



# Journal of Andhra Chamber of Commerce ACC NEWSLINE

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## Launch of Africa Desk – January 24, 2024, Dr. V L Dutt Hall, Chennai



## Attack On Merchant Ships In The Red Sea – Impact On Global Trade 114<sup>th</sup> Joint Session of ACC & MMA, January 31, 2024 at Dr. V L Dutt Hall, Chennai





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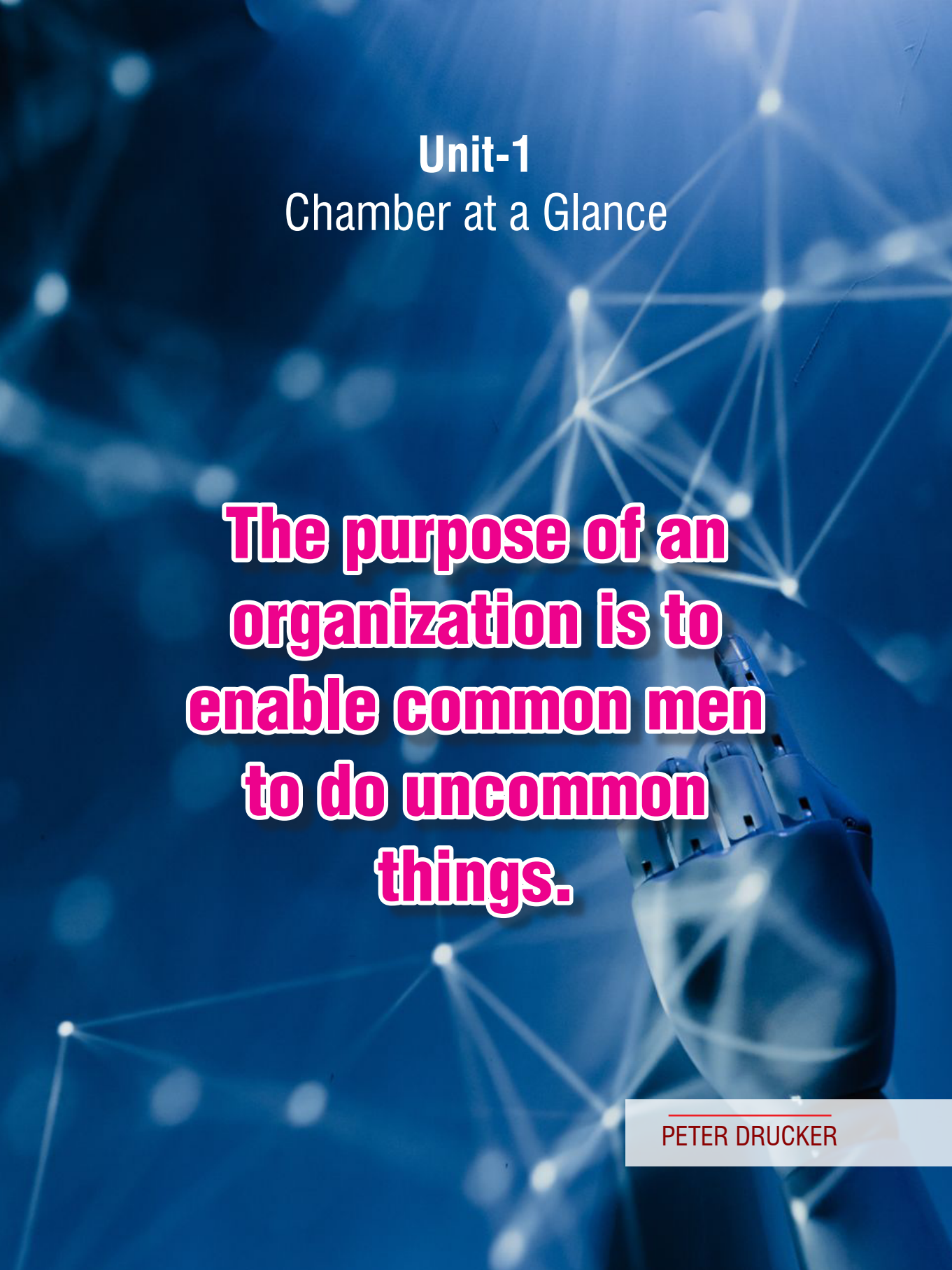


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**Unit-1**  
Chamber at a Glance

**The purpose of an organization is to enable common men to do uncommon things.**

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PETER DRUCKER





## From the **PRESIDENT'S DESK**

Compliances – key to success and business expansion

With the stated objective of Aatmanirbhar Bharat - Self-reliant India, the country's economic development plans hinge on the Make in India – for India and the World, initiative of the government. The success of this clarion call revolves on the pivot of ZED, ie. defect-free products with zero effect on environment.

It is hence prudent that MSMEs quickly set the template of their business in tune with these parameters. While it is the government's prerogative to set the canvas straightened to ease business process, and industrial growth is driven by availability of labour and resources. one aspect that is neglected by industry is adherence to compliances of buyers' standards and stipulations for quality and ESG, which may result in rejects or delayed clearances affecting the viability of the supplies.

MSMEs need to keep within their purview, the focus of the markets and elevate their competitive edge, through compliances to SDG objectives. Adherence to government regulations and norms of domestic buyers and importing countries, is essential for growth apart from the

traditional parameters of competitive costs technology, innovation, service delivery, lean manufacturing, and defect free products.

Companies that comply with Central and state regulations are usually more competitive than those that don't, as they can offer their products to any marketplace without any legal restriction. Customers tend to trust these companies more because they know they're following quality standards and are using materials that are safe for consumption.

A compliant supplier has the following advantages –

1. Enhance Customer Trust
2. Protects the company from legal action
3. Avoids fines and penalties
4. Improves internal processes
5. Enhances Business revenues.

Andhra Chamber of Commerce recently hosted the National Conference on Standards, Certifications & Regulations for Businesses in Key Sectors to bring awareness of the various compliances and accreditations required for 3 key sectors – agri-products, gems & jewellery and Leather and Footwear sectors. ACC proposes to conduct more programmes to stay updated on the evolving regulatory landscape and sector specific requirements.

Participate and stay tuned.

**Dr. V L Indira Dutt**  
President



# CHAMBER



## Launch of Africa Desk – January 24, 2024, Dr. V L Dutt Hall, Chennai

Andhra Chamber of Commerce launched the ACC Africa Desk as an initiative by the Foreign Trade Sub-committee Chaired by Mr. RR Padmanabhan and Co-chaired by Dr. VBSS Koteswara Rao.

In his welcome address Mr Padmanabhan stated that the ACC Africa Desk seeks to open a window for exploring the African market as the continent currently presents huge opportunities for investments and trading. It has its opportunities and challenges which can be explored for mutual benefit. **ACC Africa Desk** is established in collaboration with QUAD Advisory LLP based in New Delhi, with Directors who garnered vast knowledge about the African continent during their professional function at FICCI for over 3 decades.

