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ANDHRA CHAMBER OF COMMERCE

INFORMATION BULLETIN

PROGRESS THROUGH COMMERCE AND INDUSTRY

THE WORKSHOP ON "BUSINESS THROUGH WHATSAPP FOR MSMES" ON THE 16TH MARCH 2023 HELD IN HYDERABAD

CONTENTS

Editor and Publisher

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PRESIDENT'S DESK

Imports and exports in any country are chargeable to certain duties like customs, cess, anti-dumping duties etc. and a Certificate of Origin is important for such cases. One of the primary factors on which these duties depend is the country from which the goods are imported.

Andhra Chamber of Commerce has been authorised by the Government way back in 1944, to issue the Non-Preferential Certificate of Origin. This Non Preferential COO indicates that the goods that are being exported or imported are not eligible for any preferential tariff treatment.

Apart from issuing the COO offline, the Directorate General of Foreign Trade has faciliated the issue of COO Online during covid times and many of the members have opted for the same.

Directorate General of Foreign Trade (DGFT) has extended the date of Mandatory electronic filing of Non Preferential Certificate of Origin (CoO) through the Common Digital Platform to 31st December 2023.

Many of our members have already registered and applied online to get the COO. The Exporters who have not registered so far may register themselves with DGFT through https://coo.dgft.gov.in website and avail the online CoO (NP) from Andhra Chamber of Commerce.

It is also informed that applicants can choose to avail CoO (NP) in dual mode (online or manual) until 31st December 2023 as per their Trade Notice 27/2022-2023 dated 28th March 2023.

Hence, the members may please register in the DGFT Portal and choose Andhra Chamber of Commerce in the agency list of the Portal and avail COO from Andhra Chamber of Commerce.

The details of the process of registration of exporter in the website https://coo.dgft.gov.in/.

Dr V.L. IndiraDutt

President

CHAMBER NEWS

WORKSHOP ON "BUSINESS THROUGH WHATSAPP FOR MSMES" ON THE 16TH MARCH 2023 HELD IN HYDERABAD

Andhra Chamber of Commerce with the support of Friedrich Naumann Foundation for Freedom organised a one day Workshop on **"Business through Whatsapp for MSMEs"** on the 16th March 2023 held in Hyderabad

Ms Vijayalakshmi, Secretary General of the Chamber welcomed the participants and briefed about the activities of the Chamber and the objectives of this workshop.

Mr Nageswara Rao Gupta, Managing Director, Suraksha Pharma Pvt Ltd., in his opening remarks said that conversational marketing is on the rise, driven largely by consumers' increasing expectations for convenience and tailored digital experiences. In fact, 90% of global consumers say they'll spend more with companies that personalize the service they offer.

Coupled with recent government- and self-imposed restrictions on in-person shopping, more brands than ever before are turning to WhatsApp and similar messaging platforms to interact with customers in meaningful ways.

Today, millions of brands are using WhatsApp Business to build personal connections with consumers at scale. He said that this workshop is one of its kind and would be useful to the industry members in today's scenario.

The resource person of the workshop Mr Mohammed Ilias is an International Healthcare Branding and Marketing Strategist.

Mr Ilias started off the workshop with the introduction of the participants. He then presented the concepts of Whatsapp and also setting up of a Whatsapp Business account.

Participants were asked to set up the Whatsapp Business account for their business.

Mr Ilias then presented on how to run an ad through Whatsapp Business account and generate leads.

During the workshop Mr Narasimhan, Treasurer of the Chamber joined the workshop and interacted with the participants and the resource person.

Practical session was given to the participants who were asked to run the ad campaign by paying an amount. Leads that we get, depends on the budget per day.

In the afternoon, following topics were covered like Catalog Setup, Catalog Links Creation, Order management, Broadcast to groups, Meta ads - Boost a Post, Call to Action ads, Ads that Click to WhatsApp etc.,

The participants could create their catalogues and run a campaign during the workshop.

Some of the participants could get enquiries after running the campaign.

Over all it was a very interactive & Informative workshop. Around 40 participants attended the workshop and in the feedback session they said that the workshop was very useful

FREE CONSULTANCY SERVICE ON 11TH MARCH 2023 @ CHAMBER'S CONFERENCE HALL, CHENNAI

Andhra Chamber of Commerce has been offering the Free Consultancy Service on every month with subject matter experts on various fields to the Members on the second Saturday of every month. Is was held at the registered office of the Chamber, "Velagapudi Ramakrishna Bldg", New No. 23, Third Cross Street, West CIT Nagar, Nandanam, Chennai – 600 035 @11.00 A.M. to 12.00 P.M. During January & February 2023.

MADRAS HIGH COURT JUDGMENTS IN VAT CST GST

Shri V.V. Sampathkumar
Chairman, Indirect Taxes Sub-Committee, ACC

Application and Rectification : This WP holds no merit insofar as the challenge is to an order of assessment passed under the provisions of TNVAT Act, 2006, which is dated 20.05.2022 and the WP has been instituted on 02.03.2023 which is far beyond the period of statutory limitation. No adequate or worthwhile explanation has been set out in this regard and thus the Hon'ble Court was not inclined to consider the challenge to impugned order. Be that as it may, the petitioner has admittedly filed an application for rectification executed on 05.08.2022. There is an acknowledgement of receipt as well dated 05.08.2022. Thus, and notwithstanding that the petition does not specifically refer to the provisions of Section 84, the Ld Government Advocate acquiesced to the position that the same would be disposed as though it were an application for rectification. Hon'ble Court directed the disposal of the same within a period of eight weeks from date of receipt of this order, after hearing the petitioner and in accordance with law. **M/s.Udhayan Agencies vs DSTO, Polur Assessment Circle W.P.No.6923 of 2023 DATED: 06.03.2023**

Rejection due to Delay : Maintainability of the WP is itself subject to the petitioner having complied with the statutory timelines for availing of the remedies provided. In this case, the affidavit filed is silent on the aspect of delay. Despite repeated probing, the petitioner also has no explanation to offer for the intervening delay. Seeing as there is no explanation, let alone justifiable explanation for the delay despite this Court repeatedly seeking such reasons, the impugned order, rejecting the filing of appeal with delay, is found to be valid in law and is confirmed. **M/s.Shree G G Enterprises, Vs DC (ST),GST-Appeal,Chennai-I,Chennai-6. 2. AC (ST), Madhavaram Assessment Circle, Chennai-3 W.P.No.7390 of 2023 Dated: 10.03.2023**

