

ACC Journal of Andhra Chamber of Commerce NEWSLINE

VOL. CIV | AUGUST 2025



Visit of Indonesian Trade Diplomat with Andhra Chamber of Commerce



Current Scenario - Travel & Tourism in India & Abroad



Women's Workshop on Solar & Battery Storage Solution



Logical Solutions to Logistics Challenges

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Unit-1 Chamber at a Glance

part of an organization.

It's another thing
to be a part of the
community.





From the President's Desk

Dear Members,

Greetings from Andhra Chamber of Commerce!

India's economic and industrial landscape continues to witness rapid transformation, guided by strategic policy shifts and forward-looking initiatives.

In the mobility sector, NITI Aayog has unveiled a compelling vision for accelerating the nation's transition to electric vehicles. Their report, "Unlocking a USD 200 Billion Opportunity: Electric Vehicles in India", calls for a National EV Policy with clear targets, timelines, and a phased regulatory framework for Zero-Emission Vehicle adoption. The roadmap includes expanding Corporate Average Fuel Efficiency (CAFE) norms, creating a pooled fund for affordable financing of e-buses and e-trucks, and prioritizing service-based delivery models over outright asset purchase. Strategic scaling of charging infrastructure,

advancing R&D to reduce battery costs, and increasing public awareness are seen as vital enablers to meet India's goal of 30% EV penetration by 2030.

On the economic statistics front, the Government has proposed updating the base year for key indicators — GDP and Index of Industrial Production (IIP) to 2022–23, and the Consumer Price Index (CPI) to 2024. This revision, drawing on the latest Household Consumption Expenditure Survey and new data sources such as GST records, UPI transactions, and the Vahan portal, will better reflect the structural changes in our economy. Such recalibrations are crucial for accurate measurement, informed policymaking, and fostering investor confidence.

However, as an emerging market economy, India's growth trajectory remains sensitive to global and domestic shocks. While structural reforms drive long-term development, equal emphasis on macroeconomic stabilization is essential to cushion volatility and sustain momentum.

These developments underscore the importance of policy clarity, robust data, and adaptive strategies in navigating the opportunities and challenges ahead. Our chamber will continue to engage with policymakers and industry leaders to ensure that these transitions translate into tangible benefits for businesses and communities alike.

Dr. V L Indira Dutt President





Visit of Indonesian Trade Diplomat with Andhra Chamber of Commerce

10 July 2025; Hotel Vivanta, Vijayawada

The Andhra Chamber of Commerce, Vijayawada office, successfully organized an exclusive interaction meeting with the Embassy of the Republic of Indonesia, New Delhi, on 10th July 2025 at Hotel Vivanta, Vijayawada. The meeting aimed to strengthen bilateral trade and investment opportunities between India and Indonesia, focusing on identifying potential avenues for collaboration in key industry sectors.

The session was graced by the presence of Ms. Nimade Mahatma Devi, Secretary III (Economics), Embassy of the Republic of Indonesia, who shared valuable insights Indonesia's business into landscape, investment incentives, and export potential. She emphasized the importance of building strong economic linkages and encouraged Andhra-based enterprises to explore manufacturing. opportunities in agroproducts, tourism, and services sectors in Indonesia.



The event was held under the able guidance of Shri M. Rajaiah, Chairman, Vijayawada Advisory Committee, ACC, and Shri P. Lakshmana Rao, Vice Chairman, Vijayawada Advisory Committee, ACC. Their leadership ensured a productive exchange of ideas and a warm welcome to the visiting diplomat.

Around 10 prominent and potential industry members from the Vijayawada region participated in the deliberations. The meeting facilitated direct engagement between the Indonesian Embassy and local business leaders, enabling discussions on trade facilitation, joint ventures, technology partnerships, and market access strategies.

The interaction not only provided an excellent platform for enhancing mutual understanding but also laid the groundwork for future collaborations. The Chamber reiterated its commitment to fostering such international linkages, which contribute to the economic growth of the region and open new horizons for its members in global markets.

Earlier Mr N Ravikumar, Acting Secretary formally welcomed the gathered and introduced the Diplomats. Shri P. Lakshmana Rao, Vice Chairman, Vijayawada Advisory Committee, ACC proposed the Vote of Thanks.

Current Scenario - Travel & Tourism in India & Abroad

15th July 2025; Dr V L Dutt Hall, Chennai

The Andhra Chamber of Commerce, under the aegis of its Sub-Committee on Travel & Tourism, organized a highly engaging session on the Current Scenario – Travel & Tourism in India & Abroad.

The meeting was chaired by Shri S. Narasimhan, Vice President, ACC, and convened by Mrs. Swarna Rekha, Chairperson of the Sub-Committee, Travel & Tourism. In his opening remarks, Shri S. Narasimhan highlighted the significance of post-pandemic recovery for the tourism sector and emphasized India's growing

stature as a prominent global travel destination.

Shri S. Narasimhan introduced the Guest of Honor, Mr. D. Venkatesan, Regional Director – South, Ministry of Tourism, Government of India, Chennai, who shared valuable insights from the Ministry's perspective on tourism growth, policy initiatives, and support for industry stakeholders.

India's Tourism Growth and Emerging Trends: highlighted India's rapid rise as a dynamic global tourism player, marked by



a sharp increase in international arrivals and improved rankings on the global development index. He underscored the urgent need for infrastructure upgrades especially airports and connectivity to boost accessibility to remote destinations. Equally vital, he stressed, the promotion of domestic tourism, inspiring Indians to explore the nation's diverse culture and heritage. A notable shift towards experience-driven travel, particularly among the middle class, is reshaping demand.

Skilled Hospitality Growth through Manpower: Addressing workforce needs, he emphasized the growing demand for skilled manpower in the hospitality sector, calling for targeted training, including short-term courses. Environmental skills and healthcare training were identified as key to enhancing employment. Balanced development of inbound, outbound, and domestic tourism programs was recommended to strengthen alobal competitiveness and foreign exchange earnings.

Mrs. Rekha introduced the Guest Speaker: Mr. Mahesh Sriram, Managing Director, Bharat Travel Service Private Limited, Chennai.

In his detailed Practical Presentation, he provided an overview of

Travel Industry Evolution & Technological Shifts: Reviewing the past 35 years, he noted that while booking methods have

transformed through technology, the essence of travel experiences remains unchanged. The market comprises a demand side—domestic and international sales—and a supply side, including outbound operators and destination management companies. New B2C and direct-to-consumer platforms have modernized operations without altering core services.

Emerging Trends & Innovations: From 2000 to 2024, industry growth has been powered by technology, job creation, and a focus on leisure travel, which now makes up 80% of the market. Key trends include personalized travel, modular packaging, community programs, supplier consolidation, and ESG integration. Demonstrations of Al-powered Chatbot and Virtual Reality showed how technology is enhancing travel planning, guiding visitors, and even enabling immersive educational field trips.

Changing Destinations: While favourites like Singapore and Thailand persist, interest in Vietnam and the Maldives is growing. Digital marketing is driving demand for customized itineraries, reinforcing tourism's evolving, experience-led future in India.