In her inaugural address, Dr V L Dutt, President, ACC, emphasized that ACC Africa Desk will collaborate with the officials from the Ministry of Commerce and other trade related associations and organizations for its various programmes and initiatives. It will be a platform for information flow and supportive action wherever necessary. The ACC Africa Desk, will be the single point in the Chamber that deals with any interest in Africa from the members. It will be a facilitating conduit for Africa Information & Chamber activities relating to Africa. This Desk will be a two-way information sharing platform and organize meeting platforms of various types with the support of QUAD services. Members wishing to pursue any opportunities presented during interactions, will take it forward on their own with their own due diligence and business acumen.



**Ms Sheila Sudhakaran, Director QUAD Advisory, presented the Plan of Action which included regular meetings at ACC Chapters culminating into a major Conference to bring on board Trade Commissioners, High Commissioners, and other government officials from Africa and officials from the Ministry of Commerce in India. And eventually a delegation visit to Africa for interested parties.**

**Mr Baiju Kumar, Trade Commissioner for Zimbabwe, extended his support for this**

**initiative and highlighted the various industrial and business potential that Africa has to offer to the Indian businessmen.** He mentioned that there was demand for infrastructure such as a cricket stadium, large hospitals, and specialized research facilities like a cancer research hospital. Additionally, Zimbabwe boasts a rich mining sector with 28 sites for auctioning.

The Programme concluded with a Vote of Thanks proposed by Dr.M.K Muthuvelu Senior Vice President of ACC

## **Business Opportunities in Gulf Countries ACC Telangana State Chapter & IMCI Joint Session January 27, 2024, Atluri Koteswara Rao Memorial Hall, Hyderabad**

Andhra Chamber of Commerce, Telangana State Chapter in association with Institute of Management Consultants of India (IMCI), Hyderabad Chapter organized a presentation on “Business Opportunities in Gulf Countries” on Saturday, January 27, 2024 at “Atluri Koteswara Rao Memorial Hall” of the Andhra Chamber of Commerce, Secunderabad for the benefit of the trade & industry.

Dr. V.B.S.S. Koteswara Rao, Co-Chairman, Foreign Trade Sub-Committee chaired the session and welcomed the Guest Speaker and participants for the presentation on “Business Opportunities in Gulf Countries”. In his welcome address Dr.VBSS Koteswara Rao observed – Middle East is a cluster of 13 oil-rich countries, the

richest one is Saudi Arabia and the last one is Sultanate of Oman. You know, business opportunities for a country or group of countries arise from their respective culture, location, civilization, and level of economic advancement.

The Middle East is strategically located in terms of geographical position. It is in the center of the world, equidistant to both eastern and western countries. It has emerged as a preeminent center for international commerce, cultural exchange, and political influence throughout the course of human history.

The Middle East is a rapidly-developing region, making it an excellent starting point for businesses. At present, advertising,





information technology, web development, travel agency, transportation and logistics, education, and healthcare are the leading business ideas to start in the Middle East.

There is a systematic process involved in assessing and evaluating the business opportunities in a given country and there is no shortcut for this. We have to pass through every major and minor step or process in the total journey to ensure that we succeed.

Mr. Mohammed Mushtaq Ali, Director-Cloud Nine LLC & Secretary-IMCI Hyderabad Chapter made a detailed presentation on “Business Opportunities in Gulf Countries”. In his presentation Mr. Mohammed Mushtaq Ali observed: How easy, fair, and transparent doing business in the Gulf Cooperation Council region encompassing six Arab countries – Bahrain, Kuwait, Oman, Qatar, Saudi Arabia, and the United Arab Emirates. While presenting the overview of Gulf countries, he narrated the business opportunities in key industries such as Oil and Gas, Construction/Real Estate, Tourism, Engineering, Fintech, and International trade. The investment incentives such as tax benefits, free trade zones, and government support programs in each of the Gulf Countries were explained in detail.

The presentation was very engaging and enthralling as it centered around market trends and consumer behavior, SWOT analysis, legal and regulatory environment, investment and marketing entry strategies,

risk mitigation and compliance, market expansion, and scalability. Cultural sensitivity and business etiquette with a particular focus on cultural awareness and communication relationship building and networking, cross-cultural leadership and management, and corporate social responsibility.

Earlier Dr.A.R.Arya Sri, Chairman, IMCI-Hyderabad Chapter, introduced the Guest Speaker Mr. Mohammed Mushtaq Ali. Dr. VBSS Koteswara Rao, Co-Chairman, Foreign Trade Sub-Committee extended the floral welcome to him.

There was a good interaction between the participants and the speaker. All the questions raised by the participants were answered by the Guest speaker.

Dr. VBSS Koteswara Rao presented a Memento to the speaker.

The Programme concluded with a Vote of Thanks proposed by Dr. A.R.Arya Sri, Chairman, IMCI-Hyderabad Chapter.

The Number of participants for the Programme were 55.



## Attack On Merchant Ships In The Red Sea – Impact On Global Trade

### 114th Joint Session of ACC & MMA, January 31, 2024 at Dr. V L Dutt Hall, Chennai

This programme highlighted the current impasse in the Red Sea Traffic movement that has affected global trade as a fallout of the Israel-Hamas war and Houthis from Yemen attacking Vessels.

Mr. R R Padmanabhan, Executive Committee Member of ACC introduced the Guest Speaker, Mr. Jayaraman Krishnan, Consultant and Past President, Air Cargo Agents Association of India. He was a Partner of .S. Natesa Iyer Logistics LLP, 3rd Generation in the Business Started in 1919. Joined business in 1981.

In his presentation he presented about The Red Sea serves as a crucial maritime route connecting Europe, Asia, and Africa, facilitating the transportation of goods and raw materials worldwide. However, frequent attacks on merchant ships in this region have raised concerns about the stability and security of global trade.

#### Key Points:

- Shipping Disruption: Attacks on Red Sea merchant ships delay deliveries and disrupt vital shipping lanes, impacting industries reliant on timely transportation.
- Increased Insurance Costs: Security risks raise premiums for vessels, leading to higher maritime trade expenses passed on to consumers.
- Supply Chain Disruptions: Attacks on ships disrupt global supply chains,

causing production delays and increased costs for industries.

- Economic Impact: Red Sea countries' reliance on maritime trade is threatened, hindering economic growth and stability in the region.
- Naval Operations: Heightened security prompts naval deployments to protect shipping lanes, potentially escalating tensions.
- Investor Confidence: Security risks deter foreign investment, impacting economic development efforts and growth opportunities

Summary of the Session Is Attacks on merchant ships in the Red Sea pose significant challenges to global trade by disrupting shipping routes, increasing costs, and undermining investor confidence. Addressing these security threats requires international cooperation, robust maritime security measures, and efforts to promote stability in the region to safeguard the flow of goods and maintain the integrity of global trade networks.

There was a good interaction between that Guest Speaker and the audience who showed keen interest in the subject.

After the Q & A, Mr Gautham, Executive Committee Member of ACC proposed vote of thanks.

