



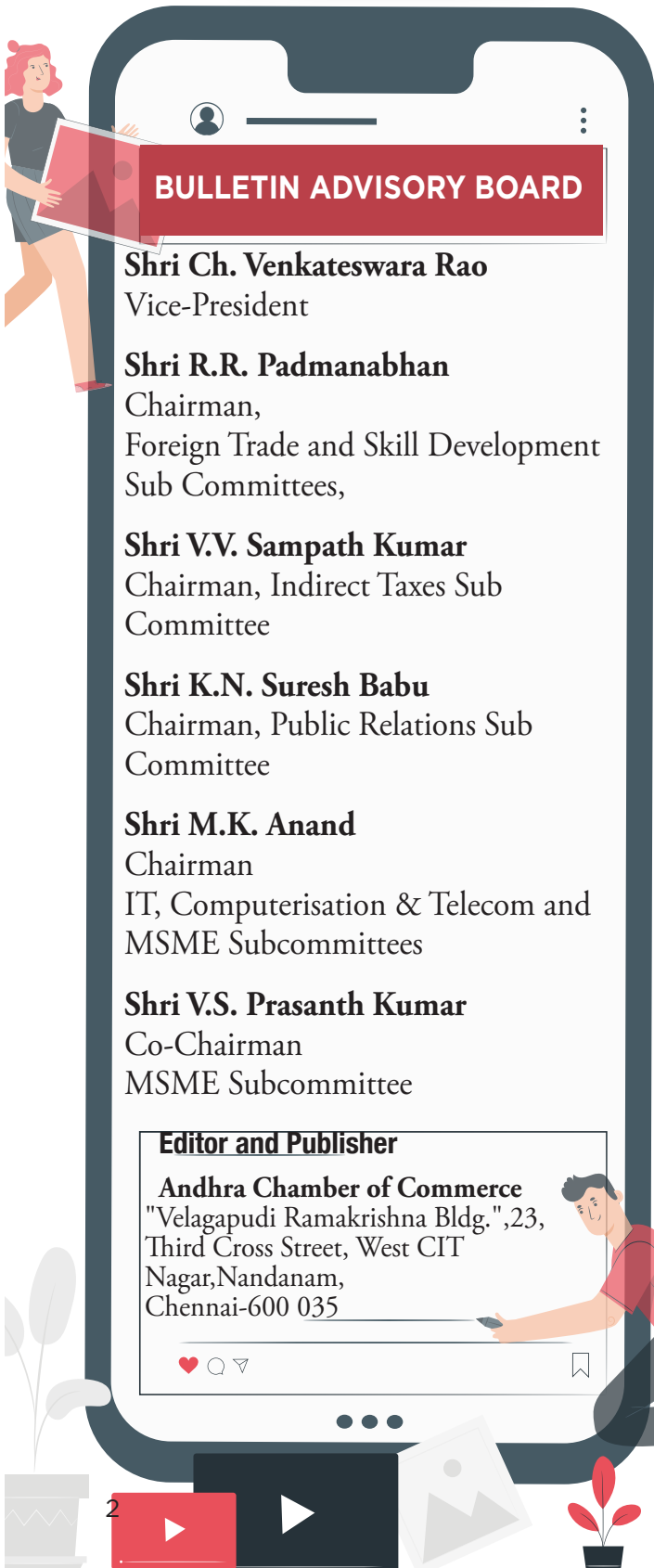
www.andhrachamber.com

ANDHRA CHAMBER OF COMMERCE

INFORMATION BULLETIN PROGRESS THROUGH COMMERCE AND INDUSTRY



PROGRAMS HELD DURING JANUARY 2023



BULLETIN ADVISORY BOARD

Shri Ch. Venkateswara Rao
Vice-President

Shri R.R. Padmanabhan
Chairman,
Foreign Trade and Skill Development
Sub Committees,

Shri V.V. Sampath Kumar
Chairman, Indirect Taxes Sub
Committee

Shri K.N. Suresh Babu
Chairman, Public Relations Sub
Committee

Shri M.K. Anand
Chairman
IT, Computerisation & Telecom and
MSME Subcommittees

Shri V.S. Prasanth Kumar
Co-Chairman
MSME Subcommittee

Editor and Publisher

Andhra Chamber of Commerce
"Velagapudi Ramakrishna Bldg.", 23,
Third Cross Street, West CIT
Nagar, Nandanam,
Chennai-600 035

President's Desk	03
Program on "Recent changes in GST & GST Judgements" held on the 10 th January 2023 @ Chamber's Conference hall	04
Free consultancy service on 14 th January 2023 @ Chamber's Conference hall	05
102 nd Joint Session of ACC & MMA joint program on "Mind, Body & Business – The Fine Art of Balance" held on the 25 th January 2023 Chamber's Conference hall	06
India's Foreign Trade	08
Articles from Advisers	
Madras High Court Judgments in VAT CST GST by Mr V.V Sampathkumar	15
Kanha Shantivanam by Mr.R.R. Padmanabhan	18
Managing a Start-up Organisation by Mr.S.Prakash	19
CONSUMER PRICE INDEX	21
Updation of Membership Data	26



PRESIDENT'S DESK

The recent budget announced by the Hon'ble Finance Minister was an inclusive and growth oriented Budget.

