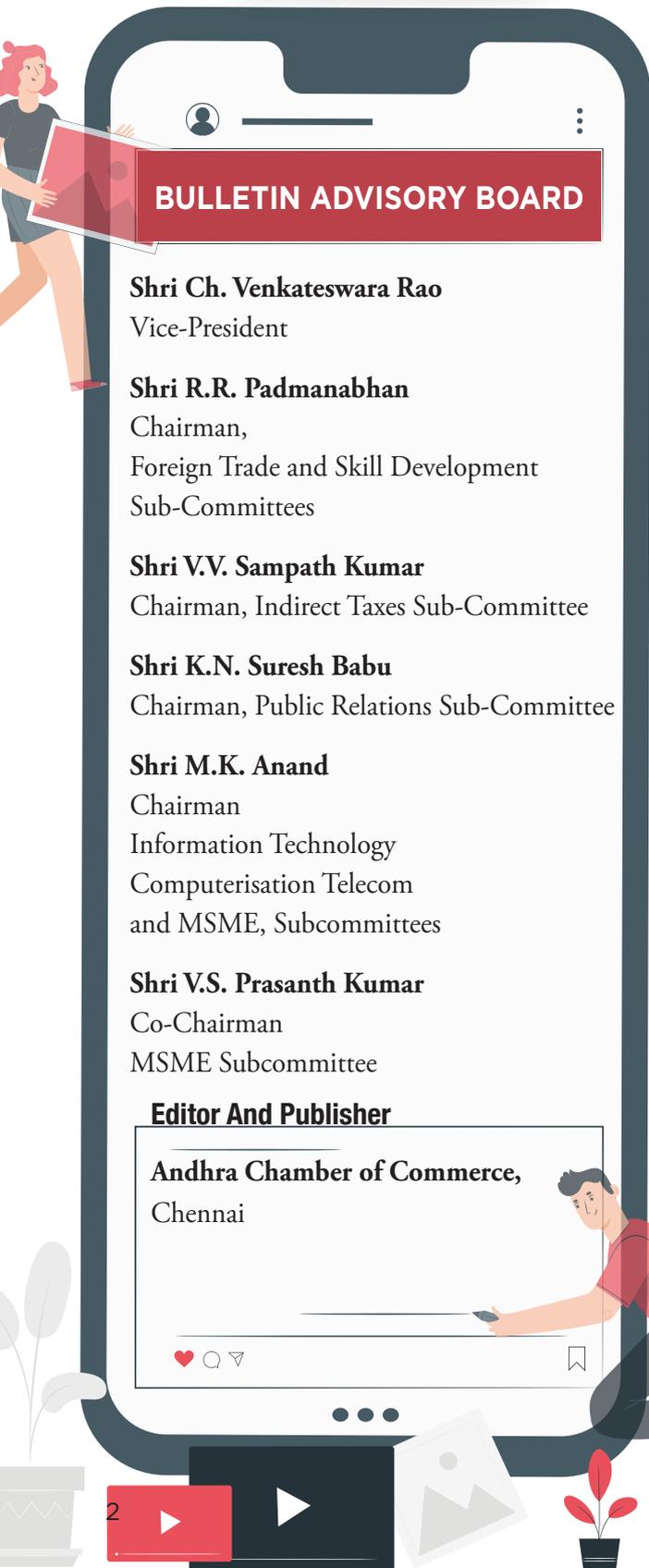


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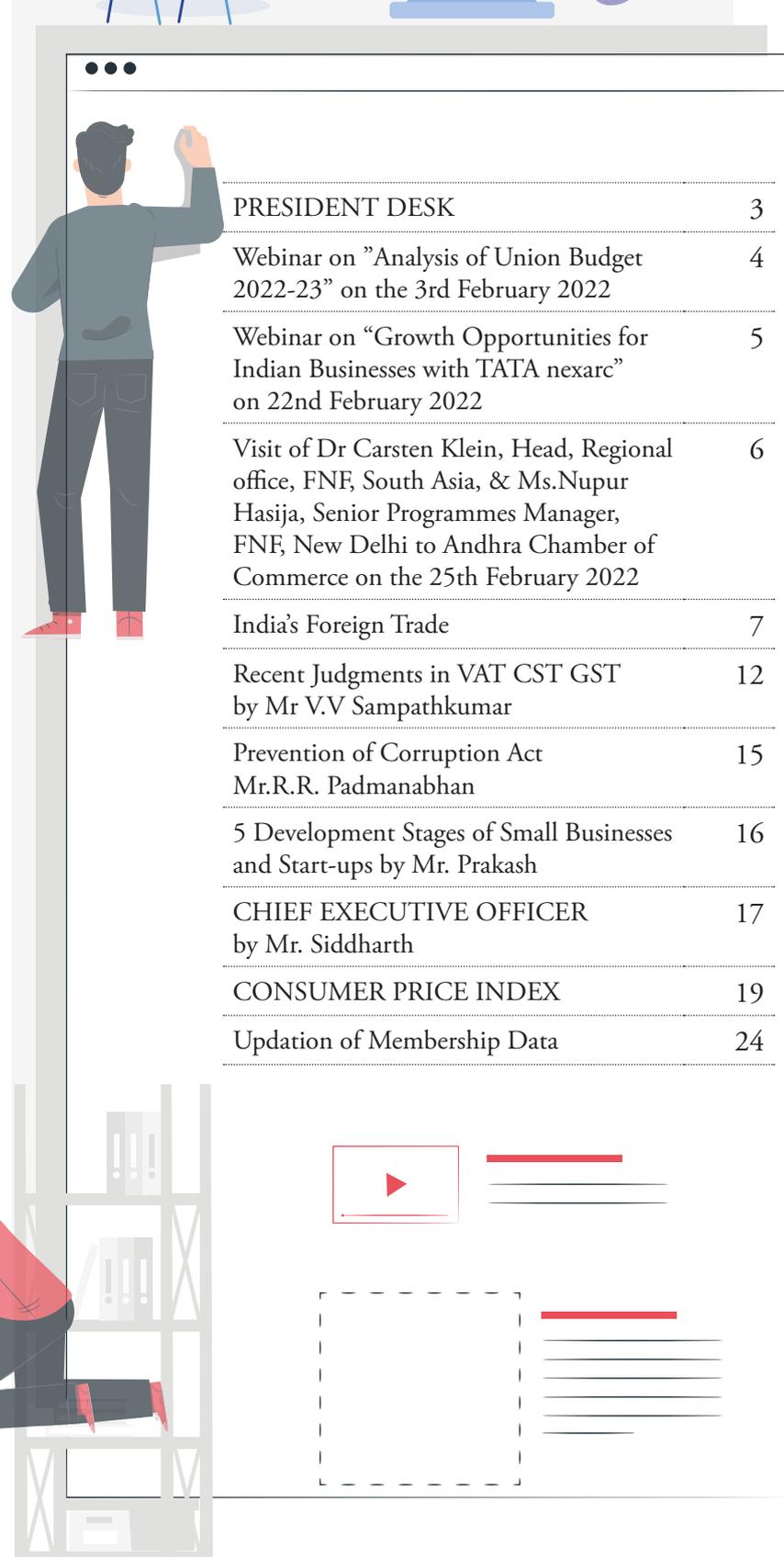
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PRESIDENT'S DESK

Our Finance Minister Smt. Nirmala Sitharaman has to be congratulated for the presentation of the budget today to take India to INDIA 100. The Budget is not merely a financial statement, but a blueprint to steer economy for next 25 years when India celebrates its 100 years of independence:

Glad that when these proposals are implemented be it for digital economy, health infra or creation of 60 lakhs new jobs etc the growth of our Great Country will grow into a global leader in the days to come and vision with which each segment of economy was looked into is commendable.