Reversal of ITC : This WP relates to reversal of ITC u/s 19(2)(v) of TNVAT Act 2006. This Court observed the decision of Division Bench of this Court in the case of State of Tamil Nadu vs Everest Industries [W.A.No.1260 of 2017 dated 31.03.2022], wherein the revival of ITC is set aside. Stating so, the impugned order is set aside and this WP is allowed. **Mudhra Fine Blanc P Ltd, Chennai–4. Vs CTO, Mylapore Assessment Circle. W.P.No.9574 of 2020 DATED: 09.03.2023**

Improper Orde: Impugned order levies interest u/s 50 as well as penalty u/s 73(9) of the GST Act, over and above, reversal of Input Tax Credit (ITC). Admittedly, there was no proposal in the pre-assessment notice either for levy of interest or penalty. To this extent the impugned order has travelled beyond the scope of the show cause notice. Stating so, the Court set aside the impugned order and issued directions. **K.Baskaran Vs AC (ST), Thirumullaivoyal Assessment Circle. WP No.12897 of 2020 DATED: 13..03..2023**

Notice issued beyond Limitation : The year in question is 2006 – 2007. The date of deemed assessment is thus 31.10.2012. The main challenge is the bar of limitation. Admittedly as per paragraph 6(c) of the counter, notice was issued only on 14.09.2020 long past the period of six years from date of assessment, as provided for under Section 27 of the Act. Since limitation expired on 31.12.2018, and the first notice has been issued only on 14.09.2020 culminating in the impugned order, the proceedings are barred by limitation and are set aside. This writ petition was allowed. **M/s.Kadhir Constructions Vs AC (CT), Gandhipuram Assessment Circle, Coimbatore. W.P.No.6481 of 2021 DATED: 09.03.2023.**

Error apparent on record : The petitioner sought rectification u/s 84 that has come to be rejected by the appellate officer on 15.11.2019 on the ground that there was no discussion in the order dated 03.05.2019 and hence no rectifiable error. This conclusion of the appellate authority is clearly contrary to law insofar as the very non-consideration of submissions dated 23.01.2019, would constitute an error apparent on record liable to be rectified u/s 84 of the Act. In light of this, the impugned orders need to be set aside with directions. **M/s.Mondelez India Foods Pvt Ltd., Vs State of TN, 2.JC (CT), Appeals, Chennai – 6. 3.DC (CT)–III, LTU, Chennai–8. W.P.Nos.1305 etc of 2020 DATED: 09.03.2023**

Refund : Petitioner has credit of CENVAT for the months of April, May, June, 2017. The law entitles an assessee to seek refund within a period of one year from year from the date of export. With the onset of GST, the petitioner was required to make a debit to the CENVAT credit account at the time of effecting the claim. This is not even statutory requirement and only flows from Notification No.27 / 2012 – CE(NT) dated 18.06.2012. That CENVAT account was disabled with the onset of GST and for the authorities to have insisted on compliance of Notification No.27/2012 is itself a patent error. Hence the claim was rejected. The Court stated that the denial is based solely on a technical basis. The Court was of the considered view this should not stand in the way of the petitioner, being entitled to relief, if it is otherwise so entitled and was of the considered view that the impugned order has no legs to stand and the same is set aside and this writ petition is allowed with directions. **M/s. Datamark Prodapt India BPO LLP Vs JC of GST, Ambattur Division, III Range, Chennai – 37. W.P.No.17732 of 2020 DATED: 10.03.2023**

Personal hearing : The Assessing Authority has merely proceeded to pass the impugned orders of assessment without either intimating the acceptance or rejection of the request for adjournment and most importantly, without affording an opportunity of personal hearing fixing the date and time, as required by the statute and several circulars that have been issued by the Commissioner of Commercial Taxes. Court held that there is violation of principles of natural justice that vitiated the assessments. The impugned orders are set aside and these writ petitions are allowed. **Muthoot Exim P Ltd, Vs STO, Kilpauk Assessment Circle, Chennai –102 W.P.No. 6336 of 2020 DATED: 08.03.2023**

Opinion of enforcement : It is a settled position that the reports of the officials of the Enforcement Wing cannot be adopted mutatis mutandis by the Assessing Officer who are expected to apply their minds, independently to the matter though having regard to the opinion of the Enforcement officials as well. In the present case, it is an admitted position that the authority has had nothing new to bring to the table but has merely adopted the rate as put forth by the Enforcement Officers. Stating so, the impugned orders were held to be unsustainable and were quashed and these writ petitions were allowed. **Pushkar Properties P Ltd Vs STO, Amaindakarai Assessment Circle, Chennai–102. W.P.Nos.5158 etc of 2020 DATED: 07.03.202**

Delay condonation : A GST appeal be filed as against any order of the State Goods and Services Tax Act within a period of 90 days. There is a period of one month after the aforesaid period of 90 days, for which the authority may grant condonation, if convinced by the explanation set out by the assessee. The appeal of petitioner has been filed after a period of 6 months, over and above the statutory limitation of 90 + 30 days. In light of the above admitted position, the dismissal of the appeal by R1 is seen to be in order. **Jony Electricity India Engineering P Ltd, Vs. 1.Appellate Authority, JC GST & CE, Appeals-I, Chennai-34. 2.Superintendent of GST&CE, Egmore Division, Chennai North Commissionerate Chennai. W.P.No.7000 of 2023 Dated: 07.03.2023**

(The views expressed are solely of the author)

GI TAG FOR VELLORE BRINJAL AND RAMANATHAPURAM MUNDU CHILLI

Mr. R R Padmanabhan
Chairman, Foreign Trade and Skill Development Sub-Committees of the Chamber.

In my posts on Indian agriculture, I have always been arguing for getting Geographical Indications (GI) tag for our products. Our products are unique, have distinct taste and characteristics. These should be made available to world markets through appropriate market linkage. Both Vellore Brinjal and Ramanathapuram Chilli are from Tamilnadu and have been granted GI tag recently.

