of proper authorization and Document Identification Number (DIN) requirements. Importantly, payment of tax during search or investigation cannot automatically be treated as voluntary merely because it is subsequently paid through the GST portal. The surrounding circumstances must establish genuine voluntariness. The ruling is significant against coercive recovery and forced DRC-03 payments during GST investigations. **M/s. Bhima Enterprises v. The Principal Chief Commissioner of GST & Central Excise & Others W.P.(MD) No.9040 of 2024 and W.M.P.(MD) Nos.8240 and 8241 of 2024, dated 05.08.2026.**

Opportunity: The petitioner challenged a GST assessment order on the ground that the assessment was completed without providing an effective opportunity to participate in the adjudication and submit objections with supporting documents. The Madras High Court held that where the taxpayer's defence has not been ef-

fectively considered, interference is warranted on principles of natural justice. The Court accordingly set aside the impugned order and remanded the matter for fresh adjudication, subject to payment of a prescribed portion of the disputed tax. The ruling reinforces the Court's consistent approach to ex-parte GST assessments. Taxpayers should promptly file replies to DRC-01/ASMT-10 notices and upload supporting evidence. **M/s. Sree Krishna Agencies v. The Deputy Commissioner (GST) & Another W.P.(MD) No.22345 of 2026 and W.M.P.(MD) Nos.16636 and 16637 of 2026**, **dated 06.08.2026**

Tax paid: The petitioner submits that the entire tax demand under the impugned order was recovered. This aspect is required to be verified and confirmed. Subject to verifying and confirming that the entire tax demand under the impugned order has indeed been recovered, the impugned order is set aside. Consequently, the matter is remanded to the second respondent for reconsideration. **Sri Gururaghavendra Electricals Vs 1. The Deputy Commissioner (GST Appeal), Chennai. 2.The Deputy State Tax Officer -I Washermenpet Assessment Circle, WP No. 30920 of 2026 DATED: 18-08-2026**

Limitation: In this WP the Madras High Court examined the limitation for appeals under Section 107 of the CGST/SGST Act and the effect of subsequent rectification proceedings. The Court held that filing a rectification application does not ordinarily create a fresh limitation period for filing an appeal against the original assessment order. The Court considered the earlier *SPK & Co.* decision W.M.P.(MD) Nos. 23585 and 23586 of 2024 dated 22.11.2024 in light of subsequent Supreme Court precedents and emphasized adherence to the statutory limitation prescribed under Section 107. The ruling cautions taxpayers against relying on rectification to revive an expired appeal period and highlights the importance of filing appeals within the prescribed limitation **M/s. Star Blue Metal v. The Appellate Deputy Commissioner (GST) W.P.Nos.31621 and 31623 of 2026 dated 19.08.2026**

Extended time to claim ITC: An order dated 31.08.2024 relating to rejection of the Input Tax Credit claim for belated filing of returns is challenged in this writ petition. The petitioner submits that the return was filed within the extended time limit under Section 16(5) of applicable GST enactments. The Ld Addl Government Pleader (Tax), concurs that the returns appear to have been filed within the extended time limit. The impugned order records the date of filing of the GSTR 3B return. Said return was filed within the extended time limit. It is held that the impugned order cannot be sustained and set aside. **Royal Decors, Vs 1. The Deputy Commissioner (GST Appeal), Chennai-6. 2.The Deputy State Tax Officer-I, Vepery Assessment Circle WP No. 30927 of 2026 DATED: 18-08-2026.**

****

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

Where Do You Stand When Problems Knock?

Problems are inevitable, but facing and solving them is a choice—and often, it's a choice we learn to make over time. Can we imagine a life without problems? If we do, we are not on planet Earth; we are in a paradise crafted in our own minds.

How we respond to problems, however, varies greatly. And none of these responses makes us "bad" or "weak"—they simply show where we are on our journey.

Some of us wish for a problem-free life. When problems strike, we lose our balance and ask, "Why me?" This is a natural human reaction—a cry for fairness in an unfair world. The pain is real, and it deserves compassion, not judgment.