Our Hon'ble Union Finance Minister stated in her first AMRIT KAAL budget that the Budget adopts seven priorities. They complement each other and act as the 'Saptarishi' guiding us through the AMRIT KAAL - Inclusive Development, Reaching the Last Mile, Infrastructure and Investment, Unleashing the Potential, Green Growth and Youth Power & Financial Sector".

Capital Expenditure outlay of 3.3% of GDP is going to spur demand immensely. Ease of doing business by reducing 39000 compliances and making more than 3000 legal Decriminalisation are welcome moves. Also sharing of same data in unified portal may reduce filers and a boon to save time and energy.

Extension of Credit Guarantee Trust scheme to the MSME sector, the back bone of Indian industry, by keeping a corpus of Rs. 9000 Cr and collateral free loan of about Rs.2 lac crores will drastically improve the liquidity with MSMEs. Reduction in interest rate will augur well to the MSME affected by Covid 19. Further support given to Start ups is in the right direction keeping in view the advantageous demographic status of our country.

As far as the Income tax by the salaried people is concerned, Incentive is given to opt for the new tax rates for the individuals as the rebate for the new personal tax system is increased to Rs. 7 Lakhs while for the existing personal tax rate remains unchanged. Savings in personal taxation and deposit schemes to women and senior citizens are to be appreciated by one and all.

Like the above, more beneficial pragmatic measures were presented by our Finance Minister and this will greatly benefit the trade and industry in the days to come.

Dr V.L. IndiraDutt

President

CHAMBER



NEWS

PROGRAM ON “RECENT CHANGES IN GST & GST JUDGEMENTS” HELD ON THE 10TH JANUARY 2023 @ CHAMBER’S CONFERENCE HALL

As we are all aware, the implementation of GST in India marked the beginning of the transformation of the indirect tax framework in the country. GST laws have evolved at a rapid pace with frequent amendments and clarifications. Even from a compliance perspective, requirements such as filing different return forms, undertaking reconciliations and issuance of e-invoices have evolved to a great extent in the recent years.

Every GST Council meeting announces some or the other amendments in GST. So to understand the recent changes in GST, a programme was organised by Andhra Chamber of Commerce on the 10th January 2023.

Mr V V Sampath Kumar, Chairman, Indirect Taxes subcommittee of the Chamber welcomed the participants and moderated the session.

Mr Narasimhan, Treasurer of ACC in his introduction about the speaker said that Mr Subramanian is practicing as a Chartered Accountant and is an expert on Income Tax and also on GST. He has delivered presentations in over thousand orientation seminars on GST. He addressed the seminar on GST even prior to its introduction w.e.f. 1st July 2017.

Mr Subramanian in his presentation presented many of the important changes in GST in the recent times.

Excerpts from his presentation are as below

He said that until 17th July 2022, GST was applicable on the rent of a commercial property but from 18th July 2022, GST shall be charged if such residence is rented or leased by a GST-registered person/entity. As recommended at the 47th GST Council meeting, the tenant should pay 18 per cent GST on a reverse charge basis (RCM). However, they can claim this value as a deduction while they pay tax on sales in GST returns.

GSTR-3B vs GSTR-2A is an important exercise that businesses must not miss out on. It helps businesses claim the full Input tax credit (ITC) and also reverse any excess ITC claimed. In turn, the reconciliation before filing GSTR-3B will help avoid any potential demand notices from the tax authorities. With GSTR-2B introduced in July-August 2020, matching ITC to be claimed in GSTR-3B with GSTR-2A has now moved to a yearly affair, yet important for TDS and TCS credit.

He also presented some more changes in GST, which are important for the industry members.

The session was followed by Q & A. Ms Vijayalakshmi, Secretary General proposed vote of thanks.

It was a very detailed and informative presentation and the participants found it very useful.

FREE CONSULTANCY SERVICE ON 14TH JANUARY 2023 @ CHAMBER'S CONFERENCE HALL

Andhra Chamber of Commerce has been offering the Free Consultancy Service on every month with subject matter experts on various fields to the Members on the second Saturday of every month. January it is held on **Saturday, January 14, 2023** from **11.00 A.M. to 12.00 P.M.** at the registered office of the Chamber, "Velagapudi Ramakrishna Bldg", New No. 23, Third Cross Street, West CIT Nagar, Nandanam, Chennai – 600 035.

