Journal of Andhra Chamber of Commerce
ACC NEWSLINE
VOL. CXVI | AUGUST 2026

Established in 1928

Shri S. Narasimhan, Vice President, ACC, had the honour of welcoming Thiru. P. Mathan Raja, Minister for Micro, Small and Medium Enterprises (MSME), Government of Tamil Nadu, during the exhibition.

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Chamber at a Glance

"A well-organized desk
is a sign of
a well-organized mind."

From the President's Desk

Dear Members,

Greetings from Andhra Chamber of Commerce!

India's economic journey continues to be shaped by expanding global engagement, strengthening domestic capabilities and a growing culture of innovation. Recent developments across trade, investment, skills and innovation point towards an economy increasingly confident in global engagement.

India's trade performance with Free Trade Agreement partners reflects the growing reach of Indian enterprises. Stronger merchandise flows with Singapore, Sri Lanka, Malaysia, Australia and the United Kingdom indicate that improved market access and deeper economic partnerships are creating fresh opportunities for exporters. This momentum reinforces the importance of quality, competitiveness and compliance.

The strengthening relationship between India and Japan offers another promising avenue, particularly in human capital development. Greater cooperation in vocational training, industry-oriented skills and language capabilities can create employment pathways for Indian youth while meeting workforce requirements abroad. Business participation will be essential to turn these initiatives into practical opportunities.

India's engineering services sector is an important contributor to the country's global services presence. Its rapid expansion reflects the depth of technical expertise available within the country. Stronger professional standards and industry-academia linkages can further enhance India's position in high-value engineering services.

Growing Japanese interest in Indian manufacturing, technology and infrastructure demonstrates the potential for deeper bilateral economic cooperation. Such partnerships can strengthen supply chains and support investment-led growth.

Innovation remains central to India's transformation. Advances in electric mobility, including indigenous development of charging technologies, demonstrate how Indian companies are creating solutions with global value. At the same time, the expansion of the startup ecosystem and public support for innovation can encourage young entrepreneurs to pursue new ideas.

Businesses must remain attentive to evolving inflationary conditions and monetary policy. Sound financial planning, productivity and adaptability will be critical.

The Andhra Chamber of Commerce remains committed to facilitating dialogue, strengthening industry networks and supporting enterprises as they navigate opportunities. Through collaboration among government, industry, academia and entrepreneurs, India can translate its economic potential into sustainable, inclusive and globally competitive growth.

Dr. V L Indira Dutt
President

CHAMBER

Program on Advantages and Scope of AI in Manufacturing, AI in Cyber Insurance and GRC

10th July 2026, ACC - Dr V L Dutt Hall, Chennai.

Andhra Chamber of Commerce organized a programme on "Advantages and Scope of AI in Manufacturing, AI in Cyber Insurance and GRC", bringing together industry professionals, technology experts and business leaders to explore the growing role of Artificial Intelligence in strengthening modern enterprises.

Mr Ramesh Bhashyam, Chairman - ICT Sub-Committee, ACC chaired the workshop and warmly welcomed all the participants and the guest speaker and honoured the guest speaker The session was led by Dr. Ramesh Khare, Founder & CEO, Teknowa Solutions Pvt. Ltd & Mr Prasanna Narayanan, Founder, Arivuu AI labs on how AI is transforming the manufacturing sector through predictive maintenance, quality control, process automation, supply-chain optimization, production forecasting and intelligent decision-making. By analyzing large volumes of operational data, AI can help manufacturers improve productivity, reduce downtime, enhance product quality and optimize costs.

The session also focused on the emerging role of AI in Cyber Insurance, particularly in assessing cyber risks, identifying vulnerabilities, improving threat detection and enabling more accurate risk profiling. Participants gained insights into how Organisations can use AI-driven tools to strengthen cybersecurity preparedness while managing financial exposure from cyber incidents.

The discussion further covered Governance, Risk and Compliance (GRC), emphasizing the importance of responsible AI adoption, regulatory compliance, data protection, risk management and effective corporate governance.

The programme provided valuable perspectives on building secure, resilient and

AI-ready Organisations, while highlighting the opportunities for businesses to leverage emerging technologies for sustainable growth and competitive advantage.

The interactive Q&A session enabled participants to clarify practical concerns regarding Advantages and Scope of AI in Manufacturing, AI in Cyber Insurance and GRC. The vote of thanks was proposed by Mr. Ramesh Bhashyam, Chair - ICT Sub – Committee, ACC. Earlier Mr N Ravikumar, Secretary, ACC welcomed the gathering and introduced about ACC. The Session was well received by members, who appreciated its practical approach and timely guidance on advantages and scope of AI in manufacturing, AI in cyber insurance and GRC strengthening data privacy and compliance practices in an increasingly digital business environment.

Program on "Corporate Compliances - Critical Aspects & Updates"

22nd July 2026, ACC - Dr V L Dutt Hall, Chennai.

Andhra Chamber of Commerce organized a programme on "Corporate Compliance Updates", focusing on critical developments in corporate law, regulatory requirements and emerging compliance challenges under the Companies Act, 2013.

Mr G. Ramachandran, Chairman, Company Law Sub-Committee, ACC chaired the workshop and warmly welcomed all the participants and the guest speaker and honoured the guest speaker the session was led by CS.U.Siddharth, Practicing Company Secretary shared the insights about the ROC filings, KYC and digital compliance requirements, company incorporation, CSR obligations, AGM provisions, dematerialization of shares and internal audit requirements. Particular emphasis was placed on the importance of timely and accurate statutory filings and maintaining proper documentation to avoid regulatory action and financial penalties.

The presentation also covered CSR compliance, including the 2% expenditure requirement and provisions relating to unspent amounts, along with key AGM and POSH compliance requirements. Participants were briefed on compliance issues relating to CCD fundraising, private placements, beneficial ownership, DIN management and auditor responsibilities.

Several recent ROC penalty cases were discussed to demonstrate the financial and reputational consequences of non-compliance. The session further highlighted the importance of maintaining properly numbered minutes' books, transparent share-transfer procedures and robust internal control systems.

The interactive Q&A session enabled participants to clarify practical concerns regarding the Corporate Compliances - Critical Aspects and its Updates. The vote of thanks was proposed by Mr. Ramesh Bhashyam, Chair - ICT Sub – Committee, ACC. Earlier Mr N Ravikumar Secretary, ACC welcomed the gathering and introduced about ACC. The Session was well received by members, who appreciated its practical approach and timely guidance on by emphasizing that corporate compliance is not merely a statutory obligation but an essential pillar of good corporate governance, risk management and sustainable business growth.

Webinar on " RIS Discussion Paper on "Reimagining India's Quality Ecosystem

24th July 2026, ACC, Chennai.

The Andhra Chamber of Commerce, in association with the Research and Information System for Developing Countries (RIS), is the Think Tank of the Ministry of External Affairs, Government of India, organized a joint webinar on the RIS Discussion Paper, "Reimagining India's Quality Ecosystem." The session focused on strengthening India's quality infrastructure and enhancing the country's global competitiveness in an increasingly complex trade environment.

The webinar was moderated by Ms. Rama Venugopal, Chairperson, Standards, Certification and Regulation Subcommittee, ACC. Mr. S. Narasimhan, Vice President, ACC, welcomed the participants and highlighted the Chamber's longstanding commitment to promoting business growth through constructive engagement with government and industry.

RIS representatives Mr. Anil Jauhri, Research Fellow, and Ms. Om Stutee, Research Assistant, presented key findings and recommendations from the discussion paper. The speakers highlighted the need for greater integration among standards, technical regulations, metrology, conformity assessment, accreditation and market surveillance.

The session highlighted the need to shift from a reactive to a proactive, integrated quality ecosystem, addressing challenges arising from overlapping standards, regulations, conformity assessment and non-tariff measures. Discussions covered the need for clearer regulatory roles, stronger market surveillance, globally aligned standards, reliable laboratories and skilled professionals.

Key recommendations included establishing a National Quality Authority, modernizing certification frameworks, strengthening export compliance support for MSMEs, enhancing international standards participation, and improving coordination among ministries and stakeholders. The session underscored quality as a strategic enabler of India's global trade ambitions.

The interactive Q&A session enabled participants to clarify practical concerns regarding the Corporate Compliances - Critical Aspects and its Updates. The vote of thanks was proposed by Ms. Rama Venugopal, Chairperson, Standards, Certification and Regulation Subcommittee, ACC. Earlier Mr N Ravikumar, Secretary, ACC welcomed the gathering and introduced about ACC. The webinar concluded with an interactive exchange of views, underscoring the importance of stakeholder participation in shaping a robust, transparent and globally recognized Indian quality ecosystem.

Program on Business Prudence - Shri JRD Tata way!

28th July 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 Prof. Sridhar Narayanan, Founder, Grand Alliance for Management Excellence (GAME).

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.

Prof. Narayanan drew inspiration from the life and legacy of Jamshedji Tata, highlighting his entrepreneurial energy, visionary thinking, calculated risk-taking and commitment to innovation, employee welfare and nation-building. He reflected on Tata's pioneering contributions to industries, education, infrastructure and philanthropy, and challenged today's entrepreneurs to consider whether their decisions would create a lasting legacy.

