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ACC NEWSLINE

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Why USA is still the best destination for Indian Business ?
Convenend by Shri S Narasimhan,Vice President, ACC Ms. Amelia Betsy ISS, Deputy Director, MSME, Chennai, Mr. K. Senthil Kumar, Managing Attorney of Murthy Immigration Services Pvt. Ltd.,Mr. D.V. Venkatagiri, CEO, The Global Trade Driver, Prof. B.VenkateswaranSenior Guest Faculty & Advisor Vivekananda College

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Unit-1
Chamber at a Glance

"The best way to predict your future is to create it."

- Abraham Lincoln

From the President's Desk

Dear Members,

Greetings from Andhra Chamber of Commerce!

India stands at a pivotal moment in its economic and industrial journey. Across sectors, we are witnessing a strong shift from traditional scale-driven growth towards innovation-led, globally integrated development. The pharmaceutical industry, in particular, reflects this transformation vividly. Long recognized as the "Pharmacy of the World," India is now preparing for its next leap — driven by advanced research, smarter manufacturing, and stronger global regulatory alignment.

Recent reforms in the pharmaceutical regulatory ecosystem demonstrate a progressive policy approach that views regulation not merely as compliance, but as enabling infrastructure for innovation, investment, and public health. This transition is essential if India is to strengthen its position in global value chains and emerge as a leader in science-led healthcare solutions.

At the same time, the broader macroeconomic environment continues to demand resilience and strategic foresight. Global geopolitical tensions, particularly in West Asia, have once again highlighted the importance of managing inflation, currency stability, energy security, and the current account deficit. India's policymakers are actively assessing both the risks and opportunities emerging from these developments, while working towards sustaining growth and investor confidence.

Equally important is the renewed emphasis on structural reforms and trust-based governance. As highlighted by policy leaders, India's next generation of reforms must move away from legacy systems rooted in excessive control and instead encourage transparency, ease of doing business, innovation, and entrepreneurship. Industry, too, has a critical responsibility — especially in increasing investments in research & development, technology adoption, and capacity building.

The Andhra Chamber of Commerce believes that India's future growth story will be shaped by collaboration between government, industry, academia, and global partners. Timely payments to MSMEs, stronger industrial competitiveness, regulatory agility, and innovation-focused policies will collectively determine how effectively India captures emerging global opportunities.

As we move forward, Indian industry must remain agile, forward-looking, and globally connected. With the right policy environment and industry participation, India is well-positioned to achieve sustainable economic growth and reinforce its role as a trusted global partner across sectors.

Dr. V L Indira Dutt
President

CHAMBER NEWS

Program on "Why USA is still the best destination for Indian Business"

5 June 2026, Dr V L Dutt Hall, Chennai

The Andhra Chamber of Commerce (ACC) successfully organised an insightful session on "Indo-US Business Cooperation & MSME Export Facilitation", bringing together industry experts, government officials, and business leaders.

The programme commenced with the Inaugural Address by Shri S. Narasimhan, Vice President, Andhra Chamber of Commerce, who highlighted the importance of strengthening bilateral trade relations and creating greater opportunities for Indian enterprises in the global market.

The whole program was convened by Mr. D.V. Venkatagiri, focused on the evolving Indo-US business partnership. The discussion underscored the growing collaboration between India and the United States across sectors such as manufacturing, defence, technology, and innovation.

A key announcement was the designation of the Andhra Chamber of Commerce as the India-USA Trade Facilitation Portal Hosted by Consulate General of India, New York (In collaboration with Embassy of India Washington DC and Consulate General of India Chicago, Los Angeles, Atlanta, Boston, Houston, Seattle and San Francisco) for the India-US Trade Facilitation Portal, aimed at facilitating business verification, networking, and trade promotion.

Professor B. Venkateshwaran spoke on the strength of the U.S. economy and highlighted the vast business opportunities available for Indian enterprises. He encouraged businesses to leverage innovation, strategic partnerships, and global market access to expand their presence in the United States.

Delivering a presentation on MSME Export Support Programmes, Ms. Amelia Betsy, Deputy Director, MSME Development Institute, Government of India, Chennai, explained various schemes offered by the Ministry of MSME. She highlighted the benefits of free Udyam Registration, reimbursement of export-related expenses for first-time exporters, certification

assistance, export insurance, and financial support for participation in international trade exhibitions. She also emphasised government initiatives supporting vendor development, marketing, GI products, and intellectual property rights.

The last session was presented by Mr. Senthil Kumar K., Managing Partner, Murthy Immigration Services, who provided an overview of U.S. visa categories, including B1, B2, F1, J1, H1B, and L1 visas. He shared valuable insights into the latest visa policies and application procedures relevant to businesses, professionals, students, and entrepreneurs engaging with the United States.

The session concluded with an engaging interaction, providing participants with practical insights into Indo-US trade opportunities, MSME export promotion schemes, and U.S. immigration processes, enabling businesses to explore new avenues for international growth.

The session concluded with an engaging interactive Q&A, followed by vote of thanks proposed by Mr. N Ravikumar, Secretary, ACC. The programme witnessed active participation from members and invited guests.

"India@500 GW: Transforming the Power Sector for a Sustainable and Resilient Future"

23 June 2026, Dr V L Dutt Hall, Chennai

The Andhra Chamber of Commerce, in collaboration with Madras Management Association (MMA), Chennai, has been consistently organizing impactful programmes for over a decade. In this continuing series, a dynamic session was recently held featuring Mr. Elango V., Former Chief Engineer, Tamil Nadu Electricity Board (TNEB), ESG Professional, and Independent Director.

The session commenced with Shri V. V. Sampath Kumar, Treasurer, ACC, who welcomed the participants and introduced the guest speaker. Mr. N. Ravikumar, Secretary, ACC, formally welcomed the gathering and briefed the audience on the Chamber's initiatives and services.

The following key aspects were highlighted and elaborated by Mr. Elango V.:

The session provided a comprehensive overview of India's energy transition journey, the rapid expansion of renewable energy, and the policy initiatives driving the nation's sustainable power future. The speaker traced the evolution of India's power sector from its dependence on conventional thermal and hydroelectric generation to a diversified energy mix increasingly powered by renewable sources such as wind and solar. He highlighted how early wind energy demonstration projects laid the foundation for commercial success, encouraging private sector participation and accelerating investments in clean energy.

A significant focus of the session was on the growing importance of Environmental, Social, and Governance (ESG) principles in the energy sector. Participants gained insights into the role of emissions management, including Scope 1, Scope 2, and Scope 3 greenhouse gas emissions, in supporting corporate decarbonization strategies and long-term sustainability objectives.

The speaker also discussed India's ambitious renewable energy roadmap. With electricity demand projected to reach nearly 366 GW by 2031–32, the Government of India has set a target of achieving 500 GW of non-fossil fuel power capacity by 2030. He explained that while renewable energy sources have varying capacity utilization factors, the planned expansion will significantly strengthen the country's clean energy generation. The strategic importance of nuclear power was also highlighted, with policy reforms expected to facilitate capacity growth from the present 8.7 GW to nearly 100 GW by 2047, thereby supporting India's low-carbon energy transition.

The session further emphasized the remarkable growth of India's solar energy sector. With approximately 100 GW of installed solar capacity today, the country aims to increase this to 280 GW by 2030. The speaker discussed emerging technologies such as floating solar and offshore solar projects that can optimize land utilization and improve energy generation. Government initiatives, including the PM Surya Ghar scheme, were recognized for accelerating rooftop solar adoption across the country and promoting greater consumer participation in renewable energy.

Participants also gained valuable insights into India's evolving renewable energy ecosystem. The discussion covered key government initiatives such as the Production-Linked Incentive (PLI) Scheme, Battery Energy Storage Systems (BESS), the National Green Hydrogen Mission, and continued investments in renewable energy infrastructure and grid modernization. Mr. Elango also acknowledged Tamil Nadu's pioneering role in wind energy development, with over three decades of experience in harnessing wind resources. He explained various renewable energy procurement models, including captive, group captive, and third-party sale mechanisms, while outlining the regulatory framework governing renewable energy transactions within the state.