Our Hon. Advisers are:

1.GOODS AND SERVICES TAX	Shri V.V. Sampathkumar , B.Sc., . F.C.A., DISA (ICA) Shri V.V. Ramesh , B.Com., M.L., Advocate
2 . S T A R T U P S – B U S I N E S S CONSULTANCY	Shri M.K. Anand , B.Sc, MA, MBA., Smt. Rama Venugopal , M.A.,
3. EXPORT & IMPORT TRADE, FOREIGN TRADE POLICY, PROCEDURES & INCENTIVES	Shri R.R. Padmanabhan , MBA.,B.L.,
4.DIRECT TAXES – INCOME TAX	Shri S. Sathyanarayanan , B.Com, B.L., ACA, ACMA, ACS., Advocate
5.LABOUR LAWS – ESI, PF, FACTORY LAWS ETC	Shri T.S. Gopalan , B.A.B.L., Advocate & Notary
6. COMPANY LAW MATTERS	Shri G. Ramachandran , B.Com., F.C.S., L.L.B Practicing Company Secretary Shri R. Deenadayalu , B.Com., B.L., F.C.S., Company Secretary,
7.IMMIGRATION LAW, INTELLECTUAL PROPERTY RIGHTS COMPRISING TRADE MARK, COPYRIGHTS, PATENTS, DESIGNS, INFORMATION TECHNOLOGY AND BIOTECHNOLOGY	Shri Manoj Pillai , ML (India) LLM (UK) DALM, Advocate
8. CORPORATE LAW MATTERS	Dr. S.R. Sundaram , M.A.M.L., Advocate
9. TECHNICAL STANDARDS, INSPECTION & TESTING (DGS&D) AND GOVT. SUPPLIES	Shri G.S. Raghupathi Asst. Director, (Retd) Quality Assurance, DGS & D

Members are requested to confirm your participation through email to andhrachamber1@gmail.com to attend the Meeting and avail themselves of the expert Advice & Guidance of our Hon. Advisers..

102ND JOINT SESSION OF ACC & MMA ON “MIND, BODY & BUSINESS – THE FINE ART OF BALANCE” ON THE 25TH JANUARY 2023

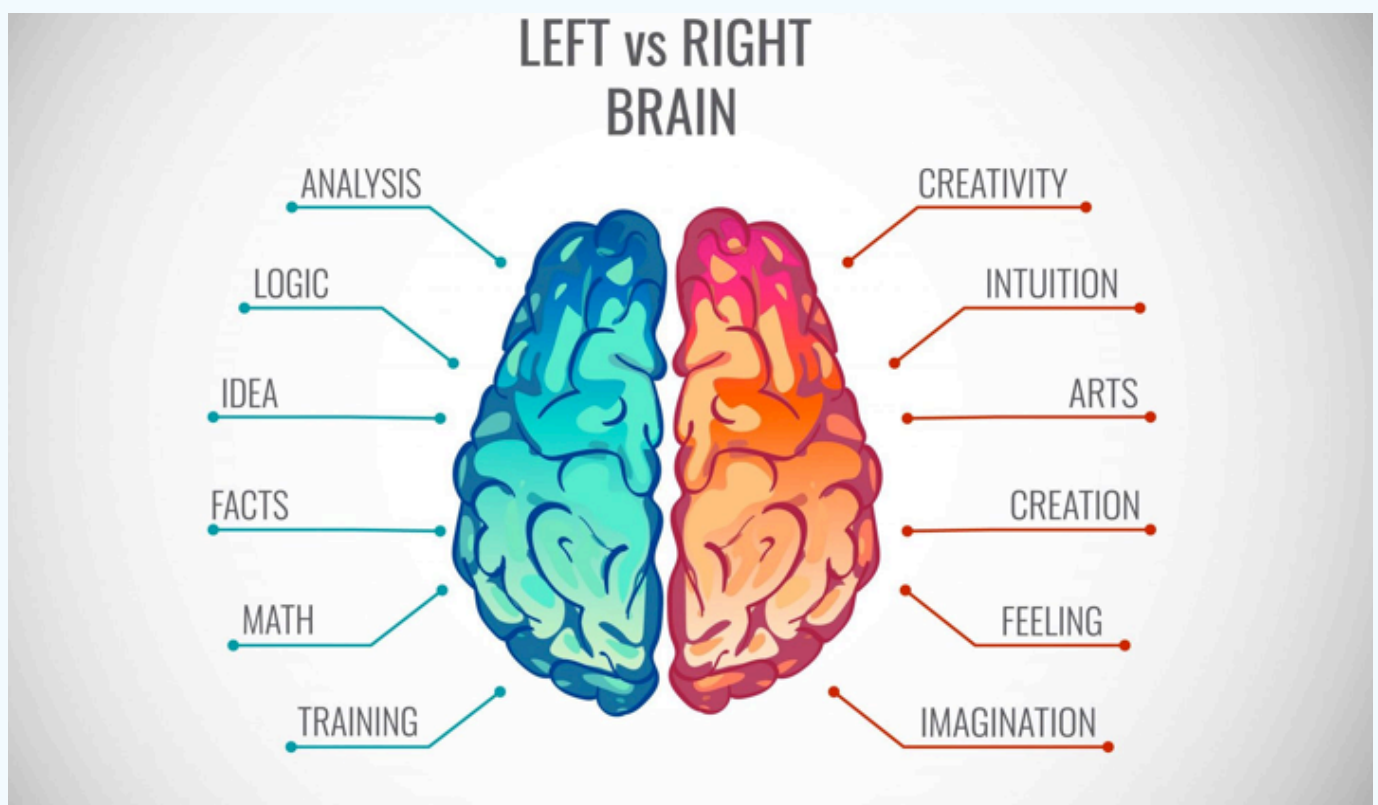
Andhra Chamber of Commerce along with MMA, Chennai has been organising programmes on the last Wednesday of every month for nearly 10 years. The 102nd session on “Mind, Body and Business – The Fine Art of Balance” was organised at the Chamber’s Conference Hall on the 25th January 2023.