Some of us wish for strength to face problems and meet them with grit. We steel ourselves, push through, and refuse to break. This is courageous, though at times we may forget that strength also means knowing when to rest.

Some of us live as if all is well—like Nero playing the fiddle while Rome burned. We smile on the outside, but inside, we burn in silence. We accept the problem, but we suffer alone. This quiet endurance is exhausting, and it's okay to admit that.

Some of us feel that life itself is a problem. A dripping tap feels like a tsunami. This isn't weakness—it's often a sign of overwhelm, past trauma, or mental

exhaustion. The weight is heavy, and help is not a luxury; it's a necessity.

And some of us are proactive. We develop our skills and knowledge to face a dynamic world. We think twice before speaking in anger. We invest in long-term growth over short-term pleasure. We pull up our socks today so we don't have to swallow pills tomorrow. This doesn't mean we won't have problems—but we are working to minimise future ones and handle them with greater ease. Wherever you are on this spectrum, know this: **your response is not your identity.** You can shift. You can grow.

Yes, habits, decisions, ignorance, carelessness, lack of preparedness, and lethargy can be root causes of our problems. But so can circumstances beyond our control—health crises, economic shocks, family responsibilities, or simply bad luck. Awareness of what *is* within our control is empowering; blaming ourselves for what isn't, is not.

The goal isn›t to eliminate problems—that›s an emotional wish. The goal is to build our capacity to face them—that›s a logical and compassionate choice.

Tomorrow is a new day, and yes, it may bring new problems. But today, you are building the person who will face them—not alone, not perfectly, but honestly and with growing strength.

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

Unit-3

Kaizen Corner

Study nature, love nature, stay close to nature. It will never fail you.

- Frank Lloyd Wright

STANDARDS, CERTIFICATIONS & REGULATIONS UPDATES



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

ISO 9001:2026: What Industry Needs to Know About the New Quality Management Standard

A new era for Quality Management - and a three-year window for industry to prepare



On **16 September 2026**, the International Organization for Standardization (ISO) published **ISO 9001:2026 – Quality management systems – Requirements**, the sixth edition of the world's most widely used quality management standard.

The new edition replaces **ISO 9001:2015** and marks an important evolution in the way organizations are expected to approach quality management. It does not represent a complete overhaul of the Quality Management System (QMS). Instead, it builds on the established ISO 9001 framework while placing greater emphasis on leadership, quality culture, ethical behaviour, strategic alignment, risks and opportunities, and clearer application of the requirements.

For industry, the message is clear: **this is not a reason to discard the existing QMS, but it is a reason to review, strengthen and realign it.**

Organizations currently certified to ISO 9001:2015 have a transition window extending up to **30 September 2029**. However, businesses should not wait until 2029 to begin preparing. The transition will involve understanding the revised requirements, conducting a gap assessment, updating relevant processes and documentation, training personnel, implementing changes and eventually undergoing assessment by the certification body.

What is ISO 9001 and why does it matter to industry?

ISO 9001 is the internationally recognized standard that specifies requirements for establishing, implementing, maintaining and continually improving a **Quality Management System (QMS)**.

It is applicable to organizations of virtually every size and sector – manufacturing, engineering, healthcare, services, technology, education, government, financial services and many others. ISO states that more than **one million organizations worldwide** rely on the ISO 9001 framework.

Importantly, ISO 9001 is not simply a "quality control" standard.

It is a **management system standard**. Its purpose is to help an organization establish disciplined and repeatable processes through which it can:

- consistently meet customer requirements;
- meet applicable statutory and regulatory requirements;
- improve products and services;
- identify and address risks;
- improve operational processes;
- monitor performance;
- address customer complaints;
- make informed decisions;
- continually improve its QMS; and
- build confidence among customers and other interested parties.