The programme was well received by the participants and 34 members attended.







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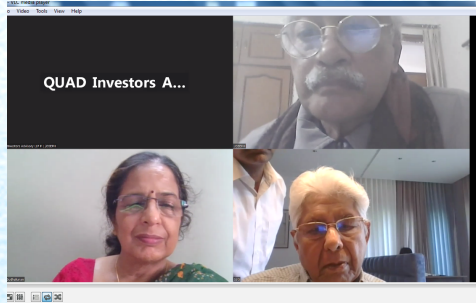
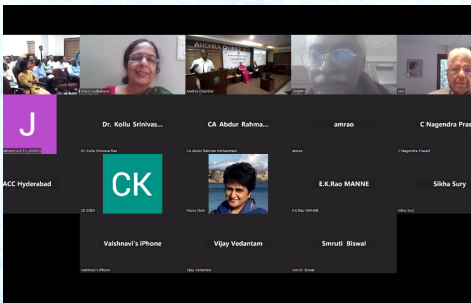
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# Memories Cherish

Launch of Africa Desk – January 24, 2024, Dr. V L Dutt Hall, Chennai





## Business Opportunities in Gulf Countries ACC Telangana State Chapter & IMCI Joint Session January 27, 2024, Atluri Koteswara Rao Memorial Hall, Hyderabad



## Attack On Merchant Ships In The Red Sea – Impact On Global Trade 114th Joint Session of ACC & MMA, January 31, 2024 at Dr. V L Dutt Hall, Chennai





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# Unit-2

## Nation First

**If we love our  
country, we should  
also love our  
countrymen.**

---

Ronald Reagan

## Indian Economy Overview



Aggravating the slower growth in global trade in 2023. In other words, exporting one's way to growth will not be easy. This reinforces the need to lower logistics costs and invest in product quality to hold on to and expand market share in areas where India has an advantage.

Closely related to this challenge is the advent of Artificial Intelligence with the profound and troubling questions it poses for growth in services trade and employment since technology might remove the advantage of cost competitiveness that countries exporting digital services enjoy.

Third and arguably the most important is the energy transition challenge. Concerns over rising temperatures have led to a single-minded focus on reducing carbon emissions amidst the determination that the emission of greenhouse gases, particularly carbon, is the most significant causal factor. This has led to persistent demands from International Organizations

and advanced nations on developing nations to wean themselves off fossil fuels and switch to greener energy even as technological and resource obstacles remain and are not offered by developed countries. It is a reality that, in the short run, there is a trade-off between economic growth and energy transition. Countries cannot sacrifice the former for the latter in a growth-challenged post-Covid global economy. India is walking the fine line between the two more skillful than other nations, with installed non-fossil fuel-based power generation capacity running ahead of targets. Importantly, India's unwavering commitment to ensuring steady economic growth generates resources for investment needed for climate change adaptation, building resilience, and mitigating emissions.

The Indian economy is better placed than ever to take on these three key challenges because of the policies adopted and implemented in the last decade. The Union government has built infrastructure at a historically unprecedented rate, and it has taken the overall public sector capital investment from ₹5.6 lakh crore in FY15 to ₹18.6 lakh crore in FY24, as per budget estimates. That is a rise of 3.3X. Whether the total length of highways, freight corridors, number of airports, metro rail networks or the trans-sea link, the ramp-up of physical and digital infrastructure in the last ten years is real, tangible and transformative.



The financial sector is healthy. Its balance sheet is stronger. It is willing to lend and is lending. Non-food credit growth, excluding personal loans, is growing at double-digit rates.

The pursuit of inclusive development finds Indian households in good financial health. Fifty-one crore bank accounts under Jan Dhan Yojana now have over ₹2.1 lakh crore deposits. Over 55 per cent of them are women. In Dec. 2019, household financial assets were 86.2 per cent of GDP; liabilities were 33.4 per cent of GDP. In March 2023, these numbers were 103.1 per cent and 37.6 per cent, respectively. So, Net Financial Assets of households were 52.8 per cent of GDP in Dec. 2019, and by March 2023, it had improved to 65.5 per cent of GDP.

The economy has created jobs; the unemployment rate has declined considerably from the peaks during Covid times. The labour force participation rate has increased, especially that of women. New Employee Provident Fund subscribers (EPF) have steadily risen post-Covid, especially among the younger population. Women are also enrolling more than ever in tertiary education. The Eleventh Edition of the CII-Wheelbox India Skills Report based on the National Employability Test conducted by Wheelbox2 shows India's youth employability at 51.3 per cent, up from 33 per cent a decade ago. Institutional births are widely prevalent, and the infant mortality rate has declined, as has stunting. More remains to be done, however.

2014, the economy was beset with high fiscal and current account deficits and double-digit inflation. Inflation is under control, the fiscal deficit is trending lower, the current account deficit is just above one per cent of GDP, and foreign exchange reserves cover nearly eleven months of imports. It has been a journey from fragility to stability and strength.

Two things must be singled out here. The government's COVID management and the vaccination record have been instrumental in the quick recovery staged by the economy. Similarly, the deft management of the crude oil supply at reasonable prices in the last two years is noteworthy. Humans cannot appreciate the unseen - the mistakes not made and the risks avoided - but the counterfactuals are all around us. They cannot be missed.

As the government resolves longstanding problems such as deficient infrastructure and financial exclusion, aspirations rise, and expectations shift higher. That is actually a tribute to the policies and performance of the government. Today, many young Indians aspire to a better life and are confident it will happen in their lifetime. They feel that they have a better life than their previous generations and that succeeding generations will do better than them. Nations and people have to believe in themselves for important changes to happen. Now, India does, and Indians do.

Source; <https://dea.gov.in/>

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





# India Success Story

## India's 75th Anniversary of the Republic



Republic Day 2024 marks India's 75th anniversary of the Republic, celebrated with fervour and pride nationwide on 26th January 2024. French President Emmanuel Macron attends as the Chief Guest, emphasizing strong diplomatic ties. Highlights include the debut of an all-women tri-services group, French military participation, cultural showcases, AI demonstrations, ISRO's Chandrayaan-3 tribute, and a spectacular flypast. Special guests representing diverse achievements enrich the occasion.

### Republic Day 2024: Key Highlights

Republic Day 2024 showcases India's 75th Republic anniversary with French President Macron as Chief Guest, the debut of an all-women tri-services group, and diverse cultural and technological displays. Know more about the celebrations of Republic Day 2024 in the form of key highlights of the 75th Republic Day of India:

Chief Guest of 75th Republic Day – French President Emmanuel Macron

French President Emmanuel Macron's presence adds a significant international

flavour to the Republic Day celebrations. His visit underscores the strong diplomatic ties between India and France, marking the sixth occasion of a French leader gracing this prestigious event.