Impetus given for 15 Key Sectors, Governments 'investment infrastructure whether it is road construction of 25000 kms, Rs.20 lakhs cr in transport sector and 2000 km of rail link will go a long way in linking the breadth and width of our country for easy movement of goods and passengers. More thrust is given to agricultural sector and the procurement policy and the linking of five major river projects will drastically improve agricultural infra and improve the net earnings of farmers.

Extension of Credit Guarantee Trust scheme to MSMEs, the back bone of Indian manufacturing and service sector of our economy, is a timely extra support extended by this Government. These helping hand will increase the GDP in future.

Giving extra support to educationally impacted students under PM VIDYA scheme and Digital University etc will be great boon to education sector and the effective demographic advantage can be better harnessed. Also, Push North East is important.

Auctioning of 5G spectrum and its proposed roll out in 2023 is a great move to have more effective, faster sharing of data information etc and this will result in faster economic growth

The tax relief to cooperative sectors, construction 18L affordable housing, updating of 2lkahs anganwadis, linking of 1.5 lakhs post offices with the banking system for core banking, repealing of 1486 central laws etc, embedded Passports, increase of 35.4% in capital investments, are all welcome moves

By the other various other measures proposed in this budget, it is sure that our country India will grow faster and "India 100" will be a developed economy.

Dr. V.L. INDIRA DUTT
President

CHAMBER NEWS



Webinar on "Analysis of Union Budget 2022-23" held on the 3rd February 2022

Andhra Chamber of Commerce organised a Webinar on **Analysis of Union Budget 2022-23** on the 3rd February 2022.

Mr V VSampath Kumar, Chairman, Indirect Taxes subcommittee of the Chamber welcomed the speakers and the participants.

In his welcome address he said that our Finance Minister Smt.NirmalaSitharaman has to be congratulated for the presentation of the budget on the 1st February to take India to INDIA 100. Glad that when this proposals implemented be it for digital economy, health infra or creation of 60 lakhs new jobs etc the growth of our Great Country will grow into a global leader in the days to come and vision with which each segment of economy was looked into is commendable.

He said, by the various other measures proposed in this budget, it is sure that our country India will grow faster and "India at 100" will be a developed economy.

Then Ms Vijayalakshmi, Secretary General of the Chamber introduced the speakers.

Shri Banusekar, Chartered Accountant presented on the Direct taxes proposal on budget. In his presentation, he said that on the Direct Tax front, there has been no change in basic income tax exemption limit, income slabs and tax rates. The surcharge rate on all long-term capital assets have been

capped at 15 per cent. Option has been provided to file updated returns within two years from the end of the assessment year subject to payment of additional taxes and fulfilment of conditions. The proposals also provide tax relief to people with disabilities. Hardly any change for the individual tax payers.

Sri Subramaniam, Chartered Accountant presented on the Indirect tax proposals. In his presentation he said that with respect to indirect tax, the time-limit has been extended by 2 months (up to 30 November) with respect to transactions of previous financial year, such as availing of credit, issuance of credit note. Powers have been granted to impose restrictions on utilisation of balance in Electronic Credit Ledger, blocking the credit in specified cases. SEZ reforms leading to replacement of SEZ Act, changes in customs administration of SEZ, introduction of risk-based intervention and usage of common EDI platform (w.e.f. 30 September 2022). Customs duty exemptions on capital goods will be gradually withdrawn.

Dr M.R. Venkatesh, Chartered Accountant & Advocate addressed on the Economic Overview of the Central Budget.

In his address, he said that the budget is a visionary document. India has grand ambitions for the next 25 years, with the Nation looking to be a global economic powerhouse by its 100th year of independence in 2047.

The budget did not have any provision for the salaried class and no thrust given for SMEs. What is worrying is that in 2012 Dr Manmohan Singh pointed out that there is a major structural imbalance in the National economy and that the GDP should reach 25% by 2022. But no economic miracle has happened so far.

Allocation of funds for JalJeevan Mission is five times more than the last budget which is stupendous and likewise for MNRGCA provision is dropped. This shows the Government is confident about growth that their economy will have a growth potential. When there is growth potential automatically there is employment generation. As far as capital account expenditure is concerned, atomic energy push is high and telecommunications also. Move of 5G is also good, as at present only US and China are having 5G and if India rolls out, then it will be one of the handful nations, of course without disturbing the airline communication, which was feared otherwise.

Allotment of budget under Ministry of Finance and Police Modernisation is a welcome move. The budget Under Railways is 137000 crores as Vande Bharat trains are planned to be manufactured

in Perambur and North Chennai, the real estate price here will go up like anything. Under Roads, the allotment is 187000 crores and hope this money is spent well.

Fiscal deficit plan for this year is 16,61,000 crores. Government is going to borrow 16 lakh crores from the open market this year. This will have an overall impact on the financial structure. Primary deficit figure is worrying. To overcome this, the growth has to be 12% with the hope that the manufacturing revives and there is enough job employment and if the economic philosophies of the Government works well.

After the presentation, during the Q & A, the participants raised questions on various aspects of the budget which was answered by the speakers.

The Webinar was well appreciated by the participants.

Ms R.Vijayalakshmi, Secretary General of the Chamber in her vote of thanks thanked the Speakers for their excellent and detailed presentation on the various aspects of the Budget and also presented the E memento to the Speakers, on behalf of the Chamber.

Webinar on “Growth Opportunities for Indian Businesses with TATA nexarc” on 22nd February 2022

Andhra Chamber of Commerce organised a Webinar on Growth Opportunities for Indian Businesses with TATA nexarc on the 22nd February 2022.

Tata nexarc is a digital growth platform that enables emerging businesses to grow, solve challenges and optimize processes. It offers a range of trusted products, solutions and services to help businesses find new opportunities, get practical tips and expert advice, gain new skills and more.

Ms.Vijayalakshmi, Secretary General in her welcome address said that already more than 25

members have registered in this platform, after the communication sent by the Chamber to the members. This platform provides Tenders & quotations, business connections. This webinar is organised to understand about TATA nexarc as it is useful to the MSMEs and industry members.