The programme was highly appreciated by the participants for its insightful analysis of India's evolving energy landscape and its practical perspectives on sustainable power development. The session reinforced the importance of continued policy support, technological innovation, private sector participation, and infrastructure development in achieving India's clean energy ambitions and strengthening long-term energy security.

The session concluded with an engaging interactive Q&A, followed by a vote of thanks proposed by Mr. B. Gautham, Chairman, Skill Development Sub-Committee. The programme witnessed active participation from members and invited guests.

Memories to Cherish

Program on "Why USA is still the best destination for Indian Business"

5 June 2026, Dr V L Dutt Hall, Chennai

"India@500 GW: Transforming the Power Sector for a Sustainable and Resilient Future"

23 June 2026, Dr V L Dutt Hall, Chennai

Tmt. Rama Venugopal, EC, ACC and the ACC Secretariat Team Mr. N Ravi Kumar, Secretary, ACC & Mr. P Barnabas Immanuel Asst. Secretary, ACC had the privilege of meeting with Mr. Vijayan Kutty Narayanan CEO,GCQ Certifications for a productive discussion on emerging business opportunities, strategic collaborations, and initiatives that can drive sustainable growth.

Such interactions play a vital role in strengthening industry relationships and creating pathways for innovation and progress. We look forward to continued engagement and future collaborations.

Andhra Chamber of Commerce Mr. N. Ravikumar, Secretary, ACC, accompanied by Mr. P. Barnabas Immanuel, Assistant Secretary, ACC, had a courtesy visit to Japan External Trade Organization (JETRO),Chennai met Kiyotaka Doho San, Director General, JETRO and Ken Tamura San, Deputy Director, JETRO, Mr. Veerababu San, Assistant Director, JETRO.

Unit-2
Nation First

The nation that destroys its soil destroys itself.

- Franklin D. Roosevelt

INDIAN ECONOMY
Overview

India's economy continued to demonstrate resilience despite an increasingly uncertain global environment. While domestic demand, infrastructure investments and manufacturing remained supportive of growth, rising crude oil prices, monsoon-related concerns and geopolitical tensions emerged as key risks to the near-term outlook. International agencies continue to project India among the fast-growing major economies, with GDP growth expected to remain above 6% in FY2026-27.

The Reserve Bank of India (RBI) has maintained a cautious policy stance as inflationary pressures re-emerged due to higher food and fuel prices. Consumer inflation edged above the RBI's medium-term target, prompting close monitoring of price stability while continuing to support economic growth.

Manufacturing and infrastructure activity remained broadly positive, supported by government capital expenditure, Production-Linked Incentive (PLI) schemes and continued investments in electronics, semiconductors and renewable energy. The Government also reinforced its commitment to the 'Atmanirbhar Bharat' initiative by encouraging domestic manufacturing and reducing import dependence across strategic sectors.

India's external sector, however, faces challenges from elevated global commodity prices. Higher crude oil prices are expected to widen the current account deficit during FY2026-27, increasing pressure on imports and inflation. Nevertheless, healthy foreign exchange reserves, strong domestic consumption and sustained investor confidence continue to provide macroeconomic stability.

Business activity moderated during July, with the latest Purchasing Managers' Index (PMI) indicating a slowdown in private sector growth, particularly in services. Despite this moderation, export orders and employment generation continued to expand, suggesting that underlying economic fundamentals remain robust.

Overall, India's economic outlook remains positive. Continued policy reforms, digital transformation, infrastructure development and manufacturing-led growth are expected to support long-term expansion. However, policymakers and businesses will need to closely monitor global geopolitical developments, energy prices and weather-related risks that could influence inflation, trade and investment in the coming months.

Source: Internet

India Success Story

Special Economic Zone – Gopalpur Emerges as Eastern India's Green Energy Hub

India's India's journey towards becoming a global manufacturing and clean energy powerhouse is gaining remarkable momentum, and the Gopalpur Special Economic Zone (GSEZ) in Odisha stands as one of the country's most inspiring success stories. Driven by Tata Steel Special Economic Zone Limited (TSSEZL), Gopalpur Industrial Park has transformed into a major destination for investments in green energy, advanced manufacturing, and sustainable industrial development.

Over the past few years, the industrial park has attracted investment commitments exceeding ₹65,000 crore, positioning it as one of Eastern India's fastest-growing industrial ecosystems. The park has successfully attracted leading domestic and international companies operating in sectors such as green hydrogen, solar energy, specialty chemicals, engineering products, advanced materials, and high-value manufacturing.

The strategic location of Gopalpur on Odisha's coastline provides seamless access to ports, national highways, and rail connectivity, making it an ideal destination for export-oriented industries. Its world-class infrastructure, reliable utilities, and investor-friendly ecosystem have significantly enhanced its attractiveness for businesses seeking to establish large-scale manufacturing facilities.

One of the defining features of the Gopalpur Industrial Park is its focus on sustainability and clean energy. The park is emerging as a hub for green hydrogen production, a sector expected to play a transformative role in India's energy transition. Green hydrogen, produced using renewable energy sources, is considered a key solution for decarbonizing industries such as steel, fertilizers, refining, and heavy transportation.

The development also aligns perfectly with the Government of India's National Green Hydrogen Mission, which aims to establish India as a global hub for the production, utilization, and export of green hydrogen. By creating an integrated ecosystem for renewable energy, green fuels, and clean manufacturing, Gopalpur is contributing significantly to India's ambitious climate and energy goals.

In addition to green hydrogen, the industrial park has attracted investments in solar equipment manufacturing and specialty chemicals, strengthening India's domestic manufacturing capabilities while reducing dependence on imports. These investments are expected to generate thousands of direct and indirect employment opportunities, promote technology transfer, and support the development of local supply chains.

Tata Steel SEZ has played a pivotal role by creating an enabling environment through modern infrastructure, transparent governance, and investor facilitation. Its integrated approach has enabled industries to establish operations efficiently while adhering to high standards of environmental sustainability and operational excellence.

The rapid industrialization of Gopalpur is also contributing to the socio-economic development of Odisha. Improved infrastructure, skill development initiatives, employment generation, and increased business opportunities for local enterprises are enhancing the quality of life in surrounding communities. The project demonstrates how industrial growth can be successfully combined with inclusive development and environmental responsibility.

As India advances towards its vision of becoming a developed nation by 2047, industrial clusters like Gopalpur will play a critical role in driving economic growth, exports, innovation, and energy security. The success of Gopalpur Special Economic Zone reflects the country's growing ability to attract large-scale investments in future-ready industries while promoting sustainable development.

With robust policy support, strong industrial leadership, and an unwavering commitment to green growth, Gopalpur is rapidly emerging as Eastern India's premier green energy and advanced manufacturing hub. It serves as a shining example of India's evolving industrial landscape and reinforces the nation's position as a preferred global destination for clean technology, manufacturing excellence, and sustainable economic development.

Image Source: Internet for learning purposes only.

Source: https://www.business-standard.com/companies/news/tata-steel-gopalpur-sez-builds-65k-cr-green-investment-pipeline-in-odisha-126071401396_1.html

Madras High Court Judgments in

VAT CST GST

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

Section 73 or 74 in SCN and WP : Court upheld three SCN issued u/s 74 of the GST Act for FYs 2017–18 to 2019–20, rejecting the petitioner's challenge on limitation and jurisdiction. The Court held that the notices were issued within the prescribed limitation period and that issues relating to fraud, suppression or wilful misstatement require adjudication on merits after the taxpayer files a reply. It observed that disputed questions of fact cannot be examined in writ jurisdiction under Article 226. The petitioner was permitted to file replies in Form GST DRC-06 and the adjudicating authority was directed to pass reasoned orders after a personal hearing within 3 months. **M/s. Canon India P Ltd, Vs. 1. STO /Gr – VI, Chengalpattu Intelligence, and others W.P.Nos.20935, 21399 and 21403 of 2024 dated 08.06.2026**

Cross-examination: The Court ruled that cross-examination is not an absolute right in GST proceedings. Where allegations can be rebutted through documentary evidence, denial of cross-examination alone will not invalidate proceedings. Taxpayers must focus on documentary evidence rather than relying solely on procedural objections. **Noordeen Enterprises v. Addl Commissioner of GST & CE W.P. Nos. 20547, 20549 & 20552 of 2023 I 03.06.2026**

Rectification: In **AC of CGST & CE v. Akshaya Building Solution Writ Appeal (W.A.) No. 3577 of 2024 (Mad.), decided on 18.06.2026** the Division Bench upheld the taxpayer's right to correct bona fide mistakes in GSTR-1. The Court held that genuine clerical or technical errors cannot be denied correction merely because of portal limitations or procedural constraints.

