



## Andhra Chamber of Commerce Signs MoU with Vellore Institute of Technology to Strengthen Industry–Academia Collaboration

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# Unit-1

## Chamber at a Glance

"Simplicity is  
the ultimate  
sophistication."

- Leonardo da Vinciv





## From the President's Desk

**Dear Members,**

### **Greetings from Andhra Chamber of Commerce!**

India's economic landscape continues to demonstrate remarkable resilience and transformation, reinforcing its position as a leading global growth engine. Recent developments across trade, technology, infrastructure, manufacturing, and sustainability reflect the nation's commitment to building a competitive and future-ready economy.

A significant milestone is India's emergence as the world's largest Global Capability Centre (GCC) hub, with over 2,100 centers employing 2.36 million professionals and generating nearly USD 100 billion in revenue. This evolution from a cost-driven model to a capability-led ecosystem highlights India's growing strength in innovation, digital technologies, and advanced services.

On the trade front, attention is now shifting from negotiating Free Trade Agreements (FTAs) to ensuring their effective implementation and utilization. Empowering exporters to fully leverage market access

opportunities will be critical in enhancing India's global trade competitiveness.

The government's continued focus on manufacturing and maritime development is evident through the ship-building incentive scheme, which aims to strengthen domestic shipyards and improve India's position in global vessel production. Simultaneously, the India-US Critical Minerals and Rare Earths Agreement marks a strategic step towards securing resilient supply chains for clean energy, electronics, and defence sectors.

India's renewable energy ambitions are also driving unprecedented investments in power transmission infrastructure, with nearly ₹9 trillion expected to be invested by 2032. This will create the backbone required to support the country's clean energy transition.

Encouraging progress is also visible in India's economic partnerships, with India and Canada working towards concluding a Comprehensive Economic Partnership Agreement (CEPA) and significantly expanding bilateral trade by 2030.

Reforms in insolvency resolution, stronger anti-dumping measures, and the upcoming CAFE III and ADAS regulations are expected to further strengthen domestic industries, promote innovation, and accelerate investments in next-generation technologies.

As India navigates an increasingly complex global environment shaped by AI, geopolitical shifts, and evolving supply chains, collaboration between industry, government, and institutions will remain essential. Together, we can unlock new opportunities and contribute meaningfully to India's vision of becoming a globally competitive and developed economy.

**Dr. V L Indira Dutt**  
President

# CHAMBER



## Andhra Chamber of Commerce Signs MoU with Vellore Institute of Technology to Strengthen Industry–Academia Collaboration

6th May 2026, ACC - Dr V L Dutt Hall, Chennai.

In a significant step towards fostering stronger industry–academia engagement, the Andhra Chamber of Commerce (ACC) has entered into a Memorandum of Understanding (MoU) with Vellore Institute of Technology. The partnership aims to create a dynamic platform for collaboration between industry leaders, academia, researchers, entrepreneurs, and students.

The MoU was signed by Dr. V.L. Indira Dutt, President, ACC, in the presence of Shri S. Narasimhan, Vice-President, ACC. Representing the Chamber at the signing ceremony were Mr N. Ravikumar, Acting Secretary, ACC, and Mr P. Barnabas Immanuel, Assistant Secretary, ACC. Representing VIT were Dr. R. Sivakumar, Professor & Dean – SPORIC, Dr. Saju Balakrishnan, Dean In-Charge, VIT Business School, and Prof. Dr. J. Reeves Wesley.

The MoU reflects a shared commitment to bridging the gap between academic learning and industry requirements by promoting knowledge exchange, innovation, skill

development, research collaboration, and entrepreneurship. Through this strategic association, ACC and VIT University will work together to facilitate industry-oriented programs, seminars, workshops, internships, startup initiatives, leadership interactions, and capacity-building activities.

The collaboration is expected to provide students and faculty members with greater exposure to real-world business practices and emerging industry trends while enabling businesses to access young talent, research capabilities, and innovative solutions from the academic ecosystem.

Speaking on the occasion, representatives from both institutions emphasized the importance of creating stronger linkages between educational institutions and industry stakeholders to prepare future-ready professionals and drive sustainable economic growth.

The partnership aligns with the vision of nurturing innovation, enhancing



employability, supporting startups, and contributing to the development of a skilled workforce capable of meeting the evolving needs of industry. It also opens new avenues for collaborative research and technology-driven solutions that can benefit businesses and society alike.

This MoU marks the beginning of a long-term association between ACC and VIT University, reinforcing their shared objective of building a robust ecosystem

where academia and industry work together to create meaningful impact, promote innovation, and contribute to India's growth journey.

The Andhra Chamber of Commerce remains committed to fostering strategic partnerships that strengthen industry engagement, encourage innovation, and empower the next generation of business leaders and entrepreneurs.

### **Workshop on Digital Personal Data Protection Act 2023**

15th May 2026, ACC - Dr V L Dutt Hall, Chennai.

The Andhra Chamber of Commerce successfully organized an interactive workshop on “Digital Personal Data Protection Act (DPDPA) 2023 and DPDP Rules 2025”

Shri. S. Narasimhan, Vice President, ACC, chaired the workshop and warmly welcomed all the participants and the guest speaker. Shri P.S Kumar Past President, ACC honoured the guest speaker. The session was led by Mr. N. Ganesh, Independent Cyber Security Consultant, who provided valuable insights into India's evolving data protection framework and its implications for businesses.

The workshop covered the key provisions of the DPDPA 2023, including applicability, notice and consent requirements, obligations of Data Fiduciaries and Data Processors, rights and duties of Data Principals, protection of children's data, enforcement mechanisms, cross-border data transfers, exemptions, and compliance obligations under the DPDP Rules 2025.

Through practical case studies and industry-specific examples, the speaker explained how organizations across sectors such as banking, healthcare, manufacturing, e-commerce, and HR can align their data handling practices with the new legal requirements. Participants were also briefed on breach notification protocols, penalties for non-compliance, and the roadmap for achieving compliance before the Act becomes fully enforceable in May 2027.

The interactive Q&A session enabled participants to clarify practical concerns regarding consent management, data minimization, privacy notices, and governance measures. The vote of thanks was proposed by Shri. Ramesh Bhashyam, Chairperson - ICT Sub – Committee. Earlier N Ravikumar Secretary, ACC welcomed the gathering and introduced about ACC. The workshop was well received by members, who appreciated its practical approach and timely guidance on strengthening data privacy and compliance practices in an increasingly digital business environment.

## The Leadership Signal Building Executive Presence That Inspires Trust

27th May 2026, ACC - 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 T S Mahesh, Founder & CEO of M/s High Strides Training Solutions.

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

The following aspects were highlighted and elaborated by Mr T S Mahesh,

The session focused on the critical role of executive presence in fostering credibility, inspiring confidence, and building lasting professional relationships. Participants gained valuable insights into how leaders can effectively communicate their vision, demonstrate authenticity, and influence stakeholders through purposeful actions and consistent behavior.

Key discussions highlighted the importance of self-awareness, emotional intelligence, strategic communication, and professional conduct in enhancing

leadership effectiveness. The speaker emphasized that executive presence extends beyond authority or position; it is reflected in a leader's ability to inspire trust, drive collaboration, and navigate challenges with confidence and integrity.

Through practical examples and engaging activities interactions, attendees learned techniques to strengthen their personal leadership brand, improve decision-making influence, and project confidence in high-stakes business situations. The session also underscored the significance of aligning words with actions to establish trust and credibility within organizations and across stakeholder networks.

The program was well received by participants, who appreciated the actionable insights and real-world perspectives shared during the session. ACC remains committed to facilitating knowledge-driven initiatives that empower professionals and business leaders to develop future-ready leadership capabilities and contribute meaningfully to organizational and economic growth.

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

# Memories to Cherish

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to Strengthen Industry–Academia Collaboration**  
6th May 2026, ACC - Dr V L Dutt Hall, Chennai.



## Workshop on Digital Personal Data Protection Act 2023

15th May 2026, ACC - Dr V L Dutt Hall, Chennai.



## The Leadership Signal Building Executive Presence That Inspires Trust

27th May 2026, ACC - Dr V L Dutt Hall, Chennai.





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# Unit-2

## Nation First

**No nation can rise to  
the height of glory  
unless your women  
are side by side with  
you.**

---

- Muhammad Ali Jinnah

# INDIAN ECONOMY

## Overview



India continues to remain one of the world's fastest-growing major economies, demonstrating resilience despite a challenging global environment. The Indian economy recorded a robust GDP growth of 7.8% in the fourth quarter of FY 2025-26, taking full-year growth to 7.7%, surpassing earlier estimates.

India's long-term growth story remains supported by strong domestic consumption, infrastructure investments, manufacturing expansion under the "Make in India" initiative, and continued growth in Global Capability Centres (GCCs), digital services, and financial markets. International institutions, including the World Bank, continue to project India as one of the strongest-performing large economies,

forecasting growth of 6.6% in 2026 despite a slowing global economy.

Foreign investment sentiment remains positive despite short-term market volatility. Global investors continue to view India as a long-term growth destination due to its demographic advantage, expanding middle class, infrastructure development, and digital transformation. Recent reforms aimed at easing foreign portfolio investment norms in government securities are expected to attract substantial capital inflows into India's debt markets over time.