Shri Munish Bansal (Regional Manager-South) Tata nexarc along with his team presented about the digital platform and its features. In his presentation he said that TATA nexarc has three pillars viz., Grow business, solve challenges, optimise the processes.

Once when a member registers with complete profile information, TATA nexarc will verify and then verification score will be sent to the profile. Those with verified profile are eligible for many facilities of this platform. For registered members, the tenders & quotations will be sent as an email on a daily basis.

The platform also has features like Vyapaar which is the simplest app to be used for business accounting & inventory management application. Vyapar software lets you create invoices using auto-filled data and barcode scanning. You can create various transactions, including sales, purchases, delivery-challan, payment in/out, sale/purchase return, sale/purchase orders, generate Eway-bill, etc. It can be easily connected with Tally software.

Another tool called Arka is available in this platform is an inventory tool and can be used in any manufacturing industry and this solves the pain point

of inventory control, production control and cost management.

The tool Credflow is a comprehensive cash flow management solution for Tally users, helping them to create the automated payment collection. Reminders by mail and voice recording can be set up for payment collection.

Mr. Munish Bansal was joined by his team members who explained the features in detail, which are very useful to the industry members.

The Q & A session was moderated by Mr M.K. Anand, Chairman, MSME & ICT Subcommittee of the Chamber.

Ms. R. Vijayalakshmi, Secretary General of the Chamber, proposed vote of thanks.

The participants found the session very useful and many of them are interested to register in this digital platform soon.

Visit of Dr Carsten Klein, Head, Regional office, FNF, South Asia, & Ms. Nupur Hasija, Senior Programmes Manager, FNF, New Delhi to Andhra Chamber of Commerce on the 25th February 2022

Dr Carsten Klein, Head, Regional office, FNF, South Asia, & Ms. Nupur Hasija, Senior Programmes Manager, FNF, New Delhi visited Andhra Chamber of Commerce and signed the MOU for organising joint programmes with FNF for the year 2022.

The team also had an interaction with few office bearers at the Chamber. They also met some of the beneficiaries of Digital Marketing programmes organised by the Chamber earlier with the support of FNF, to get the first hand feedback of the programmes.



FOREIGN TRADE STATISTICS

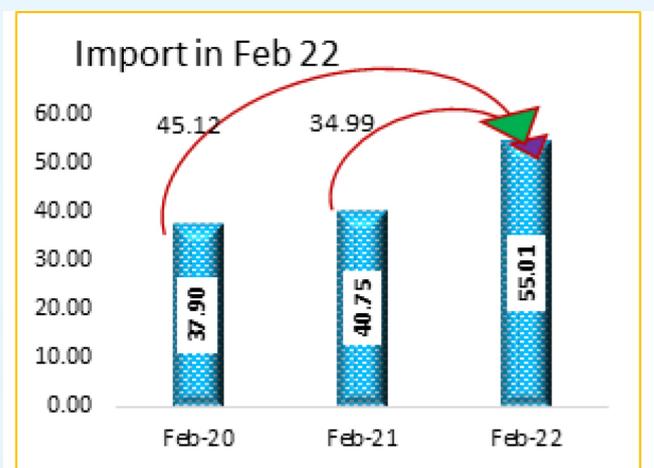
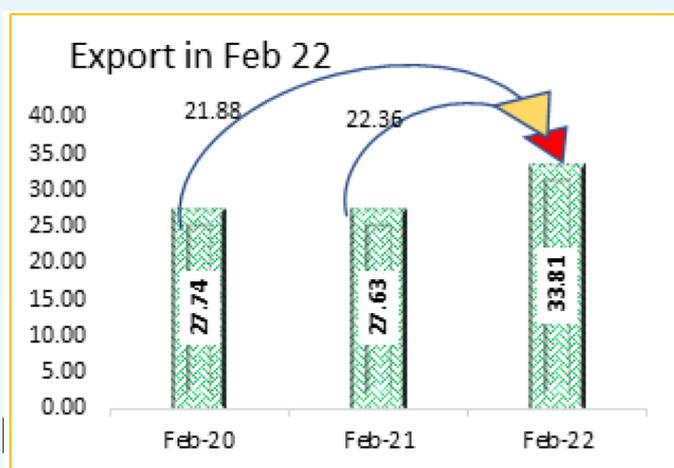
India's merchandise export in February 2022 increases by 22.36% to USD 33.81 billion over USD 27.63 billion in February 2021

India's merchandise export in April 2021-February 2022 rises by 45.80% to USD 374.05 billion over USD 256.55 billion in April 2020-February 2021

INDIA'S MERCHANDISE TRADE: PRELIMINARY DATA FOR FEBRUARY 2022

Posted On: 02 MAR 2022 6:45PM by PIB Delhi

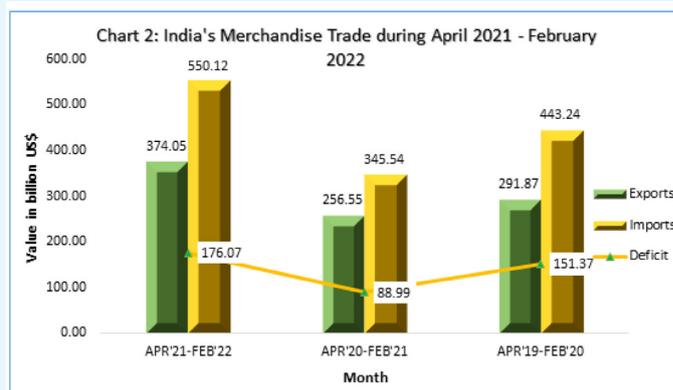
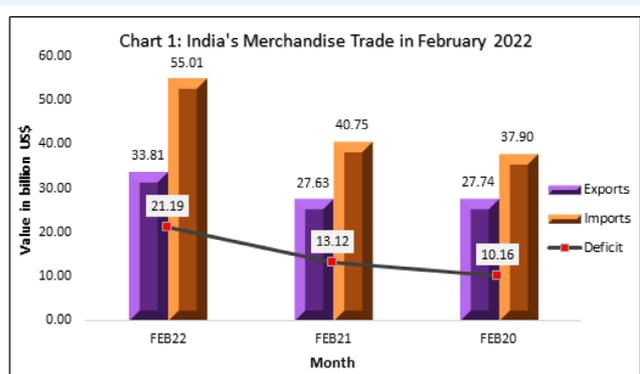
India's merchandise export in February 2022 was USD 33.81 billion, an increase of 22.36% over USD 27.63 billion in February 2021 and an increase of 21.88% over USD 27.74 billion in February 2020. India's merchandise export in April 2021-February 2022 was USD 374.05 billion, an increase of 45.80% over USD 256.55 billion in April 2020-February 2021 and an increase of 28.16% over USD 291.87 billion in April 2019-February 2020. India's merchandise import in February 2022 was USD 55.01 billion, an increase of 34.99% over USD 40.75 billion in February 2021 and an increase of 45.12% over USD 37.90 billion in February 2020. India's merchandise import in April 2021-February 2022 was USD 550.12 billion, an increase of 59.21% over USD 345.54 billion in April 2020-February 2021 and an increase of 24.11% over USD 443.24 billion in April 2019-February 2020.