Interest: In **Jayashree Enterprises v. AC(ST), W.P. No. 19835 of 2026 (Mad) decided on 17.06.2026**, the Court upheld levy of interest under Section 50(3) on wrongly availed and utilized ITC arising from GSTR-2A/GSTR-3B mismatches, reaffirming that wrongful utilization of credit attracts statutory consequences.

ITC Denial : The Court held that ITC cannot be denied merely because certain transportation documents were unavailable when the supplier was duly registered, invoices contained vehicle details and tax on supplies had been discharged. The assessment order was quashed and remanded. A significant relief for genuine taxpayers facing ITC denial solely on procedural deficiencies where the underlying transaction is otherwise established. Akal Trade Links v. AC (ST) **W.P. No. 20601 of 2023 Decision dated 05.06.2026**

Multiple years SCN s The Court reiterated that GST authorities cannot club multiple financial years into a single composite show cause notice and assessment order. Each tax period is a separate unit of assessment, and year-wise adjudication is mandatory. Composite proceedings were held to be contrary to the GST scheme and principles of fairness. **M/s. SPK and Co. & Others v. Union of India & Others W.P. (MD) Nos. 5287, 5381, 5380, 5396, 5397 & 5413 of 2026 dated 8 June 2026**

Delay in Adjudication: Court set aside a SCN issued in 2024 u/s 27 of the TNVAT Act for AY 2009–10, holding that the nearly ten-year delay in pursuing proceedings was arbitrary and prejudicial. Although an earlier notice had been issued in 2014, the department remained inactive even after connected writ proceedings concluded and fresh assessment orders were passed in 2015. The Court accepted the petitioner's contention that the unexplained delay caused serious prejudice due to non-availability of records. It reiterated that tax proceedings must be completed within a reasonable time, even in the absence of a statutory limitation period **M/s.Britannia Industries Limited, Vs. The DC(ST)-III, LTU, Chennai-35 W.P.No.18412 of 2024 Dated :25.06.2026**

Findings Issue-wise: In **Tvl. Sasi Gold Covering v. AC (ST), WP Nos.21215 & 21219 of 2026, decided on 15.06.2026**, the Court observed that GST officers must examine each allegation separately—such as under-declaration, excess ITC, post-cancellation purchases, etc. Blanket denial of ITC without issue-wise findings is unsustainable.

Supplier Registration Cancellation VS ITC : In **Tvl. Fathima Traders v. AC (ST) W.P. Nos. 22419, 22420, & 22422 of 2023 dated 12 June 2026 (Mad),** the Court held that Input Tax Credit cannot be denied merely because the supplier's

GST registration was retrospectively cancelled. The assessing authority must independently verify invoices, e-way bills, lorry receipts, payment proofs and other evidence establishing actual movement of goods. Orders passed without such verification were remanded for fresh consideration after granting reasonable opportunity to the taxpayer.

Natural Justice In **Tvl. P. Balaji v. AC (ST), W.P.(MD) No.15862/2026, decided on 12.06.2026**, the Court interfered where the assessment order failed to adequately consider the taxpayer's reply and supporting documents. The ruling reiterates that adjudication cannot be mechanical and authorities must deal with submissions raised by the assessee.

Assessment Against Legal Heirs : The Court ruled that tax assessment proceedings under Section 74 of the CGST Act can be initiated against the legal heir of a deceased sole proprietor, even if no action was commenced during the taxpayer's lifetime. Dismissing the petitioner's challenge, the Court clarified that Section 93 of the CGST Act authorizes authorities to determine tax, interest, or penalty liabilities post-demise, making fresh proceedings maintainable. However, the ruling limits the recovery of these liabilities to the value of the estate inherited by the legal heir, ensuring that the heir's personal assets are not liable. This decision reaffirms the state's power to assess tax debts even after the closure of a business due to the proprietor's death, provided the recovery is limited to the inherited property. **V. Damayanti v. Superintendent of GST & CE (Mad), Writ Petition (MD) No. 10000 of 2026 dated 16 June 2026**

Section 74 - Penalty: Court partly allowed a WP challenging a GST demand and 100% penalty under Section 74 for FYs 2017–18 to 2020–21 arising from GSTR-1 and GSTR-3B mismatches. The petitioner argued that outward supplies were correctly reported in GSTR-1 and that delayed GSTR-3B filings resulted from financial difficulties, without any intention to evade tax. The Court observed that the introduction of Section 128A reflected legislative intent to provide relief in cases of delayed payment of admitted tax. Holding that the matter could appropriately fall u/s 73, it quashed the penalty and remanded the case for fresh adjudication. **M/s. Zyvana Integrated Services Pvt. Ltd., Vs. Addl Commissioner of GST and CE, Chennai South Commissionerate, W.P.No.10854 of 2025 Dated 08.06.2026**

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 Water within

In today's hyper-connected world, technology is everywhere—from ordering food with a single tap to monitoring our heartbeat on a smartwatch. But lurking beneath all this convenience is a major global crisis: the looming shortage of clean water for drinking and daily use.

Yes, many of us have installed water softeners to prevent hard water from damaging pipes, utensils, hair, and skin. But a softener alone doesn't make water safe to drink. For that, we need an RO filter or a similar purification system. So far, so logical.

However, the real purpose of this article isn't water treatment. It's about something deeper: softening ourselves and filtering the information we consume.

Just as water turns hard due to minerals and impurities, we too are becoming harder—emotionally and socially. This inner hardness leads to toxic behaviour, unnecessary conflict, and a lack of empathy. And just as hard water damages pipe, our hardness stains our relationships and makes us unapproachable to others.

So how do we soften? Through self-awareness and honest feedback from those around us.

Now think about the filter. We need a filter to remove contaminants from water. In the same way, we need a mental filter to decide what information we should process and what we should simply block out. A strong mental filter stops us from spreading rumours, sharing hate, or forwarding misinformation mindlessly.

In a world where clean water is becoming scarce, so are genuinely soft-hearted people. While we invest in softening and filtering our water, let's also invest in softening our character and filtering what enters our minds.

Next time you check your water softener or replace your RO filter, pause and ask yourself:

Have I examined myself lately? Am I becoming softer? And am I freeing my mind from unwanted mental contamination?

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

Unit-3

Kaizen Corner

Learning never exhausts the mind.

- Leonardo da Vinci

STANDARDS, CERTIFICATIONS & REGULATIONS UPDATES

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

Healthcare Regulations - Clinical Establishments & their Supply Chain

CDSCO Strengthens Regulatory Oversight on IVF Consumables

Supply Restricted to Registered ART Centres Under the ART and Surrogacy Acts

India's Assisted Reproductive Technology (ART) sector has entered a new phase of regulatory oversight with the Central Drugs Standard Control Organisation (CDSCO) issuing a circular directing that In-Vitro Fertilization (IVF) media, reagents and related consumables be supplied only to centers registered under the Assisted Reproductive Technology (Regulation) Act, 2021 and the Surrogacy (Regulation) Act, 2021.

While the circular may appear to be an administrative clarification, it represents a significant policy measure that strengthens the implementation of India's ART regulatory framework. By linking the supply of essential IVF laboratory consumables to statutory registration, CDSCO has effectively introduced a supply-chain based compliance mechanism aimed at ensuring that fertility treatments are carried out only through legally authorized centers.

Background

India has witnessed remarkable growth in the fertility treatment sector over the past decade. Changing lifestyles, delayed

parenthood, increasing infertility rates, growing awareness and technological advancements have contributed to a steady rise in demand for Assisted Reproductive Technology services.

To regulate this rapidly expanding sector and ensure ethical medical practices, the Government of India enacted the **Assisted Reproductive Technology (Regulation) Act, 2021** and the **Surrogacy (Regulation) Act, 2021**. These legislations established a comprehensive regulatory framework governing the registration, operation and monitoring of ART clinics and sperm banks across the country.