Nevertheless, challenges remain. Rising crude oil prices due to geopolitical tensions in West Asia could increase import costs and inflationary pressures. Global economic growth is slowing, with the World Bank projecting the weakest expansion since the pandemic period. Such developments may affect exports, investment flows, and overall business confidence. Additionally, weather-related uncertainties and global trade disruptions warrant close monitoring.

Source: Internet

# India Success Story

## Resilience, Reforms and Rising Global Confidence



India's growth journey, reinforcing the country's position as one of the world's fastest-growing major economies. Amid global economic uncertainties, geopolitical tensions, and supply chain disruptions, India demonstrated remarkable resilience through strong domestic demand, robust exports, manufacturing expansion, and sustained infrastructure investments.

One of the key highlights of the month was the continued strength of India's external sector. Merchandise exports registered an impressive growth of nearly 15% during April–May 2026, reflecting the competitiveness of Indian products and the growing diversification of export markets. This performance came despite challenging global trade conditions and slowing demand in several advanced economies.

India's manufacturing sector continued to emerge as a major growth engine. Supported by Production Linked Incentive (PLI) schemes, infrastructure development, and policy reforms, manufacturing growth remained strong across sectors such as electronics, automobiles, engineering goods, and advanced technology products. The government's focus on creating a globally competitive manufacturing ecosystem has strengthened investor confidence and accelerated industrial expansion.

Another encouraging development was the growing confidence of global investors and institutions in India's economic prospects. Strong domestic consumption, a thriving services sector, and prudent fiscal management have helped India maintain its growth trajectory. International agencies and financial institutions continue to view India as a key driver of global economic growth over the coming decade.

India's vibrant MSME sector remained a cornerstone of economic progress. Contributing significantly to GDP, employment generation, and exports, MSMEs continue to benefit from policy support, improved access to finance, and digital transformation initiatives.

As India advances towards its vision of becoming a developed nation by 2047, the achievements witnessed during May 2026 highlight the nation's growing economic strength, entrepreneurial dynamism, and global relevance. With a strong foundation of reforms, innovation, and investment, India's success story continues to inspire confidence among businesses, investors, and citizens alike.



The country's infrastructure push also gained momentum. Record public capital expenditure in transport, logistics, railways, highways, and urban infrastructure is creating new economic opportunities while enhancing productivity and connectivity. The Union Budget's continued emphasis on infrastructure-led growth has positioned India for sustained long-term development.

Image Source: Internet for learning purposes only.

Source: [https://www.pib.gov.in/PressReleasePage.aspx?PRID=2226828&utm\\_source=chatgpt.com&reg=48&lang=2](https://www.pib.gov.in/PressReleasePage.aspx?PRID=2226828&utm_source=chatgpt.com&reg=48&lang=2)

## Madras High Court Judgments in



VAT CST GST



Shri. V.V. Sampathkumar

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

### **GST Levy on Seigniorage Fee/Royalty:**

Impugned orders dated 11.11.2025 for the assessment years 2021-22 and 2022-23 relate to alleged non-payment of GST under the Reverse Charge Mechanism on Seigniorage Fee/Royalty connected with quarrying and transportation of minerals along with non-contribution towards DMFT. The issue regarding levy of GST on Seigniorage Fee/Royalty is presently pending before the Hon'ble Supreme Court. In identical circumstances, the Madras High Court in S. Pichandhi, Proprietor of Sri Murugan Ready Mix Concrete and Blue Metal Industries vs. The DSTO directed the proceedings to be kept in abeyance subject to payment of 10% of the disputed tax. Since the present cases are substantially similar, the same principle is applicable herein also. **M/s. Sri Guruvayurappan Blue Metal, Vs. The State Tax Officer, Inspection,**

### **Group-1, Avinashi W.P.Nos.17075 and 17076 of 2026 DATED: 28.04.2026**

**Revocation of GST Registration – Opportunity for Fresh Hearing:** The petitioner challenged the order dated 07.07.2025 issued in Form GST REG-19 cancelling the GST registration pursuant to the Show Cause Notice dated 19.05.2025 in Form GST REG-17 for alleged fraud, wilful misstatement and suppression of facts under Section 29(2)(e) of the CGST Act, 2017. Though the petitioner subsequently filed an application for revocation under Section 30 read with Rule 23, the same was rejected on 12.09.2025 in Form GST REG-05 due to non-appearance at the personal hearing. While holding that the statutory remedy had already been exhausted, the Court, considering the petitioner's non-participation, remitted



the matter back to the respondent for fresh consideration after granting an opportunity of hearing, subject to filing of reply and full cooperation by the petitioner. **Rahul Trading Vs Superintendent, Madhavaram Outer Range WP No. 16301 of 2026 DATED: 28-04-2026**

**Prayer for Giving Effect to TRAN-1 Order-in-Original** The petitioner sought implementation of Order-in-Original No.15/2023 dated 24.02.2023, whereby transitional credit of Rs.4,71,386/- comprising CGST of Rs.3,80,930/- and IGST of Rs.90,455/- was sanctioned under Section 140(3) of the CGST Act through Form TRAN-1 and TRAN-2. Though the order had attained finality, the sanctioned credit was not reflected in the Electronic Credit Ledger despite repeated representations. Considering that the petitioner's entitlement already stood recognized under the adjudication order, the Court directed the respondent to give effect to the Order-in-Original and enable the sanctioned transitional credit in the Electronic Credit Ledger expeditiously, preferably within three months from receipt of the Court's order. **M/s Amicus Communications, Vs The Superintendent of Central Tax, Range I, Vadapalani Division, WP No. 15866 of 2026 DATED: 24-04-2026**

**GST Registration Cancellation for Non-Filing of Returns** The petitioner challenged the order dated 10.07.2023

cancelling GST registration with effect from 30.11.2022 pursuant to Show Cause Notice dated 24.05.2023. Though registration had been obtained on 08.09.2021 and returns were filed up to November 2022, no further compliance was made. The Court noted that, in view of Section 39(11) of the GST enactments, returns could not be filed beyond three years and that the petitioner neither disputed the tax demand nor carried on business after cancellation. Finding no ground to interfere, the writ petition was dismissed while granting liberty to apply for fresh registration. The Court also clarified that any post-cancellation business activity would attract tax liability and further proceedings in accordance with law. **All The Prints Vs 1. The Commissioner of Commercial Taxes, Chennai-5. 2. The Assistant Commissioner, Adyar Assessment Circle, WP No. 15913 of 2026 DATED: 24-04-2026**

**GST Demand Order Set Aside with Conditions** The petitioner challenged the impugned order dated 27.03.2023 for the tax period 2018-19, passed pursuant to Show Cause Notice in Form GST DRC-01 dated 07.06.2023, whereby tax and penalty were confirmed ex parte due to non-filing of reply. The petitioner contended that the entire disputed demand had already been recovered on 26.12.2025. Considering the submission, the Court set aside the impugned order and

remitted the matter for fresh adjudication subject to verification of recovery. The petitioner was directed to file a detailed reply with supporting documents. If full recovery had already been effected, no further pre-deposit was required; otherwise, 50% of the disputed tax was to be deposited before fresh adjudication.

**M/s.Anandham Pazhamuthir Solai, Vs The Assistant Commissioner (ST), Chithode Assessment Circle, WP No. 16193 of 2026 DATED: 24-04-2026**

### **Remand of GST Proceedings on Seigniorage Fee Subject to 10% Deposit**

In these writ petitions, the petitioner challenged the show cause notices dated 03.11.2025 issued for assessment years 2021-22 and 2022-23 concerning levy of GST under the Reverse Charge Mechanism on seigniorage fee. Since the issue of taxability of seigniorage fee is pending before the Hon'ble Supreme Court, the Court remitted the matters for fresh adjudication after the Supreme Court's decision. The remand was subject to deposit of 10% of the disputed tax, either in cash or through the Electronic Cash Ledger and filing of detailed replies with supporting documents within thirty days. The respondent was directed to grant personal hearing and pass fresh orders in accordance with law, failing which recovery proceedings could continue. **G. Mathiyazhagan Vs. Deputy State Tax Officer-I, Thiruvannamalai-1.**

**W.P.Nos.15295 & 15298 of 2026 DATED: 21.04.2026**

**Delay in GST Appeal Condoned:** The petitioner challenged the impugned order dated 29.01.2025 confirming the assessment order for the tax period 2019-20. Though the appeal had been filed beyond the statutory and condonable limitation period, the Court noted that a substantial portion of the disputed tax, interest and penalty had already been recovered. Considering that the revenue stood substantially secured and to provide an opportunity for adjudication on merits, the Court interfered in the interest of justice. Accordingly, the impugned order was set aside and the matter remitted to the first respondent for fresh adjudication on merits after affording due opportunity of personal hearing to the petitioner. **M/s. Zn Synergies Private Limited, Vs 1. The Appellate Deputy Commissioner (ST) GST Appeals II, Chennai-6. 2.The Assistant Commissioner(ST)Ambattur Assessment Circle, W.P.No.12918 of 2026 DATED: 20.04.2026**