The trade deficit in February 2022 was USD 21.19 billion, while it was 176.07 billion USD during April 2021-February 2022.

Statement 1: India's Trade in Merchandise goods in February 2022					
	Value in Billion USD			% Growth	
	Feb-22	Feb-21	Feb-20	Feb-22 over Feb-21	Feb-22 over Feb-20
Exports	33.81	27.63	27.74	22.36	21.88
Imports	55.01	40.75	37.90	34.99	45.12
Deficit	21.19	13.12	10.16	61.59	108.56

Statement 2: India's Trade in Merchandise goods in Apr 2021-Feb 2022					
	Value in Billion USD			% Growth	
	Apr21-Feb22	Apr20-Feb21	Apr19-Feb20	Apr21-Feb 22 over Apr20-Feb 21	Apr21-Feb 22 over Apr19-Feb 20
Exports	374.05	256.55	291.87	45.80	28.16
Imports	550.12	345.54	443.24	59.21	24.11
Deficit	176.07	88.99	151.37	97.86	16.32



Value of non-petroleum exports in February 2022 was 29.70 USD billion, registering a positive growth of 18.04% over non-petroleum exports of USD 25.16 billion in February 2021 and a positive growth of 22.23% over non-petroleum exports of USD 24.30 billion in February 2020.

Value of non-petroleum imports was USD 39.96 billion in February 2022 with a positive growth of 26.0% over non-petroleum imports of USD 31.72 billion in February 2021 and a positive growth of 47.33% over non-petroleum imports of USD 27.12 billion in February 2020.

Statement 3: Merchandise Non-POL Trade in February 2022					
	Value in Billion USD			% Growth	
	Feb-22	Feb-21	Feb-20	Feb-22 over Feb-21	Feb-22 over Feb-20
Exports	29.70	25.16	24.30	18.04	22.23
Imports	39.96	31.72	27.12	26.00	47.33

The cumulative value of non-petroleum exports in April 2021-February 2022 was USD 319.09 billion, an increase of 36.16% over USD 234.36 billion in April 2020-February 2021 and an increase of 26.07% over USD 253.10 billion in April 2019-February 2020.

The cumulative value of non-petroleum imports in April 2021-Feb 2022 was USD 408.63 billion, showing an increase of 49.61% compared to non-oil imports of USD 273.12 billion in April 2020- Feb 2021 and an increase of 26.61% compared to non-oil imports of USD 322.74 billion in April

Statement 4: Merchandise Non-POL Trade Apr 2021-Feb 2022					
	Value in Billion USD			% Growth	
	Apr21-Feb22	Apr20-Feb21	Apr19-Feb20	Apr21-Feb 22 over Apr20-Feb 21	Apr21-Feb 22 over Apr19-Feb 20
Exports	319.09	234.36	253.10	36.16	26.07
Imports	408.63	273.12	322.74	49.61	26.61

Value of non-petroleum and non-gems and jewellery exports in February 2022 was USD 26.60 billion, registering a positive growth of 18.31% over non-petroleum and non-gems and jewellery exports of USD 22.48 billion in February 2021 and a positive growth of 24.98% over non-petroleum and non-gems and jewellery exports of USD 21.28 billion in February 2020.

Value of non-oil, non-GJ (gold, silver & Precious metals) imports was USD 31.61 billion in February 2022 with a positive growth of 31.66% over non-oil and non-GJ imports of USD 24.01 billion in Feb 2021 and a positive growth of 42.31% over non-oil and non-GJ imports of USD 22.21 billion in Feb 2020.

Statement 5: Merchandise Non-POL Non-GJ Trade in February 2022					
	Value in Billion USD			% Growth	
	Feb-22	Feb-21	Feb-20	Feb-22 over Feb-21	Feb-22 over Feb-20
Exports	26.60	22.48	21.28	18.31	24.98
Imports	31.61	24.01	22.21	31.66	42.31

The cumulative value of non-petroleum and non-gems and jewellery exports in April 2021-February 2022 was USD 283.83 billion, an increase of 33.92% over cumulative value of non-petroleum and non-gems and jewellery exports of USD 211.95 billion in April 2020-February 2021 and an increase of 29.47% over cumulative value of non-petroleum and non-gems and jewellery exports of USD 219.22 billion in April 2019-February 2020.

Non-oil, non-GJ (Gold, Silver & Precious Metals) imports was USD 332.85 billion in April 2021- February 2022, recording a positive growth of 44.78%, as compared to non-oil and non-GJ imports of USD 229.89 billion in April 2020-February 2021 and a positive growth of 22.35% over USD 272.05 billion in April 2019-February 2020

Statement 6: Merchandise Non-POL Non-GJ Trade Apr 2021-Feb 2022					
	Value in Billion USD			% Growth	
	Apr21-Feb22	Apr20-Feb21	Apr19-Feb20	Apr 21-Feb 22 over Apr 20-Feb 21	Apr 21-Feb 22 over Apr 19-Feb 20
Exports	283.83	211.95	219.22	33.92	29.47
Imports	332.85	229.89	272.05	44.78	22.35

Top 10 major commodity groups covering 80% of total exports in February 2022 are as follows:

Statement 7: Exports of Top 10 Major Commodity Groups in February 2022				
Major Commodity Group	Value of Export (Million US\$)		Share (%)	Growth (%)
	Feb-22	Feb-21	Feb-22	Feb-22 over Feb-21
Engineering goods	9272.37	7059.91	27.42	31.34
Petroleum products	4109.38	2471.16	12.15	66.29
Gems and Jewellery	3105.59	2682.08	9.18	15.79
Organic and Inorganic chemicals	2407.81	1930.21	7.12	24.74
Drugs and Pharmaceuticals	1938.79	2001.44	5.73	-3.13
RMG of all Textiles	1598.64	1348.55	4.73	18.54
Electronic goods	1477.76	1104.69	4.37	33.77
Cotton Yarn / Fabs. / Madeups, Handloom products etc.	1258.88	947.64	3.72	32.84
Rice	920.67	918.94	2.72	0.19
Plastic and Linoleum	793.34	631.19	2.35	25.69
Total of 10 Major Commodity Groups	26883.24	21095.80	79.51	27.43
Rest	6928.61	6537.45	20.49	5.98
Total Exports	33811.86	27633.25	100.00	22.36

Top 10 major commodity groups covering 78% of total imports in February 2022 are as follows:

Statement 8: Imports of Top 10 Major Commodity Groups in February 2022				
Major Commodity Group	Import (Million US\$)		Share (%)	Growth (%)
	Feb-22	Feb-21	Feb-22	Feb-22 over Feb-21
Petroleum, Crude & products	15042.44	9031.45	27.35	66.56
Electronic goods	6244.93	4843.82	11.35	28.93
Gold	4684.79	5290.40	8.52	-11.45
Machinery, electrical & non- electrical	3612.66	3184.00	6.57	13.46
Pearls, precious & Semi- precious stones	3186.03	2408.50	5.79	32.28
Coal, Coke & Briquettes, etc.	2860.20	1318.11	5.20	116.99
Organic & Inorganic Chemicals	2434.07	2039.23	4.43	19.36
Artificial resins, plastic materials, etc.	1704.53	1458.36	3.10	16.88
Fertilisers, Crude & manufactured	1670.20	224.57	3.04	643.73
Iron & Steel	1603.74	1239.36	2.92	29.40
Total of 10 Major Commodity Groups	43043.59	31037.80	78.25	38.68
Rest	11961.83	9710.85	21.75	23.18
Total Imports	55005.42	40748.65	100.00	34.99

Top 10 major commodity groups covering 80% of total exports in April 2021 – Feb 2022 are as follows

Statement 9: Exports of Top 10 Major Commodity Groups in April 2021-February 2022				
	Value of Export (MillionUS\$)		Share(%)	Growth (%)
Major Commodity Group	Apr21- Feb22	Apr20- Feb21	Apr21- Feb22	Apr21-Feb22 over Apr20- Feb21
Engineering goods	100927.31	67421.24	26.98	49.70
Petroleum products	54958.67	22195.00	14.69	147.62
Gems and Jewellery	35258.63	22409.82	9.43	57.34
Organic and Inorganic chemicals	26470.62	19799.60	7.08	33.69
Drugs and Pharmaceuticals	22185.08	22148.98	5.93	0.16
RMG of all Textiles	14273.26	10846.26	3.82	31.60
Cotton Yarn / Fabs. / Madeups, Handloom products etc.	13949.35	8722.84	3.73	59.92
Electronic goods	13838.07	9692.61	3.70	42.77
Plastic and Linoleum	8961.25	6743.31	2.40	32.89
Rice	8617.48	7712.67	2.30	11.73
Total of 10 Major Commodity Groups	299439.72	197692.35	80.05	51.47
Rest	74610.74	58859.53	19.95	26.76
Total Exports	374050.47	256551.88	100.00	45.80

Top 10 major commodity groups covering 77% of total imports in April 2021 – Feb 2022 are as follows:

Statement 10: Imports of Top 10 Major Commodity Groups in April 2021-February 2022				
	Import (Million US\$)		Share (%)	Growth (%)
Major Commodity Group	Apr21-Feb22	Apr20-Feb21	Apr21- Feb22	Apr21-Feb22 over Apr20- Feb21
Petroleum, Crude & products	141486.97	72412.48	27.35	95.39
Electronic goods	64745.48	48423.77	11.35	33.71
Gold	45033.98	26110.24	8.52	72.48
Machinery, electrical & non-electrical	36392.76	26570.80	6.57	36.97
Pearls, precious & Semi- precious stones	27595.98	16340.69	5.79	68.88
Organic & Inorganic Chemicals	27498.42	17722.78	4.43	55.16
Coal, Coke & Briquettes, etc.	27120.61	14538.79	5.20	86.54
Artificial resins, plastic materials, etc.	18238.74	11790.09	3.10	54.70
Transport equipment	18211.83	16438.43	2.22	10.79
Vegetable Oil	17240.22	10012.30	2.47	72.19
Total of 10 Major Commodity Groups	423564.98	260360.38	77.00	62.68
Rest	126552.82	85176.63	23.00	48.58
Total Imports	550117.80	345537.01	100.00	59.21

Source: DGCI&S



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

RECENT JUDGEMENTS IN VAT CST GST

Interest: Petitioner failed to correctly declare the taxable turnover and paid the differential tax only after the proceeding was initiated vide notice dated 18.01.2016 against the petitioner u/s 27(1)(a) read with Section 22(3) of the TNVAT Act, 2006. Petitioner is merely paying the tax which ought to have been earlier. Interest is due and payable from the respect month of the relevant assessment year. **Sri Sakthi Murugan Tex, Vs. AC(CT), Perundurai, Erode District. W.P.No.21878 of 2021 Dt 16.02.2022**

Forms : Petitioner had sent a representation dated 10.01.2022 to the respondent, wherein, the petitioner claims to have enclosed the copies of “Form C” and “Form F”. Though there are no averments in support of the present submission that the petitioner had sent a representation dated 10.01.2022, the impugned Assessment Orders dated 29.01.2021 was not served on the petitioner. Notice of the Assessment Order was sent to the petitioner and the photocopy of the postal acknowledgement was also enclosed by the learned AGP appearing for the respondent. Considering the above, the respondent is directed to consider the petitioner-s representation dated 10.01.2022 and pass appropriate orders, within a period of thirty (30) days from the date of

receipt of a copy of this order. **M/s. Sreevatsa Tube Corpn Vs. AC(ST), Broadway Assessment Circle, W.P.No.1122 of 2022 Dt : 04.02.2022**

Mode of service : The web portal maintained by GST has faced problems on several occasions and steps were taken for correcting the technical glitches. Even as on date, there are problems arising out of intercommunications between the State GST and Central GST and the web portal which has to be resolved. Till all problems are resolved on the technical side, the authority may simultaneously serve the notice of assessment and communications under the Act and Rules both through registered post or speed post or courier with acknowledgment as is contemplated Section 169(1)(b) of the Act and through web portal. **Pushpam Reality, Vs STO, Hosur (North) II Circle, W.P.Nos.27651, of 2021 Dt: 04.02.2022**

Goods detention and E-way bill: The issue as to whether the value would include tax and whether there was a violation has to be determined in the manner known to law by the authority under the Acts. At the same time, no useful purpose will be served by detaining the vehicle or the consignment of goods (cement) as it will only result in the cement getting spoilt. Considering the same, the court

directed the respondents to release the vehicle and the goods if the consigner or the consignee or the petitioner as the owner of the vehicle furnishes a BG for the tax and proposed penalty for a specified period subject to the satisfaction of the respondents, within 15 days from the date of receipt of a copy of this order. **M/s.Haven Infra Projects & Power Ltd, Vs. STO, (Intelligence) RS (spl), Villupuram and AC (ST),Villupuram.W.P.No.2146 of 2022 Dt: 04.02.2022**