The primary objectives of these Acts are to:

- Ensure patient safety and quality of care.
- Promote ethical reproductive healthcare practices.
- Prevent misuse and commercialization of Assisted Reproductive Technology.
- Standardize clinical practices across fertility centers.
- Establish accountability among service providers.

Under these laws, every ART clinic and sperm bank is required to obtain registration before providing fertility treatment services.

Why the CDSCO Circular Was Needed

Despite the regulatory framework established under the ART and Surrogacy Acts, concerns emerged that IVF media, reagents and related consumables were being supplied to facilities that were not registered under these legislations. Since these consumables are essential for IVF laboratory procedures, their unrestricted availability created the possibility for unauthorized centers to continue offering fertility treatments outside the prescribed regulatory framework.

Recognizing this gap, CDSCO has now extended regulatory oversight beyond the clinic and into the supply chain.

The circular seeks to ensure that only legally registered ART centers have access to critical laboratory consumables required for IVF procedures, thereby reinforcing compliance with the existing legislation.

What the Circular Provides

Issued by the Medical Devices Division of CDSCO on **23 June 2026**, the circular reminds stakeholders that IVF media, culture media, reagents, cryopreservation products and related consumables intended for Assisted Reproductive Technology procedures are regulated under the **Medical Devices Rules, 2017**.

The circular notes that these products are medical devices requiring regulatory oversight and that their supply to facilities other than those registered under the ART and Surrogacy Acts could pose risks to patient health and compromise ethical reproductive healthcare practices.

Accordingly, CDSCO has requested manufacturers, importers, distributors and all other stakeholders to ensure that these products are supplied only to centers registered under the Assisted Reproductive Technology (Regulation) Act, 2021 and the Surrogacy (Regulation) Act, 2021.

A Shift Towards Supply-Chain Based Compliance

One of the most significant aspects of the notification is its approach to regulatory enforcement.

Traditionally, compliance has been enforced through inspections, licensing and periodic monitoring of healthcare facilities. The latest CDSCO circular extends regulatory oversight to the distribution network by making suppliers active participants in ensuring compliance.

Since IVF procedures cannot be performed without specialized media, reagents and cryopreservation materials, restricting the supply of these products creates an effective compliance mechanism.

In practical terms, the circular establishes a simple but powerful regulatory principle:

Only Registered Centers Should Receive IVF Consumables.

This approach strengthens implementation of the ART Act by ensuring that access to essential laboratory materials is available only to authorized facilities.

Implications for Stakeholders

The notification has implications across the Assisted Reproductive Technology ecosystem.

Registered ART Clinics

Registered clinics are expected to continue procuring IVF consumables through normal channels, although suppliers may seek documentary evidence of registration before processing orders. The notification reinforces the importance of maintaining regulatory compliance.

Manufacturers, Importers and Distributors

Manufacturers, importers and distributors of IVF consumables now have an increased responsibility to verify that products are supplied only to registered ART centers. This places greater emphasis on due diligence, customer verification and regulatory compliance throughout the distribution chain.

Unregistered Facilities

Facilities that are not registered under the ART and Surrogacy Acts may no longer have legitimate access to essential IVF laboratory consumables, making it increasingly difficult to continue providing Assisted Reproductive Technology services without obtaining the required registration.

Patients

For patients, the notification strengthens confidence in India's fertility treatment

ecosystem by promoting treatment through authorized centers that operate under established regulatory standards and ethical guidelines.

Significance of the Notification

The CDSCO circular represents an important evolution in India's healthcare regulatory framework.

Rather than introducing new licensing requirements, the notification strengthens implementation of existing legislation through supply-chain governance. It aligns medical device regulation with the objectives of the Assisted Reproductive Technology (Regulation) Act, 2021 and reinforces the Government's commitment to patient safety, ethical healthcare practices and quality assurance.

As India's fertility sector continues to grow, the notification is expected to improve traceability of IVF consumables, discourage unauthorized reproductive healthcare practices and enhance overall regulatory compliance across the ART ecosystem.

Conclusion

The June 2026 CDSCO circular is more than a procedural advisory—it is a strategic regulatory measure that strengthens oversight of India's Assisted Reproductive Technology sector. By ensuring that IVF media, reagents and related consumables are supplied only to registered ART centers, the regulator has reinforced the integrity of the fertility treatment ecosystem while placing patient safety and ethical healthcare practices at the forefront.

The notification highlights an emerging regulatory trend in healthcare: compliance is no longer limited to healthcare providers alone. Manufacturers, importers, distributors and suppliers are increasingly becoming integral partners in ensuring that regulated medical products reach only authorized users, thereby strengthening governance across the entire healthcare value chain.

Official CDSCO Circular

Subject: *Sale of In-Vitro Fertilization media, reagents and related consumables used in Assisted Reproductive Technology procedures*

Issued by: Central Drugs Standard Control Organisation (CDSCO), Medical Devices Division

Date: 23 June 2026

Official Notification: https://cdsco.gov.in/opencms/resources/UploadCDSCOWeb/2018/UploadCircularFile/Circular%20all%20Stakeholders.pdf

Image Source: Internet for learning purposes only.

Reimagining India's Quality Ecosystem – Part 2 in the Series

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Research and Information System for Developing Countries (RIS) is a New Delhi-based autonomous policy research institute that 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.**

In last month's issue, **Part 1** of this three-part series introduced the foundational pillars of India's National Quality Infrastructure (NQI) and identified systemic cross-sector governance gaps—such as the lack of a central policy hub and blurred institutional roles.

Continuing this vital discussion, **Part 2** dives straight into the core **Regulatory Architecture, Enforcement, and Oversight** challenges. This segment briefly covers:

- **Rethinking the BIS Act:** A critical review of whether relying on the Bureau of Indian Standards (BIS) Act as the primary tool for technical regulation aligns with global best practices, which separate voluntary standard-setting from state enforcement.
- **Market Surveillance & Oversight:** An evaluation of current enforcement vulnerabilities, highlighting conflicts of interest where the same body handles both licensing and surveillance, alongside gaps in governing third-party conformity assessment agencies.
- **Consolidation of Export Regulation:** A look at the fragmentation across multiple export promotion bodies (like APEDA and the Spices Board) and the strategic need to consolidate export quality regulation under a single framework to prevent cross-commodity vulnerabilities.

Read this continuation to understand the operational bottlenecks impacting Indian industry's global competitiveness

PART - 2

3.2 Regulatory architecture, enforcement, and oversight

a. Is the BIS Act the right instrument for regulation? A review of global regulatory regimes shows a clear distinction between how developed economies and developing economies approach technical regulation. In developed economies, regulation is exercised by governments or their designated sectoral regulators, while standards setting remains the domain of national standards bodies, which are typically industry-led and operate in the voluntary space. The functions of regulation and voluntary standards development are institutionally distinct.

In developing economies, including India, governments historically relied on national standards bodies to administer regulations, largely due to the absence of strong stakeholder capacity and specialised sectoral regulators. In India, this historical context explains why the government established the Indian Standards Institution (now the BIS) in 1947 and subsequently vested it with regulatory functions. While this model was appropriate at the time, it reflected institutional constraints rather than an optimal regulatory design.

As economies mature, global practice has moved towards separating regulatory functions from standards development and placing regulation with dedicated government regulators. Against this backdrop, it is appropriate to question whether continued reliance on the BIS Act as the principal instrument for technical regulation and BIS conformity assessment for demonstration of compliance remains the most effective approach for India. The current regulatory model under the BIS Act is often cumbersome and costly for industry and is not fully aligned with internationally accepted regulatory practices (Kher & Jauhri, 2025). At present, there is no mutual recognition arrangement (MRA) involving BIS certification, even though India has been able to secure recognition for certain export certification systems, such as APEDA's NPOP and the Export Inspection Council's seafood certification in specific markets. This contrast points to structural limitations in the present regulatory model under the BIS Act. The continued non-acceptance of BIS hallmarking overseas, despite gold purity standards being globally harmonized, further illustrates the gap between domestic regulatory design and international acceptance.

b. Market surveillance: Market surveillance is a core component of any effective regulatory regime. However, weaknesses in its institutional design have constrained enforcement outcomes across multiple frameworks in India, including food and pharmaceutical regulation as well as regimes administered under the BIS Act. In the case of Quality Control Orders (QCOs) issued under the BIS Act, the vesting of both conformity assessment and market surveillance

functions within BIS raises concerns regarding institutional conflict of interest, which is not consistent with principles reflected in WTO TBT guidance.