The session also focused on AI, technology adoption, digital transformation, employee welfare, sustainability and leadership. Prof. Narayanan emphasized the need for businesses to embrace emerging technologies, strengthen fundamental business knowledge, conduct thorough research and develop an inclusive, compassionate and future-ready leadership approach.

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.

Program on “Business Opportunities in The Netherlands s”

29th July 2026, ACC - Atluri Koteswara Rao Memorial Hall, Secunderabad.

Dr. V.B.S.S. Koteswara Rao, Vice-Chairman, ACC, Telangana Chapter chaired the session and welcomed the Chief Guest, Guest of Honour and participants for the presentation on “Business Opportunities in The Netherlands”. In his welcome address Dr. VBSS Koteswara Rao observed – India and The Netherlands share over 400 years of commercial relations, which today have evolved into a strong strategic partnership in trade, innovation, logistics, water management, agriculture, and sustainability. The Netherlands occupies a unique position in global commerce. Strategically located in the heart of Europe, it serves as the gateway to the European Union, providing access to a consumer market of more than 450 million people. With world-class infrastructure, highly efficient ports and airports, advanced logistics networks, transparent regulations, and a business-friendly environment, the Netherlands offers Indian exporters an excellent platform to expand into Europe.

In addition, increasing demand for sustainable products, digital technologies, green innovation, and circular economy solutions has created new opportunities for Indian enterprises to establish a lasting presence in the Dutch and wider European markets. More than 300 Dutch companies operate in India, and over 300 Indian companies have established a presence in the Netherlands, reflecting strong two-way investment ties. India’s manufacturing initiatives, technological capabilities, and entrepreneurial spirit complement the Netherlands strengths in innovation, logistics, finance, sustainability, and market access. This synergy creates an ideal environment for deeper collaboration, investment, technology transfer, and long-term commercial partnerships. The Port of Rotterdam serves as Europe’s largest gateway and is an important entry point for Indian exports into the European market.

Mr. Harsh Indrarun & Mr. Ram Babu Vedantham, Deputy Trade and Investment Commissioner, The Netherlands Business Support Office - Hyderabad, Embassy of the Kingdom of the Netherlands, explained the role of the Netherlands Business Support Office (NBSO) in promoting trade and investment between India and the Netherlands.

India and the Netherlands have strengthened their relationship through a Strategic Partnership, signing agreements in sectors such as semiconductors, renewable energy, water management, and infrastructure.

A major highlight is the India–EU Free Trade Agreement (FTA) concluded in January 2026, expected to reduce tariffs, increase market access, and boost trade and investment.

The Netherlands is an attractive business destination because of its: Strong economy, excellent infrastructure, Innovation ecosystem, skilled multilingual workforce, Business-friendly tax environment, High quality of life.

Key sectors for future cooperation include:

- Semiconductors
- Green hydrogen
- Renewable energy
- Critical minerals
- Ports
- Logistics
- Water management
- Agriculture
- Healthcare
- Education
- Mobility

It also outlines major imports and exports between the two countries and describes how NBSO Hyderabad supports Dutch businesses through networking, trade missions, business fairs, and coordination with government authorities.

Earlier Shri N. Pardhasaradhi, Hon.Advisor on Foreign Trade introduced Mr. Harsh Indrarun, Mr. Ram Babu Vedantham, Deputy Trade and Investment Commissioner, The Netherlands s Business Support Office.

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

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

The Andhra Chamber of Commerce (ACC), as the Supporting Partner and Ecosystem Partner, for WAREMAT | TOPACK | AUTOROBOT | COSLOG TRADEFARE 2026,

from 30th July to August 1, 2026, Chennai Trade Centre, Chennai.

The Andhra Chamber of Commerce (ACC), as the Supporting Partner and Ecosystem Partner, was pleased to be associated with WAREMAT I TOPACK I AUTOROBOT I COSLOG 2026, from 30th July to August 1,2026 it was a prominent B2B exhibition at Chennai Trade Center, Chenna, showcasing the latest developments in warehousing, packaging, automation, robotics and logistics.

Shri S. Narasimhan, Vice President, ACC, had the honour of welcoming Thiru. P. Mathan Raja, Minister for Micro, Small and Medium Enterprises (MSME), Government of Tamil Nadu, during the exhibition. Shri S. Narasimhan, Vice President, ACC, graced the inaugural ceremony as the Guest of Honour.

The exhibition brought together industry leaders, innovators and technology providers, creating valuable opportunities for collaboration, networking and business growth. ACC's association reaffirmed its commitment to strengthening industry ecosystems and promoting innovation-led growth.

Upcoming Summits

ANDHRA CHAMBER OF COMMERCE
ESTD.1928

98
1928 - 2026

ANDHRA CHAMBER OF COMMERCE

PRESENTS

FUTURE ENERGY SUMMIT 2026

ENERGY SECURITY, SUSTAINABILITY & INVESTMENT OPPORTUNITIES

DATE
September 18, 2026, Friday

TIME
09:30 AM – 05:30 PM

MODE
In Person Session

VENUE
Welcomhotel By ITC Hotels – Cathedral Road, Chennai

CONFERENCE PURPOSE

- **EXAMINE** the impact of evolving global energy dynamics on Indian industry.
- **SHOWCASE** practical alternative energy solutions for commercial and industrial establishments.
- **PRESENT** emerging technologies that improve energy efficiency and resilience.
- **HIGHLIGHT** Government policies, incentives and financing opportunities supporting clean energy adoption.
- **DISCUSS** standards, regulations and certification frameworks governing the energy sector.
- **FACILITATE** dialogue between policymakers, regulators, industry leaders, technology providers and investors.
- **PROMOTE** innovation, collaboration and sustainable business growth.

DELEGATES WILL GAIN INSIGHTS INTO

- Alternative energy solutions for industry
- Business continuity during energy disruptions
- Renewable energy technologies
- Green hydrogen and biofuels
- Battery energy storage systems
- Smart grids and digital energy management
- Carbon markets and sustainability
- Government incentive schemes
- Investment opportunities
- Standards, certification and regulatory compliance

KEY FOCUS AREAS

- RENEWABLE ENERGY
- SMART GRIDS & MICROGRIDS
- ENERGY STORAGE SOLUTIONS
- GREEN HYDROGEN & ALTERNATIVE FUELS
- SUSTAINABILITY & ESG
- INVESTMENT & GROWTH OPPORTUNITIES

DELEGATE REGISTRATION OPEN!

BE PART OF THE FUTURE OF ENERGY

Join industry leaders, policymakers, investors, innovators and experts to shape a sustainable tomorrow.

DELEGATE FEE
Rs. 1500
(incl of Tax)

SCAN & PAY

10% GROUP DISCOUNT
for 3 or more delegates from the same organisation

Ph: 7305043885 / 7305063885

Email : andhrachamber1@gmail.com
acc@andhrachamber.com

Web URL : https://andhrachamber.com/

POWERING INDUSTRY. SECURING TOMORROW. BUILDING A SUSTAINABLE FUTURE.

Memories to Cherish

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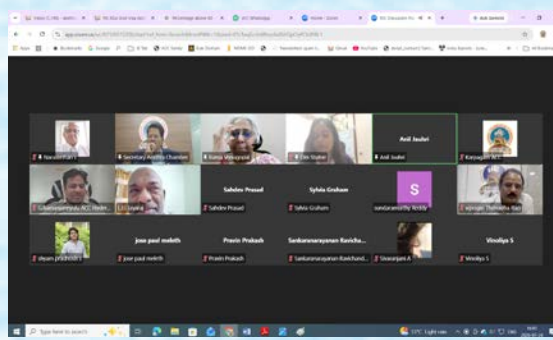

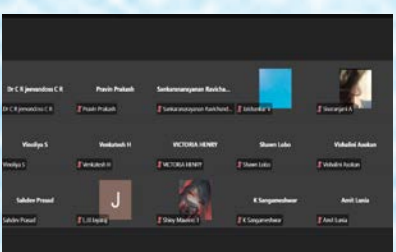

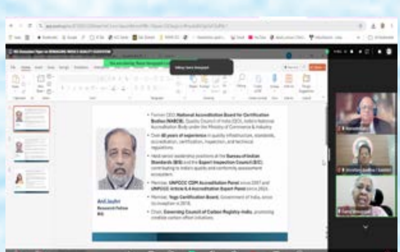

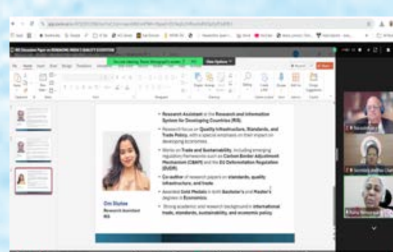

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Chennai HQ, Secunderabad,
Visakhapatnam, Vijayawada, Nellore

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From Andhra Chamber of Commerce Mr N Ravikumar, Secretary, was accompanied by Mr P Barnabas Immanuel,Asst.Secretary had a courtesy vist to Consulate General of Malaysia, MAtrade,Chennai - Mr Wan Ahmed Tarmizi Wan Idris, Trade Consul, MATrade, Consulate General of Malaysia and Mr Ramaneedharan.P,Senior Marketing Manager, MATrade, Consulate General of Malaysia.