For businesses operating in domestic and international markets, ISO 9001 certification can also serve as an important demonstration of an organization's commitment to systematic quality management. Certification itself, however, is not mandatory under ISO 9001; organizations can implement the standard without pursuing third-party certification.

Why does it matter commercially?

Quality failures have consequences beyond the quality department. They can result in:

Rework → Delays → Customer complaints → Returns → Warranty costs → Regulatory exposure → Reputation damage → Loss of business

A properly functioning QMS seeks to address these issues systematically rather than treating every problem as an isolated incident.

This is particularly relevant in today's environment of complex supply chains, outsourcing, digital operations, demanding customers and rapidly changing technologies.

ISO 9001:2015 to ISO 9001:2026 – What has changed?

The previous edition was **ISO 9001:2015**, published in September 2015. It was subsequently amended in 2024 to incorporate climate-change considerations into the management-system context and interested-party requirements.

ISO 9001:2015 has now been replaced by **ISO 9001:2026**, published on 16 September 2026.

The revision was undertaken because the business environment has changed significantly since 2015.

Organizations today operate in an environment characterized by:

- increasingly interconnected global supply chains;
- rapid technological and digital transformation;
- changing customer expectations;
- greater stakeholder scrutiny;
- business disruption and resilience concerns;
- increasing importance of leadership and organizational culture; and
- the need for faster and better-informed decision-making.

ISO's objective was therefore not to create an entirely new quality-management philosophy, but to ensure that ISO 9001 remains relevant to contemporary organizations.

The good news for existing ISO 9001:2015 organizations

Organizations should **not assume that their entire QMS has to be rebuilt**.

ISO explicitly describes the 2026 edition as an evolution of the existing framework. The core concepts – customer focus, process approach, risk-based thinking and continual improvement – remain central to the standard.

The transition should therefore be approached as a **targeted improvement and alignment exercise**, rather than a wholesale replacement of the existing management system.

What does the transition mean for industry?

The transition arrangements announced by the accreditation community provide a **three-year transition period**.

The key dates are important for organizations planning their migration:

Milestone	Date
ISO 9001:2026 published	**16 September 2026**
Accreditation bodies ready to assess/support ISO 9001:2026	**No later than 31 March 2027**
Certification bodies to submit transition declaration/supporting information	**30 June 2027**
Accreditation body transition decisions completed	**30 September 2027**
New/initial accredited certifications only to ISO 9001:2026	**From 31 March 2028**
Existing ISO 9001:2015 organizations to complete transition	**By 30 September 2029**

These dates are set out in the transition requirements published by Global Accreditation Cooperation Incorporated (Global ACI).

What does 30 September 2029 mean?

Organizations already certified to ISO 9001:2015 have until **30 September 2029** to complete the transition.

The transition can take place in connection with a scheduled **surveillance audit or recertification audit**, or through a separate transition audit, subject to arrangements with the organization's certification body.

However, **the final deadline should not be treated as the target date**.

Companies need to consider their own certification cycle, audit dates, certification body's transition arrangements and the amount of work required to close identified gaps.

ISO 9001:2026 – An opportunity, not merely a compliance deadline

For many organizations, the transition will initially be viewed as another certification requirement.

But the revision provides an opportunity to ask more fundamental questions:

Is quality genuinely embedded in our business strategy?

Does top management actively demonstrate a culture of quality?

Do employees understand their role in delivering quality?

Are risks and opportunities influencing business decisions?

Are our processes resilient enough for today's interconnected supply chains?

Does our QMS help management make better decisions?

These questions go beyond obtaining or retaining a certificate.

The real value of ISO 9001 lies in creating a management system that helps an organization **consistently deliver value, respond to change and continually improve.**

ISO describes the 2026 edition in precisely this context – strengthening resilience, supporting long-term value, responding to evolving customer expectations and helping organizations operate in increasingly interconnected business environments.

A three-year opportunity for industry to prepare

The publication of ISO 9001:2026 should therefore be seen as the beginning of a **planned transition journey**, rather than an immediate compliance emergency.