### President's Address at Republic Day 2024

In her Republic Day Eve speech, President Murmu urged citizens to dedicate themselves to serving the nation and fellow citizens. She emphasized the historical significance of the 75th year of the Republic and likened it to the celebratory spirit witnessed during the Azadi ka Amrit Mahotsav. Prime Minister Narendra Modi extended his greetings to the nation, emphasizing the day's importance as the Constitution took effect on January 26, 1950.

### 75th Republic Day – Parade

The much-anticipated 90-minute parade, commenced at 10:30 am, showcased several remarkable features. Notably, it will showcase an all-women tri-services contingent for the first time, highlighting the theme of 'Nari shakti' or women's power. The parade route, from Rashtrapati



Bhavan to India Gate and culminating at the Red Fort, will witness over 100 women artists playing traditional Indian musical instruments instead of military bands. Additionally, 15 women pilots will participate in the Indian Air Force's fly-past, symbolizing 'Nari shakti' in the skies.

### **All-Women Tri-Services Group Debut**

In a historic moment, an all-women tri-services group will participate in the Republic Day Parade for the first time. This groundbreaking contingent includes women troops from the Army's military police, reflecting India's commitment to gender inclusivity and empowerment.

### **French Military Contingent Participation**

A 95-member marching contingent from France and a 33-member band contingent exemplify the burgeoning Defence cooperation between India and France. The French Foreign Legion's role and the inclusion of six Indian individuals in the French military team underscore the strengthening of bilateral relations.

### **Cultural Showcase on 75th Republic Day of India**

The Ministry of Culture's 'Anant Sutra – The Endless Thread' exhibition promises a visual feast for attendees. Featuring around 1,900 sarees and drapes from diverse Indian states and union territories, the installation pays homage to India's rich cultural heritage and craftsmanship.

### **Republic Day 2024 – Focus on Artificial Intelligence (AI)**

The Ministry of Electronics and Information Technology's tableau highlights the transformative potential of artificial intelligence (AI) across sectors. From education to logistics and healthcare, AI's role in shaping India's future is showcased, aligning with Prime Minister Narendra Modi's vision for technological innovation.

### **ISRO's Chandrayaan-3 Tribute**

The Indian Space Research Organization's (ISRO) tableau commemorates the success of the Chandrayaan-3 mission, emphasizing India's strides in space exploration. The tableau's depiction of Chandrayaan-3's journey reflects the nation's scientific prowess and ambitions.

### **Spectacular Fly-past**

The fly-past featuring a French refuel aircraft and two Rafale fighters, alongside indigenous aircraft and helicopters, adds grandeur to the celebrations. Noteworthy aircraft like ALH Dhruv Rudra and LCH Prachand, along with 15 women aviators, showcase India's aerial prowess.

### **Republic Day 2024 – Special Guests**

Approximately 13,000 special guests, including top performers across various government schemes and beneficiaries, grace the occasion. This diverse assembly, representing India's achievements and aspirations, embodies the spirit of Jan Bhagidari and national pride.

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



**Unit-3**  
**Kaizen Corner**

**Don't Demand  
Perfection. But  
Insist on Continuous  
Improvement.**

# BUSINESS MATTERS



**Mr. S. Prakash**

## *Performance Management System and Balanced Scorecard - Fueling Growth in MSMEs*

Micro, Small, and Medium Enterprises (MSMEs) are the backbone of economies worldwide, contributing significantly to employment, innovation, and GDP growth. However, navigating the dynamic and competitive business landscape necessitates effective performance management and strategic direction. This is where a robust Performance Management System (PMS) coupled with the Balanced Scorecard (BSC) emerges as a powerful duo, propelling MSMEs on a continuous upward growth spiral.

### **The Imperative of Effective Performance Management:**

Traditional, purely financial-based performance measures often offer an incomplete picture, failing to capture the nuances of an MSME's operations. A comprehensive PMS goes beyond financial numbers, encompassing operational, customer-centric, and internal process metrics. This holistic approach provides valuable insights into various aspects of the business, enabling timely adjustments and strategic alignment.

### **Enter the Balanced Scorecard:**

The BSC, developed by Robert Kaplan and David Norton, provides a strategic

framework for translating vision into measurable objectives and actionable initiatives. It balances traditional financial measures with non-financial perspectives across four key areas:

- **Financial:** Measuring profitability, liquidity, and efficiency.
- **Customer:** Assessing customer satisfaction, loyalty, and market share.
- **Internal Processes:** Evaluating operational efficiency, innovation, and quality.
- **Learning & Growth:** Tracking employee development, knowledge management, and IT infrastructure.

### **Implementing PMS and BSC in MSMEs:**

For MSMEs, success depends on tailored implementation, considering their unique characteristics. Here are some key considerations:

- **Simplicity:** Keep the PMS and BSC lean and easy to understand. Avoid complex metrics and excessive data gathering.
- **Focus:** Select key performance indicators (KPIs) aligned with the MSME's specific strategic goals and priorities.





- **Employee Engagement:** Involve employees in defining KPIs and setting targets to foster ownership and accountability.
- **Regular Reviews:** Conduct regular performance reviews to track progress, identify deviations, and adapt strategies.
- **Technology Leverage:** Utilize digital tools and software for data collection, analysis, and reporting to streamline the process.

### Benefits of a Robust PMS and BSC:

By effectively implementing a PMS and BSC, MSMEs can reap numerous benefits:

- **Strategic Clarity:** Align goals across departments and levels, ensuring everyone achieves a common vision.
- **Improved Performance:** Provides actionable insights to improve all business areas continuously.
- **Enhanced Customer Focus:** Helps prioritize customer satisfaction and retention, leading to increased market share.
- **Innovation Stimulation:** Fosters a culture of learning and growth, encouraging innovation and adaptability.
- **Talent Attraction and Retention:** Creates a transparent and performance-driven environment, attracting and retaining top talent.
- **Decision-Making Confidence:** Provides data-driven insights to support informed strategic decisions.

### Growth Spiral in Action:

Imagine an MSME implementing a PMS and BSC to improve delivery time, customer satisfaction, and employee training. The MSME can identify bottlenecks, address training gaps, and improve customer service by tracking on-time deliveries, customer feedback, and training completion rates. This results in happier customers, improved efficiency, and increased profitability. This positive feedback loop propels the MSME on a continuous upward growth spiral.

A well-designed PMS and BSC are strategic compasses that guide MSMEs towards sustainable and lasting success. By providing a holistic view of performance, fostering strategic alignment, and driving continuous improvement, these tools empower MSMEs to navigate the competitive landscape and embark on a rewarding journey of upward growth. In today's dynamic business environment, MSMEs that embrace strategic performance management and leverage the power of the BSC are poised to stand out and write their own success stories.

Best of luck and wishes.