On 15th July 2026 Halal Roundtable Stakeholders meet representated from ACC by Mr N Ravikumar, Secretary, was accompanied by Mr P Barnabas Immanuel,Asst. Secretary organized by Consulate General of Malayasia, MATRADE, Trade Section

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

Unit-2
Nation First

Power without a nation's confidence is nothing

- Catherine the Great

INDIAN ECONOMY
Overview

India's economy continues to demonstrate resilience amid an increasingly uncertain global environment. In its August 2026 monetary policy review, the Reserve Bank of India (RBI) retained the repo rate at 5.25% and maintained a neutral policy stance. At the same time, the RBI raised its real GDP growth projection for FY2026–27 to 6.7%, while lowering its inflation forecast to 5.0%, reflecting confidence in the underlying strength of domestic economic activity.

Domestic consumption, government capital expenditure and improving external buffers remain important pillars of growth. India's foreign exchange reserves reached around US$716.9 billion by August 14, providing a substantial cushion against external shocks and supporting macroeconomic stability.

However, challenges remain. Retail inflation increased to 4.45% in July 2026, driven largely by food prices, while elevated global crude oil prices continue to pose risks to inflation, trade and the current account. Global geopolitical tensions and uncertainty in international markets are also affecting investor sentiment and business confidence.

Recent private-sector activity data indicates a modest recovery in August, although manufacturing expansion has weakened while services have provided support to overall activity.

For India to sustain higher growth, strengthening private investment, expanding exports, improving manufacturing competitiveness and integrating deeper into global value chains will be critical. With strong domestic demand, substantial foreign-exchange reserves and continued policy support, India remains well positioned for long-term growth, provided emerging inflationary and global risks are managed effectively.

Source: Internet

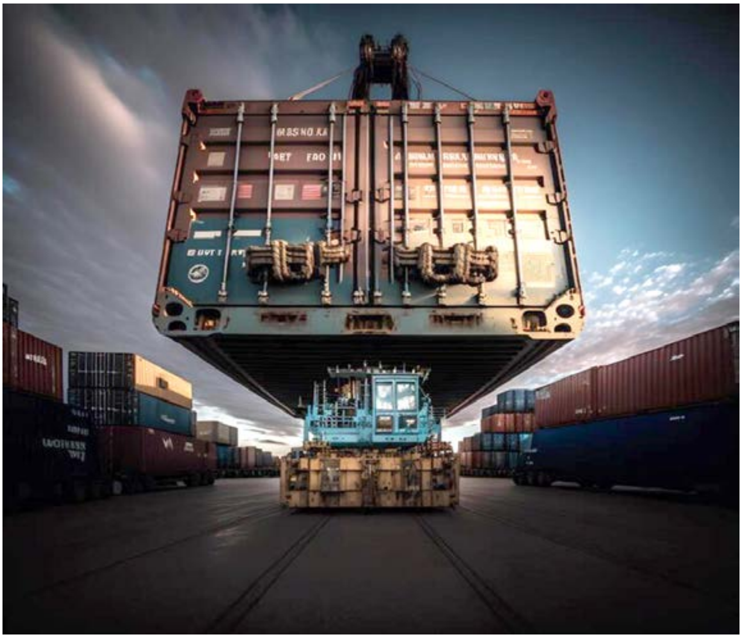
India Success Story

Resilience, Reforms and Rising Global Confidence

India stands at a crucial juncture in its journey towards becoming a developed economy. While significant economic reforms have been undertaken since liberalization, sustaining higher growth will require deeper and more comprehensive reforms, particularly in international trade. Faster economic growth is essential not only for increasing national income but also for generating employment opportunities for India's expanding workforce.

One of the key areas where India can unlock greater potential is exports. Countries such as China and South Korea demonstrated how strong export performance can accelerate industrialization, integrate domestic businesses into global value chains and transform economies. India, therefore, needs to adopt a more competitive and outward-looking trade strategy.

Tariff rationalization should remain a priority. High import duties increase the cost of inputs and intermediate goods, indirectly making Indian exports less competitive. A simpler, predictable and low-tariff regime can help domestic industries access global-quality inputs at competitive prices and participate more effectively in international supply



chains. The government's ongoing efforts to reduce customs duties and rationalize tariff structures are therefore significant steps in the right direction.

India has also made progress through recent trade agreements, including those with the United Kingdom and the European Union. However, the greater challenge now is ensuring that Indian businesses effectively utilize these agreements. Greater awareness, simpler procedures and stronger institutional support will be necessary to convert market access into actual export growth.

Investment policy is equally important. A more accommodating bilateral investment treaty framework can attract greater foreign direct investment, which can contribute not only capital and technology but also access to international markets and global production networks.

India's exports of goods and services reached 25.4 per cent of GDP at their peak in 2013, compared with substantially higher levels achieved by China and South Korea. Strengthening India's external sector can therefore become a major and sustainable engine of growth.

As India moves towards its developed-economy ambitions, deeper trade integration, competitive tariffs, stronger investment frameworks and greater participation in global value chains will be essential. Capitalizing on international trade can help India achieve faster growth, create jobs, attract investment and strengthen its position in the global economy.

Image Source: Internet for learning purposes only.

Madras High Court Judgments in VAT CST GST

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

Error in the annual return: The petitioner contended that only eligible ITC was claimed and the discrepancy arose from an inadvertent clerical error in the annual return. As the adjudicating authority confirmed the demand without considering the petitioner's replies or recording findings, the Court set aside the impugned order and remanded the matter for fresh consideration. **Tvl. A.P Group Traders Vs The Commercial Tax Officer, Gudalur Assessment circle, WP No. 24934 of 2026 DATED: 22-07-2026**

Seigniorage fees: Following its consistent approach in GST on seigniorage matters, the Court set aside the impugned order subject to payment of 10% of the GST demand on seigniorage and 25% of the outward supply tax demand within thirty days fresh orders were directed, with enforcement of the seigniorage demand deferred pending the Supreme Court's decision. **R. Raguraman Vs The Deputy Commercial Tax Officer-2 Cuddalore (Town), WP No. 26562 of 2026 DATED: 22-07-2026**

C-forms - Remand directions : Pursuant to the Tribunal's remand directing verification of C-forms, the petitioner submitted representations with available C-forms. As no fresh orders were passed, the High Court directed the assessing authority to consider the representations, verify the C-forms and pass orders in accordance with law within two months. **Tvl. Schneider Electric Infrastructure Ltd, Vs Assistant Commissioner (ST), Padi assessment circle, WP No. 26934 of 2026 DATED: 23-07-2026**

No response for SCN: The assessment was confirmed as the petitioner neither replied to the show cause notice not attended the personal hearing. The petitioner agreed to remit 10% of the disputed tax demand. Subject to such payment within thirty days, the impugned order dated 24.03.2026 was set aside and the matter remanded for fresh consideration. **Tvl. S M V Projects Vs The Assistant commissioner ST, Avarampalayam Assessment circle, WP No. 27191 of 2026 DATED: 24-07-2026**

ITC reversal and Assessment: The petitioner had reversed the entire disputed ITC before issuance of the DRC-01 notice, but the assessment was completed without considering this as no reply was filed. The Court set aside the assessment and Section 161 rejection order, remanding the matter for fresh adjudication subject to deposit of 25% of the disputed tax. **Tvl.Thansi Traders Vs The Assistant Commissioner (st), Surappattu Assessment Circle, WP No. 16527 of 2026 Dated: 27-04-2026**

No waiver of Interest: In view of the fact that the Petitioner has admitted to the tax liability, there can be no waiver of interest if the Petitioner is otherwise liable to pay the tax. Therefore, there is no merit in this case and the WP is dismissed. **M.Velusamy Vs 1. The State Tax Officer, Karur-3 Assessment Circle, 2. The Deputy State Tax Officer-2, Karur Circle, Karur. WP(MD) No.18598 of 2026 Dated: 03.07.2026**

Simultaneous levy of Late Fee and Penalty: Both late fee and general penalty were imposed and that said orders are not in consonance with law laid down by this Court in Kandhan Hardware. In order to maintain consistency, following Kandhan Hardware, impugned orders are set aside only insofar as imposition of general penalty is concerned. **Tvl. Geotech Offshore Structures Pvt Ltd Vs The State Tax Officer, Royapuram Assessment Circle, The Deputy State Tax officer-I Royapuram Assessment Circle, WP Nos. 25006 etc of 2026 Dated: 10-07-2026**

Interest: The petitioner paid the entire tax liability within 30 days of the show cause notice. As the impugned order acknowledged such payment, the Court held that the penalty required reconsideration. While sustaining the interest levy, it set aside the penalty and remanded the matter for fresh adjudication after hearing the petitioner. **Tvl. Sri Hari Krishna Agencies Vs 1. The State Tax Officer, Arakkonam Assessment circle, 2. Commercial Tax Officer, Arakkonam, Vellore District. WP No. 24936 of 2026 Dated: 10~07~2026**

Turnover: The petitioner could not attend the personal hearing due to hospitalization and contended that the assessment wrongly considered the all-India turnover instead of the Tamil Nadu turnover reflected in the Annual Information Statement (AIS). Without prejudice, the petitioner agreed to remit 10% of the disputed tax demand. Holding that a prima facie case for reconsideration was made out regarding turnover computation, the Court set aside the impugned orders and remanded the matters, subject to payment of 10% of the disputed tax. **Tvl. A G International, Vs The State Tax Officer, Inspection – III, Vellore Division, WP Nos. 27147 and 27149 of 2026 DATED: 24-07-2026**