Vellore Brinjal is spiny allover, pink in colour with little green on the crown is quite distinct for its soft pulp that goes inside our mouths like butter. Weighing 40 grams approximately, it has a shelf life of 3 days in room temperature and 8 days in refrigeration. Known locally as elavambadi Mullu (thorny in English) brinjal, it is native to the Vellore district. Vellore district is known for sunny weather almost year-round and is water starved. The vegetable is drought resistant and suitable for similar weather condition. Though exact figures are not available at the moment about the extent of land and quantity cultivated, with GI tag in its fold, the cultivation is bound to go up. But market linkage should also be taken up immediately, that assures the farmer a fixed price.

Similarly, Ramanathapuram Red Mundu Chilli also obtained GI tag. It is a low input crop and using seeds of previous crop, a case of circular economy! It is being exported to US, Thailand, Japan, Nepal, Europe and Sri Lanka. It is cultivated in Tiruvadanai, RS Mangalam, Mudakalathur, Kadaladi and Kamuthi taluks of Ramanathapuram district.

(The views expressed are solely of the author)

Impact of AI (Artificial Intelligence) & ML (Machine Learning) in your business

Article by **Mr. S. Prakash**
Co-Founder of See change Consulting

AI (Artificial Intelligence) & ML (Machine Learning) are the 2 hot topics that every Business owner needs to grapple with. Whether you like it don't like it, the topic will stare at your face, more and more, in times to come.

Let us look at how AI & ML are going to impact (or, already impacting) your business and what you can do to adapt to this faster.

Artificial Intelligence (AI) and Machine Learning (ML) are transforming the way businesses operate and make decisions. Let us look at some of the ways how AI & ML are impacting businesses today:

Automation : AI and ML are being used to automate repetitive and time-consuming tasks, such as data entry and customer service. This allows businesses to free up their employees to focus on more high-value tasks.

Personalization : AI and ML algorithms can analyze large amounts of customer data to provide personalized recommendations and experiences. This can improve customer satisfaction and loyalty.

Predictive Analytics : AI and ML can be used to analyze large amounts of data and make predictions about future outcomes. This can help businesses make more informed decisions about sales forecasting, inventory management, and marketing strategies.

Fraud Detection : AI and ML can be used to identify fraudulent activity, such as credit card fraud, in real-time. This can save businesses money and protect their reputation.

Supply Chain Optimization: AI and ML can be used to optimize supply chain operations by analyzing data from suppliers, manufacturers, and logistics providers. This can help businesses reduce costs and improve efficiency.

Overall, AI and ML are enabling businesses to become more efficient, effective, and customer-centric. However, businesses must also be mindful of the ethical considerations surrounding the use of these technologies, such as data privacy and bias.

As Business owners, what is that we can do to step up? Here are some key considerations:

Educate yourself : Business owners should take the time to understand the basic principles of AI and ML and how they can be applied to their business. This includes understanding the potential benefits, risks, and limitations of these technologies.

Identify opportunities: Business owners should identify areas where AI and ML could be applied to improve their business operations. This might involve analyzing existing processes, data, and customer feedback to identify opportunities for automation, personalization, or predictive analytics.

Evaluate vendors: Business owners should research and evaluate AI and ML vendors to identify those that offer solutions that align with their business goals and needs. This includes evaluating vendors based on factors such as their technology capabilities, experience, and track record.

Build a data strategy: AI and ML require large amounts of data to function effectively. Business owners should develop a data strategy that ensures they have access to the data they need and that it is of high quality. This may involve investing in data collection and management tools and developing data governance policies.

Train employees: AI and ML require specialized skills and knowledge. Business owners should invest in training and development programs to help their employees acquire the necessary skills to work with these technologies.

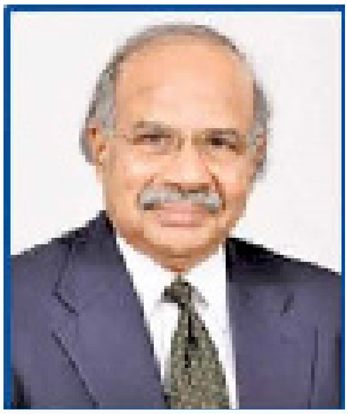
Monitor and evaluate: Business owners should monitor the performance of AI and ML solutions and evaluate their impact on business outcomes. This can help to identify areas where improvements can be made and ensure that the technology is delivering value to the business.

By taking these steps, business owners can prepare themselves and their businesses to adapt to AI and ML technologies and leverage them to improve their operations, customer experiences, and overall performance.

It is still early days and those who jump into this bandwagon faster, would adapt better and keep growing

(The views expressed are solely of the author)

A Short Narrative of Environment, Social and Governance (ESG) Issues



PS Kumar
Former President of
Andhra Chamber of Commerce and
The Chairman of the Sub-committee for
Environmental, Social and Governance.

"We do not inherit the earth from our fathers, we borrow it from our children". (An Inuit saying)

extracted from the report on The Rio Earth Summit: Summary Of The United Nations Conference On Environment And Development, November, 1992.

Introduction

Members of Andhra Chamber of Commerce (The Chamber) no doubt are aware that the Executive Committee of the Chamber had formed a new Sub-committee comprising a few members of the Executive Committee called the 'The Sub-committee for Environmental, Social and Governance (ESG)'. Without exaggeration, the subject of ESG is the most important one currently and will continue to be so in the future. The Chamber has very appropriately recognized the importance of the subject and has formed this sub-committee. The brief of the Sub-committee is to ensure that the members are kept informed of the latest developments in this field and to ensure that the role of the ESG is appropriately given its due importance in trade and commerce thus helping the members in the pursuit of their activities. It is hoped that this will enable the members face the challenges in a more informed manner. While understandably, the subject of ESG has two dimensions viz., the importance of it in achieving a desirable quality of life by ensuring that all of us have access to clean water, air and other aspect of life that are required for a healthy life, the second is the economic factor - ESG will undoubtedly shape the future economic outcomes as the world learns to adapt itself to the new scenarios.

In view of the Sub-committee's brief to ensure that the members are kept abreast of the developments in this emerging field, the initial offering of the Sub-committee is to deal with the topic in a broad manner which will bring the members to speed and to ensure that those who are new to the topic are given an introduction. Going forward, the Sub-committee will disseminate information that is more specific to needs of the members and eventually, as the ESG space gets more regulated, the Sub-committee will be in a position to offer a free and reliable advisory service to the members. It is the belief of the Chamber that the rising tide of the ESG will require members to reconfigure themselves in the conduct of their business and trade and that the Chamber should be in a position to offer the members all the assistance that they might require.