**De Novo Adjudication on Penalty after Payment of Tax:** All four writ petitions challenging the assessment orders dated 04.06.2025 and 05.06.2025 were disposed of. The petitioner had already paid the entire disputed tax, and the dispute was confined to penalty under Section 70 of the Act. The petitioner also



agreed to pay applicable interest under Section 50 and undertook to deposit 10% of the disputed penalty. Recording the undertaking and the respondent's no objection, the Court remitted the matters for fresh adjudication on merits. The petitioner was directed to deposit 10% of the disputed penalty within thirty days and file replies with supporting documents. Upon compliance, fresh orders were to be passed after hearing within three months and bank attachments would stand vacated subject to absence of other tax arrears. **Deepikka Contruction Vs State Tax Officer (Inspection-1) Joint Commissioner (St) (Intelligence), Vellore. WP Nos. 14852, 14871, 14858, 14862 of 2026 DATED: 20-04-2026**

**Opportunity for Fresh Hearing in Ex Parte GST Proceedings** The petitioner challenged the impugned order dated 22.12.2025 passed pursuant to the Show Cause Notice in GST DRC-01 dated 23.09.2025. Despite several opportunities and reminder notices fixing personal hearings, the petitioner neither filed objections nor appeared before the respondent, resulting in an ex parte order. Though the limitation period for filing appeal had expired before filing of the writ petition, the Court, considering the petitioner's undertaking to deposit 10% of the disputed tax, remitted the matter for fresh adjudication in the interest of justice. The petitioner was directed to deposit

10% of the disputed tax within thirty days and file a detailed reply with supporting documents, upon which fresh orders were to be passed after hearing within three months. **M/s.Krishna Enterprises Vs The Assistant Commissioner (ST), Udumalpet (North) circle, WP No. 15283 of 2026 DATED: 20-04-2026**

**Non-Speaking Appellate Order Quashed and Remanded** The petitioner challenged the impugned order dated 11.03.2026 dismissing the appeal against the assessment order dated 30.08.2024 solely on the ground of non-appearance during personal hearings. Though sufficient opportunities had been granted, the appellate authority failed to adjudicate the appeal on merits or record independent findings as required under Section 107(12) of the GST enactments. The Court held that mere dismissal for non-appearance is not contemplated under the statutory appellate scheme. Accordingly, the impugned order was quashed and the matter remitted to the respondent for fresh consideration and disposal on merits after granting due opportunity of hearing. The petitioner was directed to extend full cooperation, failing which the respondent could proceed in accordance with law. **M/s. Hitevision Tech India Private Limited, Vs The Deputy Commissioner (ST) (FAC) Appeals, Chennai South, WP No. 15403 of 2026 DATED: 20-04-2026**

**Dismissal of Appeal on Limitation Set Aside** The petitioner challenged the order dated 06.02.2026 dismissing the appeal against the order dated 11.10.2025 on the ground of limitation. Though the statutory limitation expired on 10.01.2026 and the condonable period on 10.02.2026, the appeal in Form GST APL-01 had been filed on 22.01.2026 with a delay of only 11 days. Observing that the delay was not inordinate and sufficient reasons had been furnished, the Court held that the delay deserved to be condoned in the interest of justice. Accordingly, the impugned order was set aside, the delay condoned and the appeal restored to the file of the first respondent for disposal on merits in accordance with law. **M/s. Venkateswara Hardware, Vs 1. The Deputy Commissioner (CT), Hosur 2. The Assistant Commissioner (ST) (FAC), Krishnagiri Assessment Circle-II, WP No. 14953 of 2026 DATED: 17-04-2026**

**Fresh Adjudication on Alleged Taxable Receipts of Educational Institution** The petitioner challenged the order dated 30.12.2025 confirming demand proposed in DRC-01 dated 06.06.2024 relating to amounts received from organisers who had deducted tax while making payments. The petitioner, an educational institution, contended that the receipts were exempt grants and not consideration for taxable supply. The Court noted that demands

relating to seven out of eight defects had already been dropped and the remaining demand was confirmed due to inadequate replies. Considering the petitioner's eligibility for exemption, the matter was remitted for fresh adjudication subject to filing of a comprehensive reply with supporting documents within thirty days, failing which recovery proceedings could continue in accordance with law. **SRM Institute of Science and Technology Vs Assistant commissioner (ST) T.Nagar Assessment circle WP No. 14439 of 2026 DATED: 16-04-2026**

**GST Registration Cancellation – Liberty to Avail Alternative Remedy** In this writ petition, the petitioner challenged the notice dated 05.01.2026 proposing cancellation of GST registration. During the hearing, it was submitted that, subsequent to filing of the writ petition, the respondent had already passed the final cancellation order. In view of the subsequent development, the petitioner sought liberty to challenge the cancellation order before the appropriate forum. Recording the submission, the Court disposed of the writ petition granting liberty to the petitioner to challenge the subsequent cancellation order in accordance with law. **Tvl. Maha Traders Vs. Superintendent of GST & Central Excise, Gudiyatham Range, Vellore Division-632 602. W.P.No.14538 of 2026 DATED: 16.04.2026**



## **Relief against Tax Charge over Property Declined in Writ Jurisdiction**

The writ petition was filed seeking removal of the charge and encumbrance created over the property at “Spring Field”, Vepery, Chennai, pursuant to proceedings dated 01.11.2023 for recovery of arrears under the TNGST Act, 1959. The petitioners contended that they had purchased the property in 2011 from a Director of the third respondent company and that no encumbrance existed at the time of purchase. The Court held that the petitioners must establish the bona fides of the transaction and prove absence of knowledge regarding the company’s tax liabilities. Since such disputed factual issues require evidence, they cannot be adjudicated in writ proceedings under Article 226 and must be decided before the competent Civil Court. **1. Manish K. Kothari 2. Chandra M. Kothari Vs. 1. The Assistant Commissioner (Sales Tax), NSC Bose Road Assessment Circle, 2. The Sub-Registrar, O/o. the Sub-Registrar, Periamet, Chennai–3. 3. Tvl. Esjaypee Impex Pvt. Ltd., 4. Mr.Mahendra Kumar Parmar W.P.No.14558 of 2026 DATED: 16.04.2026**

## **Section 73 Assessment Remanded Subject to 25% Deposit**

The High Court dealt with a challenge to a GST assessment order passed under Section 73 for FY 2021-22. Though the petitioner

failed to respond to the show cause notice and the limitation for statutory appeal had expired, the Court granted another opportunity in the interest of justice. The matter was remanded for fresh adjudication subject to payment of 25% of the disputed tax and filing of reply with supporting documents. The Court also ordered lifting of bank attachment upon compliance. **Sri Vetrikumaran Auto Service vs The Deputy State Tax Officer-1, WP No.16575 of 2026 dated 30.04.2026**

## **Court Restricts Concurrent Levy of**

**Late Fee and Penalty** Madras High Court, directly addressed the concurrent imposition of late fees and general penalties under Goods and Services Tax (GST) laws. The Court restricted excessive late fee and penalty levied under Sections 47 and 125 of the GST enactments and directed lifting of bank attachment upon payment of admitted tax. **SVR Developers vs The Assistant Commissioner (FAC) in WP No.13983 of 2026 dated 15.04.2026.**

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 Forgotten Power of Personal Well-Being*

Personal well-being has always been considered the most vital ingredient of a fulfilling life. Yet today, we are surrounded by early deaths, rising mental health struggles, chronic stress, and fractured relationships. On the one hand, there is a deep sense of dissatisfaction. On the other hand, we find ourselves constantly comparing our lives to others—and feeling that we come up short.

While many people claim to work toward personal well-being, the majority are busy chasing future security, often forgetting that well-being itself is the true foundation of a successful life.

### **So, what exactly is personal well-being?**

It is the overall state of being comfortable, healthy, and happy. But it's not just about

physical health or material wealth. It's a holistic experience—how you truly feel about your life and how effectively you function in the world.

Experts generally divide personal well-being into six interconnected dimensions:

- **Physical Well-being** – Keeping your body healthy through sleep, nutrition, exercise, managing illness, and avoiding harmful habits.
- **Emotional Well-being** – Understanding, managing, and expressing your feelings positively. This includes resilience, optimism, self-esteem, and the ability to cope with stress and sadness.
- **Social Well-being** – The quality of your relationships. Feeling



connected, having a support network, communicating well, and experiencing love, friendship, and belonging.

- **Psychological Well-being** – Your sense of growth and purpose. This means autonomy (control over your life), mastering your environment, continuous personal growth, and finding meaning in daily activities.
- **Occupational & Financial Well-being** – Satisfaction, purpose, and stability in your work or daily activities, including financial security, work-life balance, and a sense of achievement.
- **Environmental Well-being** – Feeling safe and comfortable in your surroundings, with access to nature, a clean-living space, and stability in your home or community.

In today's world—obsessed with career progress and business growth—focusing on all these areas may sound unrealistic. But let's not forget the people we've read about or known personally who lost their health, peace, or even their lives because they neglected their well-being. They now suffer from physical ailments or mental anguish, despite outward success.