Organizations currently certified to ISO 9001:2015 have time to understand the new requirements, assess their systems, identify gaps, implement improvements and plan their transition audit.

Those that start early can integrate the changes into their normal management-system activities rather than undertaking a rushed, document-heavy exercise close to the deadline.

The transition can also be used to strengthen the connection between **Quality, Operations, Business Strategy, Risk Management, People and Continuous Improvement**.

Key message for industry

ISO 9001:2026 is not a complete rewrite of quality management. It is an evolution of the existing system – with stronger emphasis on leadership, quality culture, strategic alignment, risks and opportunities, awareness and effective application.

The transition deadline is 30 September 2029. The preparation should begin now.

Sources: ISO, *ISO 9001:2026 – Quality management systems – Requirements*; ISO announcement dated 16 September 2026; ISO's *ISO 9001:2026: What businesses need to know*; ISO/TC 176 transition guidance; and Global ACI transition requirements.





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

Navigating India's Export Promotion Mission

A Strategic Assessment of the ₹25,060 Crore Architecture for Global Competitiveness

Executive Summary

The Ministry of Commerce and Industry, through the Directorate General of Foreign Trade (DGFT), has operationalized the flagship Export Promotion Mission (EPM). Approved with an outlay of ₹25,060 crores over a six-year period (FY 2025–26 to FY 2030–31), the Mission fundamentally restructures India's export support ecosystem by unifying previously fragmented schemes (such as the Interest Equalisation Scheme and Market Access Initiative) into a single-window, paperless, outcome-oriented digital framework.

For member business entities, MSMEs, and emerging trade houses, this briefing outlines the core pillars, strategic components, and practical takeaways to leverage under the new paradigm.

1. The Strategic Imperative

Historically, Indian exporters faced administrative friction navigating siloed incentive schemes across disparate government departments, leading to delays in credit subvention and compliance support. The Export Promotion Mission addresses these bottlenecks through a centralized, paperless digital architecture on the DGFT portal.

Core Objectives:

- Lowering Capital & Compliance Costs: Providing affordable, collateral-free credit and subsidizing international testing/certification costs.
- Integrating MSMEs into Global Value Chains (GVCs): Streamlining first-time exporter on boarding and cross-border e-commerce trade.
- Regional Export Diversification: Aligning with the *Districts as Export Hubs* (DEH) initiative to equalize competitiveness for interior and landlocked manufacturing units.

2. Structural Pillars: Financial & Non-Financial Enablers

The Export Promotion Mission is built upon two dedicated sub-schemes tailored to solve the twin challenges of trade: credit liquidity and market access.

Pillar I: NIRYAT PROTSAHAN (Financial & Credit Enablers)

Focuses on enhancing exporter liquidity, reducing borrowing costs, and ensuring seamless working capital flow.

1. Interest Subvention: Direct subvention on pre- and post-shipment export credit to lower interest burdens.
2. Collateral Guarantee Support: Credit guarantees enabling MSME exporters to secure collateral-free export working capital from commercial banks.
3. Supply Chain Finance & Factoring: Institutional framework for export factoring to optimize cash-flow cycles.
4. E-Commerce Export Credit: Tailored credit facilities and customized digital cards for micro-exporters selling via global digital marketplaces.
5. Risk-Sharing for Emerging Markets: Enhanced credit guarantee coverage for businesses expanding into non-traditional or high-risk international territories.

Pillar II: NIRYAT DISHA (Non-Financial & Trade Facilitation)

Focuses on capacity building, non-tariff barrier compliance, logistics, and overseas market presence.

1. Market Access Support (MAS): Subsidies and promotional assistance for international buyer-seller meets, trade fairs, branding, and export packaging.
2. Trade Regulations, Accreditation & Compliance Enablement (TRACE): Financial assistance

covering expensive international certifications (e.g., CE marking, FDA compliance), laboratory testing, and product quality standardization.