Ms Vijayalakshmi, Secretary General welcomed the participants and introduced the speaker. In her introduction she said that Dr. S. Mohan Raj, Consultant Psychiatrist is graduated from Stanley Medical College, Chennai, India in 1989 and went on to do his M.D (Psychiatry) at the National Institute of Mental Health and Neuro Sciences (NIMHANS), Bangalore, India in 1992. He qualified for his Diplomate in National Board (DNB) in Psychiatry, also from NIMHANS. He has two YouTube channels to spread Mental health awareness - ‘Mindscape Matters’ and ‘Mananalam. Nalamariya Aaval’. He has been a Visiting faculty at University of Madras, Dept of Counselling Psychology since 2015.

Dr Mohanraj in his presentation presented about the evolution of definition of mind as Mr Plato said that Brain is the seat of mental process whereas Aristotle during BBC 335 said that Heart is the seat of mental process”. Then there were debates whether the mind is inside or outside the body.

He then explained the Cognitive skills of the brain and functionality of the brain.

He then presented what are the functionalities of left vs Right Brain as above.



As far as body is concerned, there are many types of exercises like Aerobic, Strength training & Stretch. Relaxation exercises like Breathing - Many types of breathing exercises, Yoga, Imagery (Visualisation), JPMR (Jacobson's Progressive Muscle Relaxation) will help in keeping the body fit.

Nutritious diet plays an important role in keeping the body healthy and fit.

Money plays an important role in every one's life and we should not be after money and lose other small pleasures in life eg. Being with the family and parents. Role of Money vs happiness depends upon individual and varies from person to person. Among the audience some people said that money is very much needed for everything and some of them said that money brings happiness only 10% and other things like family, friends, good health brings happiness and in the graph that 10% to be maintained.

So everyone have to balance properly between mind & Body to be successful in business.

The participants were very enthusiastic in learning new things about mind & body and also raised questions.

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

The programme was well received by the participants.

India's Foreign Trade



India's Foreign Trade: January 2023

India's overall exports (Merchandise and Services combined) in January 2023* are estimated to be USD 65.15 Billion, exhibiting a positive growth of 14.58 per cent over the same period last year. Overall imports in January 2023* are estimated to be USD 66.42 Billion, exhibiting a positive growth of 0.94 per cent over the same period last year

Table 1: Trade during October 2022*

		January 2023 (USD Billion)	January 2022 (USD Billion)
Merchandise	Exports	32.91	35.23
	Imports	50.66	52.57
Services*	Exports	32.24	21.63
	Imports	15.76	13.24
Overall Trade	Exports	65.15	56.86
	Imports	66.42	65.80
(Merchandise +Services) *	Trade Balance	-1.27	-8.95

* Note: The latest data for services sector released by RBI is for December 2022. The data for January 2023 is an estimation, which will be revised based on RBI's subsequent release. (ii) Data for April- January 2021-22 and April-September 2022 has been revised on pro-rata basis using quarterly balance of payments data.

Fig 1: Overall Trade during December 2022*



India's overall exports (Merchandise and Services combined) in April-January 2022-23 is estimated to exhibit a positive growth of 17.33 per cent over the same period last year (April-January 2021-22). As India's domestic demand has remained steady amidst the global slump, overall imports in April-January 2022-23 is estimated to exhibit a growth of 22.92 per cent over the same period last year.

Table 2::Trade during April-December 2022*

		April-January 2022-23 (USD Billion)	April-January 2021-22 (USD Billion)
Merchandise	Exports	369.25	340.28
	Imports	602.20	494.06
Services*	Exports	272.00	206.28
	Imports	150.99	118.69
Overall Trade (Merchandise +Services)	Exports	641.24	546.55
	Imports	753.19	612.75
	Trade Balance	-111.94	-66.206

Fig 2: Overall Trade during April-December 2022*



MERCHANDISE TRADE

- Merchandise exports in January 2023 were USD 32.91 Billion, as compared to USD 35.23 Billion in January 20
- Merchandise imports in January 2023 were USD 50.66 Billion, as compared to USD 52.57 Billion in January 2022.

Fig 3: Merchandise Trade during January 2023



- Merchandise exports for the period April-January 2022-23 were USD 369.25 Billion as against USD 340.28 Billion during the period April-January 2021-22.
- Merchandise imports for the period April-January 2022-23 were USD 602.20 Billion as against USD 494.06 Billion during the period April-January 2021-22.
- The merchandise trade deficit for April-January 2022-23 was estimated at USD 232.95 Billion as against USD 153.79 Billion in April-January 2021-22.