### Four Simple Steps to Reclaim Your Well-Being

1. **Acknowledge** that all six areas matter. When one area is neglected, it slowly harms the others.
2. **Set short-term goals** for each area with clear action plans. Fit them into your daily routine.

3. **Follow your plan diligently** and measure your progress regularly.
4. **Spot any deviation or slippage** and fix it quickly to get back on track.


When you take just one small task for each area and focus on it, you can experience true, overall personal well-being.

### A Practical Example You Can Start Today

- **Physical** – A 15-minute walk every day for the next month.
- **Emotional** – 5 minutes of reading about managing stress.
- **Social & Psychological** – A 5-minute conversation with someone who soothes you.
- **Occupational** – 5 minutes learning how to improve workplace productivity and smart investing.
- **Environmental** – Make cleaning a habit. Walk in a park or watch the sunrise or sunset.

**All you need to do is commit to yourself—and remember the grand truth: No one can truly work toward your personal well-being except you.**

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



## Unit-3

### Kaizen Corner

**"You learn by  
doing, and by  
falling over"**



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- Richard Branson

## Shout -Sales and

# MARKETING MATTERS

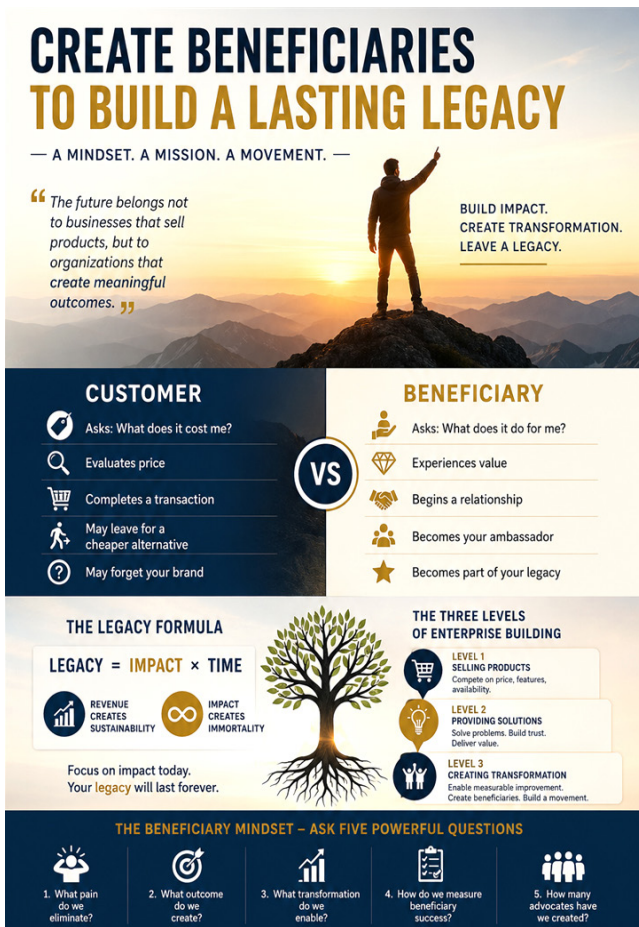


**Mr.M.K. Anand**

Chairman, MSME Sub-Committee  
Andhra Chamber of Commerce

## Create Beneficiaries to Build a Lasting Legacy

### A Strategic Message to MSME Founders



**CREATE BENEFICIARIES TO BUILD A LASTING LEGACY**  
— A MINDSET. A MISSION. A MOVEMENT. —

*“The future belongs not to businesses that sell products, but to organizations that create meaningful outcomes.”*

BUILD IMPACT.  
CREATE TRANSFORMATION.  
LEAVE A LEGACY.

CUSTOMER	VS	BENEFICIARY
Asks: What does it cost me?		Asks: What does it do for me?
Evaluates price		Experiences value
Completes a transaction		Begins a relationship
May leave for a cheaper alternative		Becomes your ambassador
May forget your brand		Becomes part of your legacy

**THE LEGACY FORMULA**  
LEGACY = IMPACT × TIME

REVENUE CREATES SUSTAINABILITY | IMPACT CREATES IMMORTALITY

Focus on impact today.  
Your legacy will last forever.

**THE THREE LEVELS OF ENTERPRISE BUILDING**

- LEVEL 1 SELLING PRODUCTS: Complete on price, features, availability.
- LEVEL 2 PROVIDING SOLUTIONS: Solve problems, Build trust, Deliver value.
- LEVEL 3 CREATING TRANSFORMATION: Enable measurable improvement, Create beneficiaries, Build a movement.

**THE BENEFICIARY MINDSET – ASK FIVE POWERFUL QUESTIONS**

- What pain do we eliminate?
- What outcome do we create?
- What transformation do we enable?
- How do we measure beneficiary success?
- How many advocates have we created?

Most entrepreneurs spend their lives creating customers.

Very few create beneficiaries.

And only a handful create a legacy.

This distinction determines whether your business merely survives or becomes a movement.

### The Great MSME Mistake

Many MSME founders focus excessively on:

- Sales targets
- Monthly revenue
- Customer acquisition
- Product features
- Competitive pricing

While these are important, they are not enough.

A customer buys because of a need.



A beneficiary stays because of transformation.

A customer compares prices.

A beneficiary experiences value.

A customer may leave when a cheaper alternative appears.

A beneficiary becomes your ambassador.

The future belongs not to businesses that sell products, but to organizations that create meaningful outcomes.

### Customer vs Beneficiary

A customer asks:

“What does it cost me?”

A beneficiary asks:

“What does it do for me?”

A customer evaluates price.

A beneficiary experiences value.

A customer completes a transaction.

A beneficiary begins a relationship.

A customer may forget your brand.

A beneficiary becomes part of your legacy.

The most successful organizations in the world understood this principle long ago.

They stopped selling products.

They started solving problems.

They stopped pushing features.

They started creating impact.

### The Legacy Formula

Legacy = Impact × Time

Revenue creates sustainability.

Impact creates immortality.

Many businesses disappear after the founder retires because the organization was built around transactions.

Enduring organizations survive generations because they were built around transformation.

Ask yourself:

- How many customers do I have?
- How many beneficiaries do I have?
- How many lives have changed because of my business?

The answers reveal the true strength of your enterprise.

### The Three Levels of Enterprise Building

#### Level 1: Selling Products

At this level, businesses compete on:

- Price
- Features
- Availability

Competition is intense.

Margins are thin.

Customer loyalty is weak.

#### Level 2: Providing Solutions

At this level, businesses solve specific problems.

Customers begin to trust the brand.

Value becomes more important than price.

Growth accelerates.

### Level 3: Creating Transformation

At this level, organizations create beneficiaries.

People experience measurable improvement in:

- Wealth
- Health
- Productivity
- Confidence
- Relationships
- Quality of life

At this stage, a business becomes a movement.

Movements create legacies.

### The Beneficiary Mindset

Every MSME founder should ask five powerful questions:

1. What pain do we eliminate?  
People do not buy products.  
They buy relief.  
Understand the pain better than anyone else.
2. What outcome do we create?  
Focus on outcomes, not offerings.  
Customers remember results.

3. What transformation do we enable?

Transformation creates emotional connection.

Emotional connection creates loyalty.

4. How do we measure beneficiary success?

Track:

- Income growth
- Time saved
- Efficiency gained
- Problems solved
- Opportunities created

These metrics matter more than sales reports.

5. How many advocates have we created?

Advocates are beneficiaries who voluntarily promote your mission.

They become your most powerful marketing channel.

What I firmly believe is,

“People do not buy advisory services. They buy clarity.”

“People do not buy strategies. They buy confidence.”

“People do not buy frameworks. They buy progress.”

Therefore, our mission is not merely to acquire clients.

Our mission is to create successful beneficiaries.

When MSME founders double their revenues, improve profitability, build stronger systems, and discover new



growth opportunities, they become beneficiaries of transformation.

That transformation becomes our legacy.

### From Customers to Community

The strongest brands build communities.

Communities are made of beneficiaries.

When beneficiaries gather around a common purpose:

- Referrals increase.
- Trust deepens.
- Collaboration emerges.
- Growth becomes sustainable.

A community outlives a marketing campaign.

A community outlives a product.

A community outlives a founder.

That is the power of beneficiary creation.

### The 10X Legacy Question

At the end of every business year, ask:

“How many lives became better because we existed?”

Not:

“How many invoices did we raise?”

Not:

“How many units did we sell?”

Not:

“How many customers did we acquire?”

The ultimate scorecard of business is human impact.

### Final Thought

Every entrepreneur has two choices.

Build a business that creates customers.

Or build an institution that creates beneficiaries.

Customers generate revenue.

Beneficiaries generate reputation.

Customers create growth.

Beneficiaries create movements.

Customers sustain a business.

Beneficiaries create a legacy.

As MSME founders, our greatest achievement is not the wealth we accumulate.

It is the value we leave behind.

Create beneficiaries.

Create transformation.

Create impact.

And your legacy will speak long after you are gone.

**“Seekers become beneficiaries; beneficiaries become advocates; advocates build movements; movements create legacies.”**

Image Source: Internet for learning purposes only.

