

# ACC NEWSCHARF OF COMMERCE NEWSCHARF

**VOL. CVII | NOVEMBER 2025** 



Meeting with officials of Hong Kong Trade Development Council, Chennai



14th J.V. Somayajulu Memorial Lecture Series "The Future of Global Trade in a Multipolar World"



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# Unit-1 Chamber at a Glance

The culture of a
workplace - an
organization's values,
norms and practices has a huge impact on our
happiness and success.





# From the President's Desk

#### Dear Members,

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

India's economic outlook continues to show resilience and potential amid evolving global and domestic conditions. The importance of strengthening the nation's investment and export frameworks to sustain a robust growth trajectory of around 7% in the coming years.

India's current investment rate of 31–32% of GDP needs to rise to 34–35% to maintain the desired growth momentum. Encouragingly, the government's continued emphasis on capital expenditure is expected to generate strong multiplier effects across industries. However, it is the private sector investment that remains critical at this juncture. With improved balance sheets, cash-rich firms, and eased credit conditions, the private

sector is now well-positioned to step up investments and drive India's next phase of growth.

Exports, too, must continue to play a pivotal role. While global protectionist trends pose challenges, India's proactive approach—diversifying export markets, accelerating free trade agreements, and supporting affected sectors—reflects a balanced and strategic outlook. At the same time, with domestic demand constituting nearly 80% of the economy, strengthening internal consumption and fostering labor-intensive manufacturing will be vital for inclusive and sustained development.

As we look ahead, India benefits from several domestic tailwinds—moderate inflation, potential rate cuts by the RBI, a good monsoon, and reform-driven momentum through rising capital expenditure and GST enhancements. These developments reaffirm our confidence in India's growth story and provide renewed optimism for businesses and investors alike.

At the Andhra Chamber of Commerce, we continue to engage with policymakers, industry leaders, and entrepreneurs to support investments, innovation, and trade expansion. Together, let us work toward ensuring that India's growth remains both sustainable and inclusive, creating opportunities across all sectors and regions.

Dr. V L Indira Dutt
President





**GST 2.0: What You Need to Know Now?** 

6 October 2025; Dr V.L. Dutt Hall, Chennai

The Andhra Chamber of Commerce, under the aegis of its Sub – Committee on Indirect Taxes, organized a highly informative presentation session on GST 2.0: What You Need to Know Now?

CA V.V Sampath Kumar FCA, Treasurer & Chairman, Indirect Taxes Sub-Committee, ACC chaired the session and welcomed the Guest Speaker CA Saravana Prabhu, FCA and participants for the presentation. In his welcome address CA V.V Sampath Kumar observed the GST 2.0 effects for business. CA V.V Sampath Kumar Introduced the Guest Speaker CA Saravana Prabhu, FCA he shared his valuable insights for the benefit of the members and participants a brief about it given below.

#### **Key Highlights**

#### Simplified Rate Structure

The existing four-tier GST slabs (5%, 12%, 18%, 28%) will be streamlined into a two-rate system – 5% and 18%, with a special rate for luxury and sin goods.

This move aims to reduce complexity and classification disputes while ensuring affordability of essential goods.

#### Anti-Profiteering Sunset

The Anti-Profiteering Authority will cease new cases from April 1, 2025, transitioning to a self-regulated, market-driven pricing mechanism based on competition and consumer awareness.



#### • GSTAT Implementation

The long-awaited Goods and Services Tax Appellate Tribunal (GSTAT) will begin accepting appeals by September 2025 and commence hearings by December 2025, targeting clearance of backlogs by June 2026.

The Principal Bench will also serve as the National Appellate Authority for Advance Rulings, ensuring uniformity across states.

Reforms in Supply Rules and Valuation

#### • Reform in Place of Supply Rules

The omission of Section 13(8)(b) of the IGST Act provides major relief for Indian intermediaries.

The place of supply for intermediary services will now be based on the location of the recipient, enabling exports without GST liability and resolving long-standing litigation.

#### Post-Sale Discounts Simplified

The amendment to Section 15(3) of the CGST Act removes the requirement for discounts to be pre-agreed, allowing genuine post-sale discounts to be excluded from taxable value — a welcome move for FMCG, auto, and retail sectors.

#### Trade Facilitation Measures

Risk-based provisional refunds of up to 90% for exporters and inverted duty structures from November 2025.

Simplified GST registration within three working days for small and low-risk businesses.

Ease for e-commerce sellers with multistate operations through a new simplified registration framework.

Earlier R. Vijayalakshmi Secretary General, ACC formally welcomed the gathering and at the end of the session a hearty vote of thanks was proposed. The programme was attended by 43 members and invitees.

#### 14th J.V. Somayajulu Memorial Lecture Series "The Future of Global Trade in a Multipolar World"

9, October 2025; Hotel GRT Grand, Chennai

The Andhra Chamber of Commerce, organized 14th J.V. Somayajulu Memorial Lecture Series it was chaired and convened by Shri S Narasimhan, Vice President & Chairman, Port Affairs, Customs, Logistics, Warehousing & Transport Sub-Committee Andhra Chamber of Commerce in his opening remarks he highlighted

current global scenario for the business. Shri S Narasimhan Introduced the Chief Guest Mr Ajay Srivastava, Founder, Global Trade Research Initiative, New Delhi and shared his valuable insights for the benefit of the member delegates a brief about it given below.



- The global trade environment is undergoing a major transformation as power becomes more evenly distributed across multiple nations.
- Emerging economies such as India, China, and Brazil are playing a greater role in shaping international trade dynamics.
- Regional partnerships and trade blocs like ASEAN, BRICS, and the African Continental Free Trade Area are strengthening global connectivity.
- Businesses are increasingly diversifying their markets and supply chains to reduce risks from geopolitical uncertainties.
- Digital trade, e-commerce, and technology-driven logistics are creating new opportunities for global integration.
- Sustainability and responsible trade practices are becoming central to future trade policies.

- Governments and industries are focusing on building resilient and flexible supply chains post-pandemic.
- The shift toward a multipolar world encourages fairer trade negotiations and balanced economic growth.
- India stands poised to leverage its manufacturing and service strengths to lead in this evolving global landscape.
- The future of trade lies in collaboration, innovation, and inclusive growth across all regions of the world.

The remarkable lecture series concluded with an interactive Q&A session. The vote of thanks was proposed by Dr J Venkataramana. Past President of ACC. The programme saw the participation of 83 member delegates and invitees.

#### Awareness Program on "Schemes of SIDBI for MSMEs"

October 10, 2025 @ Dr V L Dutt Hall, Chennai.