### Prakash

Founder & CEO - See Change Consulting  
Email: [prakash@seechangeworld.com](mailto:prakash@seechangeworld.com)

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



# Madras High Court Judgments in VAT CST GST



*Shri V.V. Sampathkumar*

*Treasurer and Chairman, Indirect Taxes Subcommittee, ACC*

**Goods detention** Petitioner generated E-way to transport is own machinery. However, the delivery challan was misplaced by the Conveyance driver. On 18.12.2023, at the time of interception by the respondent, the Conveyance driver of the petitioner had displayed the soft copy of the DC and the same was not accepted and the petitioner's vehicle was retained by the respondent. Thereafter, the said delivery challan was submitted before the respondent by the petitioner. However, without considering the same, the respondent had issued the impugned notice. Petitioner submit that the respondent had fixed the date of hearing on 21.12.2023 (yesterday). The Court stated that the petitioner had approached this Court in a premature manner. However, highlighting the time aspect, this Court issued the following orders: (i) Respondent is directed to fix a fresh hearing on 23.12.2023 (tomorrow)(ii) While deciding the matter, the respondent is directed to consider the production of E-way bill by the petitioner and thereafter, decide with regard to the release of vehicle. **M/s S.K.Transport, vs. STO (FAC), Roving Squad, Hosur**

**Intelligence Divn, Hosur– 635 109. W.P No.36231 of 2023 DATED: 22.12.2023**

**Limited time to appear:** Respondents had issued a notice dated 09.01.2023 by fixing the date of hearing on 11.01.2023 and due to the said short notice, the petitioner was unable to appear before the respondent on 11.01.2023. On the same day (11.01.2023), the impugned order came to be passed by the respondents. However, the petitioner was unaware of the said order passed by the respondent and the same was indicated to the petitioner only on 09.11.2023. In the meantime, another notice dated 22.06.2023 has also been issued by the respondent by fixing the date of hearing on 27.06.2023 for the same subject matter. After hearing the learned counsel for the petitioner and the respondent and after perusal of the connected records the Court set aside the impugned order dated 11.01.2023 and remitted the matter back to the 1st respondent for reconsideration. **M/s.K.GFOUNDATIONS P Ltd, Vs 1.DC (ST), GST-Appeal, Chennai II, Chennai 6. 2.AC (ST), Mylapore Assessment**



**Circle, Nandanam, Chennai 35  
W.P.No.36177 of 2023 Dated-22.12.2023**

**Order on dead person:** Impugned assessment order came to be passed against the dead person, which is non-est in law and hence, it is liable to be set aside. Accordingly, the said impugned order dated 01.03.2023 is set aside with other directions **1.Rekha.S 2. Kavitha.S 3. Sudha.V 4.M.K.Nithish 5.M.K.Ganesh Vs. AC (ST), Thirumullaivoyal Assessment Circle, W.P.No.35411 of 2023 Dated 19.12.2023**

**Overlapping Notice:** Impugned notice dated 14.09.2023 has been issued overlapping the notice dated 29.08.2023 and the said impugned notice was not signed by the respondent. Earlier that the time of issuance of notice dated 29.08.2023, the summary notice was issued by one officer and the detailed notice was issued by another officer, whereas, while issuing the impugned notice dated 14.09.2023, the respondent had issued only the summary notice and no detailed notice has been issued to the petitioner. It is informed that the last date to pass the final order is on 31.12.2023, in such case, this Court passed the following orders:(i) Respondent is directed to issue the detailed SCN to the petitioner by tomorrow (23.12.2023). (ii) Thereafter, the petitioner is directed to file the reply on or before 27.12.2023. (iii) After the filing of reply, the respondent is directed to fix the hearing date and pass orders in accordance with law on or before 29.12.2023. **HDFC Sales P Ltd, vs. AC (ST)(FAC), Vadapalani**

**Assessment Circle, Chennai 6 W.P  
No.36163 of 2023 DATED: 22.12.2023**

**No Illegality No irregularity, Alternative remedy:** There is no illegality or irregularity in the order passed by the Assessing Officer, taking into consideration the decision-making process on his part in passing the impugned order. Court concluded that, if at all, the petitioner is aggrieved by such order, they can approach the Lower Appellate Authority seeking appropriate relief and this Court is not the proper forum to pass any orders, when the appeal is pending before the CESTAT and hence this Court has not inclined to entertain this WP. **M/s.M.M.A. Transport Pvt. Ltd.,Vs 1. Commr (Appeals-II), Chennai-40. 2.Addl Commr, Chennai-35.W.P No.35856 of 2023 DATED : 21.12.2023**

**Order without Sufficient Opportunity:** The notices dated 24.12.2021, 24.03.2023 and 15.05.2023 and the assessment order dated 25.05.2023 have been uploaded in the web portal in the "View Additional Notices and Orders" column and the same were not at all physically served to the petitioner, due to which, the petitioner was unaware about the said notice. Hence, the reasons provided by the petitioner for being unaware of the notice, which was uploaded in the web portal, are appears to be genuine. Further, this Court is of the view that no order can be passed without providing sufficient opportunities to the petitioner. However, in the present case, no reply was filed by the petitioner and no opportunity of personal hearing was provided to the petitioner. Hence, the impugned order is liable to be set aside. **M/s. Jak Communications P**





**Ltd, Vs.1.DCTO, Ayanavaram Zone IV, Chennai Central, TN etc., W.P.No.35453 of 2023 Dated: 19.12.2023**

**Rectification:** Petitioner has filed an application dated 28.08.2020 seeking rectification of the mistake made by the assessing authority in the order dated 28.07.2020, without passing an order in the said rectification application, the respondent ought not to have issued the impugned notice dated 01.12.2023 for recovery of the dues. Ld Government Advocate (Taxes), submitted that the respondent would dispose of the rectification application within 4 weeks from the date of receipt of a copy of this order, after affording an opportunity of personal hearing to the petitioner. Considering the rival submissions, the court directed that there shall be an order of stay of the impugned notice dated 01.12.2023 until the disposal of the rectification application dated 28.08.2020 filed by the petitioner. **M/s.BHEL Vs AC (ST), Ranipet (SIPCOT) Assessment Circle, W.P.No.35100 of 2023 Dated: 18.12.2023.**

Rectification petition: Subsequent to the assessment order, the petitioner had traced out the old documents and thereafter, filed the rectification application on 06.02.2023 before the respondent to rectify the assessment order dated 03.09.2019. Respondent had simply rejected the rectification application filed by the petitioner without assigning any reasons vide impugned order dated 17.08.2023. Further, the said impugned order appears to be a nonspeaking order since none of

the rectification sought for by the petitioner has been dealt with by the respondent. The impugned order is set aside with directions. M/s.Clean Switch India Pvt. Ltd., Vs. STO, Nandambakkam Assessment Circle, Chennai 35. W.P.No.35621 of 2023 Dated : 21.12.2023