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

# STANDARDS, CERTIFICATIONS & REGULATIONS UPDATES



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

## CDSCO Regulatory Updates - Cosmetics Sector



**CENTRAL DRUGS STANDARD CONTROL ORGANISATION**  
REGULATORY UPDATE: COSMETICS IN INDIA (MAY 2026)

- 1. PUBLIC NOTICE: PERMITTED USES & CLAIMS (May 18, 2026)**
  - ABSOLUTE BAN ON INJECTABLE COSMETICS
  - NO THERAPEUTIC / TREATMENT CLAIMS
  - ANTI-TAMPERING & MISLEADING LABELS
- 2. REVISED SAMPLING GUIDELINES FOR COSMETICS (May 26, 2026)**
  - MANDATORY MONTHLY QUOTAS
  - RISK-BASED TARGET SELECTION
  - STANDARDIZED SAMPLE QUANTITIES

**IMPACTED BUSINESSES:** AESTHETIC CLINICS & SALONS, MANUFACTURERS BRAND OWNERS, MANUFACTURERS & BRAND OWNERS

**DIGITAL TRACKING (SUGAM LAB PORTAL)**

### Dual Directives on Permitted Uses, Labeling Claims, and Risk-Based Market Surveillance for Cosmetics

In May 2026, the Central Drugs Standard Control Organization (CDSCO), under the Ministry of Health and Family Welfare, issued two interconnected regulatory documents to safeguard consumer health and tighten market surveillance:

1. Public Notice (File No. COS-1211/2026-eoffice) issued on May

18, 2026, defining strict compliance boundaries for cosmetic applications and labeling.

2. Revised Regulatory Guidelines for Sampling of Drugs, Cosmetics & Medical Devices issued on May 26, 2026, introducing an aggressive, standardized, and transparent post-market surveillance framework for enforcement authorities.

Together, these updates mark a shift away from passive regulation toward active field enforcement, targeting misleading therapeutic claims, unapproved administration routes (such as injectable), and substandard products.

### Part 1 - Permitted Use and Claim Compliance (Public Notice - May 18, 2026)

#### Purpose

This directive re-establishes the legal boundaries of cosmetic products under the Drugs and Cosmetics Act, 1940 and the Cosmetics Rules, 2020. It addresses

the practice of marketing topical beauty products as “clinical cures” or administering cosmetic formulations via medical routes.

## Key Provisions & Legal Meanings

- **Absolute Ban on Injectable Cosmetics:** Under Section 3(aaa) of the Act, cosmetics are strictly defined as articles intended to be rubbed, poured, sprinkled, sprayed on, or otherwise applied to the human body for cleansing, beautifying, or altering appearance. No cosmetic product is permitted to be administered via injection—whether by a consumer, an aesthetic professional, or a salon technician. Any injectable product must be registered and evaluated under the rigid clinical pathways meant for drugs or medical devices.
- **Prohibition of Therapeutic/Treatment Claims:** Cosmetics cannot be promoted for treating diseases, clinical conditions, or therapeutic corrections. They are legally restricted to topical enhancement.
- **Anti-Tampering and Misleading Labels:** Under Rule 36 of the Cosmetics Rules, 2020, product descriptions, digital marketing materials, and physical labels cannot make false or misleading claims. Furthermore, no individual, salon, or distributor is allowed to alter, obliterate, or deface the manufacturer’s original markings or inscriptions on product packaging.
- **Adherence to Ingredient Restrictions:** Manufacturers must comply with the Bureau of Indian Standards (BIS)

lists regarding banned ingredients—referred to as Generally Not Recognized As Safe (GNRAS)—and restricted substances.

## Part 2 - Standardized Post-Market Surveillance (Revised Sampling Guidelines - May 26, 2026)

### Purpose and Overview

This document updates previous frameworks to standardize and rationalize product sampling by Central and State Drug Inspectors across India. The core objective is to detect Not of Standard Quality (NSQ) and spurious products, unapproved sales channels, and quality defects across the complete supply chain.

### Specific Regulations for the Cosmetics Sector

While sampling guidelines traditionally focus heavily on pharmaceuticals, this revised framework features structural changes that directly incorporate cosmetics into regular, mandatory market surveillance:

- **Mandatory Monthly Quotas:** Each Drug Inspector is now required to draw a minimum of 10 samples per month, structured specifically as 9 drug samples and at least 1 cosmetic or medical device sample. This guarantees that cosmetics are actively pulled for laboratory verification year-round.
- **Risk-Based Target Selection:** Sampling will no longer be completely random. Inspectors are directed to follow risk

indicators across a rolling 6-month evaluation window, prioritizing:

- o Outlets lacking proper purchase/sale records or operating outside authorized supply chains.
- o Locations with a history of frequent NSQ reports or market complaints.
- o Aesthetic wellness centers, wholesale hubs, border entries, and rural/tribal retail markets to ensure thorough geographic coverage.
- **Defined Sample Quantities for Laboratory Testing:** The guidelines provide explicit instructions on the physical quantity needed for testing across 18 distinct cosmetic categories (e.g., skin creams, shampoos, hair dyes, lipsticks, nail polishes, and kajal). For instance, an inspector must draw exactly three 50g packs of skin cream or 15 packs of lipstick for standard statutory laboratory analysis (Form-18 samples).
- **Expanded NSQ and Spurious Reporting Formats:** The key revision from older frameworks is the mandate for comprehensive reporting when a cosmetic fails laboratory testing. Monthly NSQ public reporting format tracking has expanded from basic batch data to now include: Product Type, Product/Brand Name, Dosage/Form, Route, Specific NSQ Defect Keyword, Manufacturer Name, Manufacturing State, and detailed information on the exact firm where it was produced.
- **Digitization via SUGAM Lab Portal:** Inspectors are required to document

all sample collections, supply chain tracing, and laboratory results via the centralized SUGAM Lab Portal, feeding a monthly public alert list on the CDSCO website to flag substandard cosmetic batches.

### Part 3: Impacted Businesses and Compliance Requirements

The combined enforcement of these two updates creates immediate compliance responsibilities across multiple industry sectors:

Sector	Key Compliance Action Required
Aesthetic Clinics, Wellness Centers & Premium Salons	Must review service menus and marketing language. Popular offerings like “injectable skin boosters,” “glow injections,” or “mesotherapy treatments” using registered cosmetic products must cease. They must also ensure that all products in use retain untouched, original manufacturer labels.
Cosmetic Manufacturers & Brand Owners	Must audit all packaging copy, brand labels, and digital advertisements. Therapeutic claims like “cures hair loss” or “treats eczema” must be removed. Formulations must be cross-verified against the updated BIS GNRAS lists (IS: 4707 Part 1 or IS: 4707 Part 2 (2025), as amended or IS:4707 Part 3 (2025) to withstand the higher probability of monthly market sampling.

Importers & Authorized Agents	Must verify that cosmetics registered through Form COS-2 on the SUGAM portal match their classification as topical applications. They must verify that global supply chain trail documentation is readily available, as inspectors are now mandated to trace and disclose full supply chain paths for all drawn samples.
Digital Marketers & Beauty Influencers	Social media promotional material and brand copy face closer scrutiny. Promoting unapproved off-label usage or making medical-grade performance claims for topical cosmetics is flagged as a violation.

Public and industry stakeholders can report non-compliance directly to the regulatory authorities at [cosmetics@cdsco.nic.in](mailto:cosmetics@cdsco.nic.in) or their respective State Licensing Authorities.

**References:**

IS 4707 Part 1:2020 (Fourth Revision): Focuses on Colorants permitted for use in cosmetics. If dyes, colors, or pigments are used (e.g., in lipsticks or hair dyes)

IS 4707 Part 2:2025 (Fifth Revision): Covers a list of raw materials generally not recognized as safe (GNRAS) and specifies prohibited or restricted ingredients. This limits what can be included in formulations.

IS 4707 Part 3:2025: Focuses on preservatives. It dictates exactly which preservatives are permitted for use, along with their maximum allowed concentrations and limitations

**CDSCO Notifications :**

Use of Cosmetics – 19/5/2026 [https://cdsco.gov.in/opencms/opencms/system/modules/CDSCO.WEB/elements/download\\_file\\_division.jsp?num\\_id=MTQxNzQ=](https://cdsco.gov.in/opencms/opencms/system/modules/CDSCO.WEB/elements/download_file_division.jsp?num_id=MTQxNzQ=)

Revised Regulatory Guidelines For Sampling Of Drugs, Cosmetics & Medical Devices By Drugs Inspectors Of Central & State Drug Authorities – 26/5/2026

[https://cdsco.gov.in/opencms/opencms/system/modules/CDSCO.WEB/elements/download\\_file\\_division.jsp?num\\_id=MTQyMTM=](https://cdsco.gov.in/opencms/opencms/system/modules/CDSCO.WEB/elements/download_file_division.jsp?num_id=MTQyMTM=)

**FAQs on Cosmetics**

[https://cdsco.gov.in/opencms/export/sites/CDSCO\\_WEB/Pdf-documents/cosmetics/FAQcos.pdf](https://cdsco.gov.in/opencms/export/sites/CDSCO_WEB/Pdf-documents/cosmetics/FAQcos.pdf)

Image Source: Internet for learning purposes only.