Fig 4: Merchandise Trade during April-January 2022-23



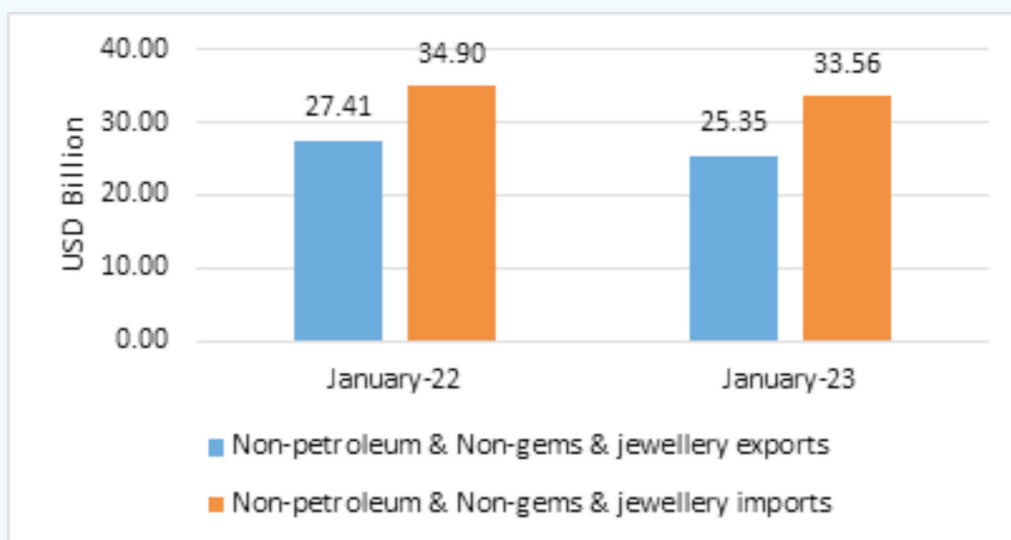
- Non-petroleum and non-gems & jewellery exports in January 2023 were USD 25.35 Billion, compared to USD 27.41 Billion in January 2022.
- Non-petroleum, non-gems & jewellery (gold, silver & precious metals) imports in January 2023 were USD 33.56 , compared to USD 34.90 Billinuary 2022.

Table 3: Trade excluding Petroleum and Gems & Jewellery during January 2023

	January 2023 (USD Billion)	January 2022 (USD Billion)
Non- petroleum export	27.97	30.65
Non- petroleum imports	35.98	40.21
Non-petroleum & Non Gems & Jewellery exports	25.35	27.41
Non-petroleum & Non Gems & Jewellery imports	33.56	34.90

Note: Gems & Jewellery Imports include Gold, Silver & Pearls, precious & Semi-precious stones

Fig 5: Trade excluding Petroleum and Gems & Jewellery during January 2023



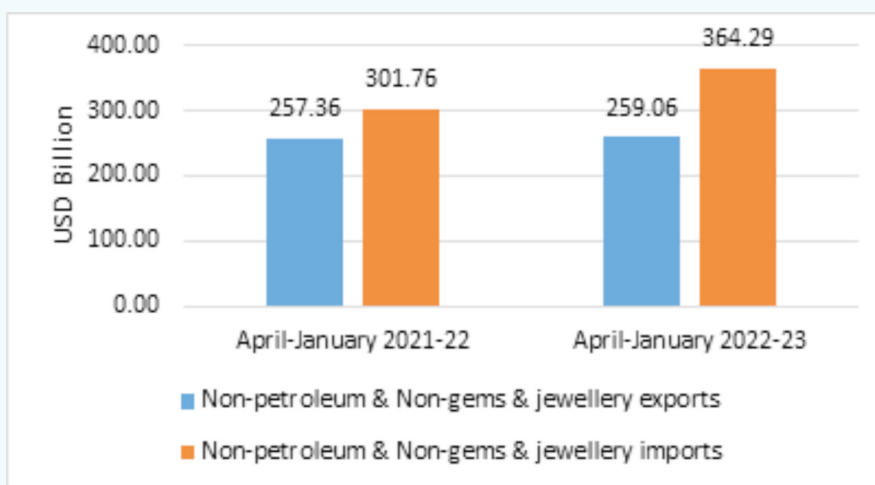
- Non-petroleum and non-gems & jewellery exports during April-January 2022-23 was USD 259.06 Billion, as compared to USD 257.36 Billion in April-January 2021-22.
- Non-petroleum, non-gems & jewellery (gold, silver & precious metals) imports were USD 364.29 Billion in April-January 2022-23 as compared to USD 301.76 Billion in April-January 2021-22.