**Condonation of delay:** SCN was issued to the petitioner on 01.06.2023, and the petitioner has to file reply on or before 02.07.2023, however, the petitioner filed their reply on the very next day, i.e. on 02.06.2023. Respondent passed the assessment order on the very same date itself, i.e. 02.06.2023. Since the reply was filed immediately, the petitioner was under an impression that the order would be passed after the time limit fixed for filing the reply, i.e. 02.07.2023. However, 1st the respondent passed the assessment order on the very same day, on which, reply was filed by the petitioner i.e. 02.06.2023 and the petitioner came to know about the said impugned order only when the 1st respondent issued recovery notice dated 19.10.2023, which was received by the petitioner on 28.10.2023. Thereafter, the petitioner immediately took steps to file the appeal, however, with a delay. In this background the court observes that the reasons assigned by the petitioner for the delay in filing the Appeal are reasonable and condoned the delay. **M/s.GT India P Ltd vs.1. STO Purasawakkam Assessment Circle, Chennai-102. 2.DC (ST),(GST Appeals), Chennai I, Chennai-6 W.P No.35847 of 2023 DATED: 21.12.2023**

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



# Natural Intelligence- Employee Matters

## How to communicate change in the workplace

If you want to communicate change within your workplace, consider some of the following steps:

- 1. Communicate a vision:** One of the first steps for communicating change in the workplace is to communicate a vision for everyone in the department to understand. This vision could be a department that operates more efficiently or a department that uses safer methods of item transport. The change vision describes how the department or company operates once the changes are implemented. It describes the general benefits of the change process and its broad improvements to production and efficiency.
- 2. Explain changes in the context of each role:** After you communicate the vision, explain the changes within the context of each role. Change may affect some employees more than others, so it can be important to detail how these changes affect each role. The more specifics you provide, the more effectively your team members can understand and unite with the change.
- 3. Be transparent about intention:** Being honest about your rationale can help

employees better understand what they can do to help meet departmental goals and needs throughout the process. Doing this can also help outline other goals during the change process that employees can address individually as they work toward change. This can increase the efficiency of the process and help organize its tasks.

- 4. Describe steps of the change process:** Next, describe a plan of steps that individual employees can take in the change process. Explaining each step can help team members learn their roles and new actions. Consider making a written or digital document of these general and specific steps so each employee can have a reference during and following the meeting.
- 5. Provide resources:** After explaining the required changes, discuss the available resources to help employees make these changes in their departments or workstations. This could be capital for investment, supplies, new workstations or the authority to design a new departmental section or position. While the specifics of what your employees may need depend on the exact changes you're making in the department, equipping them with resources can help initiate changes as soon as possible.



## **6. Allow employees to give feedback:**

Before initiating department changes, allow your employees to offer feedback. This can improve the process by sorting inefficiencies, correcting any productivity assumptions and reaching a better conclusion for each role in the department. Allowing your employees to give feedback before you begin this process can help employees become involved in the process steps and improve its acceptance and familiarity.

**7. Document change efforts:** As your employees take steps in the change process of your department or company, document any efforts they make in real time. This can track how well your employees received the instructions concerning the project. Document any changes to your product or service and determine whether the circumstance or your instructions caused the change. Consider documenting production, efficiency and employee satisfaction. Having a record of this information may be helpful to future change processes.

**8. Gather feedback after a change:** Once employees fully implement a change in a department, consider gathering feedback again after the employees evaluate the new system. Continued feedback can help improve the current system by correcting inefficiencies and promoting productivity. After the process is complete, feedback can also help build new systems in the department, such as more change communication,

so that profits and productivity levels continue to rise.

**9. Seek continual improvement:** It may be important to reassess and repeat the change process, depending on your departmental needs. Continuous improvement is important for a company and its departments so all team members can continue to work toward higher productivity goals and profitability. Once a process is complete, begin drafting and brainstorming other ways the department can work toward improvement, even if such ways are small.

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Mr.M.K. Anand  
Chairman, MSME  
Sub-Committee, ACC

# Shout - Sales and Marketing Matters

## Telemarketing & First Impression-Part-1

In this globally competitive business world, Telemarketing Activity has been used to reach Potential Customers for several decades. The dynamics of telemarketing have evolved from time to time, and in today's Digital Marketing Scenario, Telemarketing is more of an Inbound Activity than an Outbound Activity. However, in many organizations, it is used as an Outbound activity. I have always found that telemarketing is not empowered with the required orientation,

equipped with tools, and the right set of SOPs with report structure. Hence, people who work as telemarketers do their job as they pick up from their own experience rather than structured learning and reviews. Hence, what is in action does not match the management's vision regarding productivity, customer engagement, and output performance.

This article deals with empowering a telemarketing team by providing them with the tools, training, motivation, and support they need to succeed in their roles. Here are several ways you can empower your telemarketing team:

- 1. Comprehensive Training:** Training is not considered an expense but an investment.



- Ensure your telemarketing team receives thorough sales training on the products or services they promote.
- Mock Sessions must be done at least 25 times, and Quality Control must be validated before launching them on the ground to handle clients.
- Provide ongoing training to update them on changes, new offerings, and effective sales techniques.

## 2. Clear Communication:

- Foster open and transparent communication channels within the team.
- Clearly communicate expectations, goals, and any changes in strategies or processes.

## 3. Technology and Tools:

- Equip your team with modern and efficient telemarketing tools, including customer relationship management (CRM) systems.
- Provide training on using relevant software to streamline processes and enhance productivity.
- AI is in full swing; several tools can be navigated to suit your Growth plans.

## 4. Goal Setting:

- Set clear and realistic goals for the telemarketing team.
- Break down larger goals into smaller, achievable targets to motivate the team.

## 5. Recognition and Rewards:

- Recognize and reward individual and team achievements.
- Establish an incentive program that includes bonuses, recognition events, or other rewards for reaching specific milestones.

## 6. Continuous Feedback:

- Regularly provide constructive feedback to help team members improve their performance.
- Conduct performance reviews to discuss strengths, areas for improvement, and career development opportunities.

Connect with  
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 anand@seechangeworld.com  
 for guidance!

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## Unit-4

### Self Development Corner

**Self-improvement  
is the name of the  
game, and your  
primary objective is to  
strengthen yourself,  
not to destroy an  
opponent.**



- Maxwell Mattz



## BUSINESS STORIES

# Inspiration MATTERS

### **Agnishwar Jayaprakash- From swimmer to a Successful Drone Start-up worth INR 887 Crores**

On September 29, 2022, Garuda Aerospace received its DGCA approval as a remote pilot training organisation. It will enable the startup to train some 1 lakh drone pilots across 755 districts, a target it aims to meet by the end of 2025. It's a huge leap forward in terms of technology and regulation. Founded by serial social entrepreneur and Global Indian Agnishwar Jayaprakash (Agni Foundation), who went from swimming to champ to entrepreneurship and studying at Harvard Business School, the startup received funding from MS Dhoni in June 2022.

With the government going full throttle on easing regulations, Garuda Aerospace, founded by serial social entrepreneur Agni Jayaprakash, is the 31st RPTO (Remote Pilot Training Organisation) to get the government nod since the regulations were eased on August 26 this year. Two months earlier, it burst into the limelight when cricketer M.S. Dhoni invested an undisclosed sum in the startup and became its brand investor. "I'm happy to

be a part of Garuda Aerospace and look forward to witnessing their growth story," Dhoni said.