Revision: Revision Notices were issued for the AYs 2013-14 & 2014-15 during the first wave of Covid-19 and the second Revision Notices were issued for the same Assessment Years when the whole country was again in partial lock down. It is therefore that the petitioner could not file its reply to the respective Notices. The Court observed that the petitioner has not chosen to reply to the said notices. Therefore, it is not open for the petitioner to state that the impugned orders have been passed in violation of principles of natural justice. Thus, on this score, these WPs are liable to be dismissed. The assessments were completed and thereafter, the notices were sent which has culminated in the impugned order. Considering the fact that the petitioner has not filed proper replies to the notices which has culminated in the impugned orders, the Hon'ble Court was inclined to quash the impugned orders and remit the cases back to the respondent to pass fresh orders subject to conditions. **M/s.R.K.M.Electricals Vs. AC(ST), MMDA Colony Assessment Circle, W.P.Nos.852 & 854 of 2022 DT : 04.02.2022**

Goods Detention: The petitioner submits that since the petitioner is exempted from generating E-Way bill for movement of goods from port of import to the assessment, impugned communication in Form GST MOV-2 is liable to be declared as illegal. As this matter would require a detailed consideration, the Court directed the petitioner to pay the disputed tax and furnish a bank guarantee for the tax and 25% of the tax amount towards penalty within 7 seven days from the date of receipt of a copy of this order to the satisfaction

of the respondent. The respondent shall release the goods as and when the petitioner complies with the directions and thereafter proceed to pass appropriate orders in merits. **J.R.Metal Chennai Limited Vs. DSTO, RS-7, Int. I, Chennai-6. W.P.Nos.1868 & 1872 of 2022 DT : 03.02.2022**

Alternate Remedy : While considering WP the court stated that the petitioner has an alternate remedy against the impugned order dated 22.09.2021. The petitioner has also admitted the tax liability and had agreed to remit the excess refund claim in response to the notice dated 16.08.2021 issued by the respondent. Consequently, the Court was not inclined to entertain this writ petition. However, liberty was given to the petitioner to file a statutory appeal before the AC within 30 days from the date of receipt of a copy of this order. **M/s.K.I.(International) Ltd, Vs. AC (ST), Tondiarpet Assessment Circle, W.P.No.1216 of 2022 DT : 01.02.2022**

Declared Goods : Whether the bent steel supplied by the petitioner to Ashok Leyland Limited is a declared goods (DG) or not?. This was answered by the DB of this Court in the case of the petitioner in Tube Investments of India Limited vs. DCTO, Group III, Enforcement I, Greams Road, Chennai and others reported in 129 STC 129 wherein it was held that the fact that the specification of the tube or pipe supplied was given by the buyer would not make a difference, as what is supplied in fact, is the steel tube(DG) conforming to the specification given by the buyer and nothing more. Sales tax levied on steel tubes supplied by the petitioner, though put to use by the buyer as exhaust pipes, cannot exceed 4% and allowed the WP. **Tube Investments of India Ltd., Vs AC (CT), Zone IX Chennai – 6, The DC (CT) (Appeals),Chennai -1 and The STAT (Main Bench), Chennai-104. WP Nos. 34875 & 34876 of 2007 DT : 18.02.2022**

Appeal : Standing counsel appearing for the appellant / Revenue brought to the notice of this court the instruction issued by the Central Board of Indirect Taxes & Customs (Judicial Cell), MoF, Dept

of Revenue, New Delhi, in F.No.390/Misc/116/2017 – JC dated 22.08.2019, which was communicated by the Principal Chief Commissioner of GST & Central Excise, Tamil Nadu & Puducherry, in C.No. IV/16/404/2019-CCO (Legal) dated 23.08.2019, wherein, it is stated that appeals shall not be filed/pursued by the Department before the HC in cases where the tax effect does not exceed Rs One Crore. It is also submitted that the tax effect in these appeals is less than the threshold limit. In the light of the aforesaid submissions made by the learned standing counsel for the appellant / Revenue, the Hon'ble Court stated that the present appeals, are dismissed as withdrawn, keeping open the substantial questions of law for determination in appropriate cases. **The Commissioner of CE, Chennai IV Commissionerate, Vs Jonas Woodhead & Sons (India) Ltd., and The Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai -6. C.M.A.Nos.233, 245, 249, 252 & 266 of 2022 DT: 15.02.2022**

Condition in WP : “ It has to be pointed out, at this stage, that, once it has been found that the orders impugned in the WPs are unsustainable on account of violation of principles of natural justice, it is wholly unnecessary to impose any condition while remitting the matter for fresh adjudication and in the considered opinion of this court, the direction given to the appellant / writ petitioner to deposit 10% of the tax amount as claimed in the demand notice, as a condition precedent to enquire into the matter, is unsustainable and the said portion of the order is liable to be set aside” following the Division Bench decision of this court in *Havea Handles & Components Pvt. Ltd v. the AC (CT) (FAC), Royapettah II Assessment Circle, Chennai*, by judgment dated 04.07.2014 in WA Nos.867 to 869 of 2014. **M/s.R.P.S. & Co Vs AC (ST) (FAC), Brough Road Circle, Erode, W A No. 175 of 2022 DT : 04.02.2022**



Prevention of Corruption Act



Mr. R R Padmanabhan

Chairman, Foreign Trade and Skill Development Sub-Committees of the Chamber

I gave lecture recently on the above act as part of syllabus for Customs brokers Licensing Regulations (CBLR) examination slated for this month end. I thought of sharing the salient features of the act.

The act is applicable to the whole of India except Jammu and Kashmir and applies to all those Indians living outside India. Consisting of 5 chapters and 30 sections, the act deals with who is a public servant, what are the offences punishable, trial process, appeal and revisions.

A Public servant is one who is an employee of Central, State, local authority, or a cooperative or a corporate body owned or controlled or aided by the Governments. So, even PSUs are covered within the ambit of this definition. In addition, there are 7 other categories of public servants who are also covered.

Obtaining or accepting or attempting to obtain an undue advantage to with intention to perform a dishonest act is an offence. Abating others is also an offence. Similarly, giving or inducing is an offence which means even bribe giving is an offence. Undue advantage means any gratification other than legal remuneration payable.

Ranging from Inspector of Police in the case of Delhi, the investigating officers should not be below the rank of Assistant Commissioner of Police in the case of Metropolitan cities and by Deputy Commissioner of Police in other areas. Of course, sanction is to be provided by the respective Governments or authorities both to investigate and prosecute.

Special Judges have to be appointed to try these cases. They can decide whether the trial to be summary trial or regular trial. Summary trial is one where trial is faster. In any case, the trial has to be finished within 2 years with an extension of 6 months for reasons to be recorded in writing. In any case, the trial cannot exceed 4 years.

Penalties range from a minimum of 1 month to 2 years or 3 years and a maximum of 7 years imprisonment or fine or both depending upon the gravity of offence. There is a provision to deal with habitual offenders too. In this case, the term of imprisonment could go up to 10 years. Of course, there are appeal provisions against the orders of Special Judge before the High Court.



Article by **Mr. S. Prakash**

5 DEVELOPMENT STAGES OF Small Businesses & Start-ups

As companies grow, they pass through different growth stages. Churchill and Lewis researched five development stages that companies go through as they grow and mature. Every development stage is characterized by different organizational structures, degrees of diversity, complexity, systems' standardization, owner's role, organizational and strategic goals.