3. Logistics Interventions for Freight & Transport (LIFT): Freight facilitation and transport interventions targeting exporters in landlocked or interior districts.

4. Facilitating Logistics, Overseas Warehousing & Fulfilment (FLOW): Direct support for accessing overseas warehousing and global fulfilment hubs to shorten D2C delivery times.

5. Integrated Support for Trade Intelligence & Facilitation (INSIGHT): Advanced trade analytics, market intelligence platforms, and exporter training modules.

3. Key Takeaways & Strategic Action Plan for Members

Priority Area	Recommended Action Item for Chamber Members
Trade Finance & Working Capital	Engage with your primary lending banks to ensure your facility utilizes Niryat Protsahan credit subvention and collateral guarantee limits.
Compliance & Quality Testing	Audit international certification costs (CE, ISO, testing) and apply for reimbursement under TRACE before entering new global markets.
Global Warehousing & E-Commerce	Exporters handling high-frequency direct sales should evaluate overseas fulfilment options subsidized under the FLOW framework.
Regional & District Exports	Manufacturing units situated outside major port cities should leverage LIFT freight interventions to neutralize inland transit cost disadvantages.

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

INFORMATION TECHNOLOGY

UPDATES ARITIFICIAL INTELIGENCE – AGENTIC AI



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

Introduction:

Agentic AI is a type of artificial intelligence built to act on its own to reach specific goals, needing little ongoing human direction. Unlike simple chatbots that only answer one question at a time.

It senses its environment, plans multi-step actions, uses tools, makes decisions, carries out tasks, checks results, and adapts when needed.

Agentic AI connects with Gen AI

- Agentic AI usually uses generative models like Large Language Models (LLM) as its thinking core.
- LLM provides reasoning and language skills, while extra layers add planning, memory, tool access like databases, browsers, calculators, feedback loops and orchestration and this moves the system from just producing content to taking goal-directed actions.

Agentic AI – Working Mechanism

Agentic AI works in a simple loop and most systems repeats a continuous loop that can think of as perceive followed by plan / reason, then act followed by learn/ reflect.

1. Perceive: Collect information—user goals, data from APIs or databases, sensor readings, documents, or web pages.
2. Plan / Reason: The LLM or planning module breaks the goal into steps, checks constraints, and decides the next action (techniques like chain-of-thought or reflection help).
3. Act: The system uses tools or services—searches the web, queries databases, sends emails, books travel, writes and runs code, updates tickets, or controls devices.
4. Learn / Reflect: It checks whether the action achieved the goal, updates its memory or plan, and repeats until the objective is reached or a human steps in.

Key Components of an Agentic AI system

- Foundation model (LLM) for reasoning and language.

- Persistent memory: short-term for the current task and longer-term across sessions.
- Tool and API access plus an orchestration layer to call them in the right order.
- Human-set guardrails, policies, and success criteria to keep behaviour safe and on-target.
- Sometimes several specialised agents work together, coordinated by a manager (multi-agent systems)



Examples of how Agentic AI used

- Planning and booking an entire trip: searching for flights and hotels, comparing options, making reservations, and sending confirmations.
- Customer support that does more than answer questions: it can check your account, process refunds, and follow up with you.
- Coding assistants that can write code, test it, fix errors, and even deploy it.
- Business tasks like researching a topic, analysing data, creating reports, and starting the next steps automatically.
- Future physical uses, such as robots or self-driving vehicles that can move and act in the real world.

Benefits and challenges

- Can handle complex, multi-step tasks with less need for human supervision.
- Helps scale expert-level work to more people or tasks.
- Improves efficiency by automating routine and repetitive steps.
- Mistakes can build up across steps, affecting reliability.
- Needs strong safety controls to prevent unwanted actions.
- Raises concerns about data privacy, governance, and who is responsible.
- Requires more computing power, which can increase costs.
- Needs clear goals and ongoing monitoring to work well.

Major Difference between Gen AI and Agentic AI:

- Gen AI create a report on cyber threats whereas Agentic AI collects recent cyber-threat data, analyze it, prepare a report, create a presentation, and send it for review.