Section 73 or 74: The Court held that, in the absence of allegations of fraud, wilful misstatement or suppression, proceedings could not be concluded under Section 74 when the show cause notice was issued under Section 73. Accordingly, the assessment and Section 128A rejection orders were set aside, with liberty to seek relief under Section 128A afresh. **Tvl. WFB Baird and Company**

India Private Limited Vs The State Tax Officer I, Data Analytical Unit, Erode Division Erode-638 001 and others WP Nos. 24237 & 24239 of 2026 DATED: 07-07-2026

Section 17(2) & Rule 42: The Court found that the impugned assessment ignored an earlier reasoned order holding that the disputed transactions were non-GST/non-supply items and that Section 17(2) and Rule 42 were inapplicable. Accordingly, the assessment was set aside and remanded for fresh adjudication after granting the petitioner an opportunity of hearing. **Tvl. Krishna Fabrications Pvt. Ltd Vs The State Tax Officer (ST), Maraimalai Nagar Assessment Circle, WP No. 24930 of 2026 Dated: 10-07-2026**

Reversal of Input tax credit : Observing that the issue of exempt supplies and corresponding ITC reversal had already been addressed in the earlier order dated 20.11.2025, the Court held that its reconsideration was unwarranted. The impugned orders were partly set aside, the matter remanded on the exempt supply issue and the related bank attachment lifted. **Tvl. Win Power Engineering Private Limited Vs 1. The Assistant Commissioner (ST)(FAC) Kundrathur Assessment Circle, 2. The Manager, South Indian Bank, Chennai Nungambakkam Branch, WP Nos. 20929 and 20930 of 2026 Dated: 13-07-2026**

Evidence: Finding a palpable error in the assessment, the Court noted that the adjudicating authority ignored the petitioner's gate entry records evidencing purchases from Tvl. Guruvammal Tex. Accordingly, the impugned order dated 19.06.2026 was quashed and the matter remanded for fresh consideration after examining the documents produced by the petitioner. **Tvl.Anbalaki Tex Vs. The State Tax Officer (ST), Sriviliputhur Assessment Circle, W.P(MD) No.18992 of 2026 Dated: 07.07.2026**

Supporting documents: Although the petitioner had replied to the DRC-01 notice and attended the personal hearing, relevant supporting documents were not produced. Granting one final opportunity, the Court set aside the impugned order and remanded the matter for fresh adjudication, subject to deposit of 25% of the disputed tax within thirty days **Tvl. Shriram Gases, Vs The Deputy State Tax Officer-1 Thiruparankundram Assessment Circle, Madurai. WP(MD) No.18631 of 2026 Dated: 03.07.2026**

Reply for DRC 01: The impugned order, passed for non-filing of a reply to the DRC-01 notice, was quashed subject to the petitioner depositing 25% of the disputed tax, after adjusting recoveries already made. The petitioner was permitted to file a reply and the bank attachment was ordered to stand vacated upon compliance. **Tvl. Lakshmi Traders Vs 1. The Deputy Commercial Tax Officer, Lalgudi Assessment Circle, 2. The Branch Manager, Tamilnadu Mercantile Bank Ltd, WP(MD) No.18654 of 2026 Dated: 03.07.2026**

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

EMPLOYEE DEVELOPMENT

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

The Quietest Addiction

Addiction wears many masks. Some are obvious—the clink of a glass, the haze of smoke, the powder on a mirror. Others are celebrated as social habits before they morph into silent destroyers. But no matter the form, every addiction carries a price tag, and it's usually paid in health, wealth, or peace of mind.

We've all seen it: the brilliant mind drained by substances, the promising life derailed by dependency. Some find their way back; many do not. Take alcohol, for instance. It often begins as a toast at a wedding or a drink to unwind—a harmless ritual. But for those without a brake pedal, it becomes a cage. When dependence takes hold, it's classified as a disease—not a moral failing. And like any illness, recovery demands more than willpower; it requires empathy, patience, and the quiet scaffolding of love from those around them.

But there is another addiction—one that doesn't come with a warning label or a rehab hotline. It doesn't destroy in a blaze of scandal, but in a slow, suffocating whisper. It rots ambition, dulls the mind, shrinks the world, and steals years before you even notice. Its name? **Comfort.**

This is the addiction of the soft chair, the easy path, the familiar face. Those who fall into its grip aren't thrill-seekers; they are peace-seekers. They choose the known over the unknown, the light load over the heavy lift, the couch over the climb. Their world becomes a carefully curated bubble where challenge is avoided, hardship is exiled, and every day looks safely like the last.

Comfort whispers seductive promises: Stay here. Rest a little longer. This is easier. It manifests in the chips-and-remote ritual, the endless scroll, the job that never stretches you, the relationships that never test you. For the laborer who has spent ten hours on their feet, that cozy chair is a well-earned reward. But for the one who has spent ten hours in it—that chair isn't rest. It's a trap.

So ask yourself honestly: Do I seek the soft option too often? Do I gravitate toward easy tasks, undemanding people, friction-free days? If the answer is yes, you may be nurturing a quiet addiction—one that has no medicine, no therapist, and no 12-step program. Because here, the patient and the healer are the same person. The only cure is the one you choose to give yourself.

Break the pattern. Not with grand gestures, but with small, daily rebellions. Take one task that intimidates you. Speak to someone who challenges you. Say yes to something that scares you just a little. Each day, inch off that cozy chair and onto the hot seat—where the real work happens, where growth lives, and where discomfort becomes the very thing that forges your next level.

Because here's the truth: comfort is not the reward for a life well lived. It's the enemy of one. The milestones that matter aren't etched in ease—they're carved through struggle. And once you taste the strange satisfaction of pushing past your limits, you'll never want to go back to the cushion.

Your move: Choose the climb, not the couch.

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

Unit-3

Kaizen Corner

In youth we learn; in age we understand.

- Marie von Ebner-Eschenbach

Shout -Sales and MARKETING MATTERS

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

End Customers' Perception of Your Product Is Reality

There is a fundamental truth every entrepreneur must understand:

Your product is not what you say it is. Your product is what your end customer believes it is.

You may have spent months—or even years—designing the product. You may have invested heavily in technology, quality, packaging, branding, distribution and marketing.

But ultimately, **the customer decides what your product means to them.**

And that perception becomes their reality.

The Entrepreneur's Reality vs Customer's Reality

Entrepreneurs often look at their product from the inside.

They know its features.
They know its technology.
They know the effort behind it.
They know why it is better than the competition.
But the customer does not buy your effort.

The customer buys the value they perceive.

- For example, you may say:
- "Our product is technologically superior."
- The customer may say:
- "It is complicated to use."
- You may say:
- "We offer premium quality."
- The customer may say:

- "It is too expensive."
- You may say:
- "We provide excellent service."
- The customer may say:
- "Nobody responds when I need help."
- Both are looking at the same product.
- But they are living in two different realities.
- And in business, **the customer's reality wins.**

Perception Is Created at Every Touchpoint

Customer perception is not created only by the product.

It starts much earlier.

Advertisement → Enquiry → Sales conversation → Price → Packaging → Purchase experience → Product usage → Service → Support → Word of mouth

Every interaction adds a layer to perception.

A single bad experience can sometimes destroy the perception created by ten good experiences.

That is why customer experience is not merely a marketing function.

It is a business strategy.

Don't Ask, "What Do We Think About Our Product?"

Ask:

"What does our customer think about our product?"

This simple shift can transform a business.

Instead of asking your sales team:

"Why are customers not buying?"

Ask your customers:

"What is stopping you from buying?"

Instead of asking:

"Why are customers complaining?"

Ask:

"What did you expect from us that you did not receive?"

Instead of asking:

"Why are customers leaving?"

Ask:

"At what point did we stop creating value for you?"

These questions take us from **assumption to reality.**

The Customer Is the Ultimate Auditor

- Every entrepreneur should treat the customer as the ultimate auditor of the business.
- Your balance sheet tells you the financial reality.
- Your MIS tells you the operational reality.
- Your employees tell you the organizational reality.
- But your customers tell you the **market reality.**
- And market reality determines whether your business will grow, stagnate or disappear.

- A product can survive a temporary operational problem.
- It cannot survive a sustained perception problem.

Perception Can Create or Destroy Value

Two companies may offer similar products at similar prices.

Yet one may command a premium.

Why?

Perception.

One brand may be perceived as trustworthy.
Another as innovative.
Another as reliable.
Another as affordable.
Another as premium.

The physical product may not be dramatically different.

But the **meaning attached to the product** is different.

And customers pay for that meaning.

This is why branding is not merely about a logo, colour or tagline.

Branding is the management of customer perception.

The "Moment of Truth"

Every business has moments when the customer silently asks:

"Did I make the right decision?"

- After purchasing a product.
- After using the service.
- After speaking to customer support.
- After comparing it with a competitor.
- After recommending it to a friend.
- At every such moment, the business either strengthens or weakens the customer's belief.

Your objective should be simple:

Make the customer feel that choosing you was the right decision.

Again and again.

From Product-Centric to Customer-Centric

A product-centric company says:

"We have built a great product. How do we sell it?"

A customer-centric company asks:

"What problem is the customer trying to solve? How can we create measurable value?"

- That is a completely different mindset.
- The first starts with the product.
- The second starts with the customer.
- The first talks about features.
- The second talks about outcomes.
- The first asks, **"What can we sell?"**
- The second asks, **"What value can we create?"**

That is the difference between selling and building a sustainable business.