As, for the young entrepreneur himself, he was over the moon about it. Growing up, Agnishwar was an award-winning swimmer, his eyes set on the Olympics. At 14, he became the youngest Indian to represent his country at the World Championships in Indianapolis in 2004. At 22, he brought medals in six categories at the World Short Swimming Course Championship in Istanbul, becoming the youngest Indian to achieve the feat.

By this time, he had stepped fully into his entrepreneurship role.

Inspired by former president APJ Abdul Kalam, Agnishwar founded Ignite-India, a nationwide platform to promote innovation and entrepreneurship in schools and colleges. The platform reached out to over 7000 schools and was recognized by the United Nations. "I started swimming at the age of three, and it became a passion





because I was getting good at it,” he said in an interview at Harvard Business School. “It was good; it let me travel the world, have many new experiences and meet new people. But it was very individualistic. All I thought about was what I could do for myself. As an entrepreneur, my work impacts thousands of young people in India and Southeast Asia. It’s been a very satisfying transition.”

In 2019, he became Vice Chairman at Agni College of Technology in Chennai. “I wanted to leave a mark on the education system,” he told Guindy Times in 2020. “Our system has become rudimentary because our kids are expected to reproduce content after absorbing it in class. We test our kids only on one aspect of intelligence. You score good marks, but you’re not learning.” Agnishwar stepped in with the intention of bringing innovative and entrepreneurial

learning into the education system. Their acceleration programme funds startups and works with the government to inspire children and students.

Seven years after its founding, Garuda Aerospace has “scaled to a 200-member team having the largest drone fleet in India with over 300 drones and 500 pilots operating in 26 cities,” Agnishwar said in an interview with Industrial Automation India. “We have also expanded to Malaysia, Africa and South America.” The team aims to spearhead what Agnishwar calls a “Drone Revolution” with a “vision of manufacturing 1 lakh Made in India drones and cement the market dominance on two major multi-billion-dollar segments – Precision Agri Tech and Industry 4.0.”

Garuda Aerospace manufactures around 30 different kinds of drones and offers over 50 types of services across various industries. This includes warehouse management and delivery for Flipkart, seed dropping, project monitoring and drone delivery of medicines for hospitals. They are also working with Swiggy, which is looking to expand drone delivery to Bengaluru and Delhi.

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# Inspiration Matters

## The Secret of a Productive Day

An Employee wanted to know the secret of a productive day; He decided to learn it from a monk.

**Employee:** Master, please tell me the secret of a productive day.

**Monk:** Start a day with the following questions:

1. What should I do?
2. Why should I do it?
3. How should I do it?
4. When should I do it?
5. Who should do it?
6. Where should I do it?
7. What will happen if I don't do it or don't do it well??

**Employee:** Master, why should we ask such questions before we start a day?

**Monk:** Productivity can be achieved when we have the following thoughts in our mind:

1. The objective for the day
2. Purpose behind the objective
3. Methods to do a task.
4. Time and time frame to do a task.
5. Should you do it or delegate it to others?
6. Identify the place for doing the task.
7. Identify the impact of doing it well and the consequences of not doing it well.

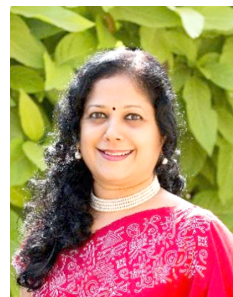
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# FITNESS MATTERS LIVING 360°



| By Gita Krishna Raj

CEO, Maverick

PART - 6

## My Dear Readers, Greetings from Maverick!

They say there are 411 Kcal in a piece of apple pie. But does the whole pie convert into energy for use by your body? What is a calorie? A calorie is a unit of energy. Like you use inches and meters to determine the length, we use Kilo calories to determine energy usage by the body. Is 411 Kcal in the apple pie kinetic energy or potential energy? Obviously it is still potential energy because it is not yet available for use by the body. So when does this energy get converted into kinetic energy? If you said 'when we eat' you are only partially right. The minute you eat a piece of apple pie it still needs to undergo an entire digestive process lasting several hours before it can get converted wholly into energy. Now here is the problem, what happens if your body cannot convert that energy because it cannot digest the apple pie?

Every morsel of food can either be a source of energy working for you when your body

is able to digest it or every morsel of food can be a cause for energy drain working against you when it costs your body more energy to digest it than the energy it will release from that food. All 'junk foods' are those that use greater energy - deplete nutrition from the body for the very process of digestion, than what the food can actually give in return. And if that food cannot be digested, it will have to be stored as toxins and later eliminated causing a lot of stress on our body's organs of detoxification.

### Every morsel counts!

We need to have all three macro nutrients every day. Carbohydrates are important for brain activity. We cannot go on a 'NO CARB' diet. Proteins are a must for every meal because, proteins cannot be stored and without proteins your body cannot digest other foods. So you cannot skip proteins in any meal. Fat constitutes the cell membrane. Further cholesterol is endogenously produced by the body if dietary supply is inadequate. So you cannot



really avoid fats. All three macronutrients - carbohydrates, proteins and fats, are a must for every individual in every meal! At the same time, not everybody needs these macronutrients in the same ratio and certainly not in the quantities, we often times consume.

For instance, an eskimo's daily diet includes about 90% fat. He needs that to withstand the bitter cold weather. Here in India, right under the sun, we cannot deny our body the carbohydrates we are genetically used to. A diesel car will not run on petrol. When our physical appearances differ, our thumb impressions differ, our responses differ, our voice differs, our environment differs, why do we believe all of us have the same body biochemistry?

Each one of us have a unique biochemistry, that needs to be fine-tuned to suit, our

specific nutritive needs. Like how, every engine requires a unique fuel mixture, similarly every person has a need for a unique fuel mixture, in terms of nutrients.

Metabolic typing is a scientific system based on decades of research by some of the finest scientific minds Joseph Mercola, Weston A. Price and William Wolcott. It helps individuals identify their

specific nutrient needs. As a Metabolic typing Advisor I always tell my clients every morsel you eat is working either FOR you, enhancing your health or working AGAINST you causing enormous harm to the delicate balance in your body. When I say 'Every morsel count's I certainly don't mean it in terms of calories but in terms of its nutritive value!

**Bottom line:** Never starve your body. Ensure you give it proper nutrition. Have a balanced meal that suits your individual metabolic type. At the same time remember, quantity matters. Your stomach is the size of your fist. Don't stuff it!

Yours in wellbeing

**Gita Krishna Raj**



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# Travel - Relaxation Matters

## Lepakshi -UNESCO World Heritage



Lepakshi is a small quaint village with a trail of several great kingdoms that once ruled the area. Located in the Anantpur district of Andhra Pradesh, Lepakshi is 120 km from Bangalore, making it a great choice for one day trip. Founded in 1535 AD by Maharaja Aliya Rama Raya of the Vijayanagara empire, Lepakshi is a trove of fascinating archaeological sites, beautiful ancient temples and rich culture.

Each structure narrates a story; this enchanting village also derives its name from the Sanskrit language, meaning 'rise o bird' and has folklore attached.