The session concluded with an interactive Q&A, and a vote of thanks was proposed by Mr N Ravikumar, Acting Secretary, ACC. The programme saw the participation of 38 members and invitees.



Cyber Security Capacity Building for MSMEs

16 July 2025; Atluri Koteswara Rao Memorial Hall, ACC, Secunderabad

Andhra Chamber of Commerce, Telangana State Chapter in association with Foundation for MSME Clusters, New Delhi organized a presentation on "Cyber Security Capacity Building for MSMEs" for the benefit of the members.

Dr. V.B.S.S. Koteswara Rao. Vice-Chairman, ACC, Telangana Chapter chaired the session and welcomed the Guest Speaker and participants for the presentation. In his welcome address Dr. Rao observed in our increasingly digital world, technology has become the backbone of every business. From managing customer data to processing transactions, digital tools are essential for growth and competitiveness. However, with these opportunities come significant risks also in the form of Cyber threats. Nowadays evolving rapidly, and unfortunately, many MSMEs and business people remain vulnerable due to a lack of awareness and preparedness. Recent data highlights the alarming magnitude of cybercrime that India could lose up to ₹20,000 crores that's 200 billion Rupees to cybercrimes by the end of 2025. They also predict a 76.5% increase in cyber fraud in 2025 compared to 2024, with approximately 2.5 million complaints expected.

A single cyber incident can cause financial loss, damage reputation, and threaten operations especially for MSMEs which are often perceived as easier targets.

Mr. MV Raj Kumar, Senior Manager, Foundation for MSME Clusters in his presentation he observed:

Whv **MSMEs** are frequent targets of cyber-attacks-often due to limited security practices. Topics included strong password practices and enabling Two-Factor Authentication (2FA), supported by real incidents where businesses suffered financial loss due to weak passwords or compromised email accounts. A live demo showed how to activate 2FA.

Participants learned to inventory all digital assets (devices, apps, and accounts) and ensure that unused or old accounts are deactivated. Participants also learned how to spot phishing emails and prevent malware, with examples of fake GST emails leading to data loss. The trainer emphasized the importance of regular backups, using both cloud and external drives, and keeping all software up to date.



Common cyber risks like password sharing, ignoring updates, and lack of backup were highlighted. A weekly checklist was shared to help businesses maintain basic cyber hygiene.

Earlier Shri N. Pardhasaradhi, Hon. Advisor on Foreign Trade, Andhra Chamber of Commerce, introduced the Guest Speaker Mr. MV Raj Kumar. Dr. VBSS Koteswara Rao, Vice-Chairman, ACC

There was a good interaction between the participants and the speaker.

The Programme concluded with a Vote of Thanks proposed by Shri N. Pardhasaradhi, Hon.Advisor on Foreign Trade, ACC. The Number of participants for the Programme were 52.

Women's Workshop on Solar & Battery Storage Solution

17th July 2025; Dr V L Dutt Hall, Chennai.

The Andhra Chamber of Commerce, in collaboration with MEC Solar, organized a special workshop on Solar & Battery Storage Solutions for students of Justice Basheer Ahmed Sayeed College for Women (S.I.E.T.), Department of Electrical and Electronics. The program aimed to provide technical insights, skill development, and career opportunities in the clean energy sector.

Key speakers included Mrs. Rama Venugopal, ED, Value Added Corporate Services Pvt. Ltd. & Chairperson, Standards & Certification Sub-Committee, ACC; Mr. J.P. Sam Prasad, MD, Hild Energy Pvt. Ltd. & Chairman, Renewable Energy Sub-Committee; Mrs. Krishnan Radhakrishnan, Founder & President, WEWA-TN Women's Seva Trust; Mr. P. Rajesh Kumar, VP – Product & Strategy, Shizen Energy; and Mr.

MEC Shan Lee, Technical Director, MEC Solar.

Key Speakers addressed the gender gap in renewable energy—while 43% of STEM graduates in India are women, only 11% work in the sector. Speakers emphasized the economic and social potential of bridging this gap through gender-inclusive energy policies, skill development, and leadership opportunities for women.

Technical sessions solar covered energy applications, lithium-ion battery technologies, manufacturing strategies. safety considerations, and sustainability. The importance of proper battery design, recycling, and environmental responsibility stressed. alongside was emerging technologies like sodium and aluminum batteries, and hydrogen cells.



The workshop showcased successful women-led renewable energy initiatives and encouraged participants to explore green jobs, entrepreneurship, and technical leadership roles. A live demo session offered project-based learning, while industry-academia collaboration was highlighted as a tool to break stereotypes and build capabilities.

The event concluded with an industrial visit to Shizen Energy, where students learned about battery recycling technology

and sustainable practices. This initiative reaffirmed the Chamber's commitment to empowering women in the clean energy transition and building a skilled, inclusive workforce for India's renewable future.

The Workshop concluded with a Vote of Thanks proposed by Mr. MEC Shan Lee, Technical Director, MEC Solar. Participations Certificates were distributed by the Key Speakers. The Number of participants for the Workshop were 65.

132 Joint Session of ACC and MMA Mind is Your Business

30 July 2025; 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 Abishek Ramachandran, Public Speaker,

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

The following aspects were highlighted and elaborated by Mr Abishek Ramachandran,

Importance of Active Listening Skills:

He shared insights on different types of listeners. They emphasized the need to listen without preconceived notions and highlighted that active listening is crucial for gaining knowledge. Andhra also shared an anecdote about a high-IQ student who struggled to communicate effectively with recruiters, driving home the point of the

Enhancing Experience through Well-Being: The concept of experience, emphasizing that it is the result of interactions

necessity of listening skills.



between the subject and the object. They highlighted that while the world has advanced in various ways, the quality of experience has not necessarily improved, citing issues like mental health and loneliness. Focusing on the subject's well-being is crucial for enhancing experience.

Intellect vs Emotion in Decision Making:

The difference between facts and opinions, emphasizing that facts can be verified while opinions cannot. They explained the concept of the human constitution, distinguishing between the mind and intellect, and stressed that decisions should be based on intellect rather than emotions. The two evidences to prove that people are not using their intellect effectively, highlighting the herd instinct in education and work. He also touched on the importance of questioning and critical thinking, which are lacking in the current education system.

Mind Control and Present Awareness:

The importance of controlling one's mind and reducing strong preferences, explaining that suffering arises from rigid likes and dislikes that cannot be fulfilled in a world designed for billions. They emphasized living with obligation, focusing on present-moment awareness rather than being tied to past or future thoughts, and described concentration as the ability to maintain focus on the present activity.

Balancing **Ambition** with Mindful **Execution:** Balancing ambition with the right execution and emphasized that focusing on others' interests rather than just personal desires leads to less anxiety and worry. He highlighted that present happiness should not depend on future acquisitions, and advised expanding one's circle of concern beyond a small group to reduce stress. The key takeaways were to improve the quality of one's mind-set and to prioritize contributing to others' welfare, which will naturally lead to personal success.