My Perspective,

- As entrepreneurs, we must continuously **see the change**
- The market is changing.
- Customer expectations are changing.
- Technology is changing.
- Competition is changing.
- And most importantly, **customer perception is changing**
- Therefore, the entrepreneur's job is not merely to create a product.

The entrepreneur's job is to continuously understand:

1. **What does the customer value today?**
2. **What does the customer expect tomorrow?**
3. **What experience does the customer remember?**
4. **What does the customer tell others about us?**

Because ultimately:

Your product may be designed by you, but its value is defined by the customer.

One Simple Business Exercise

Ask 10 of your best customers these five questions:

1. **Why did you choose us?**
2. **What do you value most about our product/service?**
3. **What disappoints you?**
4. **What would make you recommend us more confidently?**
5. **If you were the owner of our company, what would you change?**

- Don't defend.
- Don't explain.
- Don't justify.
- **Just listen.**
- You may discover that your customers see your business very differently from the way you see it.
- And that discovery could be your next big growth opportunity.

Final Thought

Entrepreneurs often say:

"We know our product better than anyone."

Maybe.

But your customer knows **what your product means to them** better than you do.

And in the marketplace, that perception becomes reality.

See The Change. Understand the Customer. Create Value. Build Trust. Scale the Business.

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

STANDARDS, CERTIFICATIONS & REGULATIONS UPDATES

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

Fortifying India's Power Grid: Comprehensive Industry Guide on the CEA (Cyber Security in Power Sector) Regulations, 2026

As India's energy infrastructure undergoes rapid digital transformation, safeguarding the power grid against sophisticated cyber threats has become an absolute national priority. Recognizing this critical need, the Central Electricity Authority (CEA), under the Ministry of Power, has officially notified the **CEA (Cyber Security in Power Sector) Regulations, 2026**.

Published in the Gazette of India (Extraordinary, Part III—Section 4, No. 484) under File No. **CEA-HII-91-19/8/2024-Cyber Security Division**, dated **July 31, 2026**, these regulations elevate digital resilience from voluntary best practices to a strict statutory mandate under the Electricity Act, 2003.

1. Context & Legislative Background

The notification is the culmination of extensive stakeholder consultations, following public notices issued across national dailies and draft frameworks. With concurrence from the Ministry of Electronics and Information Technology (MeitY), these rules provide a structured, sector-specific cybersecurity framework designed to protect power plants, electrical lines, and dispatch centers without hindering industrial growth.

2. Scope and Applicability: Who Must Comply?

The regulations apply comprehensively across the power sector ecosystem, covering both existing and upcoming infrastructure:

- **Generation Assets:** Generating companies, captive generating plants, and energy storage system organizations with an installed capacity of **50 MW or more**. Entities below 50 MW are strongly encouraged to adopt CERT-In's "15 Basic Cyber Security Controls for MSMEs".
- **Grid Operators & Utilities:** Transmission licensees, distribution licensees, National Load Dispatch Centre (NLDC), Regional Load Dispatch Centers (RLDCs), and State Load Dispatch Centers (SLDCs).
- **Market Intermediaries:** Power exchanges and Over-the-Counter (OTC) platforms.
- **Supply Chain Ecosystem:** Original equipment manufacturers, and suppliers of hardware, firmware, or software associated with control systems or Distributed Generation Resources (DGRs).

3. Key Summary Points & Mandates from the Notification

- **IT and OT System Segregation:** Mandates strict physical and logical segregation between Operational Technology (OT) and Information Technology (IT) networks. Remote OT operations are tightly restricted, requiring prior organizational approval and dedicated, internet-isolated communication channels within India.
- **Data Localization and Residency:** All sensitive operational, historical, and cloud-hosted data must be stored exclusively within India, backed by strict encryption standards both at rest and in transit.
- **Institutional Accountability:** Entities must appoint a senior-level Chief Information Security Officer (CISO) and establish a 24/7 internal Information Security Division.
- **Supply Chain & Bill of Materials (BOM):** Vendors and manufacturers

must maintain a comprehensive, structured inventory of all components, sub-components, software libraries, and modules to ensure total supply chain visibility.

- **Incident Reporting & Audits:** Mandatory integration with the Computer Emergency Response Team - Power (CERT-Power/CERT-In) for real-time incident reporting. Organizations are subject to annual audits by CERT-In-empanelled auditors, with tight remediation SLAs (e.g., 1 month for Critical/High vulnerabilities).

4. Implementation Roadmap

While the regulations officially came into effect upon publication on July 31, 2026, the CEA has designated **April 1, 2027**, as the date for full regulatory enforcement. This transition window provides industry stakeholders with essential time to perform comprehensive gap assessments, re-architect cloud and local pipelines, and align governance frameworks.

Conclusion & Update on the Upcoming Industry Event on Energy Security

Cyber Security and resource efficiency are now legally and operationally inseparable from national energy security. To help commercial establishments, manufacturing units, and industrial stakeholders navigate these transformations, alternative energy integrations, and emerging technological frameworks, the **Andhra Chamber of Commerce** is organizing a one-day national summit: **The Future Energy Summit 2026**.

- **Date :** September 18, 2026 (Friday)
- **Time :** 09 30 am – 05 30 pm
- **Venue:** Welcomhotel by ITC Hotels – Cathedral Road, Chennai
- **Theme:** Energy Security, Sustainability & Investment Opportunities

Industry members, business owners, and commercial establishments across all sectors are cordially invited to attend this vital session. Discover alternative energy technologies, sustainable innovations, and compliance pathways to build a resilient, future-ready enterprise.

☞ **Learn more and register your delegates here:** Future Energy Summit 2026 Event Details

Official References:

Gazette Notification PDF (CEA) https://cea.nic.in/wp-content/uploads/notification/2026/08/Cyber_Regulations_Notification.pdf

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Reimagining India's Quality Ecosystem – Last Part of the Series

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Research and Information System for Developing Countries (RIS) is a New Delhi-based autonomous policy research institute under the administrative control of India's Ministry of External Affairs (MEA), specializes in global economic issues and international trade. This featured discussion paper, *"Reimagining India's Quality Ecosystem,"* is co-authored by **Rajeev Kher** , **Anil Jauhri & Om Stutee.**

Parts 1 and 2 established the core elements of India's National Quality Infrastructure—spanning standards, metrology, and accreditation—while diagnosing systemic governance overlaps and regulatory friction. They underscored the need to separate voluntary standards from statutory enforcement and re-examine regulatory instruments like the BIS Act to boost global acceptance.

Continuing this momentum, Part 3 delivers actionable policy pathways, focusing on robust market surveillance frameworks, unified export regulations, international benchmarking, and targeted MSME compliance support. Read on for the final blueprint to building a globally competitive, resilient quality ecosystem.

Inviting the readers to read all three parts together now to get deeper insights into the Future Forward Quality Ecosystem that needs to be built in the country.

PART - 3

b. Strengthening Market Surveillance Frameworks: Multiple institutional approaches may be considered to strengthen market surveillance.

i. One option is for ministries or regulators to designate state governments for this function. While such an approach has merit in a large federal system and can extend administrative reach, experience in sectors such as food and pharmaceuticals indicates that outcomes have been uneven. In the context of regulations administered under the BIS Act, state governments are presently neither adequately aware of nor sufficiently equipped to undertake these responsibilities effectively.

ii. An alternative approach would be to assign a central coordination role to the DoCA, under which the BIS Act is administered, for market surveillance of regulations issued by various line ministries. Under this model, state consumer affairs departments could be vested with operational responsibility, supported by adequate resourcing, capacity building, and the establishment of dedicated surveillance mechanisms at the state level.

iii. A third approach would involve creating a dedicated market surveillance machinery with a pan-India presence, institutionally separated from licensing and conformity assessment functions. Such a mechanism could be housed under the Consumer Protection Act within the DoCA and focus exclusively on surveillance and enforcement.

Irrespective of the model adopted, market surveillance and enforcement should remain core regulatory functions carried out by government agencies, free from conflicts of interest and clearly separated from conformity assessment activities. Conformity assessment, including testing, inspection, and certification, may continue to be undertaken by appropriately accredited non-governmental bodies, consistent with WTO TBT guidelines and global practices.

c. Regulatory Oversight of Conformity Assessment: A regulatory framework for conformity assessment may be considered, drawing on the approach adopted for financial auditing oversight through the National Financial Reporting Authority (NFRA) under the Companies Act, 2013. Such a framework could empower a designated regulator to oversee both conformity assessment bodies and individual practitioners, including auditors and inspectors, thereby strengthening accountability across the system. Key elements may include registration requirements for certification bodies, inspection bodies, testing laboratories, and accreditation bodies operating in India; periodic submission of information necessary for effective regulatory supervision; and adherence to minimum governance and operational standards, including independence, impartiality, competence, and confidentiality. The framework should also provide powers to conduct audits, investigate non-compliance, impose penalties where necessary, and take appropriate enforcement action - including suspension of operations or withdrawal of recognition, to reinforce confidence in India's conformity assessment ecosystem.

d. Consolidation of Export Quality Regulation: Given that India already has a dedicated legislative framework in the Export (Quality Control and Inspection) Act, 1963, consideration may be given to consolidating export quality regulation and certification functions under the Export Inspection Council. Such consolidation could enable a more coherent regulatory approach while retaining operational flexibility to utilise specialised agencies, including Export Inspection Agencies, for implementation. A unified framework would help strengthen accountability, reduce institutional overlap, and enhance India's capacity to respond strategically to evolving global market developments.