Table 4: Trade excluding Petroleum and Gems & Jewellery during April-January 2022-23

	April-January 2022-23 (USD Billion)	April-January 2021-22 (USD Billion)
Non- petroleum export	290.67	289.51
Non- petroleum imports	423.74	369.15
Non-petroleum & Non Gems & Jewellery exports	259.06	257.36
Non-petroleum & Non Gems & Jewellery imports	364.29	301.76

Note: Gems & Jewellery Imports include Gold, Silver & Pearls, precious & Semi-precious stones

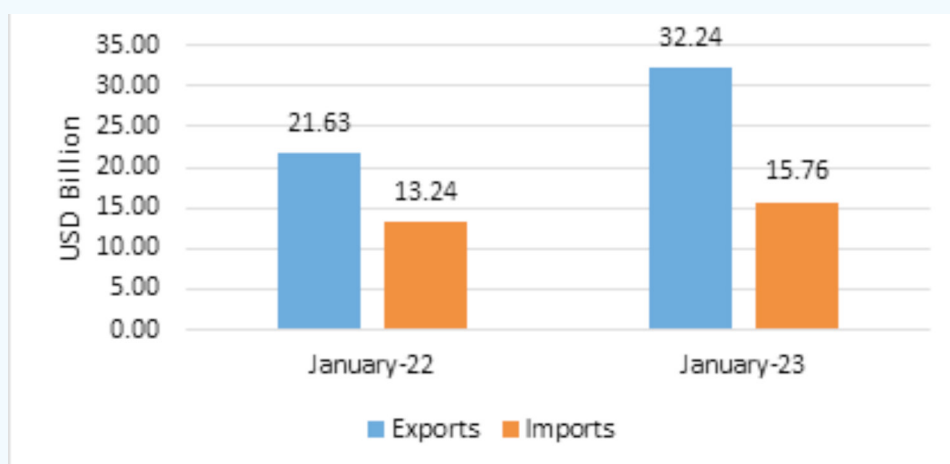
Fig 6: Trade excluding Petroleum and Gems & Jewellery during April-January 2022-23



SERVICES TRADE

- The estimated value of services export for January 2023* is USD 32.24 Billion, as compared to USD 21.63 Billion in January 2022.
- The estimated value of services import for January 2023* is USD 15.76 Billion as compared to USD 13.24 Billion in January 2022.

Fig 7: Services Trade during January 2023*



The estimated value of services export for April-January 2022-23* is USD 272.00 Billion as compared to USD 206.28 Billion in April-January 2021-22.

The estimated value of services imports for April-January 2022-23* is USD 150.99 Billion as compared to USD 118.69 Billion in April-January 2021-22.

The services trade surplus for April-January 2022-23* is estimated at USD 121.01 Billion as against USD 87.58 Billion in April-January 2021-22.

Fig 8: Services Trade during April-January 2022-23*



Global growth is projected to fall from an estimated 3.4 percent in 2022 to 2.9 percent in 2023, while India continues to shine as a bright spot with a growth of 6.8% in 2022 and 6.1% in 2023 with resilient domestic demand despite external headwinds. (IMF's Jan 2023). This seems to be having a two-way effect on India's trade. On one hand, it is reducing exports as there is decline in global growth resulting in sluggish export demand while on the other hand increasing imports as domestic demand remains resilient due to relatively high growth.

Under merchandise exports, 14 of the 30 key sectors exhibited positive growth in January 2023 as compared to same period last year (January 2022). These include Electronic Goods (55.54%), Oil Meals (48.89%), O ds (23.81%), Iron Ore (21%), (18.8%), Fruits & Vegetables (%), Cashew (10.34%), Tobacco (9.41%), Ceramic Products & Glassware (8.25%), Petroleum Products (8.01%), Marine Products (6.61%), Other Cereals (3.92%), Spices (3.79%) and Tea (3.76%).

Merchandise exports, 17 of the 30 key sectors exhibited positive growth during April-January 2022-23 as compared to the same period last financial year (April-January 2021-22). These include Petroleum products (54.78%), Electronic goods (51.96%), Tobacco (38.71%), Oil Meals (29.63%), Cereal Preparations & Miscellaneous Processed Items (17.36%), Rice (16.38%), Leather & Leather Products (13.92%), Oil Seeds (13.77%), Other Cereals (12.32%), Coffee (12.15%), Tea (11.62%), Fruits & Vegetables (10.28%), Ceramic Products & Glassware (7.23%), Organic & Inorganic Chemicals (5.56%),

RMG of all Textiles (5.22%), Marine Products (3.06%) and Drugs & Pharmaceuticals (2.97%). All agricultural commodities exports barring coffee have shown positive growth in January 2023.

Exports of Electronic goods increased by more than 50 percent during January 2023 at USD 2.11 Billion as compared to USD 1.36 Billion in January 2022. During April – January 2022-23 electronic goods exports were recorded at USD 18.78 Billion as compared to USD 12.36 Billion during the same period last year registering a growth of over 50 percent.

Effect of duty withdrawal on Iron Ore is visible on India's exports of the item which have exhibited positive growth of 21 percent during January 2023.

Textiles, Plastic & Linoleum exports continued to decline in January 2023 because of subdued demand due to recessionary effects in major economies.