Gradual Learning for Children: The educational methods and the importance of gradually introducing children to new concepts, rather than overwhelming them with information. He emphasized the need to build a child's understanding over time, starting with what they already know and gradually expanding their knowledge. They also discussed the challenges of implementing changes in education and the importance of reasoning with children to help them understand complex concepts.

The session concluded with an interactive Q&A, and a vote of thanks was proposed by Mr. B. Gautham. The programme saw the participation of 67 members and invitees.





Visit of Indonesian Trade Diplomat with Andhra Chamber of Commerce 10 July 2025; Hotel Vivanta, Vijayawada













Current Scenario - Travel & Tourism in India & Abroad

15th July 2025; Dr V L Dutt Hall, Chennai

















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16 July 2025; Atluri Koteswara Rao Memorial Hall, ACC, Secunderabad











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Current Scenario - Travel & Tourism in India & Abroad

15th July 2025; Dr V L Dutt Hall, Chennai



















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I have frequently
pointed out that the
future belongs to
nations with grains
and not guns.



INDIAN ECONOMY Overview

India's Growth and Development

India remains the fastest-growing major economy and is committed to net-zero emissions by 2070. WBG has provided \$6 billion in technical and financial support over the past decade. Landmark projects include the 750 MW solar park in Madhya Pradesh—now inspiring a 1,500 MW project-mobilizing over \$1.2 billion in private investment. India's largest solarwith-battery project began operations in Chhattisgarh in 2024. A \$3 billion program is advancing green hydrogen, renewable energy, and green jobs, while \$57 million in Clean Technology Fund support has catalyzed over 25 times private capital for 2,500 MW of solar parks.

Education and Skills: With \$2.3 billion in support, WBG has strengthened all levels of education. Under the Skill India Mission Operation, over 7 million youth—44% women—were trained, with 40% securing jobs within six months. State-level reforms in Andhra Pradesh, Chhattisgarh, Gujarat, and Nagaland are improving foundational learning, teacher development, and data-driven assessments. A nationwide technical

education program will benefit 350,000 students, focusing on climate change and sustainable energy research.

Social Protection: During COVID-19, \$1.65 billion in WBG support reached 320 million people with cash transfers and 800 million with food aid. Programs in Jharkhand, West Bengal, Odisha, and Tamil Nadu are expanding social protection, skills, and inclusion—especially for women and persons with disabilities.

Health Systems: A \$1 billion COVID-19 response expanded health facilities from 163 to over 23,000, supported 926 million tests, and insured 2.2 million health workers. Another\$1 billion program is boosting disease surveillance, pandemic preparedness, and biosecurity. State initiatives are improving non-communicable disease care, public-private health partnerships, and digital health strategies. Through these initiatives, the WBG continues to strengthen India's path toward sustainable, inclusive growth

Source: www.worldbank.org



India Success Story

Semiconductor Mission pushes India from being aspirant to becoming Global powerhouse

India is undergoing a transformative journey in the semiconductor space, rapidly building an ecosystem that promises to position the country as a major hub in the global chip manufacturing and design value chain. What makes a phone smart? A computer processes millions of commands in a fraction of a second. A TV brings out the reality as it is happening right now. A satellite collects data and sends signals across the world. It all comes down to that tiny thing called a semiconductor chip, which one can hold between one's fingers.



With the global chip market expected to surpass USD 1 trillion by 2030, India is not only aiming to reduce its dependence on imports but also to emerge as a trusted partner in the diversified global supply chain, PIB shared as part of its backgrounder series.

At the heart of this transformation is the India Semiconductor Mission (ISM), launched in December 2021 with an outlay of Rs 76,000 crore.

The mission is aimed at fostering chip manufacturing, packaging, testing, and design capabilities. It also promotes collaboration between academia and industry to boost R&D and develop a highly skilled talent pool.

As per industry estimates, India's chip market stood at approximately USD 38 billion in 2023 and is projected to grow to USD 100-110 billion by 2030. This growth is underpinned by a strategic policy push from the government, which includes several fiscal incentive schemes. Under the Semiconductor Fabs Scheme, companies receive up to 50 per cent financial support for setting up semiconductor fabrication plants.

Similar schemes support display manufacturing, packaging units (ATMP/OSAT), and design startups through the Design Linked Incentive (DLI) scheme. By far, six major semiconductor projects have been approved. These include multi-billion-



dollar investments from Tata Group, Micron Technology, CG Power, Kaynes Semicon, and an HCL-Foxconn joint venture.

Together, these units will collectively produce millions of chips and wafers per month, fulfilling both growing domestic and global demand. India's design ecosystem is also seeing rapid growth. The recent inauguration of 3-nanometer chip design centres in Noida and Bengaluru marked a breakthrough in high-end chip innovation. To encourage this trend, the DLI scheme has supported as many as 22 startups with Rs 234 crore in funding. These companies are designing chips for critical applications such as CCTV surveillance, mobile networks, smart devices, and automotive systems.

Skill development is another key priority under the semiconductor mission. Over 85,000 engineers are being trained in advanced semiconductor and electronics manufacturing, with over 44,000 already certified under the SMART Lab initiative at NIELIT Calicut. Partnerships with global institutions like Purdue University and industry leaders like IBM and Lam Research aim to align Indian talent with international standards.

India's growing ambition in semiconductors is showcased annually at the SEMICON India summit, the flagship event hosted in partnership with SEMI (Semiconductor Equipment and Materials International). The 2025 edition, set to take place at New Delhi's Yashobhoomi during September

2-4, will see over 300 exhibitors from 18 countries, including pavilions from Japan, South Korea, Singapore, and Malaysia.

The geopolitical shocks of the COVID-19 pandemic and the Ukraine conflict exposed vulnerabilities in the global semiconductor supply chain, dominated by a few nations like Taiwan, South Korea, China, and the United States. India's push for local manufacturing and design is both a strategic and economic response to reduce reliance on such concentrated geographies.



With abundant raw materials, a thriving MSME sector for component manufacturing, and a large base of engineers skilled in AI, IoT, and cloud computing, India is uniquely placed to contribute to the entire semiconductor lifecycle. As approved facilities begin operations and new projects take shape, the country is positioning itself as a trusted hub for semiconductor manufacturing, strengthening its digital economy, national security, and technological self-reliance.

From dependence to dominance, the chip revolution is real and its happening right here, right now in India.