4.3 Strengthening International Engagement and Global Acceptance

a. Enhancing Participation in International Standardisation: India's participation in international standards-setting bodies should be strengthened through the identification of domain experts and sustained support for their continued engagement. Experience shows that international standards development is often shaped by countries that maintain long-term expert participation, sometimes spanning decades. In contrast, Indian participation has frequently relied on rotating government representatives who may not always possess the deepest technical expertise, limiting continuity and influence. A more strategic approach would involve identifying and supporting a small pool of high-calibre experts to represent India's interests consistently, while allowing additional participants to join at their own expense where appropriate. Participation decisions should be guided by national interest rather than institutional affiliation. India should also seek to exercise leadership among developing countries to shape international standards in ways that reflect shared interests, recognising that influencing international frameworks offers a more effective pathway than developing standards that are not globally compatible and may inadvertently create barriers for Indian industry in export markets.

b. Developing Alternative Pathways for Global Recognition: India can draw lessons from successful precedents such as the Export Inspection Council's (EIC) seafood certification system, recognised by the EC, and the organic certification system NPOP administered by APEDA, which has received recognition from the EC and other importing countries. These examples demonstrate that credible, India-based systems aligned with global standards can secure international acceptance and reduce the need for individual exporters to seek approvals from foreign regulators at significantly higher cost and effort. A similar approach can be extended to other sectors of export interest, including pharmaceuticals, AYUSH products, and medical devices, where global regulatory expectations are stringent, and compliance costs are high. In this context, initiatives such as the QCI's Ayush Premium Mark and the ICMED 13485 Plus certification for medical devices or the Coffee Board's recently launched sustainable coffee certification scheme illustrate how alternative certification pathways aligned with internationally accepted standards can be developed domestically. Such systems should be pursued in a coordinated and cohesive manner across sectors, supported by a clear strategy for international benchmarking and recognition rather than fragmented, sector-specific efforts.

4.4 Facilitating Voluntary Quality Systems and Responding to Private Standards

a. Government as Facilitator in the Private Standards Ecosystem: The role of government in the private standards ecosystem should be that of a facilitator - articulating enabling policies and creating conditions that allow industry to respond effectively to evolving private certification requirements. Export Promotion Councils (EPCs), given their proximity to global markets where such certifications are often mandated, should play a more proactive role. This includes developing dedicated capacity on standards and technical regulations in destination markets, undertaking capacity-building initiatives for members, and supporting the development of local certification schemes, where appropriate.

b. Benchmarking and Recognition of Voluntary Schemes: Businesses should retain the flexibility to adopt one or more voluntary schemes that best meet their market needs. Government support should therefore be based on benchmarking or recognising multiple voluntary schemes against clearly defined criteria, rather than tying assistance to a single scheme. The Ecomark notification issued by the Ministry of Environment, Forest and Climate Change (MoEF&CC) in June 2023, which provides for recognition of other ecolabelling schemes, offers an initial example of such an approach. Similar principles may be extended to other areas, including skill development, where initiatives that demonstrably address market requirements should be recognised, rather than limiting recognition exclusively to programmes delivered through Sector Skill Councils. This approach would promote competition, innovation, and responsiveness within the voluntary quality ecosystem while maintaining the integrity of regulatory oversight.

It's also essential that wherever India develops voluntary certification schemes, these, at the highest levels, are globally compatible and secure benchmarking with systems available, as NCCF has done in the case of Forest Management and Trees outside Forests with PEFC.

5. Enabling Ecosystem for Implementation

The proposed policy reforms will only translate into measurable outcomes if supported by a resilient and well-coordinated enabling ecosystem that strengthens implementation capacity across institutions and industry.

a. Strengthening Laboratory Infrastructure and Financing Models: A centralised mechanism for funding and upgrading laboratory infrastructure can play a critical role in supporting effective regulation and credible voluntary certification. Such an approach may include targeted support for laboratories in the private sector and, where appropriate, within MSMEs to encourage in-house testing aligned with good manufacturing practice. At the same time, reassessing the extent of direct government ownership of laboratories and exploring public-private partnership models can help leverage private sector capability and investment. Expanding support for the growth and accreditation of private laboratories would contribute to enhanced testing capacity, improved geographic coverage, and greater resilience within India's quality ecosystem.

b. Integrating Skill Development with Quality Infrastructure Needs: Although India has developed a broad skill development ecosystem, its linkages with the country's trade, standards, and regulatory agenda remain limited. Strengthening this interface requires integrating quality-related competencies into existing skill development frameworks through mechanisms for identifying, certifying, and recognising competent training providers and consultants who can support industry in regulatory compliance and certification processes. Sector Skill Councils under the Ministry of Skill Development and Entrepreneurship (MSDE) can play a more structured role in developing certification frameworks for trainers and consultants aligned with sector-specific regulatory and market requirements.

Recent initiatives, including the decision of the Life Sciences Sector Skill Council to establish a certification system for consultants in the medical devices sector, provide a model that may be extended across other sectors. Enhancing linkages between the skill ecosystem and India's quality infrastructure would help create a credible pool of technical expertise, support industry, particularly MSMEs, in meeting compliance obligations, and strengthen preparedness for both domestic regulatory requirements and international market expectations.

c. Aligning MSME Support Mechanisms with Compliance Requirements: The policy announced by the Government of Uttar Pradesh in 2019, based on advice from the DoC, provides an example of a more responsive approach to MSME support. The policy recognised a broad spectrum of compliance requirements, including private certifications, and sought to assist MSMEs in meeting both domestic and export-oriented standards. Support frameworks should encompass assistance for compliance with standards, conformity assessment procedures, and related requirements across both domestic and export markets.

Support for domestic market requirements may include:

i. Voluntary management systems standards and certifications such as ISO 9001, ISO 14001, ISO 45001, and ISO 50001, as well as sector-specific management systems certification schemes (MSCS) such as TL9000, IATF 16949, AS 9100, and similar standards.

ii. Voluntary product quality standards and certification schemes, including recognised marks such as the ISI Mark, Hallmarking, and Registration Mark of the BIS; AGMARK of the Ministry of Agriculture; the S-Mark of

Standardisation Testing and Quality Certification (STQC); Silk Mark of the Silk Board; AYUSH Mark of the QCI; and other recognised quality certification marks.

iii. Process compliance certifications such as WHO-GMP, India-GHP, India-HACCP, Ind G.A.P., Zero Effect Zero Defect, and similar recognised schemes.

iv. Mandatory compliance with domestic technical regulations and conformity assessment procedures, including QCOs notified under the BIS Act, regulations under FSSAI, the Drugs and Cosmetics Act, the Energy Conservation Act administered by the BEE, United Nations (UN) certification through the Indian Institute of Packaging (IIP) for hazardous goods, and other quality or safety regulations notified by the Government of India.

Support for importing country market requirements may include:

i. Regulatory compliance relating to product and process quality standards, packaging, and labelling requirements as notified by importing countries.

ii. Special regulatory requirements applicable to champion or export-excellence sectors identified by the Government of India, particularly where technology upgradation and compliance costs are high.

iii. Voluntary certifications related to responsible manufacturing practices - such as environmental protection, labour safety, labour welfare, and social accountability, that are required by buyers or stakeholder-led certification schemes in importing markets.

iv. Certification systems developed in India that demonstrate alignment with global standards, including regulatory schemes such as APEDA's NPOP and voluntary certifications such as QCI's Ayush Premium Mark or forest certification schemes developed by the Network for Conservation and Certification of Forests (NCCF).

d. Industry Engagement with Private Certification Ecosystems: Industry associations have generally taken limited initiative in engaging with scheme owners or representing collective industry interests in global certification forums. Strengthening this interface requires more systematic analysis of private certification schemes that affect Indian exporters, to develop credible domestic schemes that can be internationally benchmarked or endorsed. Initiatives such as forest certification schemes developed by the NCCF and QCI's Ind G.A.P. certification demonstrate possible pathways in this direction. Where endorsement by global scheme owners is not feasible, targeted capacity-building efforts may be necessary to support the industry in meeting prevailing private standards.

e. Strengthening Institutional Mechanisms for Regulatory Intelligence: As noted earlier, EPCs, commodity boards, and the Federation of Indian Export Organisations (FIEO) are institutionally well placed to undertake systematic monitoring of regulations and standards in destination markets. Establishing dedicated verticals within these bodies focused on technical regulations and standards can help track regulatory developments, maintain sector-specific databases, and disseminate timely information to the industry, thereby improving preparedness for evolving market-access requirements.

6. Conclusion:

India's quality ecosystem has evolved significantly and has become increasingly complex in response to expanding domestic regulation, growing reliance on conformity assessment mechanisms, and rising global expectations relating to quality, safety, and sustainability. These developments have intensified governance, coordination, and capacity demands across the system. Maintaining alignment with global requirements while safeguarding national economic interests will require periodic review and recalibration of institutional arrangements, regulatory frameworks, and enabling mechanisms. An agile and coherent approach to governance, supported by coordinated action among government, regulators, industry, and other stakeholders, will be essential to address emerging challenges and sustain the credibility and competitiveness of India's quality ecosystem.