# Reimagining India's Quality Ecosystem – a discussion paper from RIS, New Delhi



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

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 and Om Stutee**. It analyzes the systemic gaps in India’s National Quality Infrastructure (NQI) and offers a strategic roadmap to overhaul regulatory and institutional frameworks to align with mature international trade practices.

This essay on the Research Paper will be published in three parts in subsequent issues of the Andhra Chamber of Commerce Newsletter. Part 1 establishes the foundational rationale for reforming India’s Quality regime and briefly outlines:

**The Catalyst:** Recent global trade setbacks (such as spice contamination and organic certification issues) that highlight the urgent need for a review.

**The NQI Pillars:** The core components of a quality infrastructure, including technical regulators, standards-setting (BIS), accreditation, and conformity assessment.

**Governance Gaps:** Key structural vulnerabilities, specifically the lack of a single central policy hub, the blurring of regulatory and voluntary roles, and fragmented sectoral oversight.

## PART - 1

### REIMAGINING INDIA’S QUALITY ECOSYSTEM

#### 1. Background and Rationale:

It is universally acknowledged that non-tariff measures pose the biggest challenge to free international trade, regardless of the tariff protectionism that has made a comeback in recent times. It is equally recognized that among the non-tariff measures, those relating to standards and technical regulations are the dominant

ones and pose even greater challenges to developing economies like India. Given the above coupled with some recent setbacks that India has faced globally - be it withdrawal of recognition of India's organic certification system by United States or blacklisting of major certification bodies for organic certification from India by the European Commission (EC) or the quality challenges faced by the pharma industry or the recent uproar over ethylene oxide (EtO) contamination in spices; it is an opportune time to review India's quality ecosystem to identify measures for strengthening it further to meet global demands.

There have been several significant developments in India's quality ecosystem in the last few years. Some of them are the following:

- a. Realization that India is deficient in technical regulation has grown, which renders our consumers vulnerable to unsafe and substandard products, as well as promotes unchecked imports, which may be unfair to our industry. There has been a concerted effort by the Ministry of Commerce and Industry to introduce regulations across sectors such as telecom, textiles, chemicals, medical devices, and toys.
- b. Upgradation of domestic regulations to global standards evidenced in food and pharma by adoption of Codex and WHO standards, respectively, and greater push by the Bureau of Indian Standards (BIS) to align its standards with ISO/IEC standards,

- c. Conscious sensitization of stakeholders to the challenges of standards and technical regulations through a series of national and regional Standards Conclaves organized by the Department of Commerce (DoC) since 2014,
- d. Revision in the Consumer Protection Act in 2019 to bring in product liability and the establishment of the Central Consumer Protection Authority, under the Department of Consumer Affairs (DoCA)
- e. Revision of the BIS Act in 2016 to provide for greater flexibility in choosing conformity assessment procedures, use of third-party agencies, and recognition of standards development organizations,
- f. Release of Indian National Strategy for Standardization (INSS) by the DoC in June 2018, which documented for the first time some sound principles and goals for India's quality ecosystem (Department of Commerce, 2018)

This paper attempts to build on the actions already taken or identified to further suggest areas for improvement in India's quality regime. While the focus of this paper is goods, many of the prescriptions, and especially the principles, apply equally to services.

Before going into specific issues, it is necessary to understand what a quality ecosystem means.

## 2. Understanding a Quality Ecosystem:

Given the importance of quality and safety in daily life, every country needs an ecosystem and an infrastructure in place to be able to assure the quality and safety of products and services. From a marketplace understanding, an ecosystem would comprise a standards framework covering both regulatory and voluntary sectors, a conformity assessment system, and an accreditation framework. Products are manufactured in accordance with various standards, their conformity with the adopted standard is checked through a conformity assessment system, and the competence of the institutions that provide conformity assessment is verified through an accreditation system.

This infrastructure, globally called the National Quality Infrastructure (NQI) but defined differently, has the following components as laid down in INSS referred to earlier:

- **Technical Regulators** - who regulate the quality of products and services - meaning bodies empowered by law to lay down standards for compulsory compliance and enforce them. Although technical regulation strictly applies in the World Trade Organisation Agreement on Technical Barriers to Trade (WTO TBT) context to goods other than food regulation (which is covered under the Sanitary and Phytosanitary Measures Agreement (SPS)), the term 'technical regulators' is being used here to cover all regulators of products and services which are based on

technical standards. The Food Safety & Standards Authority of India (FSSAI) and the Central Drugs Standard Control Organization (CDSCO) are two examples of regulators in India.

- **Scheme Owners** - who own voluntary conformity assessment schemes. In the voluntary world, they are the apex bodies, like in regulatory regimes, designated regulators are. Any country and its industry face a number of voluntary certifications demanded by buyers like FSSC 22000 or BRCGS in food, ISO 13485 in medical devices, AS 9100 in aerospace, IATF 16949 in automotive, etc. In many sectors that are not subject to regulations, voluntary standards and certifications regulate the products and services, and acquire dominance in the quality ecosystem. Lately, several voluntary schemes have been developed in India, led by the Quality Council of India (QCI), and some of them have been internationally benchmarked - e.g., Forest management (FM) certification and Trees outside Forest (ToF) certification schemes of the Network for Conservation & Certification of Forests (NCCF) by Geneva-based Program for Endorsement of Forest Certification (PEFC) and QCI's IndG.A.P. by GlobalGAP.
- **Standards Setting (BIS)** - essentially means voluntary standards, though some of them may be referenced in regulations for compulsory compliance, typically led by the national standards body; however, other stakeholders, like industry-led bodies or professional

associations, may also develop such standards. In India, this trend is on the rise.

- **Metrology (National Physical Laboratory)** - the science of measurement and traceability, which also forms the basis of legal metrology enforced by law on measurements like weights, etc.
- **Conformity Assessment Bodies**- means laboratories/inspection/certification and now validation and verification bodies, both in the government and private sectors; India has a large number of such bodies available.
- **Accreditation** - which means attesting the competence of conformity assessment bodies as per international standards. This is not to be confused with healthcare or education accreditation, which, in terms of definitions in ISO, are certifications. Other than national bodies, the National Accreditation Board for Certification Bodies (NABCB) and the National Accreditation Board for Testing and Calibration Laboratories (NABL), there are now private accreditation bodies too, in India, namely Quality & Accreditation Institute (QAI), Federation for Development of Accreditation Services (FDAS), and International Quality and Accreditation Services Pvt. Ltd. (IQAS) with international recognition.
- **Consulting & Training** - means either individuals or organizations in both the government and private sector

imparting training and advising on quality-related multiple areas - this is the most unorganized activity with no structured mechanism for identifying competent ones, except in some areas.

However, the understanding of this infrastructure and interplay among its components is inadequate among all stakeholders - policy makers, governments, regulators, industry, consumers, buyers, academia, etc., which needs to be improved. Therefore, while India has much of the necessary infrastructure in place, it is also ranked high in the world as per the Global Quality Infrastructure Index (GQII) ; the question is whether it is leveraged effectively and cohesively to promote national interest.

### 3. Systemic Governance Challenges in India's Quality Ecosystem:

India's quality infrastructure has expanded, but governance has not kept pace with the rising complexity of regulation, conformity assessment, and market-led standards. The systemic governance challenges below continue to limit coherence, enforcement credibility, and global acceptance of Indian products and services.

#### 3.1 Cross-Sector Governance and Role Clarity:

- a. Absence of a nodal authority:**

A key systemic governance gap in India's quality ecosystem is the absence of a single institutional mechanism that provides a whole-of-government perspective on standards, technical regulations, and conformity assessment. The growing

complexity of these domains requires strong technical competence and coordinated policy responses across sectors. A study presented by the WTO secretariat has shown that a large share of specific trade concerns in the WTO TBT Committee relate not to the content of standards but to conformity assessment procedures - testing, inspection, and certification requirements; demonstrating that implementation mechanisms often drive market-access frictions as much as, or more than, the standards themselves (McDaniels & Karttunen, 2016). These dynamics have direct implications for India's trade competitiveness and for the national objective of "Zero Defect and Zero Effect" in production, which depends on sustained attention to quality across the economic governance framework.

At present, specialised capability to interpret international developments, assess cross-sector implications, and design coherent responses across regulatory and voluntary quality regimes remains unevenly distributed across ministries and departments. This creates a coordination and capacity gap at the Centre, particularly on issues that cut across standards, technical regulations, accreditation, conformity assessment integrity, surveillance models, and international recognition. The absence of a central policy hub becomes evident when examining existing institutional mandates: The DoC engages with trade-related market-access issues; DPIIT focuses

on industrial and investment policy. BIS functions primarily as the national standards body and administers parts of the regulatory framework under the BIS Act through its conformity assessment schemes. The Quality Council of India (QCI) supports the voluntary quality ecosystem through its accreditation and quality promotion activities. None of these institutions is designed to provide integrated policy direction for quality governance across sectors.