The Andhra Chamber of Commerce, under the aegis of its Sub – Committee on MSME, organized a highly informative Awareness Program on "Schemes of SIDBI for MSMEs"

The meeting was chaired and convened by Shri M.K Anand, Chairman, MSME Sub-Committee, Andhra Chamber of Commercein his opening remarks he briefed about SIDBI - Bank for the businesses. Sir Introduced the Guest Speaker Shri K.S. Chandrasekar, DGM ,SIDBI shared the Schemes of SIDBI for MSMEs for the benefit of the members and participants

Earlier Vijayalakshmi, Secretary General, ACC, formally welcomed the gathering and introduced the Chamber's services.

The following aspects were highlighted and elaborated by Shri Sekar

### SIDBI's MSME Financial Support Initiatives

The meeting focused on empowering MSMEs through various financial schemes and support mechanisms offered by SIDBI. The session aimed to bridge the gap between MSMEs and institutional support by providing



insights into SIDBI's schemes and how MSMEs can leverage them for growth and innovation. SIDBIs role in refinancing, direct finance, and development support for MSMEs. The discussion highlighted challenges faced by MSMEs in accessing these schemes and emphasized the need for easier access and implementation processes.

#### **SIDBI Loan Processing Procedures**

The meeting discussed the loan processing procedures at SIDBI. The process involves digital submission of documents like GST returns, bank statements, and JSON files, with a dedicated relationship manager handling each customer. The express scheme offers a 10-day turnaround for missionary loans with 25-30% margin, while regular loans with collateral may take up to three weeks. The scheme requires a 3-year operational history, profit-making status, and GST filing for eligibility, with a 3-month moratorium period for implementation before principal repayment begins.

#### SIDBI Loan Schemes Overview

The discussion covered various loan schemes offered by SIDBI,a new cash dependence scheme for defence sectors. He explained the loan quantum, interest rates, repayment periods, and promoter contribution requirements for each scheme. The Scheme was highlighted as a fast-working capital solution for existing profit-making companies, while the cash dependence scheme provides up to 20 crores for emergency defence orders without collateral. He also mentioned a new Agri-Al product for strengthening post-harvest management in MSMEs, offering loans up to 5 crores with a 20% promoter contribution.

### Financial Schemes and Business Loans of SIDBI

The meeting focused on SIDBI's schemes and services for MSMEs, including loans for manufacturing, services, and technology adoption. The presenter explained eligibility criteria, repayment terms, and the process of availing funds, emphasizing the importance of adopting new technologies for business growth.

The session concluded with an interactive Q&A, and a vote of thanks was proposed by Mr. N. Ravikumar, Acting Secretary, ACC. The programme saw the participation of 37 members and invitees.

#### Workshop on "GST Annual Returns, focusing on GSTR-9 and GSTR-9C"

28, October 2025; Dr V L Dutt Hall, ACC, Chennai

The Andhra Chamber of Commerce, under the aegis of its Sub – Committee on Indirect Taxes, organized a highly informative Workshop on "GST Annual Returns, focusing on GSTR-9 and GSTR-9C"

The meeting was chaired and convened by CA V.V Sampath Kumar FCA, Treasurer

& Chairman, Indirect Taxes Sub-Committee, ACC chaired the session and welcomed the Guest Speaker CA Saravana Prabhu, FCA and participants for the presentation. In his welcome address CA V.V Sampath Kumar observed the GST 2.0 effects for business. CA V.V Sampath Kumar FCA Introduced the Guest Speakers CA Veenaa Venkat, and CA



Shiek Abdul Samad Ahmed of the workshop and shared his valuable insights for the benefit of the members and participants a brief about it given below.

About GST credit rules and reporting requirements in India, including detailed explanations of Input Tax Credit (ITC) claims, reversals, and the GSTR3B reporting process. The participants explored various tax compliance matters including annual returns, customs procedures, and accounting practices for different types of supplies and transactions. The session concluded with guidance on maintaining proper financial records and tax compliance, including discussions about export returns, bad debts, and the importance of accurate recordkeeping for audits. For future updates a brief about it given below for the benefit of the readers.

- Clients: File GSTR9C before 31st December along with GSTR9
- Tax professionals: Prepare GSTR9C reconciliation first before closing books of accounts to identify any missed taxable transactions before 30th November deadline
- Tax professionals: Maintain GST-wise trial balance or at least GST-wise profit

- and loss accounts for each GSTIN registration
- Tax professionals: Maintain proper registers including output register, inward register, RCM register, import register, export register, and advance register as prescribed under Section 35 and Rule 56
- Clients in export business: Ensure foreign convertible currency is received within 9 months from date of supply, or obtain extension for 3 months from authorized officer to avoid tax liability under Rule 96B
- Clients with export transactions:
   Maintain export register to track oneyear deadline for receiving foreign
   currency and plan credit notes if
  needed
- Tax professionals: Collect and maintain procurement certificates from SEZ units for supplies made to SEZ
- Clients: Pay late fee through DRC-03 if GSTR9C is filed after 31st December deadline

Earlier R. Vijayalakshmi Secretary General, ACC formally welcomed the gathering and at the end of the session a hearty vote of thanks was proposed. The workshop was attended by 37 members and invitees.

#### 135th ACC & MMA Joint Session

"Valuing a Business: Why It Matters & How to Do It Right are ready!

October 29, 2025 @ Dr V L Dutt Hall, Chennai.

The Andhra Chamber of Commerce, in collaboration with Madras Management Association (MMA), Chennai, has been

consistently organizing impactful programmes for over a decade. In this continuing series, a dynamic session was recently held featuring



Mr Chandrashekar Kupperi Founder - ANOVA Corporate Services Pvt. Ltd.

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, Acting Secretary, ACC, formally welcomed the gathering and introduced the Chamber's services.

The following aspects were highlighted and elaborated by Mr Kupperi

He focused on business valuation and succession planning. intergenerational leadership challenges and the importance fundraising. He of strategic covered various valuation methodologies, including discounted cash flow, precedent transactions, and comparable companies analysis, with emphasis on the subjective nature of valuation and the role of data in making informed business decisions. The conversation ended with details about valuation report creation and upcoming programs, highlighting the importance of financial analysis and professional expertise in business valuation processes.

- Value Creation and Succession Planning
- · Business Valuation: Art and Science
- · Business Valuation: Key Insights
- Startup Valuation Methods and Practices
- Understanding Business Valuation Dynamics
- Business Valuation and Synergy Concepts
- Valuation: Art and Science
- Valuation and Value Creation Strategies
- MSME IPO Valuation Challenges
- Business Valuation Methods Overview Valuation Analysis and Market Insights
- Valuation Methodologies and Financial Analysis

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 35 members and invitees.

#### Meeting with officials of Hong Kong Trade Development Council

October 30, 2025 @ Chennai.