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Section 18A vs Section 149 of the Customs Act

Choosing the right route for post-clearance corrections after the 2025 reform

Section 18A is a voluntary, electronic, post-clearance revision mechanism tied to fresh self-assessment, duty payment or refund. Section 149 is a discretionary power of the proper officer to authorise amendment of a customs document, with a strict documentary-evidence condition once goods have crossed the clearance/ export threshold.

Why this comparison matters

A wrong tariff item, an omitted freight element, an incorrect exemption claim, a quantity mismatch or an export-declaration error may surface only after goods have been cleared. For years, businesses relied heavily on Section 149 to seek amendments to bills of entry, shipping bills and other documents. That route remains available, but the insertion of Section 18A by the Finance Act, 2025—and its operationalisation from 1 November 2025—has created a separate, structured route for voluntary post-clearance revision.

The provisions overlap in subject matter, but they are not interchangeable. The opening words of Section 18A—"notwithstanding anything contained in section 149"—give the new provision overriding effect within its field. The practical question is therefore not simply whether a document needs correction; it is what legal consequence the correction must produce, what evidence exists, and whether any statutory exclusion has already been triggered.

Section 149: officer-authorised amendment of documents

Section 149 is broad in one sense: it applies to any document presented in the customs house, subject to the special provisions governing manifests under

Sections 30 and 41. The proper officer may, in discretion, authorise an amendment. The applicant does not revise the entry unilaterally; the amendment depends on official authorisation.

After imported goods have been cleared for home consumption or deposited in a warehouse—or after export goods have been exported—the proviso becomes decisive. Amendment of a bill of entry, shipping bill or bill of export can then be authorised only on the basis of documentary evidence that existed at the relevant time. Later-created records cannot ordinarily cure the statutory evidentiary gap.

Section 149 is consequently well suited to corrections that are demonstrably supported by contemporaneous documents: for example, an invoice, purchase order, packing list, certificate or other record already in existence when clearance, warehousing or export occurred. It is also the more natural provision where the change concerns a customs document but does not require the integrated self-assessment, payment or refund machinery now built into Section 18A.

Section 18A: voluntary revision after clearance

Section 18A enables the importer or exporter, after clearance, to revise an entry already made in relation to the goods, in the prescribed form, manner, time and conditions. Revision is followed by self-assessment. If the revised entry reveals duty that was not levied, not paid, short-levied or short-paid, the importer or exporter may pay it voluntarily with interest under Section 28AA. If the revision shows excess duty, the revised entry is deemed to be a refund claim under Section 27.

The 2025 regulations make the process electronic. An application is filed through the common portal for a revised entry or a revised-entry-cum-refund, with supporting documents and digital signature. The filing is made at the port where customs duty was paid and is confined to entries under a single bill of entry, shipping bill, bill of export or relevant courier/postal entry. A fee of ₹1,000 applies to the electronic application. Risk-based facilitation is contemplated; selected cases may be verified, and an incorrect self-assessment may be re-assessed by the proper officer after following natural justice.

The new route is deliberately compliance-oriented. It allows a business to disclose a material error, quantify the tax effect and regularise the position without waiting for departmental detection. The Budget speech described the measure as permitting voluntary payment of duty with interest but without penalty. That advantage should not be read as an amnesty for every case: eligibility conditions and exclusions must be checked first, and false or incomplete declarations remain exposed to the wider Customs Act.

The two provisions compared

Feature	Section 18A	Section 149
Core function	Voluntary revision of an entry after clearance, followed by self-assessment.	Amendment of a customs-house document with the proper officer's authorisation.
Who drives the process?	Importer/exporter initiates an electronic statutory revision.	Applicant requests; proper officer exercises discretion.
Tax consequence	Express machinery for additional duty plus interest, or a deemed Section 27 refund claim.	No equivalent integrated payment/ refund mechanism in the text of Section 149.
Post-clearance evidence	Supporting documents are required under the regulations; eligibility and accuracy remain reviewable.	For bills of entry/shipping bills/ bills of export, amendment after clearance/export must rest on documentary evidence existing at that time.
Departmental verification	Risk-based verification and possible re-assessment are expressly provided.	Officer considers and decides whether to authorise the amendment.
Key bars	Unavailable after intimated audit/search/seizure/ summons; restricted in specified assessed/re-assessed refund cases and Board-notified categories.	Subject to Sections 30/41, officer discretion and the contemporaneous-document proviso after clearance/export.
Best practical fit	A material post-clearance declaration error with duty/ refund consequences that is eligible for voluntary revision.	A supported document correction, especially where Section 18A is unnecessary or unavailable and Section 149's conditions can be met.

Where Section 18A cannot be used

Section 18A closes once enforcement activity has crossed specified thresholds. Revision is barred where a customs audit under Chapter XIIA, or a search, seizure or summons under Chapter XIII, has been initiated and intimated to the importer or exporter. The restriction is significant:

a business should not assume that voluntary correction remains available after receiving an audit or investigation communication.

Refund-oriented revisions are also barred where the proper officer has already re-assessed duty under Section 17 or assessed it under Section 18 or Section 84. In addition, CBIC Notification No. 71/2025-Customs (N.T.) excludes notified cases, including cases involving benefits under instrument-based schemes under the Foreign Trade (Development and Regulation) Act, 1992. Existing scheme-specific payment or regularisation procedures therefore continue to matter.

Refunds and limitation: do not delay

A revised entry producing excess duty is deemed to be a refund claim under Section 27; it does not bypass Section 27. The acknowledgement receipt number (ARN) date is treated as the refund-claim date under the 2025 framework. Accordingly, the applicable limitation, evidence and unjust-enrichment requirements must be tested before filing. In the ordinary case, Section 27 prescribes a one-year limitation from the relevant date, subject to statutory exceptions. Businesses should map the limitation date before choosing either route and should not treat a pending amendment request as an automatic safeguard.

A practical decision framework

1. Confirm the stage. Has clearance/ export occurred? Has any audit, summons, search, seizure, assessment or re-assessment been initiated and communicated?
2. Identify the result required. Is the objective merely to correct a document, or must the correction change self-assessed duty, generate a voluntary payment, or support a refund?
3. Test the evidence. For a post-clearance Section 149 request, identify the exact contemporaneous document supporting every proposed change.
4. Check Section 18A eligibility. Review the statutory exclusions, Notification No. 71/2025 and any scheme-specific procedure before filing.
5. Compute duty, interest and limitation. Reconcile the proposed revision to customs, GST, foreign-trade and accounting records, and document the calculation.
6. Maintain an audit trail. Preserve the original entry, supporting documents, internal approval, working papers, portal acknowledgements and proof of payment or refund claim.

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

INFORMATION TECHNOLOGY

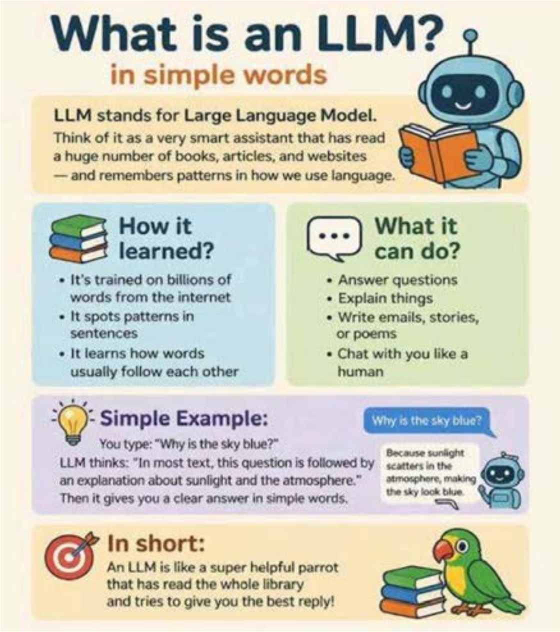
Shri Ramesh Bhashyam
Chairman, I.C.T. Sub-Committee
Andhra Chamber of Commerce

UPDATES

Large Language Models (LLM's)

Definition:

Large Language Models (LLM's) form the foundation of many modern artificial intelligence systems used for text generation, question answering, and conversational applications. These models are trained on extensive text datasets and learn patterns in language, enabling them to generate coherent and contextually relevant responses.



Working Principle of LLM's

LLMs may be understood as advanced predictive text systems. However, unlike basic autocomplete tools, they can analyze context, grammar, and semantic meaning to produce more accurate and natural responses.

The process generally involves the following stages, namely

- **Input:** A user provides a prompt or query.
- **Processing:** The model applies patterns learned during training to predict the most appropriate next word or phrase.
- **Output:** A response is generated that aligns naturally with the input and conversation context.

By identifying sentence structure, topic flow, and relationships between words, LLM's can maintain coherent dialogue and generate well-structured content.

Training of LLM's

The training of an LLM involves exposure to very large volumes of text data drawn from sources such as books, articles, websites, and other written material. This process enables the model to learn language patterns and contextual relationships.

The training process typically includes the following steps:

- **Data collection:** Large and diverse text datasets are compiled for training.
- **Unsupervised learning:** The model analyses the relationships between words, phrases, sentences, and ideas.
- **Supervised Learning:** The model is further trained for specific tasks such as summarization, translation, or question answering.

LLM's are generally built using deep learning techniques based on the transformer architecture. Attention mechanisms within this architecture allow the model to focus on relevant parts of the input, thereby improving the quality and relevance of its responses.