THE FIVE DEVELOPMENT STAGES ARE:

EXISTENCE The main challenge for the business in the first step is attracting the attention of customers and maintaining it. The ability to satisfy rapidly growing financing, time and effort requirements represent some of the dearest risks at this stage.

SURVIVAL To reach this stage, the business has already proven itself in the eyes of its customers. Further challenges here are related to business's ability to manage the effective relationship between revenues and expenses. The owner at this stage still plays a major role in the success of the venture and the business is still in an ongoing struggle for survival. Inability to deliver the initially planned sales figures that have only marginal returns on invested time and capital represent the main risks, which may result in eventual sale or closure of the business.

SUCCESS Once a company reaches this stage, the business owner faces a dilemma; to continue rapid growth of the company and bring it to the next level or to maintain modest growth rates securing certain level of profitability and security for the owner himself. By choosing the growth option, the entrepreneur faces the need to improve efficiency, hire additional managers, and implement coherent systems.

TAKE OFF If the success stage is managed well, the company enters the take off stage where it has to maintain well managed operational and strategic processes to remain successful. The ownership and management of the company have become separated and the owner faces the ability to exit in order to enable company entering maturity stage. The risks in this stage remain around the owner's ability to pass over responsibilities to management team and maintain manageable growth rate.

RESOURCE MATURITY Main advantages for companies at this stage arise from scale benefits and to attract talent. To remain successful, the company has to be able to manage coexistence of the entrepreneurial environment and financial discipline enforced by prior growth phase. If unsuccessful, the company may go down the path of ossification, which is characterized by lack of innovation and risk avoidance.

(The views expressed are solely of the author)



Article by **Mr. CS.U.Siddharth**

CHIEF EXECUTIVE OFFICER

A Chief Executive Officer (CEO) is the most senior corporate, executive or administrative officer in charge of managing an organization especially an independent legal entity such as a company or non-profit institution. The CEO of a Corporation Or Company typically reports to the Board of Directors and is charged with maximizing the value of the entity, which may include maximizing the share price, market share, revenues or another element. In the non-profit and government sector, CEOs typically aim at achieving outcomes related to the organization's mission, such as reducing poverty, increasing literacy, etc. The responsibilities of an organization's CEO are set by the organization's Board of Directors or other authority, depending on the organization's legal structure. They can be far-reaching or quite limited and are typically enshrined in a formal delegation of authority. Typically, responsibilities include being a decision-maker on strategy and other key policy issues, leader, manager, and executor. As they have such an important role in a company, their appointment is covered under the Companies Act 2013.

As per the Companies Act, 2013 Chief Executive Officer (CEO) means an officer of a company, who has been designated as such by it. The Companies Act, 2013 does not define the qualification,

experience or term or conditions for Chief Executive Officer (CEO) nor its does define the role, functions, term and conditions etc to be strictly adhered by Chief Executive Officer (CEO). Hence, it is purely the discretion of the management of the company so as to fix their qualifications, experience, roles or functions. Though it may be noted that it should be clearly set out in the appointment letter to be furnished by company to the proposed Chief Executive Officer (CEO).

A Chief Executive Officer (CEO) of a company typically aims at achieving outcomes related to the organization's mission, such as reducing poverty, increasing literacy, etc. Different Countries have their different definitions and powers for CEO and there are no universal roles defined for Chief Executive Officer (CEO) or qualification criteria for eligibility.

As per section 203 of the Companies Act, 2013 a Chief Executive Officer (CEO) is considered as Key Managerial Personnel. And below given companies are required to appoint a Chief Executive Officer (CEO): –

Every listed company

Every other public company having a paid-up share capital of Ten Crore Rupees or more.

The appointment and other related provisions for appointment of Chief Executive Officer (CEO) are:-

The Companies Act, 2013

SEBI (LODR) 2015

As per the Companies Act, 2013, Every listed company and every other public company having a Paid-up Share capital of Ten Crore Rupees or more are required to appoint Chief Executive Officer (CEO) as Key Managerial Personnel (KMP). As per interpretation, if any company is not falling in above category or ambit, a Chief Executive Officer (CEO) is not required to be appointed. Though, a company can voluntarily comply with this provision.

A Chief Executive Officer (CEO) can be appointed for any number of years. It totally depends upon the management and is already included in the appointment letter of Chief Executive Officer (CEO) stating his term, reasons for cessation etc.

Procedure to Appoint CEO:-

The following process is to be followed for appointment of Chief Executive Officer (CEO):

1. Prepare notice of Board Meeting along with draft resolution(s) to be passed in the Board Meeting for candidate consideration for appointment as Chief Executive Officer (CEO).
2. Sending of Notice along with Agenda of Board Meeting to all the Directors of the company.
3. Convene Board Meeting and pass the following Board Resolution.
4. Sending of Outcome of Board Meeting to Stock exchange wherever company's securities are listed within 30 minutes from the conclusion of meeting. (This point is applicable for listed companies only).
5. Issue Letter of Appointment to the candidate for their appointment as Chief Executive Officer (CEO).
6. File e-Form MGT-14 and DIR-12 along with attachments with the Registrar of Companies regarding the appointment of director and simultaneously as a Chief Executive Officer (CEO) within thirty (30) days from appointment as Chief Executive Officer (CEO).

7. Sending of Appointment Letter to the Chief Executive Officer (CEO) and entry in the Statutory Register, Minute Books etc of the company.

Only two (2) forms are required for the appointment of Chief Executive Officer (CEO) and these are:-

DIR-12

MGT-14

There are many times when a situation arises that a Chief Executive Officer (CEO) wants to resign from the company, whatever the reason maybe. If a Chief Executive Officer (CEO) resigns, she/he can anytime resign from the company after giving a notice as well as reason. The company will take the required steps for such resignation. It should be noted that the resulting vacancy shall be filled-up by the Board at a meeting of the Board within a period of six months from the date of such vacancy.

The following documents are required for appointment of CEO:-

Intimation letter to Stock Exchange along with brief profile of proposed C.E.O.

Copy of Board Resolution for Board Meeting.

Consent letter of proposed Chief Executive Officer (CEO)

Appointment Letter.

Any other document as may be required.

Any company which is mandatorily required to appoint a Chief Executive Officer (CEO) but has not appointed the CEO, such company shall be liable to a penalty of Five Lakh Rupees and every Director and Key Managerial Personnel of the company who is in default shall be liable to a penalty of Fifty Thousand Rupees and where the default is a continuing one, with a further penalty of One Thousand Rupees for each day after the first during which such default continues but not exceeding Five Lakh Rupees.