Ms Vian Cheung, Director, Thailand and South Asia, Hong Kong Trade Development Council along with her team met Dr V L Indira Dutt, President of ACC, Mr R R Padmanabhan, EC Member & Chairman,

Foreign Trade Sub - Committee of ACC, R. Vijayalakshmi, Secretary General of Andhra Chamber of Commerce on the 30th October 2025 & discussed on the Business & Investment Opportunities in Tamil Nadu, Andhra Pradesh and Telangana.





#### GST 2.0 What You Need to know now?

6 October 2025: Dr V.L Dutt Hall, Chennai









14th J.V. Somayajulu Memorial Lecture Series "The Future of Global Trade in a Multipolar World" 9, October 2025; Hotel GRT Grand, Chennai









#### Awareness Program on "Schemes of SIDBI for MSMEs"

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#### 135th ACC & MMA Joint Session

#### "Valuing a Business: Why It Matters & How to Do It Right are ready!

October 29, 2025 @ Dr V L Dutt Hall, Chennai.











#### **Hong Kong Trade Development Council Meet**

October 30, 2025 @ Chennai.





### Handing over of chairmanship of Consultative Committee of City Chambers of Commerce (CCCCC)

October14, 2025 @ KCP- HQ, Chennai.



Consultative Committee of City Chambers of Commerce has been formed in the year July 1970. It is a unique forum of Regional Chambers for Chennai, functioning for more than 5 decades. The Six Chambers are Andhra Chamber of Commerce, Hindustan Chamber of Commerce, Madras Chamber of Commerce & Industry, National Chamber of Commerce, The Southern India Chamber of Commerce & Industry and The Tamil Chamber of Commerce.

Every year, the Chairmanship of the CCCCC is taken over by the Presidents of the above-mentioned Chambers on

rotation. This year it was handed over from Andhra Chamber of Commerce to Hindustan Chamber of Commerce.

Handing Over Ceremony, was presided by Dr V L Indira Dutt, President, Andhra Chamber of Commerce was given to Sri. T. Ramesh Dugar, President, Hindustan Chamber of Commerce.

On behalf of Andhra Chamber of Commerce ACC, along with Dr V L Indira Dutt- President, Shri S Narasimhan - Vice President, R Vijayalakshmi - Secretary General, Mr N Ravikumar, Acting Secretary attended and graced the occasion.

# Unit-2 Nation First

The fruits of science and innovation have nourished our society and economy for years, but nations unable to navigate our regulatory system are often excluded, as are vulnerable individuals.

<sup>-</sup> John Sulston



# INDIAN ECONOMY Overview

"Balancing Global Headwinds: India's Manufacturing and Services Continue to Expand in 2025"



The On the supply side, manufacturing activity continued along its expansionary trajectory, as gauged by PMI manufacturing, which, despite receding from a 17-year high of 59.3 in August 2025 to 57.7 in September 2025, indicated healthy trends in the sector. A sub-index of the PMI manufacturing signalled higher new export orders, thereby suggesting demand outside of the US might be offsetting any decline in demand from the US as a result of tariffs.

Industrial output, as measured by the index of industrial production, increased by 4.1per cent in August 2025, and on a year-to-date basis (YTD), is higher by 2.8 per cent YoY in April-August 2025, primarily led by increases in manufacturing output. Mining and quarrying output, and electricity generation saw softer growth on a YTD basis

due to early rains and lower temperatures in April - June 2025, but have since recovered smartly in July and August.

Service activity continued to expand robustly. The PMI services in September 2025, at 60.9, remained well above the 50-mark separating expansion from contraction. Road traffic, rail cargo and port cargo traffic continue to climb. The value and volume of electronic toll collection in April - September 2025 are higher by 18.6 per cent and 13.5 percent respectively. Cargo traffic at major ports and railway freight volume have increased by 4.7per cent and 3.1 per cent, respectively, YoY over this period.

Source: https://dea.gov.in/reports-monthly-economic-report



# **India Success Story**

#### Economy and export

Smartphone exports reached a record high: India's smartphone exports hit a monthly record of \$2.4 billion in October 2025, contributing to a 50% year-on-year increase for the April-October period.

Foreign exchange reserves crossed \$690 billion: The Reserve Bank of India announced that India's foreign exchange reserves reached a record high, strengthening the country's global financial position.

#### Agriculture and sustainability

Mission for self-reliance in pulses: The Union Cabinet approved a six-year, ₹11,440 crore program, "Mission for Aatmanirbhar in Pulses," to increase domestic production and reduce import dependency.

#### Maritime and defense

India-Mauritius hydrographic mission: The Indian Navy's INS Sutlej completed a major joint hydrographic survey with Mauritius, strengthening maritime cooperation and including capacity building for Mauritian officials.

**New Fast Patrol Vessel:** The Indian Coast Guard commissioned the ICGS Akshar, an indigenously built Fast Patrol Vessel, which is the second in the Adamya-class.

#### **Automotive Sector:**

Passenger vehicle, two- and three-wheeler dispatches reached all-time highsfor October, driven by festive demand and a GST rate cut. Several major manufacturers reported record sales, including Maruti Suzuki and Mahindra. Kia Motors achieved 10% year-on-year growth, selling 236,138 units from January to October 2025. Technology and Manufacturing: India's smartphone exports set a new record, reaching \(\\$2.4\) billion in October 2025

#### Defence and Strategic Technology:

The Defence Research and Development Organization (DRDO) successfully tested an indigenously developed hypersonic missile.

India participated in the multinational Exercise Ocean Sky 2025, becoming the first non-NATO nation to join the drill hosted by Spain.



The Indian Navy conducted joint exercises with France and Australia in the Indian Ocean to strengthen maritime cooperation

#### Startup Funding:

The Indian startup ecosystem saw record funding in October 2025, with significant capital flowing into E-commerce, FinTech, and AI.

Major funding rounds included Zepto 's \ (\\$450\) million raise and Uniphore's \ (\\$260\) million funding.

Bengaluru was the top destination for startup investment, attracting nearly 59% of the total capital raised in the country.

#### Rising Global Demand Fuels India's Smartphone Export Boom

India's mobile phone shipments reached a record \$2.4 billion (₹21,274 crore) in October, marking almost a 50% rise in FY26 for April-October.

India's export of smartphones and related mobile devices posted an all-time monthly high in October 2025, with values hitting \$2.4 billion (₹21,274 crore). This surpasses the figure for October 2024: ₹17,728 crores (\$2 billion) and underscores the rapid growth of India's electronics manufacturing and export ecosystem.