- Gen AI is mainly reactive; it answers when asked whereas Agentic AI is more goal-oriented—it can plan and act independently to achieve a result.

Simple comparison chart between Gen AI and Agentic AI

Aspect	Generative AI (Gen AI)	Agentic AI
Main purpose	Creates content (text, images, code, etc.)	Achieves goals by taking actions and completing tasks
How it works	Responds to a prompt and produces one output	Receives a goal, plans steps, acts, checks results, and adjusts until done
Interaction style	Reactive (waits for you)	Proactive (moves toward the goal on its own)
Memory	Usually limited to the current conversation	Keeps track of progress and past steps across the task
Tool use	Limited or none (mostly generates text/ images)	Heavily uses tools, APIs, browsers, databases, etc.
Human involvement	High - guide and review every output	Lower - Set the goal and guardrails; system runs with monitoring
Output / Result	Content you then use yourself	Completed actions or outcomes (e.g., a booked trip, updated records)
Best for	Writing, summarizing, brainstorming, creating media	Automating research, operations, customer workflows, end-to-end processes
Examples	ChatGPT, DALL·E, Midjourney, basic Copilot	AutoGPT-style agents, advanced coding agents, multi-step business agents

To summarize, Agentic AI is the next stage of enterprise AI—selfdriving software agents that can plan, use tools and run complex workflows to meet business goals with little human intervention.

Image Source: https://cdn-blog.scalablepath.com/uploads/2025/01/reflection-process-ai-agentic-workflows-1.png

Image Source: Internet for learning purposes only.

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

Unit-4

Self Development Corner

"Knowledge is freedom and ignorance is slavery."

- Miles Davis

Business Stories
- Inspiration Matters

Mitti Labs: Indian Rice Fields to Fight Climate Change

Mitti Labs is a deep-tech climate and agricultural technology company founded in 2023, focused on making rice farming more climate-smart, water-efficient and economically sustainable. The company combines artificial intelligence (AI), satellite technology, remote sensing, field operations and carbon finance to help reduce methane emissions from rice cultivation while supporting smallholder farmers. The name "Mitti" means "soil" or "ground" in Hindi, reflecting the company's connection with agriculture and the land.

MittiLabs

Rice cultivation is a major source of agricultural methane emissions, particularly where fields are continuously flooded. Mitti Labs works with farmers to adopt improved water-management practices, including Alternate Wetting and Drying (AWD), which can reduce water consumption and methane emissions. The company combines on-ground farmer engagement with satellite-based monitoring to measure changes in field conditions and agricultural practices.

A key component of Mitti Labs' approach is its digital Measurement, Reporting and Verification (dMRV) technology. The platform uses satellite imagery, AI models, field data and scientific measurements to monitor rice fields and quantify environmental outcomes. This technology helps provide traceability and transparency for climate projects and supports the development of high-integrity rice-based carbon credits. The company states that it has developed rice-specific dMRV capabilities and received a pioneering Tier 3 certification from Gold Standard for its Rice Methane Reduction Methodology.

Rice cultivation contributes up to 12% of global methane emissions, largely because continuously flooded paddies create conditions that produce methane.

Mitti Labs is working to change this using AI, satellite data and on-ground monitoring. Its programme helps farmers

adopt practices such as periodically draining and reflooding fields, which can reduce methane emissions and irrigation water use while maintaining crop productivity.



Mitti Labs also works closely with implementation partners and local communities to help farmers understand and adopt climate-smart agricultural practices. Its model seeks to create benefits beyond emissions reduction, including water conservation, improved agricultural resilience and additional income opportunities for farmers through carbon finance. The company has expanded its programmes across multiple Indian states and is pursuing wider adoption across Asia.

The company has attracted investment from prominent institutions. In August 2026, Mitti Labs announced a $9.5 million funding round led by Aramco Ventures, with participation from existing and new investors including Lightspeed India and Godrej Industries Group. The funding is intended to support expansion across Asia, including further work on water resilience and climate-smart rice farming.