Large Language Models can perform various tasks, namely

- Answer questions and explain topics
- Write emails, essays, reports, stories, and social media posts
- Summarize long documents
- Translate between languages
- Help with coding: write, debug, and explain code
- Act as chatbots for customer support or internal help desksintel+2

Limitations of LLM's

- LLM's can make mistakes and sometimes give confident but wrong answers
- LLM's reflect **biases** present in their training data.
- LLM's do **not truly understand** like humans; they predict text based on patterns.
- For sensitive data (like personal or company information), need to take utmost care about **privacy and data protection** (important under laws like India's DPDP 2025.

Few Large Language Models tools, their usages and limitations

Artificial intelligence tools are now widely used for writing, research, coding, and productivity. Among the most well-known tools are ChatGPT by OpenAI, Gemini by Google, Claude by Anthropic etc., Each tool has different strengths and is suitable for different types of work.

CHATGPT

- ChatGPT is a popular AI Chatbot and productivity tool developed by OpenAI using its GPT family of large language models. It is widely used for general conversation, writing support, brainstorming, and explanation of ideas.

- ChatGPT is well suited for everyday productivity tasks such as drafting emails, creating content ideas, learning support, coding assistance, prototyping, and creative writing.
- ChatGPT limitation is that it may sometimes give answers with high confidence even when they are not fully correct. The free version may also use older or slower models, while better features are usually available in paid plans.

GEMINI

- Gemini is Google's AI assistant and was earlier known as Bard. It is powered by the Gemini family of multimodal large language models.
- Gemini's main advantages is its strong integration with Google products such as Search, Docs, Drive, and Gmail. It is also useful for factual questions because it can use Google Search integration.
- Gemini can handle text, images, audio, video, and code together, which makes it valuable for many kinds of tasks. It works both as a Chatbot and as an assistant inside Google applications.
- Its limitations include variation in experience across Google products and a writing style that can sometimes feel cautious or generic.

CLAUDE

- Claude is an AI assistant developed by Anthropic with a strong focus on helpfulness, honesty, and safety. It is particularly well known for long-form writing, editing, and natural tone. It is also strong in coding, code review, and software architecture.
- Claude major strengths is its very large context window, which allows it to read very long reports, books, or codebases. Claude is best used for detailed analysis of long documents, high-quality writing, tone improvement, advanced coding, debugging, and system design.
- Claude limitations are that it may be slower and more cautious than some other tools, and it may avoid some speculative or highly creative tasks.

Overall, in conclusion, the best AI tool depends on the user's purpose. ChatGPT is strong for general productivity and creative support, Gemini is best for Google-centered workflows, Claude is highly suitable for long documents, writing quality, and advanced coding work.

Choosing the right tool depends on whether the need is conversation, research, writing, coding, or document analysis.

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

"For the best return on your money, pour your purse into your head."

- Benjamin Franklin

Business Stories - Inspiration Matters

Chakr Innovation: An Indian Cleantech Startup Transforming Air Pollution into Opportunity

Chakr Innovation is an Indian cleantech and material-science startup founded in 2016 by graduates of IIT Delhi. The company was established with a clear objective: to address India's growing air-pollution challenge through practical, scalable and technology-driven solutions. Its approach focuses on controlling emissions at the source while helping industries comply with increasingly stringent environmental regulations.

Al-Air Activator

The company's flagship innovation is Chakr Shield, a Retrofit Emission Control Device (RECD) designed for diesel generator (DG) sets. Instead of requiring businesses to replace existing generators, the technology can be retrofitted onto them to reduce harmful pollutants such as particulate matter, carbon monoxide and hydrocarbons. Chakr Innovation states that its latest Chakr Shield solution can reduce relevant emissions by up to 90%. It became the first RECD in India to receive type approval through CPCB-recognised laboratories, marking an important milestone for indigenous emission-control technology.

Chakr Innovation's technology has also explored an innovative circular-economy concept. Earlier versions of its technology captured soot particles from diesel exhaust, with the recovered carbon being processed into usable pigment for applications such as ink. This demonstrated how a pollutant could potentially be converted into a useful resource rather than simply being released or discarded.

Chakr DeNOx

Chakr Shield

Over time, the company has expanded beyond its flagship RECD. Its portfolio includes Chakr Dual Fuel Kit, which enables diesel generators to operate using a combination of diesel and natural gas; Chakr DeNOx, aimed at reducing nitrogen oxide emissions; Chakr DeSmog, designed for dust suppression at construction and infrastructure sites; and emission-monitoring technologies that enable real-time tracking of environmental parameters. The company is also developing aluminium-air technology for clean-energy and mobility applications.

Chakr Innovation has attracted institutional funding and industry recognition while expanding its manufacturing and installation capabilities. According to the company, it had completed more than 4,000 Chakr Shield installations and served over 1,000 customers by 2024. Its solutions are relevant to manufacturing units, commercial establishments, infrastructure projects, institutions and other organisations that use diesel generators.

Chakr Innovation represents an important example of "Make in India" cleantech entrepreneurship, combining engineering, material science and environmental sustainability. Its journey demonstrates how Indian startups can convert a major urban and industrial challenge—air pollution—into an opportunity for technological innovation, regulatory compliance and sustainable business growth.

Source and Image credits to: https://chakr.in/about-us/

TRAVEL - RELAXATION MATTERS

Khasi Hills, Meghalaya Overview

An ode to the harmony between nature and human innovation

Deep in the East Khasi Hills there exists a wonder that is the epitome of nature's resilience and human innovation. Behold, the magical living root bridges of Meghalaya. Over 180 years ago, the elders of the Khasi clan set out on an extraordinary mission to build bridges by placing rubber tree roots into the hollow Canes of Areca Nut Palms until they intertwined across streams and became strong enough to bear humanity's weight. These marvels are vivid reminders that when humans work with nature the results can only ever be magnificent.

Straight out of a fantasy fiction novel stands their crowning jewel; a living root bridge that is not single but double decker! Interestingly, this bridge was made to be multi-storeyed due to the river rising high one season and covering the original bridge!

Sustainability and harmony at the core

What makes the Double Decker Living Root Bridge stand out is its singular construction. Unlike any other bridge, this one was made entirely out of living roots, coaxed to intertwine over decades with care. This sustainable approach shows just how ingeniously nature can be harnessed both for beauty and functionality.

At first glance, you're bound to be impressed by the beauty of this double-tiered bridge. Its two tiers of interlaced roots not only create an eye-catching sight; they also form a secure structure capable of supporting multiple individuals simultaneously. Not only is this bridge impressive visually, it serves as an impressive representation of what humans can accomplish when working alongside nature.

Source and Image: https://www.incredibleindia.gov.in/en/meghalaya/cherrapunjee/double-decker-living-root-bridge

BOOK REVIEW

Do Your Thing: Lessons from Banking's Biggest Digital Transformation

"This is far more than a banking story. It is a powerful example of what bold, customer-centric leadership looks like in an industry under immense pressure. An invaluable book for any executive leading large-scale change."

— Jamie Dimon, Chairman and CEO of JPMorganChase

A bank that needed two government bailouts became the best bank in the world. Here is exactly what it took.

Ralph Hamers led ING's complete enterprise overhaul from the inside, navigating crisis leadership, cultural collapse, and digital reinvention at the same time. This is not a theoretical framework. It is a candid, authoritative account of transformation at scale, written for executives who need real answers.

- Discover a proven workplace culture change playbook used to align 54,000 employees around a single purpose
- Follow a firsthand digital banking transformation narrative from legacy systems to global platform

- See how banking agile at scale cut inefficiencies by 33 percent and drove engagement to 90 percent
- Learn leadership strategies for building purposeful performance under public scrutiny
- Apply post-crisis turnaround lessons now being tested by AI disruption in every industry

Whether you are leading a team or rebuilding an institution, this is the honest, practical account that business schools cannot teach.

Source & Image : https://www.amazon.in/Do-Your-Thing-Bankings-Transformation-ebook/dp/B0GX2VZGG2

Unit-5

Bulletin Corner

"The choice isn't between success and failure; it's between choosing risk and striving for greatness, or risking nothing and being certain of mediocrity."

- Keith farrazzi

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

ACC FACILITIES

SECUNDERABAD
CONFERENCE HALL - TARIFF

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

FOR BOOKING MEETING AND CONFERENCE HALL

- PLEASE CONTACT SECUNDERABAD OFFICE : 040 2784 0844

ACC FACILITIES

DR V.L. DUTT AC HALL, CHENNAI

RENTAL TARIFF

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

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

FOR BOOKING MEETING AND CONFERENCE HALL

- PLEASE CONTACT SECRETARIAT AT CHENNAI : 044 2431 5277

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

Please contact

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

ACC NEWSLINE

Andhra Chamber Information Bulletin has wide range of circulation among 1300 Members and 28 Trade & Industry Associations and other sister Associations. It has more than 5000 readers and more desk life for valuable reference material content.

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For Further Details Please Contact:

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

ANDHRA CHAMBER OF COMMERCE
SERVICES AT A GLANCE

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

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

Issue of introductory letters to Members proceeding Abroad on Business

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

Representations of the Chamber on Government Policy Framework and Implementation

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

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

Special focus on MSMEs and Entrepreneurship Development

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

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

... and more