#### **Export Momentum and Growth Details**

From April to October FY26, mobile exports are estimated at ₹1,41,824 crores (\$16

billion), nearly 50% higher compared to ₹93,958 crores (\$10.6 billion) in the same period last year. Exports during this sevenmenth stretch have already exceeded the total for FY24, which was ₹1,37,392 crores (\$15.5 billion).

Around 75% of these exports were produced by Apple's vendor network, led by Foxconn and Tata Electronics, followed by Samsung at approximately 14%, with Indian firms making up the remainder.

#### Implications for India's Electronics Manufacturing

The record export figure reflects India's rising significance in global electronics supply chains and aligns with government-driven production-linked incentive (PLI) schemes. Analysts note that while India still faces cost disadvantages compared to China, estimated at 12-14% the export data signals growing scale and credibility in mobile manufacturing.

#### Conclusion

October's breakthrough in mobile exports is a strong indicator that India is gaining ground in global electronics manufacturing. Sustaining this momentum will be key to transforming the "Make in India" vision into a lasting export success story.

Source: Internet



### Madras High Court Judgments in





Shri. V.V. Sampathkumar

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

**Opportunity:** The Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and has thus, suffered the impugned Assessment Order dated 20.08.2024. The limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 has also expired. It is noticed that under similar circumstances, this Court has come to the rescue of persons like the Petitioner by quashing the impugned Assessment Order on terms subject to the Petitioner depositing 25% of the disputed tax. The same was ordered in this matter too by this Court as there was no reason to take a different stand in this case. Tvl. P.C.Tyres Vs. 1. The Deputy Tax Officer - 2, Aminjikarai Assessment Circle , W.P.No.37156 of 2025 DATED: 26.09.2025

**Rectification:** The petitioner is said to have suffered adverse orders in the hands of the first respondent vide order dated 28.06.2024. The petitioner has filed an application for rectification of the aforesaid

order before the first respondent u/s 84 of the Tamil Nadu Value Added Tax Act, 2006 on 22.08.2025. Although the learned counsel for the respondent would submit that there is no scope for directing the 1st respondent to dispose of the aforesaid application filed u/s 84 of the Tamil Nadu Value Added Tax Act, 2006, this Court was of the view that there can be no impediment to direct the first respondent to pass orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (4) months. M/s. R.R Agencies Vs 1. The Assistant Commissioner ST Chengalpattu Assessment circle, 2. The Assistant Commissioner ST Arumbakkam Assessment Circle Chennai 600 106 WP No. 36289 of 2025 DATED: 26-09-2025

**Delay:** Due to the pendency of the rectification application, there was a delay in filing the appeal. Since the said delay is beyond the condonable period, the appeal was rejected by the respondent, vide impugned rejection order dated 22.07.2025,



on the aspect of limitation. The reason assigned by the petitioner, for the delay in filing the appeal against the assessment order, appears to be genuine and stating so, this Court condoned the delay, in filing the appeal against the impugned assessment order, on terms. M/s.Avon Solutions and Logistics Private Limited Vs The Deputy Commissioner (ST) GST Appeals, Greams Road, Chennai 6 W.P.No.33891 of 2025 Dated: 04.09,2025

Natural Justice: It is the case of the Petitioner that while passing the impugned Order dated 23.01.2025, 1st mentioned reply of the Petitioner dated 17.01.2025 has not been considered by the Respondent and hence there is a violation of Principles of Natural Justice and also there is no case made out for invocation of extended period of limitation under Section 74 of the respective GST enactments. It is further submitted that if the Department wanted to confirm the demand u/s 73, the Petitioner should have been put to notice. Ld Additional Government Pleader for the Respondent submits that the impugned Order dated 23.01.2025 does not merit any interference as it is well-reasoned order and was passed after considering the reply dated 23.01.2025 of the Petitioner. This Court remitt3ed the case back to the Respondent to pass a fresh order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months from the date of receipt of a copy of this order. Tvl.Selvam Textiles Vs. The State Tax Officer, Thiruchengode Town Circle, W.P.No.31216 of 2025 **DATED: 26.09.2025** 

Multiple years order: The impugned notice came to be issued for more than one financial year, i.e., for the period from April 2018 to March 2024, which is impermissible in law and hence, the same is liable to be quashed following the order of this Court dated 21.07.2025 passed in W.P.Nos.29716 of 2024, etc., batch. M/s.KAL Media Services Pvt Ltd Chennai Vs. 1. The Joint Commissioner of Central Taxes, Audit Ii Commissionerate, Chennai-35. 2. Additional Commissioner of GST and Central Excise, Chennai-35 W.P.No.33124 of 2025 Dated: 04.09.2025

**Opportunity:** The Impugned order, dated 30.08.2024 has preceded a notice in DRC 01 under Section 73 of the TNGST Act, 2017, which was also dated 30.08.2024. Although the notice states that an opportunity of being heard shall be extended to the petitioner on working hours of the office of the respondent. the order has been passed on the same date. Thus, there is a violation of principles of natural justice, although the petitioner had an opportunity to file statutory appeal. The fact remains that there is a violation of principles of natural justice, latches cannot be operated against the petitioner. Hence, the impugned order is set aside and the case is remitted back to the respondent to pass orders on merits and in accordance with law as expeditiously as possible preferably within a period of three (3) months from the date of receipt of a copy of this order. M/s. R.C Ravichandran Contractor Vs **Assistant** The Commissioner (ST), Pudukkottai-l Assessment Circle, W.P.(MD) No.15539 of 2025 DATED: 10.06.2025



Service of Notice/order: The Court observed that when there is no response from the tax payer to the notice sent through a particular mode, the Officer who is issuing notices should strictly explore the possibilities of sending notices through some other mode as prescribed in Section 169(1) of the Act, preferably by way of RPAD, which would ultimately achieve the object of the GST Act. Therefore, this Court found that there is a lack of opportunities being provided to serve the notices/orders etc., effectively to the petitioner. The learned counsel for the petitioner submitted that the petitioner is willing to pay 25% of the disputed tax amount to the respondent in each case. In such view of the matter, this Court set aside the impugned orders and issued directions. Raiesh Padmanaban Vs. 1. The Commercial Tax Officer (ST), Madipakkam Assessment Circle, Chennai-28 2. The Deputy Commissioner (ST) (FAC), Tambaram Zone Commercial Tax Department, Chennai-6 The Bank Manager, Karur Vysya Bank Limited. Velachery Branch No 12, Chennai 42 W.P.Nos.33552 & 33554 of 2025 Dated: 04.09.2025