Image Source: Internet for learning purposes only. Source: https://economictimes.indiatimes.com/



Madras High Court Judgments in

VAT CST GST



Shri. V.V. Sampathkumar

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

Principles of Natural justice: At the time of cancellation, the petitioner provided their e-mail id for future communication. All the communications should have been sent to the e-mail id provided and the respondent had failed to do so. The impugned order came to be passed by the respondent without providing any opportunity of personal hearing, which is a clear violation of principles of natural justice. M/s.Legend Agro Chemicals LLP, Vs. Assistant Commissioner, Arispilayam Circle, W.P.No.23274 of 2025 Dated: 27.06.2025

Petition for Rectification: The petitioner filed the rectification petition u/s 161 of the TNGST Act, 2017 and the same was rejected vide order dated 13.02.2025. Thereafter, the petitioner filed an appeal before the 2nd respondent on 27.02.2025 and the same was rejected on the ground of delay. However, in the interest of justice and in order to provide an opportunity to the petitioner to substantiate its case, this Court passed directions to the both parties and granted opportunity to petitioners' subject to complying with the directions. M/s. Elgi Sauer Compressors Ltd. Vs. 1. STO /

CTO, Singanallur South Circle, 2. Deputy Commissioner (CT) Singanallur South Circle, Writ Petition No.21423 of 2025 DATED: 18.06.2025

Condonation: Since the petitioner's accountant failed to reply to the show cause notice, impugned assessment order came to be passed and due to the ill health of the petitioner, the petitioner could not file appeal within time and this Court set aside the impugned order passed by the 1st respondent dated 25.02.2025 with directions. M/s.Priya Belt Traders Vs.1. The Deputy Commissioner (Appeal), Trichy and Vellore (GST),2. The State Tax Officer-1, Panruti Rural, Cuddalore, W.P.No.21437 of 2025 Dated: 18.06.2025

Opportunity for personal hearing: No opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order, this Court set aside the impugned order dated 19.08.2024 with certain directions. Ms Sunil Enterprises Vs. The Deputy Commercial Tax Officer, Saidapet South lii, Chennai South, W.P.No.21381 of 2025 Dated: 18.06.2025



Order passing and Application of mind:

This Court is of the view that the Officer concerned always has to apply his mind while passing the order and non-providing the opportunity before passing the order That apart, while is a waste exercise. passing the assessment order, the Officer has to very conscious on the order to check whether notice has been sent and service has been completed and also provided opportunity to the taxpayer to establish their case. In several occasion, this Court noticed that after accepting the reply, the Officer has simply recorded that the reply was not accepted. The Officer should have to explicitly mention what are the documents required and a demand has to be made by the Officer for production of documents from the taxpayer at the time of personal hearing. Thus, often, this Court noticed that without disclosing those things, the Officer is passing the order violating the principles of natural justice, which would not only vitiates the entire process, but also the loss for the exchequer. Jakam Sekar Ranjith Vs. The Assistant Commissioner (ST) (FAC), Hosur (South) III assessment circle, W P No.15133 of 2025 DATED: 28.04.2025

Availability of Alternative remedy: The issues raised by the petitioner are with regard to the factual aspects and the same cannot be adjudicated by this Court. The only recourse available to the petitioner is to address their grievances by way of filing an appeal before the concerned Appellate Authority. M/s.Buhari Holdings Private Limited Vs. The Assistant Commissioner

ST Nungambakkam Assessment Circle W.P.No.22293 of 2025 Dated: 23.06.2025

Eligibility of Exemption in CST Act: Petitioner submitted that this Court in W.P.No.14092 of 2022, dated 18.12.2024, in an identical issue, has held that the sale of medicinal herbs made by the taxpaver. which were all exempted from payment of tax under the TNVAT Act regime is applicable for the CST regime as well. Ld Special Government Pleader for respondent conceded that the issue involved in the WP is covered by the decision relied on by the petitioner. Considering the fact that the legal issue involved in the WPs has already been dealt with by this Court in WP No.14092 of 2022, this Court disposed of the present WPs on the same lines. M/s.Samy Traders Vs The State Tax Officer, Attur (Town) Circle W.P.No.28271 of 2022 DATED: 10.06.2025

Opportunity: The impugned show cause notice was uploaded on the GST Portal Tab. Though the petitioner has sought time to file reply, the respondent without considering the same has passed the impugned order. There is a lack of opportunities being provided to serve the notices/orders etc., effectively to the petitioner. Hence, this Court set-aside the impugned order with terms. M/s.Green Impex Vs. The Deputy Commercial Tax Officer (ST) Gudiyatham (West) Assessment Circle W.P.No.13043 of 2025 DATED: 08.04.2025



Delay Condonation: According to the petitioner, due to ill health of the Petitioner and also since the petitioner's consultant failed to inform her about the impugned proceedings, there is a delay of 288 days in filing the Appeal. This Court set aside the impugned order with directions. Mrs.T.Porkodi Vs.1. The Deputy Commissioner (CT), GST Appeal Chennai- I, 2. The Deputy State Tax Officer ~ I, (ST) Avadi Assessment Circle, Writ Petition No.20516 of 2025 DATED: 13.06.2025

Notification issued under the CST Act: When the question that arose as to whether the benefit of exemption under the provisions of the TNVAT Act. 2006 would enure for exemption under Section 8(2) of the CST Act, 1956, this Court viewed that unless a specific notification has been issued u/s 8(5) of the CST Act, only General Notification issued under the TNVAT Act, 2006 will apply to the interstate transactions by applying Section 8(2) of the CST Act. Since there is no notification issued u/s 8(5) of the CST Act, the conditions of Section 8(5) of the Act will not apply to the facts of the case. Consequently, the petitioner is entitled to the benefit of exemption under Notification No.II(1)/CTR/30(a-2)/2007 [G.O.Ms.No.79, CTR (B2) Dept] dated 23.03.2007 with consequential relief. M/s. Shri Chakra Agencies, Vs. State Tax Officer, Attur (Town) Circle W P No.10348 of 2022 DATED: 24.06.2025

Effective Opportunity: When there is no response from the tax payer to the notice

sent through a particular mode, the Officer who is issuing notices should strictly explore the possibilities of sending notices through some other mode as prescribed in Section 169(1) of the Act, preferably by way of RPAD, which would ultimately achieve the object of the GST Act. Therefore, this Court finds that there is a lack of opportunities being provided to serve the notices/orders etc., effectively to the petitioner. M/s. Auro Tech Transformers, Vs. State Tax Officer (ST), Cuddalore Town Assessment circle, W.P.No.22732 of 2025 Dated: 24.06.2025

Tax: Ld Additional Levv Entry Government Pleader pointed out that the appellant herein filed W.P(MD)No.593 of 2008 calling upon the authorities not to demand entry tax for the petition mentioned vehicle which was dismissed on 01.03.2019. Likewise, W.P(MD)No.314 of 2009 filed by the appellant herein to declare the entry tax act as ultra vires the Constitution of India as null and void was also dismissed on 25.08.2021. In view of the dismissal of these earlier WPs, the appellant chose to pay the entry tax. Since the goods in guestion are liable to be levied with entry tax, payment of the tax amount cannot be held to be illegal. Since the appellant himself had voluntarily made such payment, the question of refund does not arise. The Writ Appeals are dismissed. M/s. Vinoth Shipping Services, Vs. The Assistant Commissioner (ST) (FAC), W.A(MD)Nos.1638 to 1640 of 2024 DATED: 23.06.2025

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







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

Emotional Listen, Understand and Respond

Most of the time, people listen to respond rather than to understand. By the time the other person finishes speaking, the listener is often already formulating a response. Let's explore what happens in such situations. While listening, we may be trying to engage our logical brain to recall our memories and creativity for a response, or we may be accessing our emotional brain to defend ourselves against what is being said.