A further governance issue concerns the institutional model through which surveillance is carried out. Existing arrangements rely substantially on state-level administrative machinery, as seen in food and pharmaceutical regulation, resulting in variations in capacity and enforcement effectiveness across jurisdictions. These structural limitations have contributed to uneven surveillance outcomes and highlight the need to re-examine the institutional architecture to ensure greater consistency, independence, and credibility in enforcement.

c. Regulation of conformity assessment: The administration of technical regulations has increasingly shifted, globally, towards reliance on third-party conformity assessment bodies for testing, inspection, and certification. While this approach enhances scalability and operational efficiency, it also introduces risks relating to credibility and integrity. In the Indian context, instances of malpractice by conformity assessment bodies have led to adverse actions by foreign regulators and accreditation bodies, thereby eroding confidence in domestic testing and certification systems.

As regulators such as FSSAI, CDSCO, and the Bureau of Energy Efficiency (BEE) expand their reliance on third-party agencies, gaps in supervisory oversight have become more visible. Risks such as certifications issued without adequate audits, test reports issued without actual testing, and concerns relating to greenwashing highlight vulnerabilities within the current oversight framework. These developments point to systemic weaknesses in the regulation and monitoring of conformity assessment activities, with implications for both domestic enforcement and international acceptance.

There is a need to strengthen regulatory oversight of conformity assessment bodies, including accreditation bodies, particularly as reliance on third-party agencies in regulatory frameworks continues to expand, and there is a growing number of instances of fraudulent or non-credible certifications in the market that undermine both public trust and India's international credibility.

1.3 **Consolidation of export regulation:**

1.4 It is pertinent to recall that before the enactment of the Food Safety and Standards Act, 2006, the regulation of food in India was fragmented across multiple ministries, including Health, Food Processing, Consumer Affairs, Agriculture, and Animal Husbandry. The decision to consolidate food regulation under a single authority led to the establishment of the Food Safety and Standards Authority of

India (FSSAI), bringing coherence and clarity to the regulatory framework. A similar principle merits consideration in the context of export regulation, which remains distributed across several bodies such as the Export Inspection Council (EIC), the Agricultural and Processed Food Products Export Development Authority (APEDA), the Spices Board, and the Indian Oilseeds and Produce Export Promotion Council (IOPEPC).

This fragmented architecture raises two systemic concerns. First, entities established primarily for export promotion are also vested with regulatory powers, creating a potential conflict of interest that may inhibit difficult regulatory decisions when required. Second, the absence of a unified regulatory framework limits the ability to respond holistically to emerging quality challenges in global markets. The experience of the EtO contamination, which moved from sesame seeds to organic produce and subsequently to spices, demonstrated how multiple agencies responded within their individual mandates without addressing the wider systemic implications.

3.4 Global alignment and market access pressures

a. **Global compatibility of domestic regimes:** Growing expectations in international markets require greater alignment of domestic regulatory and voluntary regimes with internationally accepted standards and conformity assessment practices so that Indian products regulated or certified domestically are accepted abroad without additional compliance burdens on industry. Periodic calls for the development of India-specific standards can create fragmentation unless scientifically justified and carefully positioned within a broader strategy of international harmonization. The priority in this context has increasingly shifted towards enhancing India's influence within international standards-setting processes and ensuring compatibility rather than divergence.

b. **Alternative systems for global acceptance:** Where domestic regulatory regimes are not fully compatible with global requirements owing to constraints related to industry preparedness, technological capability, or transitional considerations, exporters face duplicative or costlier compliance processes in destination markets. This creates pressure to develop pragmatic mechanisms that can facilitate access to international markets during periods of regulatory transition. India has successfully created export certification regimes in some sectors, which are accepted by foreign governments, thus bringing down the cost of compliance for exporters, which needs to be cohesively pursued.

3.5 Capacity constraints in the enabling ecosystem

a. **Laboratory infrastructure:** Robust laboratory infrastructure remains fundamental to both effective product regulation and credible voluntary certification; however, recent experiences, including during the COVID-19 crisis, exposed gaps in India's laboratory capacity for critical testing needs, leaving the country insufficiently prepared during periods of heightened demand. The difficulty faced by individual Ministries in mobilizing timely financing for laboratories reflects underlying structural weaknesses and highlights the absence of a coordinated, forward-looking approach to strengthening testing infrastructure.

b. **Gaps in Training and Consulting Support:** Training and consulting were identified as key pillars of the NQI under the INSS, yet the ecosystem for structured technical support remains underdeveloped. As the government has expanded technical regulations, including QCOs under the BIS Act, and upgraded regulatory frameworks in sectors such as pharmaceuticals and medical devices, the industry, particularly Small and Micro Enterprises (SMEs) have encountered increasing challenges in accessing competent advisory and implementation support. Similar pressures arise in meeting evolving overseas regulatory requirements and private certification schemes, especially sustainability-related certifications that are increasingly linked to market access.

c. **Misalignment of MSME Support with Market Needs:** Although both central and state governments have introduced multiple schemes to support MSME quality upgradation, these initiatives have often not translated into improved readiness for global markets. A persistent gap lies in the limited alignment between existing support programmes and the actual compliance requirements faced by industry in domestic and international markets, which constrains the effectiveness of such interventions within the broader quality ecosystem.

3.6 Private standards and voluntary scheme ecosystem

a. **Challenge of private standards:** In addition to regulatory requirements in domestic and international markets, industry across sectors increasingly faces pressures arising from private and sustainability-related certification schemes, particularly in global markets where such certifications are often driven by buyer demand. This challenge extends even to regulated sectors,

where compliance with importing country regulations alone is frequently insufficient. For example, alongside stringent food regulations of the EC, exporters may also be required to obtain certifications such as BRCGS or FSSC 22000, while in the textile sector, exporters encounter a proliferation of private schemes such as GOTS and Textile Exchange. The absence of a coordinated national approach reflects the complexity of the private standards landscape, which spans multiple ministries, sectors, and institutional actors. At the same time, the private standards ecosystem operates largely outside direct government control and is shaped by market and stakeholder dynamics, limiting the scope for direct regulatory intervention.

b. **Fragmentation in the Voluntary Scheme Landscape:** As the government's role evolves towards a stronger regulatory focus with enabling policies in the voluntary domain, multiple voluntary standards and certification schemes continue to coexist within the market. In the absence of clearly defined recognition or benchmarking approaches, this multiplicity can lead to fragmentation, inconsistent signalling, and uncertainty for the industry navigating voluntary quality regimes.

c. **Limited Availability of Structured Regulatory Intelligence:** India's ambition to emerge as a global manufacturing hub has increased the importance of maintaining an up-to-date and comprehensive database of technical regulations and standards applicable in key destination markets. At present, gaps in access to reliable and current regulatory information constrain exporters' ability to anticipate compliance obligations and respond effectively to evolving market-access requirements.

1. Policy Directions for Strengthening India's Quality Ecosystem

The systemic governance gaps identified above call for a calibrated policy response that strengthens institutional coherence, clarifies regulatory roles, and improves India's ability to meet evolving global quality requirements.

4.1 Establishing Coherent Governance Architecture

a. **Creation of a National Authority on Quality:** Establish a dedicated institutional mechanism in government - a National Authority on Quality, whether housed within an existing department, created as a separate department, or set up as an autonomous body. The Authority should provide a holistic and uniform perspective on quality

across products and services; set shared principles and goals for quality governance; and offer policy advice and technical analysis to line ministries, while sector-specific issues continue to be handled by the concerned ministries and regulators.

b. **Clarifying Government Role and Separation of Functions**: India's economy has matured considerably in the last three decades. It is, therefore, appropriate for the government to progressively focus on regulatory functions while opting out of voluntary spaces. It should instead be to articulate, enabling policies and establish mechanisms that recognize credible voluntary initiatives serving market needs. This role clarity is essential to strengthen credibility, ensure effective enforcement, and align India's quality governance with internationally accepted principles.

c. **Strengthening Sectoral Policy Leadership:** Line ministries should assume the rightful role of comprehensive policy and strategy-making for their sectors, including the capability to anticipate cross-cutting risks, coordinate across regulators and scheme owners, and engage systematically with importing country requirements and private standards where they affect market access.