Emerging developments further highlight this gap. India's transition to a multi-accreditation-body environment, with internationally recognised private accreditation bodies operating alongside NABCB and NABL, has raised system-level questions regarding the treatment of domestic non-national accreditation bodies with international equivalence and the role of foreign accreditation bodies in the Indian market. Such cross-cutting issues require consistent national positioning and coordinated policy responses, underscoring the structural limitations of the current institutional arrangement.

- b. Role clarity and separation:** Although the INSS recognised the need for clearer institutional roles, the standards and quality domain continues to reflect legacy arrangements that blur regulatory and voluntary functions. The economic reforms of 1991 were accompanied by a conscious effort to redefine the role of government in

governance; a similar recalibration is now required within India's quality ecosystem. In advanced economies, governments focus primarily on technical regulation and enforcement, while voluntary standards development and certification activities are largely undertaken by non-governmental stakeholders. In contrast, developing economies historically relied on government-led voluntary initiatives due to limited stakeholder capacity, a model that is increasingly misaligned with the maturity of India's present economic landscape.

The absence of clear institutional separation has also created conflicts of interest within the ecosystem, including overlaps between promotional and regulatory roles, licensing and market surveillance functions, accreditation and conformity assessment activities, and conformity assessment and enforcement responsibilities. Such overlaps can weaken credibility, dilute accountability, and create uncertainty for industry and international partners.

**c. Lack of sector-wide 360-degree oversight:** Recent developments in sectors such as agri-food and textiles illustrate a systemic governance gap: the absence of an institutional mechanism capable of taking a comprehensive, cross-cutting view of sectoral challenges across regulatory and voluntary regimes, and across domestic and global markets. Multiple agencies often operate within narrow mandates, leading to fragmented responses to emerging risks, evolving

private certification requirements, and changing market-access conditions.

Two examples illustrate this fragmentation:

- i. The issue of Ethylene Oxide (EtO) contamination has affected multiple commodities over a period of more than three years, moving from sesame seeds to organic produce and subsequently to spices. Responses have largely remained siloed, with individual organisations acting within their respective mandates. While visible regulatory action emerged in the case of spices through FSSAI, a comparable system-wide response, especially in the domestic market, was not evident for organic produce regulated under the National Programme for Organic Production (NPOP), despite challenges raised by EC and authorities in the United States.
- ii. However, as such certifications are largely driven by buyer requirements, a local scheme alone would not resolve market-access challenges unless recognised or benchmarked by the relevant global scheme owner.

These examples underscore the need for more integrated sectoral oversight capable of anticipating risks, coordinating institutional responses, and aligning domestic approaches with global market realities.

**Part 2 of this article will continue in next issue**

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



# EXPORT AND IMPORT



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

## When One Inspection Shuts an Entire Market: Lessons from Japan's Suspension of Indian Mango Imports

India is the world's largest producer of mangoes, accounting for nearly half of global production. Yet, despite the unmatched popularity of varieties such as Alphonso, Kesar, Langra, and Banganapalli, India's share in global mango exports remains surprisingly small. Recent developments in Japan highlight one of the key reasons why.

In May 2026, Japan suspended imports of fresh mangoes from India after quarantine inspectors identified deficiencies in pest-control and disinfection procedures at an Indian Vapour Heat Treatment (VHT) facility. The suspension affects premium Indian mango varieties and marks the first

major disruption in mango trade between the two countries in nearly two decades.

At first glance, the issue appears to be a technical compliance matter. However, it raises a much larger question: ***Can India become a reliable supplier of premium agricultural products if market access can be jeopardized by procedural lapses at a single facility?***

### The Cost of Non-Compliance

Japan follows a zero-tolerance policy toward invasive pests such as fruit flies, which are considered a major threat to domestic agriculture. Under the bilateral

export protocol, Indian mangoes must undergo Vapour Heat Treatment (VHT) before shipment to ensure they are pest-free. Japanese inspectors found shortcomings in the implementation of these procedures during a March inspection, leading to the suspension of import.

The financial impact on exporters is significant. Japan is a premium market where Indian mangoes command prices far higher than in many traditional destinations. The ban comes during the peak export season and at a time when exporters are already grappling with rising freight costs and climate-related production challenges.

More importantly, such incidents damage confidence among overseas regulators and importers.

### **A Pattern That Should Concern Us**

This is not an isolated incident.

In 2025, multiple consignments of Indian mangoes were rejected in the United States because of documentation errors associated with Phytosanitary certification. Although the fruit had undergone the required treatment, paperwork discrepancies resulted in the destruction of shipments valued at nearly US\$500,000.

The lesson is clear: in modern international trade, market access depends as much on compliance and documentation as on product quality.

India produces some of the finest mangoes in the world. Yet global buyers judge exporters not only by taste and quality but also by traceability, certification, treatment protocols, and documentation accuracy.

### **From Production Powerhouse to Export Powerhouse**

Nearly 99% of India's mango production is consumed domestically, leaving only a tiny fraction for exports. The challenge is not production capacity but export readiness.

To unlock the true potential of Indian mango exports, several measures are needed:

### **Strengthening Treatment Infrastructure**

India needs more internationally accredited VHT, irradiation, and pack-house facilities. Regular audits, digital monitoring, and stricter quality controls can prevent disruptions caused by procedural lapses.

## Digital Traceability

Export markets increasingly demand farm-to-fork transparency. Digital traceability systems can record orchard details, treatment records, certifications, and logistics information, improving buyer confidence and regulatory compliance.

## Export Cluster Development

States such as Andhra Pradesh, Maharashtra, Telangana, Karnataka, and Gujarat should develop dedicated Mango Export Clusters integrating farmers, exporters, logistics providers, and certification agencies.

## Capacity Building

Many exporters understand market demand but lack expertise in phytosanitary requirements and changing regulatory standards. Continuous training programs are essential to ensure compliance with importing-country regulations.

## Diversifying Export Markets

While Japan, the United States, and Europe remain attractive premium destinations, exporters should also expand into Southeast Asia, the Middle East, and emerging markets where demand for premium Indian mangoes continues to grow.

## A Wake-Up Call for Indian Agriculture

Never allow a crisis to pass! said Churchill. Using the same analogy, let us take this incident to be one of such crisis and handle the issue threadbare. The Japan suspension should not be viewed merely as a setback for mango exporters. It is a reminder that global agricultural trade is increasingly governed by standards, compliance systems and institutional credibility. India's competitive advantage in agriculture is undeniable. However, to become a leading exporter of premium fresh produce, we must move beyond production and focus equally on quality assurance, traceability, certification, and regulatory compliance. The future of Indian mango exports will depend not only on the sweetness of our fruit but also on the strength of the systems that support its journey from farm to global consumer. If India can address these gaps, the country has the potential to transform its mango industry from a largely domestic success story into a globally recognized premium export brand.

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

# INFORMATION TECHNOLOGY UPDATES



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

## Introduction

The role of AI in manufacturing industry is leveraging, changing and artificial intelligence (AI) is leading this digital transformation. Most of the advanced AI tools like machine learning, Natural Language Processing etc., help manufacturers work more efficiently, become more productive, and create new innovations using AI

## AI in Manufacturing

AI in manufacturing refers to the strategic deployment of artificial intelligence technologies across key manufacturing operations, including production lines, quality controls, supply chain and predictive maintenance. By integrating with AI tools like machine learning, data analytics etc., AI enables manufacturers to automate repetitive tasks, optimize decision-making processes, improve product quality standards, and to streamline the overall operations.

## AI-driven manufacturing solutions

Using AI tools, manufacturers may improve the efficiency & productivity

including the business operations. There are vast potential benefits of using artificial intelligence in manufacturing, few of them are listed below, use cases and its benefits

- **Efficiency & productivity:** Automates repetitive work so staff focus on higher-value tasks, speeding production.
- **Quality control:** Real-time AI inspection detects defects early, reducing rework.
- **Predictive maintenance:** Forecasts equipment failures to prevent unplanned downtime.
- **Forecasting & inventory:** Predicts demand to optimize inventory and avoid stock issues.
- **Cost reduction:** To reduce labor and operational costs through automation and optimization.
- **Safety:** Machines handle hazardous tasks, lowering worker injury risk.
- **Supply chain optimization:** Identifies inefficiencies and improves procurement and logistics.

## Integration & Security: -

To integrate AI smoothly into the existing software, organizations need to review the existing applications, process methodology etc., through careful planning and cross-team coordination between AI developers and system owners, also any third-party support, if required.

Need to define clear protocols for troubleshooting and resolving compatibility issues and ensure proper data management.

Effective integration enables task automation, better quality control, and higher productivity, unlocking AI's full value in manufacturing.

With more AI use, data privacy and security are rising concerns, manufacturers must protect sensitive data by using strong cybersecurity, doing regular audits, and following privacy laws. Prioritizing data protection builds customer trust and ensures AI is used ethically.

## Driving AI Transformation / Active AI Trends

- Generative AI: Used to design parts, optimize processes and speed product development by creating new ideas and prototypes from data.
- Predictive maintenance: Sensor-driven AI forecasts equipment failures, cutting unplanned downtime and improving OEE and product quality.
- VR/AR: Immersive training, virtual

design reviews and real time production overlays that speed onboarding, improve collaboration and let customers visualise/customize products.