For example, if one person talks about ways another could improve, the listener might offer excuses such as a lack of time, resources, or support. Alternatively, they may bring up personal emotions, like health or family issues. These reactions often occur while the other person is still speaking, leading to a decreased understanding and

an increased eagerness to defend one's position. During this type of conversation, the listener may appear restless, exhibiting a lack of eye contact or head nodding.

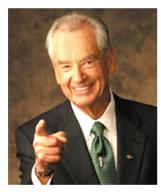
In such interactions, the listener's need to respond can hinder their ability to understand. This behavior can lead to arguments or strained relationships.

Now, take a moment to reflect on your experiences as a listener. How often have you found yourself reacting this way, and with whom? Similarly, consider your role as a speaker. How many times have you encountered people who responded without fully understanding your message? We all have likely experienced both sides of this scenario.





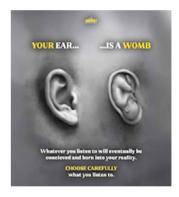
Just as we expect others to understand us, we must also strive to understand them. Unless we make an effort to listen truly, we can never be fully understood. As *Dr. Stephen R. Covey mentions in his book* "The 7 Habits of Highly Effective People," "Seek first to understand, then to be understood," which is the fifth habit he discusses.



When we listen to understand, our body language conveys our willingness to engage, encouraging the other person to share more. Zig Ziglar wisely stated, "Speak in such a way that people would like to listen to you, and listen in such a way that people would like to speak to you."



If we picture two ears together, they resemble a heart. This serves as a reminder that when we listen, we are essentially lending our heart. Interestingly, the word "ear" is at the centre of "heart."



When we closely observe the shape of our ears, they resemble a womb where every message received is like a baby being nurtured inside, ready to emerge into the world. It is our responsibility to promote these messages effectively so we can deliver the correct responses.

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Unit-3Kaizen Corner

A satisfied customer is the best business strategy of all.



Shout -Sales and MARKETING MATTERS



Mr.M.K. Anand Chairman, MSME Sub-Committee Andhra Chamber of Commerce

MSMEs to Leverage AI to Accelerate Business Growth



MSME Entrepreneurs in India can leverage AI by taking a strategic, phased approach, focusing on specific pain points and utilizing readily available, cost-effective tools to Make their Products and Services reach Millions of Customers at ease. Here's a breakdown of how they can do it, along with key considerations and examples:

1. Start with Low-Cost, High-Impact Solutions

Instead of attempting a full-scale, expensive Al overhaul, MSMEs should begin with "plug-

and-play" solutions that address immediate business needs and demonstrate a clear return on investment (ROI).

Automate Customer Service:
 Implement an Al-powered chatbot on your website or WhatsApp Business account. These bots can handle FAQs, take orders, and provide real-time updates, freeing up staff to handle more complex issues. Tools like Gupshup and Tidio offer easy-to-use, no-code solutions that are well-suited for the Indian market.



- Streamline Content Creation: Use generative AI tools like ChatGPT, Google Gemini, or Canva AI to create marketing materials. A small business owner can use these tools to generate social media captions, email newsletters, and ad copy in minutes, saving time and money on a dedicated content creator.
- Improve Financial Management:
 Utilize AI-enabled accounting software like Zoho Books or Tally Prime. These tools can automate tasks like invoice generation, expense tracking, and bank reconciliation, reducing manual errors and providing a clear, real-time view of the business's finances.

2. Focus on Data-Driven Decision Making

Al's power lies in its ability to analyze vast amounts of data to provide actionable insights. MSMEs can use this to their advantage, even with limited data sets.

 Predictive Analytics for Sales and Inventory: Use AI features in e-commerce platforms or inventory management software to forecast demand. By analyzing past sales data, seasonal trends, and market patterns, AI can help a small retailer know what products to stock and when, preventing both stockouts and overstocking.

- Personalize Customer Experiences: Al can analyze customer purchase history behavior and Browsing provide personalized product recommendations. This he can integrated into e-commerce sites or used to send targeted email campaigns. increasing customer loyalty and conversion rates. For a local boutique, this might mean sending a personalized offer to a customer who previously bought a particular style of clothing.
- Optimize Marketing Campaigns:
 Al-powered marketing tools can help MSMEs segment their audience more effectively and create targeted ad campaigns. Platforms like Google Ads Al Optimization can automatically adjust bids and ad placements to reach the right customers, maximizing the impact of a limited marketing budget.

3. Enhance Operations and Supply Chain Efficiency

Al can help MSMEs optimize their operational workflows and supply chains, which are often a source of significant cost and inefficiency.

 Automate Back-Office Tasks: Implement tools that use AI to automate routine tasks like data entry, scheduling, and email management. This frees up the valuable time of employees to focus on strategic, growth-oriented activities.



- OptimizeSupplyChainandLogistics:
 Al can be used to track shipments in real-time and optimize delivery routes.

 For a small manufacturing unit, this could mean using an Al to predict equipment failures before they happen (preventive maintenance), reducing costly downtime.
- Improve Human Resources: While a small team may not need a full-fledged HR department, Al can help with recruitment. Tools can screen resumes for relevant keywords and help with initial candidate assessments, streamlining the hiring process.

4. Leverage Government Support and the AI Ecosystem

The Indian government and a growing number of startups are creating an ecosystem to support MSME AI adoption.

- Government Initiatives: The IndiaAl Mission and the MSME-Al Fast Track Grants provide financial assistance and subsidized access to Al infrastructure. MSMEs can explore these programs to get support for integrating Al into their businesses.
- Local Al Models: India-based Al platforms like Sarvam Al and Kruti Al are specifically trained on Indian data and are fluent in multiple regional languages. This allows MSMEs to build Al solutions that are contextually

relevant and can communicate with customers across different parts of the country.

Collaboration with Startups: MSMEs
 can partner with AI startups or research
 labs on pilot projects. This provides
 access to cutting-edge technology and
 expertise at a lower cost than hiring an
 in-house team.

By following this strategic and practical approach, MSMEs can effectively harness the power of AI to not only overcome their traditional limitations but also to compete with and even outperform larger competitors. The key is to start small, show tangible results, and gradually scale up the AI implementation.

Here's a Top 5 Al Tools List for MSMEs — chosen for impact, affordability, and ease of integration into everyday business.

1. Google NotebookLM (Research & Knowledge Management)

- Use: Organize and summarize your own company documents, market research, customer feedback, SOPs.
- **MSME Benefit:** Quickly generate product briefs, proposals, and training manuals without sifting through files.
- Why it's good: Works directly from your uploaded data, reducing misinformation.



2. ChatGPT (with Advanced Data Analysis)

- **Use:** Content creation, business planning, customer email drafting, market insights.
- MSME Benefit: Saves time on reports, social media posts, marketing campaigns, and brainstorming.
- Why it's good: Handles both creative and analytical tasks; integrates with APIs, CRMs, and chatbots.