In September 2026, Mitti Labs also announced a five-year partnership with Google to deliver one million high-integrity carbon credits by 2030, linked to climate-smart practices across 100,000 hectares of smallholder rice farms in India. The initiative is intended to support methane reduction and water conservation while scaling climate-smart agriculture. Google has signed a major carbon credit agreement with Indian deep-tech startup Mitti Labs, taking aim at an unlikely source of emissions: rice farming. For Google, it is a carbon removal strategy. For Mitti Labs, it could mean taking climate-smart rice farming to tens of thousands of Indian farmers.

Overall, Mitti Labs represents the intersection of AgTech, ClimateTech, AI, satellite-based monitoring and carbon markets, with a business model designed to address environmental challenges in rice cultivation while creating measurable benefits for farmers and climate-focused organisations.

Source and Image credits to: https://www.mittilabs.earth/about

TRAVEL - RELAXATION MATTERS

Travel-Relaxation Matters
Reiek, Mizoram Overview



The home of majestic misty mountains!

Nestled amidst the verdant hills of Mizoram, Reiek Village is a captivating destination where natural beauty, cultural heritage and community spirit come together. In 2023, the village received the prestigious "India's Best Tourism Village" Gold Award, recognising its unique charm, sustainable practices and warm hospitality.

The majestic Reiek Mountain, rising to 1,548 metres, is the village's crown jewel. From its summit, visitors can enjoy breathtaking panoramic views surrounded by lush forests, exotic flora and fauna, cascading waterfalls and tranquil streams. The pristine landscape offers a peaceful escape for nature lovers and adventure seekers alike.

Reiek also celebrates the rich cultural heritage of Mizoram through the vibrant Anthurium Festival. Featuring colourful Anthurium flowers, traditional dances, folk music and authentic local cuisine, the festival offers visitors an immersive experience of Mizo traditions and community life.The village is also home to fascinating caves and caverns, inviting visitors to explore the geological wonders hidden beneath its serene landscape. Another distinctive attraction is Nghahloh Dawr, a "shop without a shopkeeper" where local crafts and produce are displayed on the basis of mutual trust—a beautiful reflection of the community's values.

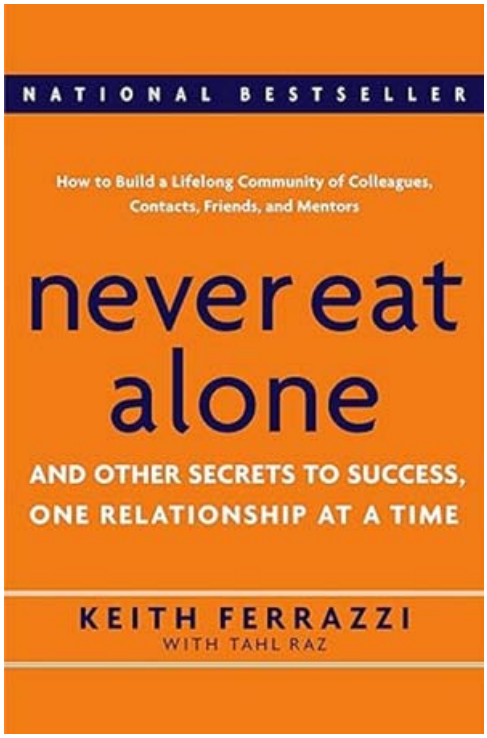
Food lovers can savour a variety of traditional Mizo delicacies, homemade pickles and locally prepared treats. Sustainability is deeply rooted in Reiek's way of life. Community-led forest protection, tree plantation drives, restrictions on hunting and tree felling, rainwater harvesting and campaigns against single-use plastics demonstrate the villagers' commitment to preserving their environment.