Sustainability

The United Nations World Commission on Environment and Development in 1987 released the report "Our Common Future (commonly known as Brundtland Report)" giving the popular definition of Sustainable Development as ".. the development that meets the needs of the present without compromising the ability of future generations to meet their own needs". 'Corporate sustainability' enhances the ability of a company, by adopting the best practices to act in a responsible manner that protects the environment, avoids wasteful and profligate use of natural resources. The interests of the society at large (including all stakeholders) are safeguarded by acting in an ethical manner and at the same time ensuring reasonable returns and value-addition to the owners. The term 'sustainability' encompasses the entire gamut of the subject of environment, social and governance in its fold.

The subject of Environment, Social and Governance

It has been famously said that there is no plan(et) B. Therefore it is imperative that we do everything in our hands to protect the only planet that we have. The origins of ESG is not new having been known by other names. In the days bygone, harmful gases released into the atmosphere quite literally punctured the protective screen that prevented the harmful ultra-violet rays from reaching us. As the crisis reached alarming proportions, nations woke up to the dangers of it and swung into action banning the release of these harmful substances. Alternate technologies were developed and now there is some good news on this front as published by newspapers by which we are informed that the ozone-layer is now restoring itself and by the year 2040, the process will be complete. We await the developments and the scientific credence to this piece of good news.

The subject of ESG is vast and varied. There is virtually no end to the subjects that can be fitted into the three main categories. The following is presented by way of an illustration:

Environment	Social	Governance
Contributions to climate change through Greenhouse Gas emissions	Human rights	Board diversity
Pollution control	Modern slavery	Political lobbying and donations
Impact on biodiversity	Child labour	Tax strategy
Impact on water resource	Workplace safety	Business ethics
Contribution to a circular economy	Employee welfare	Bribery and corruption
	Diversity and inclusivity	
	Global and & community relations	

(Source: The Institute of Chartered Accountants in England & Wales)

Greenhouse Gases

The United Nations Climate Change Conference, Conference of Parties 21 (COP21)

While there have been several important meetings of nations at the global level such as the Stockholm Conference of 1972 which was reckoned to be the first global convergence on the planetary environment and natural resources, The Montreal Protocol of 1987 which raised the alarm on the depletion of ozone-layer and The Rio Earth Summit Of The United Nations Conference On Environment And Development, 1992 which led to the formation of the United Nations Sustainable Development Goals, the December, 2015 conference held under the aegis of the United Nations Framework Convention on Climate Change (UNFCCC) in Paris, France has a special significance. The matter of greenhouse gases which caused the raise in global warming was discussed and eventually a consensus was reached with effect from 22nd April, 2016 having received the requisite support from the participating parties. The Conference was attended by representatives of 196 nations. The following are the most commonly referred to as Greenhouse Gases

- Carbon dioxide (CO2)
- Methane (CH4)
- Nitrous oxide (N2O)
- Industrial gases: Hydrofluorocarbons (HFCs) Perfluorocarbons (PFCs) Sulfur hexafluoride (SF6) Nitrogen trifluoride (NF3)

At the Conference of the Parties (COP) held in Paris in the year 2015, the present crisis that is occupying the minds of global leaders was brought to the forefront. The following were acknowledged:

1. At the present rate of consumption of non-renewable energy and the unabated consumption of resources of the earth, the global temperature will raise by 4° C over the pre-industrial levels (the years 1850-1900) by the year 2100;
2. This will cause an unprecedented global warming leading to changes in weather patterns, the melting of the glaciers and other catastrophic events.
3. Therefore there is an urgent need to bring down the global warming to 2 ° C over the pre-industrial levels and preferably to 1.5 ° C no later than 2050.

The Paris Agreement also prescribed that each country communicated its ‘Nationally Determined Contributions’ (NDCs) to reduce global emissions. The NDCs were to be evidence of a country’s commitments to the common cause. Interestingly, as reported in the press, the island-nation of Vanuatu posed the question to the International Court of the Justice at The Hague as to whether the NDC were legally enforceable. It is believed it would take the Court eighteen months to examine the legal aspects and give its verdict.

Greenhouse gases and the categories

There is now a consensus that Greenhouse gases may be categorized into 3 in number designated as Scope 1, Scope 2 and Scope 3. This categorization is now universally accepted and will be incorporated into the taxonomy when measuring the carbon footprint. The following description is extracted from the 'Standard on Assurance Engagements (SAE) 3410 Assurance Engagements on Greenhouse Gas Statements published by the Institute of Chartered Accountants of India (The Companies Act, 2013)' (paragraphs A8, A9 and A10.)

Scope 1 emissions may include –

- stationary combustion (from fuel burned in the entity's stationary equipment, such as boilers, incinerators, engines, and flares),
- mobile combustion (from fuel burned in the entity's transport devices, such as trucks, trains, airplanes and boats),
- process emissions (from physical or chemical processes, such as cement manufacturing, petrochemical processing, and aluminum smelting), and fugitive emissions (intentional and unintentional releases, such as equipment leaks from joints and seals and emissions from wastewater treatment, pits, and cooling towers).

Scope 2 emissions include –

- Almost all entities purchase energy in a form such as electricity, heat or steam; therefore, almost all entities have Scope 2 emissions.
- Scope 2 emissions are indirect because the emissions associated with, for example, electricity that the entity purchases occur at the power station, which is outside the entity's organizational boundary.

Scope 3 emissions may include emissions associated with and included in the supply chain both upward and downwards, for example:

- employee business travel;
- outsourced activities;
- consumption of fossil fuel or electricity required to use the entity's products;
- extraction and production of materials purchased as inputs to the entity's processes;

and transportation of purchased fuels.

COP26 held in Glasgow in November, 2021

Members will be aware that there has been a significant activity of late related to generation of power from renewable sources. This is the direct outcome of India's commitment to act upon the Greenhouse Gases and the commitments made at COP21 held in Paris.