4.2 Reforming regulatory architecture, enforcement, and oversight

a. **Modernizing the Legislative Basis for Technical Regulation:** Consider alternative regulatory architectures - either through a separate, dedicated legislation for technical regulations or by housing such regulation under the Consumer Protection Act, with sufficient flexibility for the government to designate or set up appropriate agency, specify product requirements directly or rely on any recognized standard (national or international), and adopt a wider range of conformity assessment procedures and independent bodies than those currently available under the BIS Act. The Export (Quality Control and Inspection) Act provides an example of such flexibility, having enabled the establishment of specialized Export Inspection Agencies.

Stay tuned for Part 3 in the next issue, which will outline alternative regulatory pathways and strategic policy recommendations.

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

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Testing Infrastructure: The Missing Link in India's Export Competitiveness

When Commerce and Industry Minister Shri Piyush Goyal recently announced that the Government would establish modern testing facilities across toy manufacturing clusters, many viewed it as an initiative exclusively for the toy sector. In reality, the announcement carries an important message for the entire manufacturing and export ecosystem of India.

Quality is no longer established by what a manufacturer claims. It is established by what an accredited laboratory certifies. This distinction has become increasingly important in today's international trade.

The Global Trade Reality

The global toy market is estimated at around USD 120 billion. India has made remarkable progress over the past few years through import quality controls, the Quality Control Order (QCO) regime, and the "Make in India" initiative. Toy exports have grown significantly, but India's share of the global market remains modest. The Government has now set an ambitious objective of increasing exports several fold.

However, exporting is no longer simply a matter of producing goods.

Products must comply with increasingly stringent safety, chemical, mechanical, electrical and environmental standards.

Buyers demand evidence, not assurances.

- That evidence comes through testing.
- Why Testing Facilities Matter
- For many MSMEs, testing has always been an expensive and time-consuming exercise.
- Manufacturers often have to send samples hundreds of kilometres away, wait several weeks for reports, incur substantial costs, and sometimes repeat the process when standards change.
- For small enterprises, these costs become a competitive disadvantage.

By establishing modern testing facilities within manufacturing clusters, the Government seeks to reduce this burden substantially. Faster testing means quicker product development, reduced compliance costs, improved product quality and shorter export cycles.

In today's competitive environment, speed itself has become a competitive advantage. A Lesson Beyond Toys

Although the announcement concerns toy manufacturing, the principle applies equally to numerous export sectors.

- Medical devices.
- Pharmaceuticals.
- Engineering products.
- Electrical equipment.
- Food products.
- Chemicals.
- Textiles.

Every export sector increasingly depends upon conformity assessment and internationally accepted testing.

In many cases, the cost of obtaining certifications exceeds the cost of manufacturing the product itself.

India therefore needs a nationwide quality infrastructure consisting of accredited laboratories, calibration facilities, certification bodies and technical experts.

1. Testing is no longer a support service.
2. It has become export infrastructure.
3. Quality Builds Trust
4. International buyers are reducing dependence on repeated factory inspections.
5. Instead, they increasingly rely upon internationally recognised test reports and certifications.
6. An exporter who can produce credible laboratory reports gains immediate confidence with overseas buyers.

7. This reduces disputes, improves repeat business and strengthens India's reputation as a reliable supplier.
8. Quality certification is becoming a marketing tool as much as a compliance requirement.

What MSMEs Should Do?

1. Exporters should not wait until a foreign buyer asks for a test certificate.
2. Instead, they should identify applicable international standards at the product development stage itself.
3. They should build testing costs into their pricing models.
4. They should maintain complete technical documentation.
5. Most importantly, they should view testing as an investment rather than an expense.
6. A rejected export consignment costs far more than preventive testing.

The Road Ahead

The Government has indicated that the proposed facilities will be established through institutions such as the Bureau of Indian Standards, the National Test House and other government and semi-government laboratories. Industry has also been asked to identify the testing equipment required to meet evolving global standards.

- This collaborative approach deserves appreciation.
- India's manufacturing ambitions cannot be realised merely by increasing production capacity.
- They require an equally strong quality ecosystem.
- Factories manufacture products.
- Testing laboratories manufacture trust.
- And in international trade, trust is often the most valuable product a nation can export.

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INFORMATION TECHNOLOGY UPDATES

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Evolution of Immersive Technologies - VR /AR/XR

a. Introduction

The digital landscape is evolving beyond traditional flat displays into immersive 3D experiences. At the center of this spatial computing revolution are three breakthrough technologies: VR, AR, and XR.

VR (Virtual Reality), AR (Augmented Reality) and XR (Extended Reality) are immersive technologies that blend digital content with the physical world to enhance how we work, learn, play, and collaborate across many industries

VR (Virtual Reality) - It's a kind of exposure that end users are fully engaged in a virtual world instead of physical world, in a digital environment that makes the user feel as if they are inside another wo rld.

AR (Augmented Reality) - End users are in a physical world in addition to digital world where a technology that adds digital information on top of the real world.

XR (Extended Reality) - It's a mixture of VR, AR and MR (Mixed Reality) which includes VR, AR, MR combining the above technologies i.e. real-and-digital experiences. This is more of a broader umbrella term for these combined technologies.

b. Core concepts and distinctions

Immersive technologies alter how users interact with data and their physical surroundings. They are categorized into three primary frameworks:

- **Virtual Reality (VR):** Fully replaces the physical environment. Using head-mounted displays, 360-degree visuals, and spatial audio, VR

completely immerses the user in a computer-generated 3D space.

- **Augmented Reality (AR):** Overlays digital data (text, images, 3D models) onto the real world. Users view and interact with their actual physical surroundings simultaneously via smart glasses, smartphones, or tablets.

- **Extended Reality (XR):** Serves as an umbrella term encompassing Virtual Reality (VR), Augmented Reality (AR), and Mixed Reality (MR), alongside all real-and-virtual computer-generated environments.

Virtual Reality (VR) - Industry Applications & Use Cases

- **High-Risk Simulations:** Provides safe, realistic environments for defense personnel, pilots, surgeons, and industrial workers to practice high-risk tasks.

- **Education & Engagement:** Enhances learning retention through interactive 3D engineering models, virtual laboratories, and historical recreations.

- **Therapeutics & Care:** Supports phobia and anxiety management through controlled exposure, aids pain management, and guides physical rehabilitation exercises.

- **Design & Pre-Visualization:** Allows architectural and engineering teams to review virtual buildings and layouts prior to physical prototyping, lowering development costs.

Augmented Reality (AR) – Applications

- **Retail & Consumer Engagement:** Enables customers to preview products in their own space, such as virtually placing furniture or trying on merchandise via mobile apps.

- **Field Service & Maintenance:** Delivers hands-free, step-by-step digital instructions directly onto equipment to improve technician accuracy and repair speed.

- **Logistics & Navigation:** Optimizes warehouse operations by visually highlighting packages and providing real-time routing and hazard alerts for drivers.

Extended Reality - Cross-Industry XR Integration

- **Enterprise Operations:** Facilitates virtual factory layout design and allows distributed global teams to collaborate seamlessly within shared 3D spaces.
- **Real Estate & Infrastructure:** Offers comprehensive virtual tours for remote stakeholders, accelerating decision-making while eliminating travel costs.
- **Clinical Training:** Empowers medical professionals to practice emergency scenarios in realistic, risk-free virtual clinical environments.

c. Technical, Business, and Operational Considerations

To successfully deploy XR technologies at scale, organizations must evaluate three key operational factors:

Consideration	Operational Impact
Hardware & Infrastructure	Requires high-performance graphics, low-latency networks, and ergonomic hardware. Mixed Reality (MR) generally demands higher processing capabilities than standalone VR or AR.
Content & Standardization	Development depends on specialized 3D design, interaction engineering, and game engines. Success relies on aligning with emerging safety and usability standards.
Risk Management	Implementation strategies must actively mitigate user motion sickness, manage data privacy (sensor/camera inputs), ensure network security, and prioritize responsible design.

d. Emerging Market Trends

The spatial computing landscape is rapidly transitioning from isolated pilot programs to mature, scaled enterprise adoption driven by the following trends:

- **AI Integration:** Artificial Intelligence increasingly drives automated content creation, intelligent contextual assistance, and natural user interfaces.
- **Hardware Evolution:** Next-generation smart glasses (both display-enabled and display-less) are expanding everyday enterprise and consumer adoption.
- **Spatial Computing & Digital Twins:** Organizations are pairing XR with digital twins—real-time virtual replicas of physical assets—to optimize manufacturing, predictive maintenance, and operational planning.
- **Scalability:** Decreasing hardware costs and cloud-based rendering are making large-scale corporate deployments economically viable.

e. Conclusion

Ultimately VR, AR, and XR act as critical force multipliers for industrial productivity, workplace safety, and workforce development. By enabling smarter training, remote collaboration, and precise data visualization, these spatial technologies are becoming foundational assets for modern digital transformation initiatives.