Under merchandise imports, 17 out of 30 key sectors exhibited negative growth in January 2023. These include Silver (-82.05%), Gold (-70.76%), Sulphur & Unroasted Iron Pyrites (-64.44%), Pearls, Precious & Semi-Precious Stones (-29.65%), Cotton Raw & Waste (-19.49%), Electronic Goods (-18.55%), Metalliferous Ores & Other Minerals (-18.17%), Organic & Inorganic Chemicals (-15.56%), Non-Ferrous Metals (-14.34%), Dyeing/Tanning/Colouring Materials (-10.24%), Fruits & Vegetables (-7.55%), Medicinal & Pharmaceutical Products (-6.61%), Leather & Leather Products (-6.53%), Chemical Material & Products (-4.88%), Machinery, Electrical & Non-Electrical (-2.49%), Pulses (-1.58%) and Fertilisers, Crude & Manufactured (-1.1%).

Merchandise import, 4 of the 30 key sectors exhibited negative growth in April-January 2022-23 as compared to the same period last financial year (April-January 2021-22). These include Gold (-27.91%), Sulphur & unroasted Iron Pyrites (-21.54%), Pulses (-17.20%) and Medicinal & Pharmaceutical Products (-11.48%).

Gold imports, which have a bearing on the current account deficit, declined by 70.76 per cent to USD 0.70 Billion in January 2023 in comparison to USD 2.38 Billion in January 2022. Similarly, silver imports slumped by about 82% from USD 0.64 Billion in January 2022 to USD 0.11 Billion in January 2023. Merchandise exports growth for the period April-January 2022-23 remain impressive at 8.51% as against the same period last financial year (April-January 2021-22).

In terms of export destinations, Netherlands emerged as 3rd largest export destination where exports have increased to USD 15.65 Billion with a share of 4.24% in April- January 2022-23 which is a jump in rank from 11th in 2017-18 and 5th in 2021-22. The exports to Saudi Arabia have increased to USD 8.86 Billion in April-January 2022-23 with a share of 2.40% which improved its rank from 12th in 2021-22 to 8th in April- January 2022-23. Brazil emerged at 9th spot in the current fiscal (April-January 2022-23) with a share of 2.30%, which is a jump in rank to 9th from 21st in 2021-22. Similarly, Indonesia has also emerged as top 11th exports destination with share of 2.18% in 2022-23 (April-January) from 14th in 2021-22. South Africa (15th with 1.96% share) and Israel (18th with 1.79% share) have also made their place in India's top 20 exports destinations in 2022-23 (April - January).

Services exports remain strong and projected to grow at 31.86 percent during April-January 2022-23 over same period last year (April-January 2021-22). Travel sector has shown significant recovery during April-September 2022 with growth of 180%. While IT/ITES and business services have maintained their robust growth, transportation and financial Services exports have grown at more than 35% during April-September 2022.

In spite of strong global headwinds, with two months remaining in the current financial year, India's overall exports is projected to grow at 17.33 percent during April-January 2022-23 over same period last year (April-January 2021-22).

GST

VAT

MADRAS HIGH COURT JUDGMENTS IN

VAT CST GST



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

REVIEW PETITION: Petitioner to pay the arrears of tax and other amounts due from the petitioner in 24 EMIs commencing from the date fixed by this Court and consequently direct the respondents to revoke the cancellation of registration certification of the petitioner on payment of first instalment. There is nothing new that is before this Court in this Review Application. In such circumstances and seeing as there is no merit in the application and stating so, the petitions were dismissed. **M/s. Air Travel Enterprises I Ltd Vs JC of GST and CE, (Appeals-I), GST Bhavan, Chennai. 2. Principal Chief Commr of GST and CE, (Appeals-I), Chennai. 3. STO/CTO, Chennai. Rev. Aplw. SR.No.133584 of 2022 in W.P.No.25091 of 2022 Dtd: 27.01.2023**

ITC REVERSAL : Section 15 of the TNVAT Act 2006 which speaks of exempted sales is specific to either goods that are exempted by Notification or as specified in the 4th Schedule. Section 30 notifies exemptions under 3 modes, i.e., goods (specified taxable goods), assessee (specified class of assessee) and events (specified combinations of goods and assessees). In the last category, the commodity, by itself, is not exempt, as it is the 'event' that is granted the benefit of exemption. Such an event is not brought under the cover of Section 15 and

consequently does not attract reversal of ITC under Section 19(5)(a). **M/s.IOC Ltd Vs. DC(ST)-IV, LTU, Chennai. W.P.Nos.21666 & 21672 of 2019 Reserved on: 01.12.2022 Pronounced on: 04.01.2023**

GST SECTION 75(12): Sub-section (12) of Section 75 of TNG&ST Act opens with a non obstante expression and is notwithstanding Section 73 and 74 of TNG&ST Act. Therefore, as regards the interest component qua Section 50(1) of TNG&ST Act, the argument of the writ petitioner to the extent that the notice dated 24.03.2022 should have culminated in proceedings under Sections 73 or 74 is a non-starter. This by itself draws the curtains on the captioned writ petition. **M/s.Path Finder India Vs. 1.CTO (State Tax) (FAC), Muthialpet Assessment Circle. 2.Branch Manager, Kotak Mahindra Bank Ltd, T.Nagar, Chennai-17. W.P.No.34963 of 2022 Dtd : 03.01.2023**