The 2021 COP26, was held in Glasgow, Scotland, United Kingdom, in November 2021 attended by 197 parties or nations. The participating 197 countries agreed to a new deal, known as the Glasgow Climate Pact. The new deal reaffirmed the Paris agreement to limit the increase in the global average temperature to well below 2 °C above pre-industrial levels and to pursue efforts to limit the temperature increase to 1.5 °C above pre-industrial levels". The consensus was a 'net-zero' level would be achieved by 2050. China is committed to achieving net-zero by 2060 and India by 2070. 'Net-zero' meant cutting greenhouse gas emissions to as close to zero as possible. However, a certain amount of emission would be inevitable which would be absorbed from the atmosphere by taking corrective action by means such as afforestation, carbon sequestration etc., which is the process of capturing and storing atmospheric carbon dioxide. etc. Readers will be aware that the Finance Act 2023 contained provisions for encouraging forming and developing Mangroves as a means for capturing and storing carbon. Thus all emissions released by human activities (anthropogenic) are counterbalanced by removing carbon.

The Hon'ble Prime Minister of India, Mr.Modi speaking of India's contributions introduced the five nectar elements, the Panchamrit at the COP26. The five elements of the 'Panchamrit' which are India's short term contributions towards climate action are as follows:

1. First- India will take its non-fossil energy capacity to 500 GW by 2030.
2. Second- India will meet 50% of its energy requirements from renewable energy by 2030.
3. Third- India will reduce the total projected carbon emissions by one billion tonnes by 2030.
4. Fourth- By 2030, India will reduce the carbon intensity of its economy by more than 45%. And
5. Fifth- by the year 2070, India will achieve the target of Net Zero.

Emissions of Greenhouse gases and how industries will cope in the coming years

It has now become clear that generation of Greenhouse gases has a direct impact on the climate. Burning fossil fuels and production processes result in release of gases into the atmosphere where they get trapped and act as a layer over the plant. The accumulation of the gases absorb the heat and cause global warming. Therefore, while investing in technologies that reduce the carbon is one method, the one that is even more effective is living without generating carbon and greenhouse gases. A considerable amount of investment has already gone into developing alternative sources of energy which is renewable such as wind-powered and solar.

Carbon taxes and Carbon credits

Going forward, there will be a responsibility cast upon industries which are major contributors to generation of Greenhouse gases. The industries concerned will be encouraged to explore means by which they can switch to alternate technologies. In addition to encouraging them, taxes can be levied as a deterrence on carbon generated which would be an inducement to find alternatives. This is the most commonly expected scenario.

The entities that are burdened with the taxes can either mitigate the generation of carbon or alternatively they can buy what are known as 'carbon credits'. Generally speaking, carbon credits can be 'harvested' in activities where carbon is mitigated or absorbed from the atmosphere such as development of mangrove as already mentioned above. We have already seen the development of a carbon credit market in an earlier version some years ago with a centralized authority appointed and a trading platform established where buyers and sellers of carbon credits can participate.

The Energy Conservation (Amendment) Act of 2022 was passed on 20th December, 2022 amending the Energy Conservation Act of 2001. This is in consequence to the commitments made at COP26 and the amendments contain significant developments. The requirement for conducting energy audits has been tightened. Section 14 of the Act empowers the Central Government to close industrial units which are not power-efficient or not in compliance with standards established.

A new section i.e. 14AA has been inserted by which the Central Government, or any agency authorised by it may issue carbon credit certificate pursuant to a carbon credit trading scheme. According to press reports the rules will be notified by June/July of 2023. This market is expected to be very vibrant and an active one.

Disruptions to the supply chain

One of the developments of the heightened activity in carbon mitigation is the disruption to the supply chain. Global trade will see disruptions on account of barriers being put up for movement of goods between countries where one country sees a movement of goods into it from a country with lax regulations on carbon mitigation. The European Union (EU) on 13th December 2022 reached a conclusion to levy a carbon tax through a process known as "The Carbon Border Adjustment Mechanism (CBAM)" . This is to put a fair price on the carbon emitted during the production of carbon intensive goods that are entering the EU, and to encourage cleaner industrial production in non-EU countries. While a full scale implementation is two years away, members of the Chamber who are exporting to the EU are advised to familiarize themselves with these developments. Even otherwise, supply chains are going to be redrawn since manufacturers will be investing in new technologies in order to conform to the new norms. The Sub-committee strongly urges the members of the Chamber who are a part of the supply chain as ancillaries to enter into a dialogue with their principals immediately to ascertain the potential impact on their businesses.

Sustainable Development Goals (SDGs) of the United Nations

As briefly mentioned above, as a result of the consensus reached at the Rio Conference, in September, 2000, leaders from 189 countries signed the historic millennium at the United Nations

in which they pledged to meet a set of eight measurable goals called the Millenium Development Goals (MDG) by the year 2015. The goals targeted were :-

1. to eradicate extreme poverty and hunger;

2. to achieve universal primary education;

3. to promote gender equality and empower women;

4. to reduce child mortality;

5. to improve maternal health;

6. to combat HIV/AIDS, malaria, and other diseases;

7. to ensure environmental sustainability; and

8. to develop a global partnership for development.

As the target-date neared, there was a realisation by the countries concerned that the goals had to be redefined by way of expansion which lead to redefinition of goals as the 'Sustainable Development Goals'. The goals numbered seventeen to be achieved by the year 2030. 193 countries of the UN General Assembly adopted the 2030 Development Agenda titled" Transforming our world" on 25 September 2015. The goals were further narrowed down to 169 associated targets and 232 indicators. The Government of India is a signatory (signed on 25th September 2016) to the UN General Assembly resolution on adoption of Sustainable Development Goals titled, "transforming our world; the 2030 agenda for sustainable development."

Members may recognize the following depiction of the SDGs which has now become an iconic symbol for the ESG movement all over the world. No matter what one calls their programme for the ESG, one will find the elements of the SDGs incorporated into them.