3. Canva Magic Studio (Al Design & Marketing Collateral)

- Use: Instantly create logos, product packaging designs, presentations, ad creatives.
- MSME Benefit: No need for a full-time designer; reduces turnaround time for marketing materials.
- Why it's good: Templates + Al image generation = professional branding at low cost.

4. Zoho Zia / HubSpot AI (CRM + Sales Intelligence)

- Use: Al-driven lead scoring, follow-up reminders, automated sales pipeline updates.
- MSME Benefit: Increases conversion rates and ensures no leads are missed.
- Why it's good: Directly tied to CRM, so it acts on real customer data.

5. Pictory / Descript (Al Video Creation & Editing)

- Use: Turn scripts, blog posts, or product descriptions into short promotional videos.
- **MSME Benefit:** Affordable video marketing without expensive editors.
- Why it's good: Perfect for social media reels, product explainers, and training content

Image Source: Internet for learning purposes only.

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STANDARDS, CERTIFICATIONS & REGULATIONS UPDATES



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

New Regulations from Competitive Commission of India on Predatory Pricing



The Competition Commission of India (Determination of Cost of Production) Regulations, 2025, were introduced under the **Competition Act**, 2002. The regulations are a procedural framework designed to help the Competition Commission of India (CCI) determine the cost of production in cases of alleged predatory pricing.

The original CCI (Determination of Cost of Production) Regulations, 2009, were notified in 2009. These regulations were created to establish a framework for determining "cost" in cases of predatory pricing, as defined in Explanation (b) to Section 4 of the Competition Act, which prohibits a dominant enterprise from selling goods or services below cost to reduce competition or eliminate competitors

The Competition Commission of India (Determination of Cost of Production) Regulations, 2025, has **replaced and repealed** the earlier regulations on the same subject, which were the **Competition Commission of India (Determination of Cost of Production) Regulations**, 2009.

The CCI's objective in reviewing and proposing the new regulations is to align them with modern economic theories, recent judicial interpretations, and international competition law practices.

What the Regulations Say and Their Framework

The 2025 regulations were introduced to modernize the framework for determining the cost of production in light of significant developments in competition law jurisprudence both in India and internationally. The new regulations aim to provide greater clarity and a more robust methodology for the CCI to assess predatory pricing, especially in the context of the evolving digital economy.



Key changes introduced by the 2025 regulations include:

- Updated Definitions: The regulations redefine key cost concepts like "total cost," "long-run average incremental cost" (LRAIC), "total variable cost," and "average avoidable cost" for greater clarity and precision. For instance, "total cost" now explicitly includes depreciation but excludes financing overheads.
- Cost Benchmarks: The regulations state that average variable cost (AVC) will generally be used as the primary benchmark for determining a predatory price. However, the CCI has the flexibility to use other relevant cost concepts, such as average total cost (ATC), average avoidable cost, or LRAIC, depending on the specifics of the industry, market, and technology.
- Engagement of Experts: The regulations allow for the engagement of external experts to assist the CCI or the Director General in determining costs, ensuring technical accuracy and objectivity.

Intent and Applicability

The framework was developed to modernize the cost assessment methodology and align it with contemporary economic practices and international competition law jurisprudence. The intent is to give the CCI more effective tools to investigate and address anticompetitive practices, particularly predatory pricing and deep discounting, which have become a growing concern in the digital economy.

The regulations are designed to be sector-agnostic, meaning they apply to both products and services across all industries. Rather than prescribing specific metrics for a particular sector, the framework allows for a case-by-case assessment that can be adapted to the unique features and evolving dynamics of different markets, including the digital economy. The purpose is indeed to combat predatory pricing, particularly by dominant enterprises like online aggregators and e-commerce platforms.

Pricing Determination

The regulations provide a specific framework for determining pricing in the context of predatory pricing investigations. While the default benchmark is average variable cost (AVC), the CCI can use its discretion to apply other cost concepts like average total cost (ATC), average avoidable cost, or long-run average incremental cost (LRAIC), with a documented rationale. The goal is to establish a clear, consistent, and expert-driven process for determining costs, which is a key element in identifying anticompetitive pricing conduct.

SOURCE:

Gazette Notification released on May 7, 2025 : https://www.cci.gov.in/images/stakeholderstopicsconsultations/en/gazette-notification-published-on-07-may-2025-regarding-the-competition-commission-of-india-dete1746633624.pdf
General Statement released on May 7, 2025 https://www.cci.gov.in/images/stakeholderstopicsconsultations/en/general-statement1746633539.pdf

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

From Tirupur to Washington: The Ripple Effect of Trump's Trade Moves

- 01. The economy of US and India-how both cannot be comparable with US being more than \$30 billion and India being \$4.17 billion. The US bullying is not new, the very same Trump denied concessional duty against GSP by the Indian exports.
- 02. The 6 important sectors that would have impact following Trump's 50% tariff namely textiles, Pharma, Jewellery, Electronics. Marine products like Shrimp and Auto components. Of these Tirupur is affected because more than 180000 people are employed in the industry. 30% of Tirupur's exports are to the US at \$5.1 billion that translates to Indian Rs.44610 Crores. As of now, both
- Pharma and Electronics have been exempted because over than 30% of Pharma needs are met by the Indian industry and in iPhones, India is a major exporter.
- O3. Tariff hikes are two way street, Either India looses orders or American consumers have to bear the brunt. With the forthcoming Christmas season, the going is to be tougher for the average American consumer. Already companies like Walmart and Amazon have paused orders in textiles. But replacement is not possible either from Vietnam or Bangladesh. In auto components, US companies may find alternative from countries like Turkey.





- 04. These tariff hikes are presumably against Indian purchase of Russian oil. But for the purchase of such oil, oil price would have hit roof not only in India, but also in Europe, Africa and in other countries. But oil purchase is not the only reason, there are others like Indian refusal to open up markets for agri and dairy products and Indian denial of any Trump involvement in India Pakistan ceasefire.
- 05. My take on the whole issue, it is a question of who is going to blink first. India with 140 crore people with a huge domestic market cannot be set aside just like that. Already there is talk of boycott of American companies by Indians. Indians are known for their boycott of nations. Very recently, Turkey and Maldives have learnt such lessons.

Diary sector must be opened for them and they would definitely fail here given the robust people led production and distribution system. Shrimps would find a ready domestic market and so is the readymade garments.

Jewellery may find some trouble in the short term but in any case it has emotional value, so will find takers even at higher prices.

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TECHNOLOGY

UPDATES



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

GENERATIVE ARTIFICIAL INTELLIGENCE - GEN AI

Definition of Generative AI

Generative AI, or Gen AI, uses algorithms to create new content like audio, code, images, text, and videos. These algorithms are built on machine learning models that mimic the human brain's learning process. By analyzing vast amounts of data, these models learn to recognize patterns and relationships, then using that information to understand users' natural language requests or questions and respond with relevant new content.

How does Generative AI work...

Gen- Al uses machine learning technology to optimize results by exploring more possibilities than traditionally humanly possible. This can be done on the fly when operation on a design, or through a large language model that has been trained on a wide variety of design data.