Arbitrary Order: It is clear that the impugned order dated 14.08.2025 has been passed arbitrarily without any reasons and the only reason given in the impugned order dated 14.08.2025 is "The proper officer have considered the reply filed by the tax payer and already order passed as per the provision of TNGST Act 2017. Hence is rejected." Thus, there is a manifest violation of Principles of Natural Justice. Therefore,

the Court quashed the 2nd mentioned impugned order dated 14.08.2025 and the case is remitted back to the Respondent to pass a fresh order on merits and this exercise shall be completed within a period of six weeks from the date of receipt of a copy of this order. Velliyangiri Kamalak Kannan Vs. The State Tax Officer, Dharapuram Assessment Circle, W.P.No.37129 of 2025 DATED: 26.09.2025

**No response:** A reading of the impugned Assessment Order indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in GST DRC-01 and therefore, the demand has been confirmed against the Petitioner. Petitioner has not substantiated the case with any documents and therefore, on this count also, this Writ Petition is liable to be dismissed. Having considered the submissions made by the Ld counsel for the Petitioner and the Ld Government Advocate for the Respondent and having considered the consistent view taken by this Court in similar circumstances, this Court is inclined to come to the partial rescue of the Petitioner by quashing the impugned Assessment Order and remitting the case back to the Respondent to pass a fresh order de novo subject to terms. M/s JST Automations Robotic Vs The Deputy State Tax Officer, Guindy Assessment circle, Nandanam, Chennai-35. WP No. 36094 of 2025 DATED: 26-09-2025

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







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

# **Navigating the Unpredictable: Your Journey to Resilience**

Life's journey is not meant to be a smooth, straight highway. The moment we become consumed by forces beyond our control, we risk losing sight of our own agency. We drown in a sea of worries, sacrificing the precious present and jeopardizing the future. The truth is, adversity is not a detour from the path; it is the path itself. Each challenge is a teacher in disguise, guiding us to become wiser, stronger navigators of our own lives.

#### The Road: A Lesson in Awareness

The road of life is riddled with potholes and sharp bends. These are not mere obstacles; they are vital reminders to slow down and proceed with caution. They teach us that pace is as important as progress. The unexpected twists force us to be present, to grip the wheel of our focus tighter, and to

understand that we cannot always see what lies ahead. The lesson is not to avoid the bumps, but to learn how to drive over them without losing our way.

# The Sky: A Lesson in Patience and Stability

Soaring through the sky of ambition, we will inevitably encounter turbulence. These storms of circumstance remind us that we cannot stay buckled in the safety of comfort if we wish to reach great heights. The jolts and shakes are not signs of failure but tests of our resolve. They teach us to fasten our seatbelts of inner strength, trust in our vessel, and hold steady, knowing that every period of instability eventually gives way to calm skies. A smooth flight never made a skilled pilot.



### The Sea: A Lesson in Purpose and Navigation

Life, like the vast sea, is a long and often unpredictable voyage. Conditions will not always be favourable; gales will blow and waves will crash. In these moments, we cannot control the weather, but we can master our navigation. The rough waters compel us to rely on our critical equipment—our values, our goals, our resilience. They force us to chart a course with intention, keep a clear destination in sight, and always have alternative routes mapped out. The destination remains the priority, not the struggle of the journey.

#### **The Captain's Mindset**

The essence of a resilient life lies in acceptance and focus. Accept that the journey will include unforeseen storms and rough seas. Expect the twists and turns, not with fear, but with preparedness. Then, direct your energy exclusively toward what you can control: your speed on the road, your stability in the turbulence, your navigation across the sea. Let go of the rest, trusting that by mastering your own vessel, you can reach any shore.

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

**Unit-3**Kaizen Corner

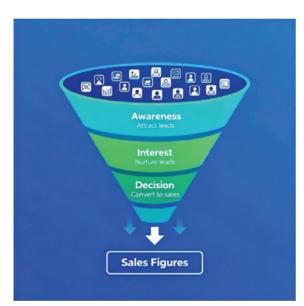
"The growth and development of people is the highest calling of leadership"



# Shout -Sales and MARKETING MATTERS



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



Every business dreams of skyrocketing sales, but few truly understand that revenue is the result of a refined funnel, not random luck. The sales funnel is not just a marketing diagram — it's the lifeline that converts curiosity into commitment, and interest into income.

Let's decode how Leads transform into Sales Figures — and how smart funnel design can double your conversions without doubling your costs.

A sales funnel is a crucial tool in converting leads into actual sales figures, outlining the buyer's journey from early awareness to final purchase. Understanding how sales funnel leads translate into sales figures is essential for businesses to optimize conversions and boost revenue.

#### **Understanding the Sales Funnel:**

The sales funnel visually represents the stages potential customers pass through before making a purchase. It starts wide, with many leads at the top (awareness stage), narrowing down as the prospects move through interest, desire, and finally action (purchase). This funnel shape reflects that not all leads convert into customers, emphasizing the need to nurture and guide prospects carefully.

### The funnel is typically divided into three key levels:

• Top of the Funnel (ToFu): Awareness and attracting potential leads.



- Middle of the Funnel (MoFu): Engagement and nurturing leads by providing valuable information tailored to their needs.
- Bottom of the Funnel (BoFu): Closing the sale by encouraging the decisionmaking process with targeted offers or consultations.

#### From Leads to Sales Figures:

The process from leads to sales can be broken down into stages of lead qualification and conversion. Initially, new contacts become Marketing Qualified Leads (MQLs) based on their fit with the target profile. These progress to Sales Qualified Leads (SQLs) through further qualification by the sales team. The final stage is converting SQLs into paying customers. Each stage requires specific tactics and content to move leads forward.

#### Benefits of a Sales Funnel Approach:

- Implementing an effective sales funnel has multiple advantages:
- Personalized Customer Journey: Tailoring interactions based on customer stage increases lifetime value.
- Better Understanding: Consistent communication gathers data to refine sales strategies.
- Strengthened Customer Relationships: Building trust leads to easier conversions and more referrals.

Enhanced Sales Efficiency: Identifies leaks and improves conversion rates through focused efforts.

Increased Revenue: Well-nurtured leads have higher chances of purchase, boosting sales figures.

### Optimizing Sales Funnel Conversion Rates:

Conversion rate optimization focuses on minimizing drop-offs between funnel stages by analyzing customer behavior and addressing weak points. Techniques include improving user experience on landing pages, targeted follow-ups, and clear calls to action. Aligning marketing and sales teams ensures consistent messaging and efficient lead handover, improving overall conversion performance.

#### **Conclusion:**

The journey from sales funnel leads to sales figures is a dynamic process requiring continuous evaluation and adjustment. By understanding each stage of the funnel and optimizing the customer journey, businesses can convert more leads into paying customers, ultimately driving higher sales figures and sustained growth.

This approach is fundamental for any business aiming to maximize the return on their lead generation efforts and build long-term customer relationships.

Image Source: Internet for learning purposes only.