- Edge computing: On site data processing for real time automation and faster decisions while reducing bandwidth and latency.

## Conclusion

Artificial Intelligence is fundamentally redefining competitive standards within the manufacturing sector, enabling organizations to achieve optimal operational efficiency, minimized material waste, and advanced product customization. Consequently, industry analysis indicates that organizations failing to integrate a comprehensive, AI-by-design architectural framework into their operations risk long-term structural obsolescence within the next decade.

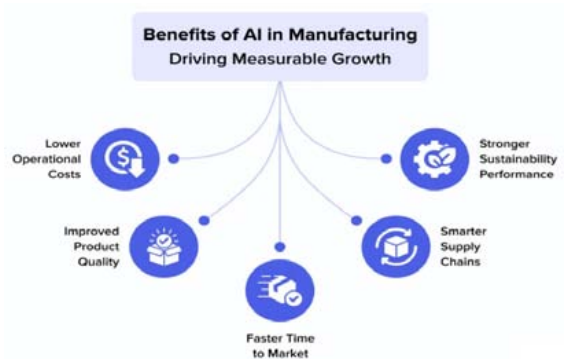


Image Source: appinventiv.com

Source: Internet for learning purposes only.

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



**Unit-4**  
Self Development Corner

“All our knowledge  
has its origin in our  
perceptions”

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- Leonardo Da Vinci

## Business Stories - Inspiration Matters

# Flo Mobility: Driving India's Construction Automation Revolution

Scrapify Ecotech Private Limited – Transforming Sustainability Through Robotics and Clean Technology

In an era where environmental sustainability has become a critical business imperative, Scrapify Ecotech Private Limited, a Chennai-based clean technology startup, is emerging as a promising force in the fields of air, water, and waste program management. By combining innovative technology, robotics, and environmental stewardship, the company is creating practical solutions to some of the most pressing ecological challenges faced by industries and urban communities.



Founded with a vision to build a cleaner and greener future, Scrapify Ecotech focuses on developing technology-driven



systems that help organizations manage waste efficiently, improve resource utilization, and reduce environmental impact. The startup's integrated approach addresses the entire sustainability ecosystem, covering waste segregation, recycling, water conservation, pollution control, and environmental monitoring.

One of the company's distinguishing strengths lies in its use of robotics and automation to streamline waste management processes. Through intelligent solutions, Scrapify Ecotech seeks to enhance operational efficiency while minimizing human exposure to hazardous environments. This innovative approach not only improves productivity but also supports safer and more sustainable workplace practices.

The startup's work in water management is equally noteworthy. With increasing concerns over water scarcity and resource conservation, Scrapify Ecotech provides solutions that encourage responsible



water usage, treatment, and reuse. By helping industries and institutions optimize their water resources, the company contributes to long-term environmental resilience and sustainable development.

In the area of air quality management, the company supports organizations in monitoring environmental parameters and

adopting measures to reduce pollution. Such initiatives align closely with India's broader sustainability goals and the growing emphasis on Environmental, Social, and Governance (ESG) standards across industries.

Beyond technology, Scrapify Ecotech represents the spirit of entrepreneurship that is driving India's clean-tech revolution. The startup demonstrates how innovation can be harnessed to create meaningful environmental and social impact while simultaneously building a scalable and commercially viable business model.

As India advances towards its sustainability and circular economy ambitions, startups like Scrapify Ecotech play a crucial role in bridging the gap between environmental responsibility and technological innovation. Their efforts showcase how emerging enterprises can become catalysts for positive change, creating solutions that benefit businesses, communities, and the planet alike.

The journey of Scrapify Ecotech Private Limited serves as an inspiration for aspiring entrepreneurs, proving that purpose-driven innovation can address real-world challenges while contributing to economic growth and environmental sustainability. Their story reflects the transformative potential of Indian startups in shaping a cleaner, smarter, and more sustainable future for generations to come.

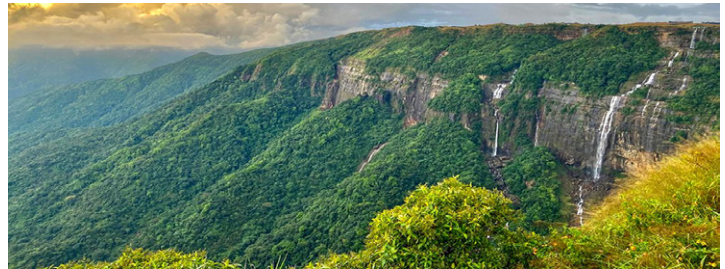
Source and Image credits to: <https://scrapifyecotech.in/>

TRAVEL -

RELAXATION

MATTERS

## Nohsngithiang Falls, Meghalaya Overview



Nature's raw power, forever frozen in time

In the heart of Meghalaya, a state renowned for its mesmerising natural beauty and enigmatic charm, lies a hidden gem that beckons adventurers and nature enthusiasts alike. Nohsngithiang Falls, also known as the Seven Sisters Falls or Mawsmai Falls, is a beautiful spectacle showcasing nature's raw power and majesty.

One of the most striking features of Meghalaya is its incredible biodiversity. The abundant rainfall gives rise to numerous waterfalls, including the stunning Nohkalikai Falls and the Elephant Falls, which attract visitors from far and wide.

Meghalaya is also famous for its ancient living root bridges, some of the beautiful examples of work done by the local Khasi tribe. These bridges, made by intertwining and guiding the roots of rubber trees across rivers, take decades to form and can support the weight of multiple people. The most famous of these bridges is the Double Decker Living Root Bridge in the village of Nongriat, which is a sight to behold.

The legend of the seven sisters

The name "Seven Sisters Falls" is steeped in local legend, adding a layer of mystique to the

already enchanting atmosphere. According to folklore, the waterfall was named after seven sisters whom a single suitor once wooed. In a fit of jealousy, the sisters are said to have transformed into the seven streams cascading down the cliff face, forever frozen in their emotional turmoil. As you gaze upon the falls, you can almost hear the whispers of this tragic tale carried on the mist that rises from the churning waters below.

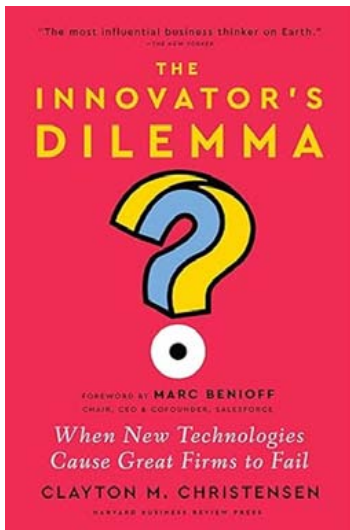
The water, fed by the abundant rainfall that blesses Meghalaya, plunges from a height of over 1,000 feet, creating a thunderous roar that echoes through the surrounding hills. The force of the falling water sends up a fine mist that catches the sunlight, creating a dazzling rainbow that arches across the base of the falls, a fleeting reminder of the transient nature of beauty.

The cliff face is a testament to the sculpting power of water, with its jagged edges and smooth contours shaped by centuries of erosion. The stark contrast between the rugged rock and the delicate streams that wind their way down its surface creates an awe-inspiring and humbling visual drama.

Source and Image: <https://www.incredibleindia.gov.in/en/meghalaya/cherrapunjee/nohsngithiang-falls>

## BOOK REVIEW

### The Innovator's Dilemma, with a New Foreword: When New Technologies Cause Great Firms to Fail



The bestselling classic on disruptive innovation by renowned author Clayton M. Christensen.

A Wall Street Journal and Businessweek Bestseller.

Named by the Economist as one of the six most important books about business ever written.

Named by Fast Company as one of the most influential leadership books in its Leadership Hall of Fame.

His work is cited by the world's best-known thought leaders, from Steve Jobs to Malcolm Gladwell. In this classic bestseller—one of

the most influential business books of all time—innovation expert Clayton Christensen shows how even the most outstanding companies can do everything right yet still lose market leadership.

Now with a foreword by Marc Benioff, the cofounder and CEO of Salesforce, Christensen explains why most companies miss out on new waves of innovation. No matter the industry, he says, a successful company with established products will get pushed aside unless managers know how and when to abandon traditional business practices.

Offering both successes and failures from leading companies as a guide, *The Innovator's Dilemma* gives you a set of rules for capitalizing on the phenomenon of disruptive innovation.

Sharp, cogent, and provocative—and consistently noted as one of the most valuable business ideas of all time—*The Innovator's Dilemma* is the book no manager, leader, or entrepreneur should be without.

Source & Image : <https://www.amazon.in/>

Innovators-Dilemma-New-Foreword-Technologies

# Unit-5

## Bulletin Corner

**“ Networking isn't  
how many people  
you know, it's how  
many people know  
you. ”**

- Amit Kalantri



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Firms	3,750	3,750	1,350	5,900
Associations	3,750	3,750	1,350	8,850
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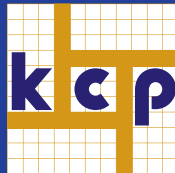
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