The three core components of GEN AI

Recognizes Patterns and Structures

At its core, Gen Al uses advanced math and huge amounts of data to recognize patterns in human-created content. This allows it to create new content that is similar to the examples it has learned from the trained datasets.

Works with Neural Networks

Gen Al gets its power from various neural networks that are fed enormous volumes of data, such as written text, images, and audio. The networks analyze and internalize this data. For example, ChatGPT-3 is a language model by Open-Al that was trained on billions of parameters of text from books, articles, and websites.



Gets Trained on Diverse Data

Once the models are sufficiently trained, they can generate new, original content through a process called "conditional generation." The model is guided by user prompts and uses its learned knowledge to produce content that is often surprisingly human-like.

What Generative AI can Create

Generative AI can create many types of content across many different domains.

Text

- Generative models. especially those based on Generative Pre-Trained Transformers (GPT), can generate coherent, contextually relevant text, everything from instructions and documentation to brochures, emails, web site copy, blogs, articles, reports, papers, and even creative writing.

Images and video

- Image generation such as DALL-E, Midjourney and Stable Diffusion can create realistic images or original art, and can perform style transfer, imageto-image translation and other image editing or image enhancement tasks.
- Emerging gen Al video tools can create animations from text prompts and can apply special effects to existing video more quickly and cost-effectively than other methods.

Sound, speech and music

 Generative models can synthesize natural-sounding speech and audio content for voice-enabled AI chatbots and digital assistants, it can generate original music that mimics the structure and sound of professional compositions.

Software code

 Gen Al can generate original code, autocomplete code snippets, translate between programming languages and summarize code functionality.

Design and art

- Generative Al models can generate unique works of art and design or assist in graphic design.

Simulations and synthetic data

 Generative AI models can be trained to generate synthetic data, or synthetic structures based on real or synthetic data. Ex: Generative AI is applied in drug discovery to generate molecular structures with desired properties, aiding in the design of new pharmaceutical compounds

Benefits of Generative Al

 The obvious, overarching benefit of generative AI is greater efficiency.
 Gen AI has the potential to accelerate or automate labor-intensive tasks, cut



costs, and free employees time for higher-value work.

Enhanced creativity

 Gen Al tools can inspire creativity through automated brainstorming, generating multiple novel versions of content.

Improved (and faster) decision-making

- Generative AI excels at analyzing large datasets, identifying patterns and extracting meaningful insights, then generating hypotheses and recommendations based on those insights to support executives, analysts, researchers and other professionals in making smarter, data-driven decisions.

Dynamic personalization

- In applications like recommendation systems and content creation,

generative AI can analyse user preferences and history and generate personalized content in real time, leading to a more tailored and engaging user experience.

Constant availability

 Generative AI operates continuously without fatigue, providing around-theclock availability for tasks like customer support chatbots and automated responses.

To summarize, Generative AI is a groundbreaking technology that creates new data and content, opening new possibilities in many industries. Its applications are wide-ranging, from art and entertainment to healthcare and education. As Gen AI continues to evolve, it's crucial to address ethical concerns and ensure responsible use to maximize its benefits.

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REGULATIONS AND MANAGEMENT SYSTEMS CERTIFICATION



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

One area that is hugely misunderstood all around – in businesses, in policy making, among consumers and even auditors and consultants - is that of the link between management systems certifications like ISO 9001 or ISO 14001, which are so popular globally, and the national regulations which may be in place in various sectors be it manufacturing or services.

It has to be clearly understood that national regulations are the law of the land – every business needs to comply with those which are applicable to it – from product regulation like in food to pollution regulations to financial regulations to tax related laws.

It's the responsibility of each business to identify which laws apply to it and preferably have a system in place for identifying and meeting regulatory requirements.

BIS has made standard to help industry - IS 15793 : 2007 (Reaffirmed Year : 2023) -

"Managing environment, Occupational health and safety legal compliance - Requirements of good practices"

But what is the responsibility of certifiers or accreditors who provide accreditation or certification to businesses.

It has to be understood that certifiers or accreditors are not responsible for enforcement of regulations – they are not regulators.

But does that mean they can disregard regulations.

The answer has to be a loud NO.

Then what is to be expected from them?



Firstly, if a business say like food or drugs or medical devices is regulated, it is necessary for businesses to have regulatory approval or license. Without a license the business is illegal. Therefore, any certifier or accreditor must verify the availability of a valid licence before he grants certification or accreditation. This is non-negotiable.

If a certifier does not check your licence then he is not doing his job and you need to change your certifier.

Next is which license should he check.

All management system standards, be it ISO 9001 for quality or ISO 14001 for environment or ISO 45001 for occupational health and safety, refer to regulatory requirements.

But which regulatory requirements?

If he is undertaking ISO 9001 audit at your factory, what should he check.

Here is another area which needs clarity.

When management systems standard refers to regulatory requirements, it refers to those which are within the scope of certification.

For example, if ISO 9001 is being audited, the certifier should look at quality related regulations and licences like FSSAI license for food or CDSCO licence or registration for drugs and medical devices etc. If ISO 14001 is being audited, the certifier should look at pollution related regulations and licences

issues typically by either Central Pollution Control Board or usually by State Pollution Control Boards.

The certifier is not expected to look at all the licenses a business may need. Only those which relate to the scope of its audit.

The only possible exception to this rule would be that a business has applied for renewal of its licence and there is delay in the process while the regulator allows the business to operate, in which case the certifier may take a view that it's a formality and still grant certification.

The next question would be – is it enough to just ensure availability of licence?

The answer is again no, it is not!

The management systems standards require businesses to have a system in place to address quality or environment or food safety. Therefore, they must have a system in place to identify and meet the regulatory requirements. The certifier needs to verify that such a system is in place.

The auditor's job Is also to verify implementation of the system. Therefore, he should seek evidence of implementation of the system for complying with the regulations – be it test reports for products or internal audits to check compliance to GMP.



Not only that, the certifier is expected to audit regulatory compliance – not 100% because that is not his job – but on a sampling basis to assure himself that the system actually works.

It would therefore be expected that the auditor would audit good manufacturing or hygienic practices on a sampling basis and in case he finds a non-compliance, he would report it to the organization.

Should a certifier certify a business which is found to be non-compliant in regulatory requirements?

Ideally no!

However, there could be some exceptions as the one pointed out earlier. It could be such a minor non-compliance that the certifier may take a call to certify. It's a risk for certifier or accreditor to certify or accredit

a business which is non-compliant with the law. But the norm should be no certification or accreditation – exceptions only prove the rule.

If your certifier is not doing all of above, you need to change the certifier. The challenge would be that the certifiers in the market are pretty weak in regulations and finding a good one is another challenge.

I remember assessing a well-known MNC certification body years ago whose ISO 9001 audit report identified applicable regulation in pharma as Factories Act. To which my response was that neither your auditor knows the sector nor you as certification body know it since the audit reports are subject to independent review.

It is hoped that not only the certifiers but the accreditation bodies too are reading this who accredit certifiers!