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



# Understanding World of Voluntary Standards



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

There is a global practice that for products and services with health or safety or environment implications, 'standards' are mandated by law for compulsory compliance. Food and Drugs are two ready examples which are heavily regulated be it USA or India or Bhutan. Environmental regulations are another example.

In addition, there is a whole world of voluntary standards – even in regulated sectors – be it food or healthcare. These are not obligatory and it's up to the businesses to decide which standard they would adopt based on the benefits it brings to them. One ready example is ISO 9001 for quality management system – a hugely popular standard globally, first published in 1987 and arguably the most certified standard today. The annual survey conducted by the International Organization for Standardization (ISO) shows that there are 1.47 million certifications covering 2.32 million sites for ISO 9001.

In the developed economies, there is role clarity – that regulation is the responsibility of the governments while voluntary standards are driven by markets and stakeholders, chiefly industry. The national standards bodies in developed economies like USA or Europe are industry led and in the private or non-governmental sector.

This is not the case in developing economies where the industry or other stakeholders were, and are, not strong enough to sustain voluntary standardization and hence governments took the initiative to establish national standards bodies. India is a prime example where the government set up the Indian Standards Institution (ISI) as a non-profit Society, which is immortalized now through the popular ISI mark, in 1947 even before independence, and later transformed it into a statutory body by enacting the Bureau of Indian Standards Act in 1986.

Even before ISI came into being, India had established Agmark as a voluntary standards and certification system for agricultural commodities under the Agricultural Produce (Grading and Marking) Act, 1937.

The national standards bodies in our neighbouring countries or gulf or Africa continue to be governmental although they produce voluntary standards.

The same applies to accreditation, the system for attesting the competence of conformity assessment bodies like inspection bodies, testing labs or certification bodies say for ISO 9001. In large parts of the world, it's a voluntary activity even if owned by the government in developing countries



whereas in many developed economies, these bodies are in private sector.

Accreditation whether as indicated above for conformity assessment or in education or healthcare is voluntary in developed economies and in private sector whereas in developing economies, it is initiated by the governments and housed in governmental institutions. However. а significant development in accreditation world was the in 2008 when the European Commission adopted a regulation 765/2008 to prescribe a single national accreditation body system. However, it continues to be largely a voluntary activity.

There is another feature which separates regulated and voluntary sectors.

Typically, there is a single regulator in a country or in a jurisdiction – we have the Food Safety and Standards Authority of India (FSSAI) for food and Central Drugs Standard Control Organization (CDSCO) or Telecom Regulatory Authority of India (TRAI) in telecom services or the state governments who have authority to regulate say healthcare sector among others.

However, in the voluntary sector, there are likely to be multiple initiatives since there is legally no bar on anyone developing standards.

Indeed, in India, we have this multiplicity present – while BIS is the national standards body, a number of standards have been developed by the National Accreditation Board for Hospitals & Healthcare Providers (NABH) under the Quality Council of India even though BIS standards exist or standards

on Good Agricultural Practices (Ind G.A.P.) or Good Hygienic Practices/HACCP (India HACCP) have been developed by QCI even through BIS has standards on these subjects. Now the National Horticulture Board (NHB) has come up with its own Bharat GAP standard adding to the multiplicity.

The same situation prevails globally – there is widely popular Germany based Global G.A.P. standard which is even a prerequisite for entering European market for Indian agricultural produce specified not by the governments but by the buyers. In fact, there are more than 300 plus private sustainability standards and certifications going around the world which can see at Standards Map and many of these affect Indian industry – especially in agri-food and textiles sectors. Without certification against such standards, they do not get entry into developed markets.

The point to understand is that in voluntary sector, there will be multiplicity and competition, sooner or later and one has to be prepared for it.

There is another aspect.

We aim for global acceptance and in the voluntary sectors around the world such initiatives have come up naturally in private space to endorse such standards or certifications/accreditations.

There is the Global Food Safety Initiative (Home – My GFSI) which benchmarks food safety related standards or the Programme for the Endorsement of Forest Certification (PEFC - Programme for the Endorsement of Forest Certification) for forestry related standards or ISQua External Evaluation



Association (ISQua EEA) which endorses hospital standards and accreditations.

It has to be understood that if India looks for global recognition or acceptance, the concerned institutions needs to subject themselves to such evaluations and benchmarking even if they are governmental, like BIS or QCI or in case of education NAAC or even regulators like NMC or NCIMS, but operate in voluntary space like accreditation.

It has to be remembered that even if it is a governmental institution, in the voluntary space, it has to play by the rules of voluntary sector.

Many governmental bodies have understood this yet some are not clear.

BIS is a statutory body and yet is a member of ISO which is a non-governmental, private body. If it wishes that its standards like on HACCP or GAP should have global acceptance, it has to be open to reaching out to say GFSI. The same applies to QCI where NABH is member of ISQua EEA. which is a private body, and the accreditation Boards, the National Accreditation Board for Certification Bodies (NABCB) and the National Accreditation Board for Testing and Calibration Laboratories (NABL), are members of International Accreditation Forum (https://iaf.nu/en/home/) International Laboratory Accreditation Cooperation (https://ilac.org/) both of which are non-profit but private bodies.

It is in the interest of the industry and the country that we prove our world class standards. conformity assessments and accreditations by accepting the challenge

of such voluntary benchmarking or endorsement systems. That we should have a say in such platforms is a topic for another day! India's record in international bodies in this area is not particularly distinguished.

As we aspire to be a developed economy in 2047 and recognizing that in terms of intellectual ability and expertise, we have developed significantly since the days Agmark or ISI was set up, it is time the government and all stakeholders from industry to trade to academicians to civil society recognize the separation of roles - government to focus on regulation leaving the voluntary space to non-governmental sector rather than launching voluntary initiatives. The need in fact is to regulate the voluntary sector which is fraught with risk of unethical practices be it ISO 9001 certification or organic certification or carbon market. At best, the government may benchmark the multiple voluntary initiatives based on a transparent, clearly defined essential criteria as it has done by making a provision in the Eco mark rules to recognize other ecolabels or Ministry of Ayush is initiating under its Ayush Quality Mark programme (Ayush Export Promotion Council). We will do well to remember that when government liberalized sectors such as telecom or insurance to allow private players, it also set up regulators to exercise oversight in these sectors.

Credits: https://mediamap.co.in/blog/ UnderstandingWorldOfVoluntaryStandards

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







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

## India's Export Resilience Amid Tariff Headwinds: Lessons from a 6.7% Rise in September

I have been consistently holding the view despite US tariff hikes both economy and exports would be impacted little. In the last article in this column, I expressed my observation on the same lines. Now comes the evidence that despite geopolitical tensions and tariff wars, India's merchandise exports rose 6.7% year-on-year in September 2025 to US \$36.38 billion.