The seventeen goals can be divided into associated topics concentrating on specific subjects as detailed below:

Focus On People

1. End poverty in all its forms everywhere (GOAL 1: No Poverty)

2. End hunger, achieve food security. improved nutrition, and promote sustainable agriculture

(GOAL 2: Zero Hunger)

3. Ensure healthy lives and promote well-being for all at all ages (GOAL 3: Good Health and Well-being)

4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all (GOAL 4: Quality Education)

5. Achieve gender equality and empower all women and girls (GOAL 5: Gender Equality)

Focus On Planet And Prosperity

6. Ensure availability, sustainable management of water and sanitation for all (GOAL 6: Clean Water and Sanitation)

7. Ensure access to affordable, reliable, and sustainable. and modern energy for all (GOAL 7: Affordable and Clean Energy)

8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all (GOAL 8: Decent Work and Economic Growth)

9. Build resilient infrastructure, promote inclusive, sustainable industrialization, and foster innovation (GOAL 9: Industry, Innovation and Infrastructure)

10. Reduce inequality within and among countries (GOAL 10: Reduced Inequality)

11. Make cities and human settlements inclusive, safe, resilient, and sustainable (GOAL 11: Sustainable Cities and Communities)

12. Ensure sustainable consumption and production patterns (GOAL 12: Responsible Consumption and Production)

13. Take urgent action to combat climate change and its impacts (GOAL 13: Climate Action)

14. Conserve and sustainably use the oceans, seas, and marine resources for sustainable development (GOAL 14: Life Below Water)

15. Protect, restore, and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, halt and reverse land degradation. and halt biodiversity loss (GOAL 15: Life on Land)

Focus On Peace

16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all, and build effective, accountable and inclusive institutions at all levels (GOAL 16: Peace and Justice Strong Institutions)

Focus On Partnerships

17. Strengthen the means of implementation and revitalize the global partnership for sustainable development (GOAL 17: Partnerships to achieve the Goal)

[Source: Background Material on Business Responsibility and Sustainability Reporting (BRSR) (Revised Edition 2021) issued by the Sustainability Reporting Standards Board (SRSB) of The Institute of Chartered Accountants of India]

It may be noted that a substantial number of schemes formulated and announced in the Finance Acts over the years have borne a striking resemblance to the goals espoused in various SDGs. One would logically conclude that these schemes are a means for implementing the SDGs. It is understood (source unknown and unverified) that currently there are over 300 government schemes in operation in order to fulfill the commitments by the year 2030 which is to be the year by which the targets are to be achieved.

Corporate Social Responsibility

The Corporate Social Responsibility (CSR) activity which was made mandatory under The Companies Act, 2013 for certain companies is a unique piece of legislation since India was the first country in the world to make it a compulsory activity. One can find the influence of the SDGs in the prescribed activities as listed in Schedule VII to The Companies Act, 2013.

The Indian Corporate Reporting Structure – How It Evolved

Slightly over a decade ago, in the year 2011 The Ministry of Corporate Affairs (MCA) released The National Voluntary Guidelines (NVGs). After several iterations, in December 2018, the National Guidelines on Responsible Business Conduct (NGRBC) was released. The NGRBCs was issued to keep pace with the global developments, such as the adoption of the Paris Agreement on Climate Change & the United Nations Guiding Principles on Business and Human Rights (UNGPs) and the commitment of nations to achieve the UN Sustainable Development Goals (SDGs). Just as India was developing the ESG standards, the rest of the world was at it too. Several prominent and authoritative bodies had emerged as a result of the initiatives taken by the UN and other think-tanks. Some of the more prominent bodies are Sustainability Accounting Standards Board (SASB), Task Force on Climate Related Financial Disclosures (TCFD), Climate Disclosure Standards Board (CDSB), Global Reporting Initiative (GRI) International Integrated Reporting Council (IIRC) etc. This vast pool of knowledge and a spirit of co-operation made it possible to develop world-class frameworks and disseminate the information to a huge audience all over the world.

The availability of knowledge led Securities & Exchange Board of India (SEBI) to introduce vide Circular dated May 10, 2021 the new sustainability related reporting requirements. The new report is called the Business Responsibility and Sustainability Report (BRSR) which was prescribed to replace the existing Business Responsibility Reporting (BRR). The BRSR incorporated the 9 principles as detailed in

the National Guidelines on Responsible Business Conduct as listed below:

1 – Businesses Should and Govern themselves with integrity, and in a manner that is ethical, transparent and accountable

2 – Businesses should provide good and services in a manner that is sustainable and safe

3 – Businesses should respect and promote the wellbeing of all employees, including those in their value chains

4 – Businesses should respect the interests of and be responsive to all its stakeholders

5 – Businesses should respect and promote human rights

6 – Businesses should respect and make efforts to protect & restore the environment

7 – Businesses, when engaging in influencing public and regulatory policy should do so in a manner that is responsible and transparent

8 – Businesses should promote inclusive growth and equitable development

9 – Businesses should engage with and provide value to their consumers in a responsible manner

The BRSR is a significant improvement over the existing BRR containing over 140 questions to be answered (some are optional). The BRSR is presently applicable to the top 1000 listed entities (by market capitalization). In order to give time to companies to adapt to the new requirements, the reporting in the format of BRSR is voluntary for FY 2021-22 and mandatory from FY 2022-23. Eventually, more companies will be brought into the reporting fold.

The Regulatory Framework for Accounting and Assurance aspects of corporate reporting

Not so long ago, per Carrot and Sticks report (https://www.carrotsandsticks.net/), out of 84 major economies by GDP, there were 614 sustainability reporting frameworks and instruments in practice.

[Source: Background Material on BRSR(R) 2021, published by the Institute of Chartered Accountants of India.]

Over the years, in a short period of time, most of the reporting frameworks were superseded by the development of global quality standards. Without going into the history of these organizations the following may be noted:

1. The Global Reporting Initiative ("GRI"): The GRI is the most widely used framework in the world. (Background Material on BRSR(R) 2021 also has references as to how BRSR is aligned to the GRI.}

2. Task Force on Climate-related Financial Disclosures ("TCFD"): The Financial Stability Board (FSB) sponsored by G20 countries established TCFD to develop a framework to enable entities to assess risks arising out of climate changes and consider methods of risk management. TCFD has emerged as the foremost globally accepted framework for this particular purpose. Most countries have either made it mandatory for disclosures of the impact of climate related risks on their financial statements or are in the

process of doing so.

3. The Sustainability Accounting Standards Board ("SASB") was a pioneering body which has published standards on ESG in 2018 explaining the underlying financial metrics and their implementation. It has to its credit of having developed over 70 standards for individual industries and businesses.

4. The International Integrated Reporting Council ("IIRC") developed the concept of integrated reporting (<IR>). The IIRC was formed in August 2010, by a global coalition of various interests in financial markets. What the <IR> does is that it brings non-financial information closer to financial statements enabling a clear understanding of how an entity had functioned in the market place.