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PILLAR 1: ENGINEERING RIGOR - ENGINEERING THE RESILIENT BOARD: USING EXTREME VALUE THEORY TO MODEL INDUSTRIAL TAIL-RISKS

Shri Venkat Ramana Nandyal

In a previous issue of *ACC Newsline (Jan 2026 edition, article titled "The Evolution of the Boardroom: Why Interdisciplinary Directors are the New Corporate Requirement)*, I argued that modern corporate risks are no longer neatly siloed. A single operational or technical disruption can instantly trigger systemic financial liabilities and regulatory breaches. Because of this cross-departmental cascade, boards can no longer navigate blindly; they require "technical fiduciaries" who possess the interdisciplinary capacity to validate the engineering, financial, and data models protecting the organization. To drive true corporate value, directors must master a "Triple-Threat" framework spanning Engineering Rigor, Financial Stewardship, and Decision Science.

This imperative has never been more urgent than it is today. As global industrial markets confront the intensifying, unpredictable disruptions of the current **2026 El Niño cycle**, the fallacy of relying on historical averages or linear forecasting models has been thoroughly exposed. From severe droughts choking critical hydroelectric grids and river-bound logistics to unprecedented heatwaves spiking industrial energy costs, El Niño demonstrates exactly how physical climate shocks cascade instantly into input inventory crises and asset impairments. To move from passive compliance to **Active Risk Optimization**, industrial boards must apply true **Engineering Rigor** to quantify what lies at the extreme edges of reality.

The Failure of the "Normal" Distribution

Most corporate risk models assume that operational disruptions follow a standard Gaussian distribution—more commonly known as the **"Bell Curve."** In a normal bell curve, extreme events are treated as mathematically impossible anomalies that sit safely at the far outer edges.

To understand how a bell curve works, imagine tracking how long it takes you to get to school or work every day. Most days, it takes a predictable 20 minutes. Some days you catch every green light and it takes 18 minutes; other days a

light rain slows you down to 22 minutes. If you plot these times on a graph, they cluster symmetrically around the middle, forming a neat shape that looks like a bell. In this perfect bell-curve world, extreme surprises are treated as mathematically impossible anomalies. The model assumes that a massive, unexpected crisis—like a giant sinkhole opening up on the main road, or the sudden turning of the street into a permanent one-way road that permanently diverts your route into a lengthy, hours-long trip—is so rare that it sits safely on the ultra-thin, flat outer edges of the graph. The model essentially tells you, *"Don't worry about it, that will practically never happen."*

This assumption is a profound structural vulnerability for heavy industries. Climate-driven shocks and the resulting volatility in energy and raw material inventories do not follow a neat bell curve. Instead, they are fundamentally **heavy-tailed** or **fat-tailed** events—often referred to in business as **"Black Swan" events**. These are severe, chaotic occurrences that happen far more frequently in the real world than standard statistics predict.

We need look no further than the past to see the catastrophic danger of ignoring these tails. The past several years have delivered a relentless series of textbook macro shocks that completely fractured global operations:

- **The COVID-19 Pandemic:** A near-simultaneous shutdown of global manufacturing hubs, shipping networks, and labor forces that caused baseline safety inventories to evaporate almost instantly.
- **The Russia-Ukraine War:** A sudden geopolitical fracture that severely weaponized commodity markets, choking off global exports, disrupting energy networks, and triggering a massive crude oil supply and price shock that forced industrial power costs to spike exponentially overnight.
- **The Middle East Crisis:** Geopolitical tensions that triggered critical maritime bottlenecks in key shipping corridors like the Red Sea, forcing prolonged re-routing, soaring freight insurance rates, and severe delays in raw material deliveries.
- **The "RAMageddon" Tech Shock:** The massive, sudden spike in computer memory (RAM) prices driven by the explosive growth of artificial intelligence, where rapid fabrication reallocations starved traditional industrial electronics supply chains.

In every single one of these instances, corporate risk models failed because they treated these variables independently. When a true tail-event occurs, supply

chains do not just bend; they break. Price spikes and inventory depletions experience sudden, non-linear, explosive jumps. By treating these structural shifts as statistical impossibilities, boards systematically underestimate their true capital at risk. True fiduciary duty requires moving past superficial, qualitative checklists and building models that expect the unexpected.

The Mathematical Solution: Modeling the Tails

To quantify what lies beyond the safety of historical averages, boards must demand that their risk management teams implement advanced statistical frameworks, specifically **Extreme Value Theory (EVT)**. Think of EVT as the mathematics of the worst-case scenario; rather than smoothing out statistical anomalies to find an average, EVT throws out the normal day-to-day data and focuses *exclusively* on the behavior of the extreme edges of a dataset.

To make this actionable, risk managers use a method called **Peaks-Over-Threshold (POT)**. Instead of looking at entire seasons of weather or price data, the POT approach draws a line in the sand—a specific danger threshold, such as a critical minimum inventory level or a record-breaking regional grid failure—and isolates only the data points that spike *above* or *below* that line.

These extreme threshold breaches are then mapped using a specific mathematical formula called the **Generalized Pareto Distribution (GPD)**, which is uniquely designed to model the shape and behavior of severe, unpredictable spikes.

By applying the GPD, technical directors can calculate an accurate **Expected Shortfall (ES)**. While traditional metrics only tell you the probability of breaking a budget, Expected Shortfall answers the ultimate boardroom question: *"Once our safety threshold is breached and disaster strikes (whether driven by conflict, a memory chip shortage, or a severe climate event), what is the **actual average financial loss** we are going to suffer?"* This provides a **hard, quantifiable capital requirement for physical resilience**.

The Predictive Layer: Integrating Decision Science

Engineering rigor must be matched by forward-looking intelligence. While physical risks manifest in inventory buffers, heavy industries face simultaneous, compounding **policy tail-risks**.

Regulatory authorities are increasingly moving toward aggressive fiscal penalties to enforce decarbonization, resulting in sudden, massive cost centers for unprepared firms.

Consider the severe financial exposure posed by a sudden escalation or

reinstatement of the **coal/clean environment cess** (carbon taxes on fossil fuel inputs), the tightening of **green taxes on commercial and corporate vehicle fleets** based on age and fuel type, or the sudden imposition of heavy **pollution compensation charges** and Environmental Compensation Charges (ECC) at key transport hubs and industrial corridors. These are not incremental operational costs; they are legal and fiscal tail-shocks that can fundamentally erode a project's net present value overnight.

To turn qualitative policy noise into a quantitative risk premium, advanced boards are deploying unstructured data pipelines. By utilizing large language models (LLMs)—the underlying technology behind modern AI—to perform automated textual and sentiment analysis on global policy announcements, legislative drafts, environmental filings, and climate accords, companies can construct a dynamic "Climate Policy Uncertainty Index." This index acts as a forward-looking modifier, shifting the probability curves of their EVT models before the physical or regulatory shock hits the supply chain.

Three Questions for the Boardroom

To exercise true boardroom oversight in an era of volatility, directors must actively challenge their executive teams. Bring these three questions to your next Risk Committee meeting:

1. **How do we model tail-risk?** Are our operational and energy inventory buffers stress-tested using heavy-tailed distributions (like EVT/POT), or are we relying on standard bell-curve models that dangerously underestimated events like COVID-19, the Ukraine crude oil price shock, and the ongoing AI-driven memory chip crisis?