This performance is especially noteworthy given the United States' imposition of 50% additional tariffs on a range of Indian goods earlier this year.

Despite this external shock, Indian exporters demonstrated remarkable adaptability not merely surviving the tariff turbulence but sustaining overall growth. The story is one of sectoral resilience, diversification, and quiet strategic recalibration.



#### Sectoral Drivers of Growth

A closer look at the data reveals the underlying dynamism:

Sector	Growth (YoY)	Export Value (US \$billion)	Key Takeaway
Electronics	+50.5%	3.11	India's sunrise sector is firing; PLI schemes are bearing fruit.
Petroleum Products	+15.2%	4.95	Refinery throughput and global price trends support exports.
Rice	+33.2%	0.92	Despite export curbs in past years, non-basmati and premium segments are robust.
Marine Products	+23.4%	0.78	Defying tariff fears, exporters leveraged alternate buyers and improved traceability.

Meanwhile, traditional labour-intensive sectors — ready-made garments (-10.1%) and cotton textiles (-11.7%) — bore the brunt of reduced US demand and rising input costs.

Understanding the "Tariff Shock"

The 50% tariff imposed by the United States targeted over 55% of India's export basket to that market — from engineering goods and marine items to select chemicals and textiles.

In theory, such a move should have caused a steep fall. Yet, the data tells a different story.

Commerce Secretary Rajesh Agrawal attributed this resilience to the industry's

agility: Indian firms quickly adjusted shipment schedules, diversified destinations, and maintained supply chains.

Many exporters also front-loaded consignments before the new tariffs took effect, cushioning short-term losses.

This highlights a fundamental truth about India's trade landscape adaptability often precedes policy clarity.

When faced with sudden global policy changes, Indian exporters tend to improvise faster than they formalise.

Will be continued...

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



# TECHNOLOGY

UPDATES



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

# **National Computer Security Day – November 30**

National Computer Security Day (NCSD) is observed every year on November 30 mainly to highlight the importance of Computer Systems and Cybersecurity awareness in a daily life. It serves as a key reminder to safeguard and secure to protect the IT digital assets which includes IT Infrastructure as well as Software Applications, Tools, Data against Cyberattacks etc.,

#### **History and Origin**

The Morris Worm attack on November 2, 1988, was one of the first major cybersecurity disasters, spreading a malicious program rapidly across the early internet (ARPANET). This major event immediately triggered the U.S. government to create the Computer Emergency Response Team (CERT) by November 14th to handle future threats,

and soon after, led to the establishment of National Computer Security Day on November 30th to raise public awareness.

#### **Purpose and Significance**

The main goal of this observance is to encourage safer computing habits by reminding everyone—individuals and organizations alike—that it is crucial to protect both personal and sensitive personal data including IT Assets.

National Computer Security Day focuses on combating major threats like phishing, identity theft, and ransomware by urging people to use strong passwords, enable multi-factor authentication, update software often, back up vital data, and stay alert for suspicious online activity.



### Key Cybersecurity Practices (To observe on November 30' NCSD)

To celebrate National Computer Security Day and maintain strong digital defense year-round, individuals and organizations must follow these seven critical steps:

- Strengthen Access: Use unique, complex passwords for every account and protect them with Multi-Factor Authentication (MFA).
- 2. Maintain Systems: Always use up-todate software and operating systems to patch security holes and rely on firewalls and antivirus protection.
- 3. Protect Data: Perform regular, encrypted backups stored off-site to recover from ransomware or data loss.

- Be Vigilant: Remain skeptical of all unexpected communications to avoid phishing and other social engineering attacks.
- 5. Secure Networks: Ensure all Wi-Fi networks are protected by a strong password and modern encryption.

#### **Conclusion:**

On November 30th, National Computer Security Day involves various events and campaigns (including conferences and interactive training) led by organizations worldwide. These activities are all focused on a single commitment: reinforcing good cybersecurity habits and ensuring users, systems, and data are protected from the growing threat of cyberattacks.

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

# Unit-4 Self Development Corner

I've worked towards
self-development as
an aspiring artiste. I've
been most passionate
about dancing and
acting, so I have
followed it obsessively.



# Business Stories - Inspiration Matters

# Aladipattiyan Karupatti Coffee

Aladipattiyan Karupatti Coffee: Reviving Tradition, Redefining Taste in Chennai

In a bustling city where cafés compete with global flavours and modern brewing trends, Aladipattiyan Karupatti Coffee has carved a distinct identity—one that blends nostalgia, health, and entrepreneurship. What began as a humble attempt to reintroduce Tamil Nadu's centuries-old sweetener, karupatti (palm jaggery), to urban consumers has now grown into a remarkable business story that inspires both tradition lovers and aspiring entrepreneurs.

Founded by a passionate team hailing from Aladipatti, a village known for its authentic palm products, the brand was born with a simple belief: good taste and good health can go hand in hand. In a market flooded with sugar-based beverages, the founders recognised а gap—urban consumers were increasingly conscious of what they craving natural, consumed. chemicalfree alternatives. This insight became the foundation for their signature product: Karupatti Coffee, a beverage steeped in heritage vet tailored for modern palates.

What sets Aladipattiyan Karupatti Coffee apart is its unwavering commitment to authenticity. The palm jaggery used is sourced directly from traditional panaiyar (palm tappers) in and around Aladipatti. This not only ensures purity but also sustains livelihoods in rural communities where palm tapping remains a fading art. By establishing a direct supply chain, the brand creates a win—win model—urban customers receive unadulterated karupatti while farmers receive fair compensation and a steady market.

The brand's Chennai outlet has quickly become a favourite among office-goers, students, and families seeking a guilt-free energy boost. Beyond coffee, the outlet also promotes a range of karupatti-based beverages, such as karupatti sukku coffee, karupatti ginger tea, and seasonal palmbased drinks that highlight the versatility of this natural sweetener. Each cup tells a



story—one of hard work, cultural pride, and the simplicity of rural Tamil Nadu.

But this success wasn't instant. The founders faced multiple challenges in the initial stages, particularly in educating customers about the health benefits of karupatti. Many were unaware that karupatti is rich in minerals, free from chemicals, and a healthier alternative to refined sugar. Through consistent engagement, sampling, and storytelling, Aladipattiyan Karupatti Coffee gradually built trust. Social media played a crucial role in carrying their message, helping them reach health-focused communities, fitness groups, and young professionals.

Today, the brand stands as an inspirational example of rural innovation meeting urban opportunity. Their journey reflects a powerful shift happening in Tamil Nadu—entrepreneurs increasingly embracing local ingredients and traditional knowledge systems to build sustainable businesses. By

bridging the gap between rural producers and city consumers, Aladipattiyan Karupatti Coffee showcases how micro-enterprises can make a macro-level impact.