(The views expressed are solely of the author)

CONSUMER PRICE INDEX

NUMBERS FOR INDUSTRIAL WORKERS (BASE 2016=100)

S. No.	State	Centre	JAN 2022
1	AP	Guntur	127.1
2		Nellore	127.1
3		Visakhapatnam	136.7
4	ASM	Biswanath-Chariali	130.5
5		Doom-DoomaTinsukia	134.9
6		Guwahati	137.2
7		Labac-Silchar	119.8
8		Numaligarh-Golaghat	11 8.6
9		Sibsagar	126.0
10	BIH	Munger-Jamalpur	121.4
11		Patna	124.0
12	CHD	Chandigarh	126.8
13	CHS	Bhilai	118.1
14		Korba	128.4
15		Raipur	121.2
16	DNH	Dadra & Nagar Haveli	120.7
17	DLI	Delhi	120.0
18	GOA	Goa	121.6
19	GUJ	Ahmedabad	120.3
20		Bhavnagar	121.1
21		Rajkot	124.4
22		Surat	121.4
23		Vadodara	120.6
24	HRY	Faridabad	122.3
25		Gurugram	123.4
26		Yamunanagar	123.6
27	HP	Himachal Pradesh	126.0
28	J&K	Jammu & Kashmir	132.3
29	JRK	Bokaro	122.7
30		Dhanbad-Jharia	129.6
31		Jamshedpur	136.1
32		Ramgarh	127.9
33	KNT	Belgaum	126.8
34		Bengaluru	119.4
35		Chikmagalur	117.4
36		Davanagere	127.0
37		Hubli-Dharwad	124.1
38		Mercara-Kodagu	122.2
39		Mysore	123.8
40	KRL	Ernakulam/Alwaye	128.9
41		Idukki	129.6
42		Kollam	126.3
43	MP	Bhopal	121.1
44		Chhindwara	123.6
45		Indore	116.5*
46		Jabalpur	126.9
47	MHR	Mumbai	119.2
48		Nagpur	126.1

S. No.	State	Centre	JAN 2022
49		Nasik	120.8
50		Pune	120.8
51		Solapur	131.1
52		Thane	119.1
53	MEG	Shillong	135.2
54	ODI	Angul-Talchar	130.8
55		Cuttack	135.0
56		Keonjhar	134.5*
57	PUD	Puducherry	132.6
58	PUN	Amritsar	120.7
59		Jalandhar	121.2
60		Ludhiana	125.2
61		Sangrur	120.6
62	RJN	Alwar	124.8
63		Bhilwara	120.3
64		Jaipur	116.5
65	TN	Chennai	126.4
66		Coimbatore	123.1
67		Coonoor	125.7
68		Madurai	128.5
69		Salem	127.1
70		Tirunelveli	131.3
71		Virudhu Nagar	127.2
72	TEL	Hyderabad	123.3
73		Mancheriyal	134.8
74		Warangal	126.3
75	TRP	Tripura	126.3
76	UP	Agra	124.8
77		Ghaziabad/G.B.Nagar	126.2
78		Kanpur	126.7
79		Lucknow	127.2
80		Varanasi	126.3
81	UTK	Udham Singh Nagar	131.8
82	WB	Darjeeling	116.5*
83		Durgapur	129.9
84		Haldia	11 8.0
85		Howrah	125.2
86		Jalpaiguri	122.5*
87		Kolkata	131.2
88		Raniganj	136.9
ALL INDIA INDEX			125.1

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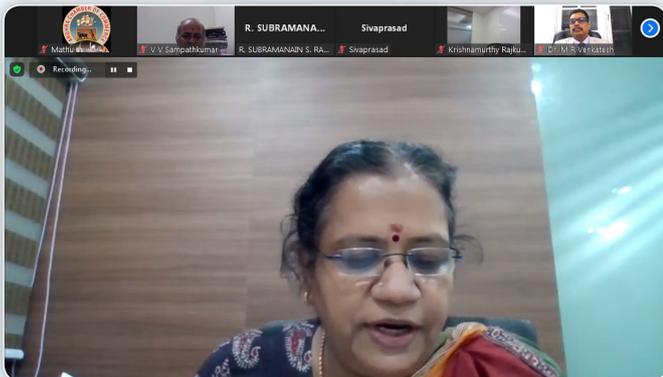
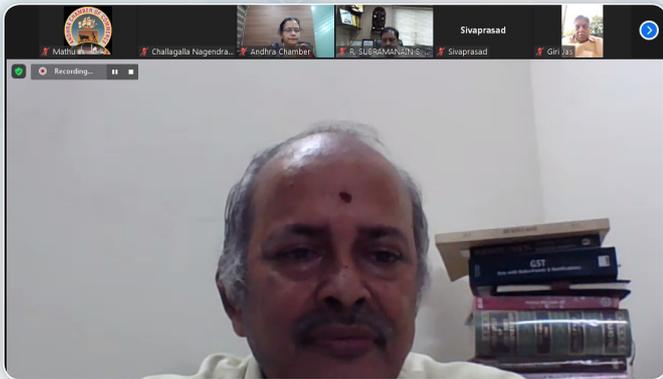
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Budget – February 3, 2022



Tata – February 22, 2022

Zoom Meeting

Recording...

Participants (46)

Q Find a participant

- DK Dilip kumar
- HM Hussain MA
- JR James Reginald Samuel
- KS Kannan Selvaraj
- KR Karthik R
- M Mukunthaan
- NR N RAVIKUMAR
- PS Padmanabhan Sanke
- Parag Kumar
- RR R Ramani
- Ravi Kumar K
- SS S. Sruthika Saravanan
- SJ S.Bhavika Jain
- S Sapna

Invite Mute All ...

5:05 PM 2/22/2022

M.K. Anand - Chairman, MSME...

Andhra Chamber

Jayesh Barot

Participants (41)

Q Find a participant

- Mathu (host, me)
- Andhra Chamber (Co-host)
- Munish Bansal (Co-host)
- Challagalla Nagendra... (Co-host)
- Jayesh Barot (Co-host)
- M.K. Anand - Chama... (Co-host)
- SaravanaPrakash Kri... (Co-host)
- A Tyagi
- Abinayashri
- Abubacker Siddick syed
- B M Ravindra Rao
- Dhana Seelan
- Dilip kumar
- DRURABABU S

Invite Mute All ...

TATA nexarc Accelerate growth

v.upendran venkatakrishnan

Participants (48)

Q Find a participant

- Redmi Note 7 Pro
- S. Sruthika Saravanan
- SENTHIL MURUGAN PARAMAS
- Sheetal Dongre
- siddhartha Ray
- Srikumar P R
- SS- Sujatha
- Sunil Mahiya
- Suryanarayana Kaviri
- Umeshankar Vedagiri
- vupendran venkatakrishnan
- Vinod Kumar Mitta
- WVA
- Dr. P. Libia

SS- Sujatha

Participants (48)

Q Find a participant

- S. Sruthika Saravanan
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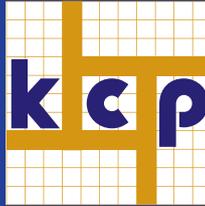
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