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Unit-4 Self Development Corner

The most satisfying thing in life is to have been able to give a large part of one's self to others.



Business Stories Inspiration Matters

About Lets Scrap - How a Dinner Table Idea became a Multi-Crore Startup



Let's Scrap has streamlined the scrap disposal process, making it transparent and compliant with environmental regulations.

It was just another day at work for Anuj Bhatnagar. He was called for a meeting that would reshape his understanding of waste management.

The topic on the table was simple: DTH boxes and Wi-Fi routers, ubiquitous in households, were reaching their end of life.

The task seemed straightforward — dispose of them responsibly. But as he would soon discover, this task was layered with complexities.

Anuj had expected a legion of service

providers ready to handle his company's scrap disposal needs. Instead, there were merely a handful of vendors, each less reliable than the last.

"Prices were unpredictable and depended not on how good the service was, but on the unpredictable decisions of a few people who controlled the market. The processes involved were unclear and filled with inefficiencies that frustrated me," he says.

The crux of the problem lay not just in the scarcity of vendors but in the disorderly nature of the industry itself. Talks with



vendors left Anuj with more questions than answers.

"The way things were done wasn't clear – it was hard to see what happened between when something was handed over and when it was finally recycled. There was no organised system, just a mix of random decisions and hurried last-minute actions," he adds.

"I would spend my weekends interviewing shopkeepers and recyclers, dissecting the role of local kabadiwallas, and extracting insights from market dynamics," he says.

Anuj noticed overwhelming issues: limited vendor competition, archaic processes, and a lack of transparency in operations. The problem was evident — a scrap disposal system needed reform.

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Anuj noticed overwhelming issues: limited vendor competition, archaic processes, and a lack of transparency in operations. The problem was evident — a scrap disposal system needed reform.

Once, over dinner at a cosy restaurant, Amit proposed that they should seize this opportunity and start a business together, incorporating technology to bring meaningful change.

In that moment, 'Let's Scrap' was born — with a bold vision to create a roadmap for responsible waste disposal.

Turning trash to treasure in corporates



Let's Scrap provides a digital platform for scrap collection scheduling, documentation, and recycling processes.

As a part of his solution, Anuj worked on a systematic plan to dispose of scrap that bridged the gap between corporate structure and environmental requirements.

Some He envisioned a streamlined, digitally backed system for corporates to manage waste — from capturing photographic evidence of scraps to ensuring every transaction was traceable and compliant with regulatory standards.

Unlike others who focused solely on household waste, their platform was tailored to the stringent needs of corporates, tackling not just waste but the associated compliance and audit complexities.

Their innovation lay in ensuring each scrap's journey was documented, from pick-up to recycling, thus enabling transparency and trust. Corporate clients, such as e-commerce and FMCG companies with multiple store locations, use this platform to schedule scrap collection. Each store is onboarded onto the platform as a collection point, allowing them to schedule pick-ups based on their scrap generation frequency.

Collection agents from Let's Scrap use their app to take photos and record material details digitally during pick-up. A digital invoice is generated, and the collected scrap is transported to a Material Recovery Facility (MRF), where the scrap is sorted into categories like paper, plastic, metal, e-waste, and more.

Source: Internet





Tucked Tourism Places at Chikkamagaluru Kemmangundi

55 kilometres (34 miles) north from Chikmagalur town is Kemmangundi. Lingadahalli is the junction point to go for Kemmangundi, a scenic hill station on the Baba Budan Giri range of hills. Kemmangundi is also known as K.R. Hills after the Wodevar King, Krishnaraja Wodeyar, who had made it his favourite summer camp. Kemmangundi, at a height of 1,434 meters, is surrounded by thick forests and a salubrious climate throughout the year. It is surrounded by the Baba Budan Giri range and blessed with silver cascades of mountain streams and lush vegetation. Its beautifully laid out ornamental gardens and enchanting mountain and valley views are a treat to the eve. Spectacular sunsets are a must see from various locations in the district, even from the Raj Bhavan. For the adventurous. Kemmangundi offers many peaks to scale and intricate jungle paths to explore. This place has a beautiful rose garden and other attractions. There is a place called Z-point at about 10 minutes walk from this main place which gives a nice aerial view of the Shola grass lands of the Western Ghats.

Kudremukh and Kudremukh National Park

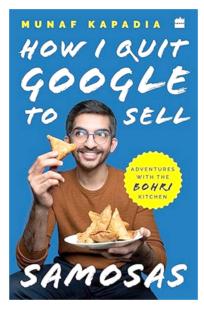
95 km southwest of Chikmagalur town is Kudremukh range (in Kannada Kudure = horse and mukha = face), so named because of the unique shape of the Kudremukh peak. Overlooking the Arabian Sea, the broad hills are chained to one another with deep valley & steep precipices. Situated at 1,894.3 meters above sea level, Kudremukh is rich in iron ore deposits. The Kudremukh Iron Ore Company conducts mining operations, benefaction and transportation of the ore as slurry through pipelines to the port at Panambur near Mangalore.

Source and Image: https://chikkamagaluru.nic.in/en/tourism/





HOW I QUIT GOOGLE TO SELL SAMOSAS: Adventures with The Bohri Kitchen



'Through this book, I hope to inspire you. I hope to make you laugh a little and I hope that you take away this, if nothing else-if I can do it, so can you.'In August 2015, Munaf Kapadia quit his four-year-long career as a consultant at Google to pursue another venture - with his mother!Two years down the line, as Chief Eating Officer of food tech start-up The Bohri Kitchen, he made the Forbes India 30 Under 30 list. How I Quit Google to Sell Samosas is the story of how this adventurous entrepreneur grew a weekend Bohri food pop-up from his Cuffe Parade home into an F&B start-up with a

Rs 4 crore turnover. A man of many ideas, Munaf regales readers with tales of his big hits-citywide delivery kitchens, catering for Bollywood's biggest celebrities and winning a reality show-and the few misses. Packed with 'samosa gyan' gathered along the way, How I Quit Google ... inspires you to dream big (even in a pandemic!) and find the courage to keep moving. Whether you succeed or fail.

Source: https://www.amazon.in/HOW-QUIT-GOOGLE-SELL-SAMOSAS/dp/9354222579

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EGYPT USD 623,40 MILLION

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COAL



IRON AND STEEL







LOGISTICS

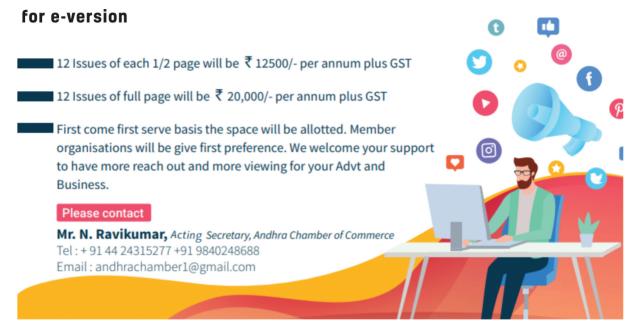


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