5. The International Financial Reporting Standards (IFRS) Foundation in 2021 established the International Sustainability Standards Board (ISSB) for establishing a globally acceptable reporting framework for reporting on ESG matters in the financial statements and annual reports. The ISSB has already issued two exposure drafts as on date and has received 1300 letters of feedback. They are:

1. IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and

2.IFRS S2 Climate-related Disclosures.

These standards are expected to be finalized by mid 2023. In order to understand the impact that these will have on a global-scale, it may be noted that the IFRS Foundation is a not-for-profit corporation and is responsible for developing accounting standards that are acceptable globally. At present over 130 countries have adopted the IFRS standards as their national accounting standards. At this point it is important to understand the relevance of a global accounting standard since the global investing community requires financial statements to be understandable from their own perspective before finance is committed. The Indian Accounting Standards (Ind AS) have been adopted from the IFRS. In June 2021, the IIRC merged with SASB to form the Value Reporting Foundation ("VRF") which has now become part of the ISSB. Also, both GRI and TCFD are now collaborating with the ISSB.

However, the European Union and the SEC of USA are also working on preparing their own standards.

As regards the assurance standards (auditing), the Institute of Chartered Accountants of India (ICAI) issued two standards viz:

1. Standard on Sustainability Assurance Engagements (SSAE) 3000 "Assurance Engagements on Sustainability Information" (based on the IFAC's ISAE 3000).

2. Standard on Assurance Engagements (SAE) 3410 "Assurance Engagements on Greenhouse Gas Statements" (based on the IFAC's ISAE 3410).

For the year ended 31st March, 2023 compliance with an assurance report will be voluntary. However, expected to be mandatory from the FY 2023-24.

The Role & Responsibilities of Directors

While understandably the reporting requirements are getting tighter, correspondingly the onus placed on the managements is also concomitantly getting tighter. Specifically, the responsibilities of directors is now becoming more onerous. It is worth a brief look at some of the statutes concerned.

The Environment (Protection) Act, 1986.

Section 16(2) Offences By Companies.-

Where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

SEBI Listing Obligations & Disclosure Requirements Clause 34(2)(f)

Preparation of a Business Responsibility & Sustainability Report – Responsibility of the Board of Directors.

Therefore, any assertion made in the BRSR should be made with the consent of the directors.

The Companies Act, 2013, Section 166 of the Act states,

"A director of a company shall act in good faith in order to promote the objects of the company for the benefit of its members as a whole, and in the best interests of the company, its employees, the shareholders, the community and for the protection of environment."

The Supreme Court of India in MK Ranjitsinh v. Union of India[WRIT PETITION (CIVIL) NO.838 OF 2019, dated 19-4-2019], held that duties of acting in good faith extended to the protection of the environment as well.

Section 134 of the Companies Act, 2013 – The Board of Directors report to contain:

a) details of the conservation of energy, technology absorption, including the steps taken or impact of conservation of energy,

b) the steps taken by the company for utilising alternate sources of energy, and the capital investment in energy conservation equipments.

Risk management

The board's report should also include a statement indicating development and implementation of a risk management policy for the company including identification therein of elements of risk, if any, which in the opinion of the board may threaten the existence of the company.

The responsibilities of the Government

For Protection of Environment – Constitution of India

The protection of environment has been receiving its due share of recognition lately all over the world. The

Constitution of India under Part IV - Directive Principles of State Policy under Article 48A, states that the State shall endeavour to protect and improve the environment and to safeguard forests and wild life of the country. There are several statutes that address the various aspects of protection of the environment. As we progressed, the law has evolved in line with the international accords, lessons learned following some environmental disasters. Some of the important statutes are listed below:

1. The Water (Prevention And Control Of Pollution) Act, 1974

2. The Air (Prevention And Control Of Pollution) Act, 1981

3. Following the Bhopal Gas Tragedy in 1984, The Environment (Protection) Act, 1986 was passed. This is an enactment which is an umbrella enactment under which several rules have been made. Some of the rules are –

- Environment Protection Rules, 1986
- The Biomedical Wastes (Management and Handling) Rules, 1998
- Municipal solid wastes (Management and handling) Rules, 2000
- Batteries (Management and Handling) Rules, 2001
- Wetlands (Conservation and Management) Rules, 2010
- Biomedical Waste Management Rules, 2016
- Construction and Demolition Waste Management Rules.2016
- E-Waste Management Rules, 2016
- Hazardous and other Wastes (Management and Transboundary Movement) Rules, 2016
- Plastic Waste Management Rules, 2016

(note: The laws are constantly evolving following the best practices that are prevalent around the world, and the various commitments made to the global community sponsored by the United Nations and other influential bodies. The above list is only illustratory and not meant to be a complete one.)

Recycling and waste management

The concept of 'circular economy' has been gaining ground in the recent years. This is in contrast to the 'linear economy' which is now considered to be wasteful since it ignores the cost of protecting nature and the environment. A 'circular economy' takes into account that material should be recycled and be reused keeping waste to the minimum. Recognizing the principle, the right to repair (which is denied by some manufacturers) is now being incorporated into the statutes. While the right to repair may not sound like a significant development, it addresses the issue where manufacturers have ensured that the users have no control over the equipment they own and often, the only recourse they have is to replace the equipment. There is more expected on the subject of waste management and recycling by way of legislation. Concepts such as Extended Producer's Responsibility (EPR) which are already in practice in India will be made more relevant and enforced more effectively.

Conclusion

In conclusion of the summation of the present status of the ESG and the various compliances required, it is still a work-in-progress. The term 'greenwashing' has been heard frequently recently. What it means is that despite the glossy reports published evidencing compliances, a large number of organisations are only paying lip-service to the ESG issues and that the reports filed by them are essentially a tick-box exercise without substance. What one should understand is that, organisations and companies are reaching a maturity level that will ensure quality of compliance that is driven by a genuine desire to do the right thing.

Lending institutions are now beginning to exert pressure on enterprises. While new ventures will be scrutinised carefully for the potential harm to nature, even the existing industrial units will be forced to cut down on emissions and reinvent themselves. It is already happening with banks taking a lead.