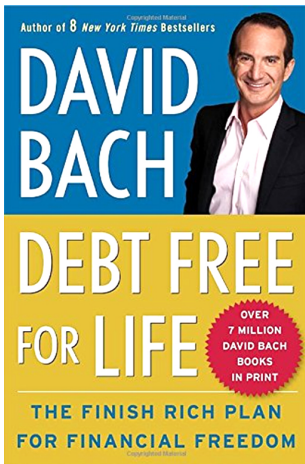
Locals believe that according to the legend of Ramayana, Jatayu fell in Lepakshi after getting injured by Ravana.

The village is most famous for being home to the Lepakshi Temple, known for its stunning Vijaynagar style of architecture and hanging pillars.

Veerabhadra temple is a Hindu temple in the Lepakshi, in Andhra Pradesh, India. The temple is dedicated to the Virabhadra, a fierce form of the god Shiva. Built in the 16th century, the temple's architectural features are in the Vijayanagara style, with carvings and paintings on almost every exposed temple surface. It is one of the centrally protected monuments of national importance and is considered one of the most spectacular Vijayanagara temples.







## Book Review

# - Knowledge Matters

## Debt Free for Life:

## The Finish Rich Plan for Financial Freedom

### GOODBYE DEBT—HELLO FREEDOM!

Most of us grew up believing that there is good and bad debt. Good debts are generally considered debts you incur to buy things that can go up in value—like a home or college education. Bad debts are things like credit card balances, where you borrow money to buy things that depreciate or go down in value, like most consumer goods.

But as America's favourite financial coach, David Bach, points out, in difficult times, there is no such thing as good debt. There is only debt. And all debt is too expensive— if what you desire is FREEDOM! In fact, Bach believes the best investment you can make today is to pay down your debt faster and smarter than you have ever attempted before—starting today!

In Debt Free for Life, #1 New York Times bestselling author David Bach has written his most groundbreaking and important book since The Automatic Millionaire, giving us the knowledge, the tools, and

the mindset we need to get out of debt and achieve financial freedom— forever! Offering a revolutionary approach to personal finance that teaches you how to pay down your debt and adopt a whole new way of living – debt-free. Bach unveils the Debt Wise program that empowers you to pare down your debt automatically. You'll learn to calculate your Debt Freedom Day – the date you will be completely debt-free. And you'll discover that when you are debt-free, you need much less money to live on. You can retire, even with a smaller nest egg -- perhaps earlier than you expected.

David Bach has coached millions to pay off their debt, and now he can guide you. Whether you have home loans, student loans, car loans, or credit card debt— paying down your debt is a game you can win if you know the rules. Debt Free for Life will teach you the rules and give you the tools to buy back your freedom.



## Unit-5

### Bulletin Corner

**Networking is an investment in your business. It takes time and when done correctly can yield great results for years to come.**

- Diane Helbig

# Advertisement Tariff

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Please contact

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Tel : + 91 44 24315277 +91 9840248688

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It pays to ADVERTISE in this

## ACC NEWSLINE

Andhra Chamber Information Bulletin has wide range of circulation among 1350 Members and 28 Trade & Industry Associations and other sister Associations. It has more than 5000 readers and more desk life for valuable reference material content.

Second Cover Page (Multi colour)	Size : 185 x 245 mm	₹ 4000/-per issue
Third Cover Page (Multi colour)	Size : 185 x 245 mm	₹ 4000/-per issue
Fourth Cover Page (Multi colour)	Size : 185 x 245 mm	₹ 7000/-per issue
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### For Further Details Please Contact:

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





## Life Membership Details

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



## ANNUAL MEMBERSHIP FEES DETAILS

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

## SECUNDERABAD RENTAL TARIFF



	Members	Non-Members
<b>Conference Hall</b>	Rs.	Rs.
First 4 hours	1,650.00	2,000.00
Every additional hour	200.00	300.00
<b>Meeting Hall - First Floor</b>		
First 4 hours	700.00	900.00
Every additional hour	100.00	150.00
<b>Hire Charges for LCD Projector &amp; Laptop</b>		
LCD Projector (Per DAY)	700.00	700.00
Laptop (Per Day)	700.00	700.00

**FOR BOOKING MEETING AND CONFERENCE HALLS - PLEASE CONTACT SECRETARIAT AT SECUNDERABAD**



# ACC FACILITIES



Andhra Chamber has an air-conditioned, well-furnished Conference Hall with a seating capacity of 50 people. This hall is given for hire on a rental basis.

## DR V.L. DUTT AC HALL, CHENNAI RENTAL TARIFF

	Members	Non-Members
Meeting Hall – First Floor (Capacity 50 persons)	Rs.	Rs.
First 4 hours	3500.00	5000.00
Every additional hour	750.00	1000.00
<b>Hire Charges for LCD Projector &amp; Laptop</b>		
LCD Projector (Per Day)	800.00	800.00
Laptop (Per Day)	600.00	600.00
<b>*Electricity charges applicable Rs. 100/- for every additional hour after 4 hrs &amp; GST 18% EXTRA</b>		

**FOR BOOKING MEETING AND CONFERENCE HALLS - PLEASE CONTACT  
SECRETARIAT AT CHENNAI**



## VISAKHAPATNAM RENTAL TARIFF



			Members	Non-Members
Meeting Hall -	Rs.	Rs.		
First Floor				
First 4 hours	750.00	1,000.00		
Every additional hour	300.00	300.00		
* GST @ 18% Extra.				

**FOR BOOKING MEETING AND CONFERENCE  
HALLS - PLEASE CONTACT  
SECRETARIAT AT VISAKHAPATNAM**

CHENNAI



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# ANDHRA CHAMBER OF COMMERCE SERVICES AT A GLANCE

The Chamber functions through 17 Sub-Committees, Industry / Trade Panels under the overall supervision of the Executive Committee.



Issue of Certificate of Origin and Attestation / Certification of documents for export shipment.



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



Issue of introductory letters to Members proceeding Abroad on Business



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



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



Special focus on MSMEs and Entrepreneurship Development



Representations of the Chamber on Government Policy Framework and Implementation



Statistical data regarding Industries, Exports, Imports etc. Information on Trade prospects, Business and Economic conditions in India and Abroad



Provision of Free Consultancy Service on GST, Labour, Income Tax, Customs, Import & Export, Banking & Finance, Patents, Trademarks & IPR, Company Law & Civil Laws, Technical Standards, Inspection & Testing and Startups – Business Consultancy, by a Panel of Experts between 11 am and 12.00pm on the Second Saturday of every month at Chennai and Secunderabad offices of the Chamber. Online participation is enabled.

... and more

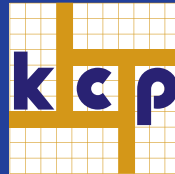
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CEMENT PLANT MUKTYALA



CEMENT PLANT MACHERLA



SUGAR INDUSTRY  
VIETNAM



HEAVY ENGINEERING  
CHENNAI

## BUILDING THE NATION SINCE 1958

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