2. **What is our joint probability exposure?** Have we modeled the compounding impact of an El Niño-driven physical asset shock occurring simultaneously with critically low input inventories and global technology supply bottlenecks?

3. **How are we quantifying regulatory wildcards?** Are we leveraging modern data science and AI text analysis to actively monitor and quantify shifting regulatory landscapes—such as sudden changes to clean environment cess, green fleet taxes, or pollution compensation charges—or are we treating policy risk as an unquantifiable guesswork?

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

Unit-4

Self Development Corner

"As human beings, our greatness lies not so much in being able to remake the world - that is the myth of the atomic age - as in being able to remake ourselves."

- Mahatma Gandhi

Business Stories - Inspiration Matters

Sustainable Startup - Recykal

Recykal is a leading digital technology company focused on building a sustainable circular economy through innovative waste management and resource recovery solutions. Established in India, the company leverages advanced digital platforms to connect businesses, recyclers, producers, government agencies, and consumers, making waste management more transparent, efficient, and environmentally responsible. By integrating technology with sustainability, Recykal helps organizations comply with environmental regulations while promoting responsible recycling practices and reducing the environmental impact of waste.

recykal

Sustainable Circularity

The increasing amount of waste generated by industries, businesses, and households has become a major environmental challenge. Traditional waste management systems often lack transparency, making it difficult to track waste from its source to its final destination. Recykal addresses this issue by offering a digital platform that enables end-to-end traceability of waste, ensuring that recyclable materials are collected, processed, and recycled responsibly.

One of Recykal's key strengths is its use of digital technology to streamline waste management processes. The platform connects multiple stakeholders, including waste generators, collection agencies, transporters, recyclers, and producers, into a single network. This integration allows organizations to monitor waste movement in real time, maintain accurate records, and ensure compliance with environmental regulations. By digitizing the waste value chain, Recykal reduces manual paperwork, minimizes inefficiencies, and improves operational performance.

Recykal plays a significant role in supporting the implementation of Extended Producer Responsibility (EPR), a policy framework that requires producers and brand owners to take responsibility for managing the waste generated by their products after consumption.

Through its platform, companies can register, monitor, and report their EPR activities efficiently. The system provides transparent documentation and verified recycling records, helping businesses demonstrate regulatory compliance while promoting responsible waste management practices.

Another important aspect of Recykal is its contribution to the circular economy. Instead of treating waste as a disposal problem, the company views it as a valuable resource that can be recovered, recycled, and reused. By facilitating the efficient movement of recyclable materials, Recykal helps reduce landfill waste, conserve natural resources, and lower carbon emissions. This approach supports sustainable production and consumption patterns while creating economic opportunities for recyclers and waste management businesses.

The company also empowers informal waste collectors and small recycling enterprises by integrating them into the formal recycling ecosystem. Through digital tools, these stakeholders gain better market access, improved visibility, and opportunities to participate in organized waste collection and recycling activities. This not only strengthens the recycling supply chain but also contributes to social inclusion and livelihood development.

Recykal's solutions serve a wide range of industries, including consumer goods, manufacturing, electronics, plastics, packaging, retail, and healthcare. Businesses use the platform to manage plastic waste, electronic waste (e-waste), battery waste, tire waste, and other recyclable materials. The platform also provides data analytics and reporting features that help organizations measure sustainability performance, optimize recycling operations, and make informed environmental decisions.

Innovation and sustainability remain at the core of Recykal's vision. By leveraging technologies such as cloud computing, data analytics, and digital tracking systems, the company is helping businesses transition toward smarter and more responsible waste management practices. Its solutions support national sustainability initiatives while encouraging industries to adopt environmentally friendly operations.

In conclusion, Recykal is more than a waste management technology company; it is an enabler of the circular economy. Through its digital platform, transparent tracking systems, and commitment to sustainability, Recykal is reshaping the recycling ecosystem. By connecting stakeholders, improving compliance, promoting responsible recycling, and maximizing resource recovery, the company is making a meaningful contribution toward a cleaner environment and a more sustainable future.

Source and Image credits to: https://www.recykal.com/

TRAVEL - RELAXATION MATTERS

Sepahijala Wildlife Sanctuary, Meghalaya Overview

Welcome to the enchanting world of Sepahijala Wildlife Sanctuary, a veritable paradise nestled just 25 kilometers away from the bustling city of Agartala. Prepare to embark on a variety of exciting experiences, from aquatic expeditions on tranquil lakes to thrilling elephant rides through lush forests.

Here, amidst the tranquil canopy of trees, over 150 species of birds and primates flit and frolic, their vibrant plumage and playful antics adding a touch of magic to your wildlife adventure. The show's stars, however, are the majestic elephants and delicate butterflies that call this sanctuary home, their presence lending an air of majesty and wonder to the landscape.

Yet, it is the Clouded Leopard National Park that truly steals the spotlight—a sanctuary within a sanctuary that offers the rare opportunity to face one of the world's most elusive big cats. Here, amidst the dense foliage and dappled sunlight, the chance to encounter the enigmatic clouded leopard is a thrill, promising an adventure filled with intrigue at every turn. And let's not forget about the mischievous spectacled langur, whose playful antics are sure to add a touch of whimsy to your wildlife expedition.

But the wonders of Sepahijala extend far beyond its captivating denizens. Don't miss the opportunity to explore the horticultural displays that showcase the region's vibrant flora, a feast for the senses that will leave you in awe of nature's boundless beauty. With five distinct zones dedicated to animal preservation, Sepahijala Wildlife Sanctuary is a place of wonder and a beacon of hope for the conservation of endangered species.

Source and Image: https://www.incredibleindia.gov.in/en/tripura/agartala/sepahijala-wildlife-sanctuary

BOOK REVIEW

Demon Copperhead Barbara Kingsolver

The New York Times Readers' Pick: Top 100 Books of the 21st Century • An Oprah's Book Club Selection • An Instant New York Times Bestseller • An Instant Wall Street Journal Bestseller • A #1 Washington Post Bestseller • A New York Times "Ten Best Books of the Year"

"Demon is a voice for the ages—akin to Huck Finn or Holden Caulfield—only even more resilient." — Beth Macy, author of Dopesick

"May be the best novel of the year Equal parts hilarious and heartbreaking, this is the story of an irrepressible boy nobody wants, but readers will love." —Ron Charles, Washington Post

From the acclaimed author of The Poisonwood Bible and The Bean Trees and the recipient of the National Book Foundation's Medal for Distinguished Contribution to American Letters, a brilliant novel that enthralls, compels, and captures the heart as it evokes a young hero's unforgettable journey to maturity

Set in the mountains of southern Appalachia, Demon Copperhead is the story of a boy born to a teenaged single mother in a single-wide trailer, with no assets beyond his dead father's good looks and copper-colored hair, a caustic wit, and a fierce talent for survival. Relayed in his own unsparing voice, Demon braves the modern perils of foster care, child labor, derelict schools, athletic success, addiction, disastrous loves, and crushing losses. Through all of it, he reckons with his own invisibility in a popular culture where even the superheroes have abandoned rural people in favor of cities.

Many generations ago, Charles Dickens wrote David Copperfield from his experience as a survivor of institutional poverty and its damages to children in his society. Those problems have yet to be solved in ours. Dickens is not a prerequisite for readers of this novel, but he provided its inspiration. In transposing a Victorian epic novel to the contemporary American South, Barbara Kingsolver enlists Dickens' anger and compassion, and above all, his faith in the transformative powers of a good story. Demon Copperhead speaks for a new generation of lost boys, and all those born into beautiful, cursed places they can't imagine leaving behind.

Source & Image : https://www.amazon.com/Demon-Copperhead-Novel-Barbara-Kingsolver/dp/0063251922

Unit-5
Bulletin Corner

"It is through the strength of what is genuine that meaningful connections build into relationships."

- Michelle Tillis Lederman

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

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Email: andhrachamber1@gmail.com

ACC NEWSLINE

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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.

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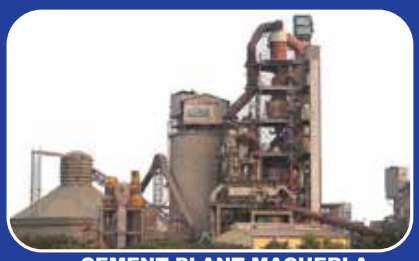

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