Although Reiek is enchanting throughout the year, the Anthurium Festival season, generally around October and November, offers a particularly colourful and memorable experience. Reiek is more than a destination—it is a celebration of nature, culture, trust and sustainable living

Source and Image: https://www.incredibleindia.gov.in/en/rural-tourism/reiek

BOOK REVIEW

Never Eat Alone: And Other Secrets to Success, One Relationship at a Time



"This is far more than a banking story. Do you want to get ahead in life? Climb the ladder to personal success?

The secret, master networker Keith Ferrazzi claims, is in reaching out to other people. As Ferrazzi discovered early in life, what distinguishes highly successful people from everyone else is the way they use the power of relationships—so that everyone wins.

In Never Eat Alone, Ferrazzi lays out the specific steps—and inner mindset—he uses to reach out to connect with the thousands of colleagues, friends, and associates on his Rolodex, people he has helped and who have helped him.

The son of a small-town steelworker and a cleaning lady, Ferrazzi first used his remarkable ability to connect with others to pave the way to a scholarship at Yale, a Harvard MBA, and several top executive posts. Not yet out of his thirties, he developed a network of relationships that stretched from Washington's corridors of power to Hollywood's A-list, leading to him being named one of Crain's 40 Under 40 and selected as a Global Leader for Tomorrow by the Davos World Economic Forum. Don't keep score: It's never simply about getting what you want. It's about getting what you want and making sure that the people who are important to you get what they want, too.

"Ping" constantly: The Ins and Outs of reaching out to those in your circle of contacts all the time—not just when you need something.

Never eat alone: The dynamics of status are the same whether you're working at a corporation or attending a society event—"invisibility" is a fate worse than failure.

Source & Image : https://www.amazon.com/dp/0385512058?lv=shuf&channelId=510&plpRedirect=mhFallback

Unit-5
Bulletin Corner

"Networking is not a part-time or occasional exercise. Everywhere we go, we have an opportunity to network with others."

- Timothy M. Houston



Life Membership Details

Categories	Life Membership Fees (20 Years)	GST@18%	Total Rs.
Public Ltd Co	75,000	13,500	88,500
Private Ltd Co	75,000	13,500	88,500
Firms	37,500	6,750	44,250
Associations	37,500	6,750	44,250
Individuals	37,500	6,750	44,250

ANNUAL MEMBERSHIP FEES DETAILS

Categories	One time Admission Fee for the first year only	Annual Subscription	GST @18%	Total
Public Ltd Co	7,500	7,500	2,700	17,700
Private Ltd Co	7,500	7,500	2,700	17,700
Firms	3,750	3,750	1,350	8,850
Associations	3,750	3,750	1,350	8,850
Individuals	3,750	3,750	1,350	8,850

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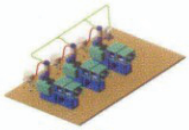
TEMPERATURE CONTROL UNIT



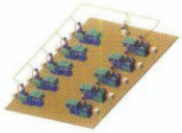
COMPACT DRYERS



HOT AIR DRYER

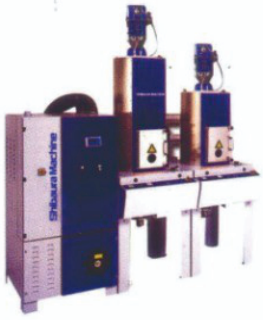


MCS3



MCS10

MINI CONVEYING SYSTEM

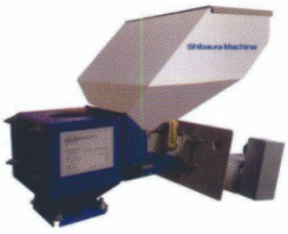


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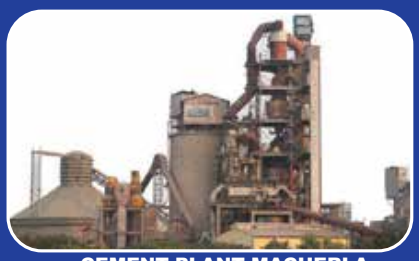
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