Looking ahead, the founders plan to expand their presence across Chennai and beyond, while maintaining their core value of purity. They also aim to empower more palm-tapping families through inclusive procurement models and training programmes that support the preservation of palm-based crafts.

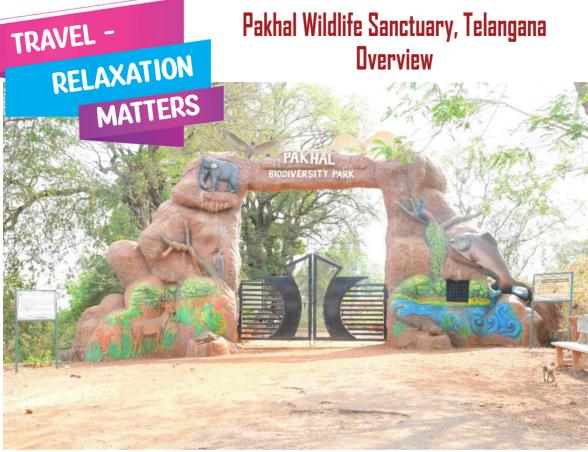
Aladipattiyan Karupatti Coffee is more than a beverage outlet—it is a movement. A movement that brings forgotten flavours back to the forefront, celebrates rural craftsmanship, and proves that inspiration truly matters when tradition is nurtured with vision. In every cup served, the brand continues to remind Chennai that some of the most innovative ideas are rooted in the past.



Photo Credits: https://www.linkedin.com/in/moses-dharma-balan-035b9866/

Source: Internet





Pakhal Wildlife Sanctuary: A Biodiversity Haven in Telangana

Pakhal Wildlife Sanctuary, located in Telangana's Warangal district, continues to stand out as one of the region's most picturesque and ecologically rich habitats. Spread across nearly 860 sq. km, the sanctuary surrounds the historic Pakhal Lake, a man-made reservoir built during the Kakatiya era. Known for its dense forests, rolling hills, and serene waterbodies, Pakhal serves as a thriving home to diverse wildlife including tigers, leopards, sloth bears,

sambars, chitals, nilgai, and a variety of migratory birds.

Recent conservation efforts and improved patrolling have strengthened habitat protection, while ongoing eco-tourism initiatives aim to promote sustainable visitor engagement. With its blend of natural beauty and rich biodiversity, Pakhal Wildlife Sanctuary continues to be a vital green zone, contributing significantly to Telangana's ecological balance.

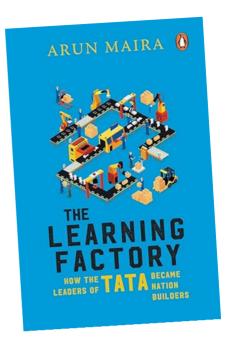
Source and Image: https://www.pakhaltourism.com/



# The Learning Factory: How the Leaders of Tata Became Nation Builders

As 'The Learning Factory is a book full of anecdotal stories that offers different teachings and lessons for students, business professionals, as well as those curious about the Tata way of business. This firsthand narration of interactions and incidents with Tata leaders gives a new insight into the group's leadership and strategy and helps better understand its value-driven business.' - Ratan Tata

Founded in 1868 by Jamshetji Tata, the Tata Group symbolizes the great Indian story of hope, growth and phenomenal success. The group played the role of a nation builder in post-independent India. Its companies were headed by legendary chairpersons, all of whom firmly believed in the importance of continuously learning and growing. What can we learn from the individual stories that come together to form this inspiring



narrative? Like all great successes, this isn't one story-it is many accounts that are so powerful that the whole is so much greater than the sum of all its parts.

In The Learning Factory, Arun Maira narrates people-centric episodes that bring alive the values of the Tata Group, standards that combine the high-velocity practices as well as the old-fashioned principles that make the Tata Group the giant it is today. With insightful stories of conduct that are as practically implementable as they are inspiring, this is a blueprint for the individual as well as the business that seeks success through its community of leaders, workers and thinkers.

Source: https://www.amazon.in/Learning-Factory-Leaders-Became-Builders-ebook/dp/B08KHJXGGV

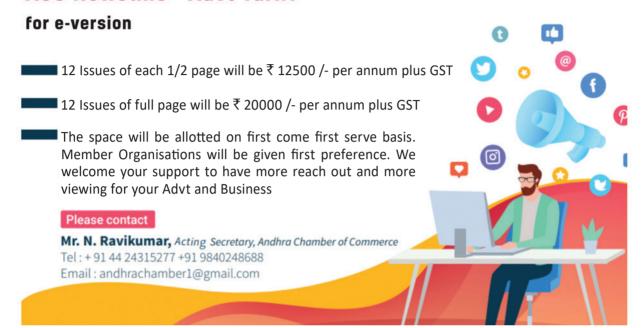
# **Unit-5**Bulletin Corner

Best results are often achieved well before you need a job, by consistently networking so that when you find yourself job-hunting you have a large network to work with.



## **Advertisement Tariff**

# **ACC Newsline - Advt Tariff**



# **ACC NEWSLINE**

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

Second Cover Page (Multi colour)	Size : 185 x 245 mm	₹4000/-per issue
Third Cover Page (Multi colour)	Size : 185 x 245 mm	₹4000/-per issue
Fourth Cover Page (Multi colour)	Size : 185 x 245 mm	₹7000/-per issue
Inside Full Page (Single colour)	Size : 152 x 105 mm	₹2000/-per issue
Inside Half Page (Single colour)	Size : 152 x 210 mm	₹1000/-per issue

### For Further Details Please Contact:

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





# **Life Membership Details**

Categories	Life Membership Fees (20 Years)	GST@18%	Total Rs.
Public Ltd Co	45,000	8100	53,100
Private Ltd Co	45,000	8100	53,100
Firms	20,000	3600	23,600
Associations	20,000	3600	23,600
Individuals	20,000	3600	23,600

#### **ANNUAL MEMBERSHIP FEES DETAILS**

Categories	One time Admission Fee for the first year only	Annual Subscription	GST @18%	Total
Public Ltd Co	5000	5000	1800	11,800
Private Ltd Co	5000	5000	1800	11,800
Firms	2500	2500	900	5,900
Associations	2500	2500	900	5,900
Individuals	2500	2500	900	5,900

# 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**



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.

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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



# CHENNAI



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# 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.



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



Issue of introductory letters to Members proceeding Abroad on Business



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



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



Special focus on MSMEs and Entrepreneurship Development



Representations of the Chamber on Government Policy Framework and Implementation



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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