As the introduction to this article states, the subject of Environment, Social and Governance is a fairly new one and the Sub-committee of the Chamber was formed very recently. The Sub-committee's endeavour is to ensure that a reasonable amount of discussion relating to issues that affect the ESG and especially how it affects the business of the members takes place. Once the initial foundation is laid (hence the length of the article), we will be concentrating on topics that are current and that require to be addressed immediately. We are also reaching out to prominent Government bodies in order to examine how a forum for cooperation can be established for the benefit of members. It is the wish of the Sub-committee to be at the forefront of the activities related to what is expected to be the most important development in our lives.

ANDHRA CHAMBER OF COMMERCE
SERVICES AT A GLANCE

- Issue of Certificate of Origin and Attestation / Certification of documents for export shipment
- Issue of introductory letters to Members proceeding Abroad on Business.
- Issue of recommendation letters to Foreign Embassies / Consulates in India for grant of visa to Member-Businessmen proceeding Abroad on Business.
- Statistical data regarding Industries, Exports, Imports etc
- Information on Trade prospects, Business and Economic conditions in India and Abroad.
- Information on sources of supply – India and Abroad
- Aid through Sister Chambers of Commerce in India and Abroad in establishing trade contacts.
- Aid through the Representatives of the Chamber on various Public bodies in removing anomalies or irregularities in the administration of various public services / statutory measures.
- Access to Chamber's panel of Consultants on Taxation Matters
- Establishment of Commercial / Business Incubator / Start Up Cell & Skill Development Centre – Academic and Industry Connect.
- 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 12.30 PM on the Second Saturday of every month at Chennai and Secunderabad offices of the Chamber.
- Business Delegation Tours to foreign countries for development of two way trade between Indian and respective countries.
- Organising Conferences, Seminars, Presentation Meetings on topics of Interest to trade & industry.
- Special focus on Entrepreneurship Development.
- Business facilitation Services Desk @ AMTZ.

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CONSUMER PRICE INDEX
NUMBERS FOR INDUSTRIAL WORKERS (BASE 2016=100)

S. No.	State	Centre	FEB 2023
1	**AP**	Guntur	139.9
2		Nellore	132.4
3		Visakhapatnam	147.0
4	**ASM**	Biswanath-Chariali	134.1
5		Doom-DoomaTinsukia	146.4
6		Guwahati	145.9
7		Labac-Silchar	131.4
8		Numaligarh-Golaghat	137.7
9		Sibsagar	136.7
10	**BIH**	Munger-Jamalpur	133.6
11		Patna	132.9
12	**CHD**	Chandigarh	140.5
13	**CHS**	Bhilai	122.7
14		Korba	137.6
15		Raipur	128.1
16	**DNH**	Dadra & Nagar Haveli	124.5
17	**DLI**	Delhi	128.3
18	**GOA**	Goa	128.1
19	**GUJ**	Ahmedabad	126.1
20		Bhavnagar	129.3
21		Rajkot	133.2
22		Surat	126.8
23		Vadodara	126.3
24	**HRY**	Faridabad	134.0
25		Gurugram	134.8
26		Yamunanagar	134.3
27	**HP**	Himachal Pradesh	130.1
28	**J&K**	Jammu & Kashmir	136.2
29	**JRK**	Bokaro	127.6
30		Dhanbad-Jharia	137.5*
31		Jamshedpur	141.5*
32		Ramgarh	134.9
33	**KNT**	Belgaum	135.7
34		Bengaluru	125.7
35		Chikmagalur	126.3
36		Davanagere	138.5*
37		Hubli-Dharwad	128.4
38		Mercara-Kodagu	130.2
39		Mysore	132.6
40	**KRL**	Ernakulam/Alwaye	133.9
41		Idukki	134.7
42		Kollam	132.3
43	**MP**	Bhopal	128.2
44		Chhindwara	130.3
45		Indore	125.4
46		Jabalpur	133.2

S. No.	State	Centre	FEB 2023
47	MHR	Mumbai	124.9
48		Nagpur	132.7
49		Nasik	124.5
50		Pune	123.4
51		Solapur	138.5*
52		Thane	124.8
53	MEG	Shillong	144.8
54	ODI	Angul-Talchar	142.6
55		Cuttack	141.5
56		Keonjhar	140.9
57	PUD	Puducherry	138.5
58	PUN	Amritsar	129.7
59		Jalandhar	139.1
60		Ludhiana	137.8
61		Sangrur	132.6
62	RJN	Alwar	126.5*
63		Bhilwara	130.2
64		Jaipur	126.8
65	TN	Chennai	131.3
66		Coimbatore	129.1
67		Coonoor	131.1
68		Madurai	137.4
69		Salem	131.1
70		Tirunelveli	141.0
71		Virudhu Nagar	134.0
72	TEL	Hyderabad	133.1
73		Mancheriyal	145.0
74		Warangal	136.1
75	TRP	Tripura	130.9
76	UP	Agra	137.3
77		Ghaziabad/G.B.Nagar	135.4
78		Kanpur	135.7
79		Lucknow	140.6
80		Varanasi	134.5
81	UTK	Udham Singh Nagar	143.4
82	WB	Darjeeling	125.7
83		Durgapur	135.5
84		Haldia	122.6
85		Howrah	135.0
86		Jalpaiguri	130.4
87		Kolkata	137.5*
88		Raniganj	139.4
ALL INDIA INDEX			132.7

1. The CPI-IW for the month of March 2023 will be released on 30th April, 2023

2. E-Mail Address : cpiwcr@gmail.com; website: http://www.labourbureaunew.gov.in

* Rounded up from second decimal place.

Picture Gallery

Workshop on "Business through Whatsapp for MSMEs" on the 16th March 2023 held in Hyderabad

104th MMA-ACC Joint Programme on“Management Lessons from the World of Cricket “on 29th March 2023 @ 5.30 p.m @V L DUTT Hall.Chennai

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UPDATATION OF MEMBERSHIP DETAILS

Kind Attn: Members

Dear Sir/Madam;

We are updating the database – Members business details in our records. We request you to kindly inform the Chamber if there are any changes in your mailing list – Address, contact details, Name of the representative, change in the Email-ids and Telephone numbers in the below mentioned format.

Please forward the same to the Chamber by **Email: andhrachamber1@gmail.com** duly filled in for making necessary changes in our records. Please extend your cooperation support in this regard without delay.

Name of the company / individual postal Address	
Telephone	
Fax	
Mob	
Email	
Est.	
Website	
GST No	
Name of the representative – Designation in the company	
Bank	
Manufactures of	
Exporters of	
Importers of	