PERSONAL HEARING : Personal hearing is imperative for a legal drill in a TNVAT Act, Section 27 revision. [SBI Officers Association (CC) SBIOA Vs. The AC, Chennai-1 in W.P.No.22634 of 2019 order dated 01.08.2019, upheld by a Hon'ble DB of this Court vide an order dated 16.12.2019 in W.A.No.4073 of 2019], In the case on hand, as the

writ petitioner has the benefit of across the board Covid exclusion as a one-off case, captioned writ petition is entertained. Stating so, the matter is remitted back to the AO with specific directions. **M/s.Sarvesh Textiles Vs. AC, Tirupur Central-II Assessment Circle, W.P.No.34580 of 2022 DATE: 02.01.2023**

PENALTY : Based on an inspection, three heads of defects were noticed and they are, (a)alleged sales suppression; (b) contravention of statutory provisions and (c) GSTR -1 filed up to 2019 but GSTR 3 B not filed, tax collected but not paid to the Government; Original Authority made an order dated 23.01.2020 imposing a penalty equivalent to 100% of tax as regards (a), Rs.25,000/- as regards (b) (for three contraventions) under Section 125 of TNG&ST and CG&ST and 100% penalty u/s 122(1) of TNG&ST and CG&ST as regards (c). Appellate authority confirmed the order of Original Authority. All the three points on which the order of Original Authority is predicated do not call for interference even if the grounds urged/raised by the writ petitioner before the second respondent Appellate Authority are considered on merits, and stating so, writ petition is dismissed. **M/s.Suvarna Fibrotech Pvt Ltd., Vs. AC(ST) (FAC) Ranipet SIPCOT, Vellore 2. ADC, GST-Appeal, Vellore Office Camp, Vellore W.P.No. 34680 of 2022 Dtd: 02.01.2023.**

LIMITATION : An appeal was preferred by the writ petitioner only on 08.09.2022 after the prescribed period of 3 months and condonable period for reasonable cause of one month later. Law is well settled that when there is a cap, Section 5 of the Limitation Act cannot be applied and going by Simplex Infrastructure Ltd. Vs. UOI - 2018 SCC Online SC, 2681 [subsequently, (2019) 2 SCC 455], when there is a cap there cannot be any condonation beyond the cap or belated period. As the appellate authority has dismissed the appeal on the ground of limitation, this Hon'ble Court found no ground to interfere with the impugned order however it is made clear that this writ Court is not

expressing any view or opinion on the merits of the matter and it is also made clear that it is open to the writ petitioner to apply afresh for registration and if the writ petitioner chooses to apply afresh for registration, the application shall be processed on its own merits and in accordance with law. **Ramanujan Venkatesan Vs JC (Appeals-II) Chennai-40. 2.The DC, GST and CE, Pallavaram Division, Chennai. 3.Superintendent GST and CE, Sholinganallur Outer Range, W.P.No.34774 of 2022 Dtd: 02.01.2023**

REFUND : Writ petition filed praying to issue a writ of mandamus directing the Respondent to refund an amount of Rs.1,40,52,656 /- along with interest in terms of Section 42 (5) of the TN VAT Act 2006. This matter is similar to order dated 08.12.2022 in W.P. No.32911 of 2022. Therefore, there shall be a similar order in the instant case and the operative portion of this order is as follows: " In the light of the fair stand taken by learned Revenue counsel, it will suffice to dispose of the captioned writ petition recording the stated position of learned Revenue counsel and it is also deemed appropriate to give a directive that the refund shall be made in accordance with Section 42(5) of TNVAT Act as expeditiously as the official business of sole respondent would permit and in any event, within 8 weeks from today i.e., on or before 27.02.2023. This Court places on record its appreciation for the fair stand taken by learned Revenue counsel." **GE T&D I Ltd Vs DC(CT) II, Integrated CT and Regn Building, Chennai-35. W.P.No.34836 of 2022 Dtd: 02.01.2023**

PENULTIMATE SALES TO EXPORTS : Petitioner purchased the raw hides and converted it into dress hides and skins. What was purchased by the petitioner was different and what was exported by the petitioner was different. In this matter, the petitioner is therefore not entitled to exemption u/s 5(3) and 5(4) of the CST Act, 1956 in the light of the observations of the Hon'ble SC in Paragraph No.19 in the said Azad Coach Builders (P) Ltd. (2010) 9 SCC 524, - **M/s.E.K.Hajee Mohd Meera**

Sahib & Sons, Vs 1.CTO,Erode. 2.AAC (CT), Erode 3. Secretary, TNSTAT (AB), Coimbatore, 4. Union of India 5.The State of TN, W.P.No.15892 of 2006 Reserved On 11.11.2022 Pronounced On 09.01.2023

WORKS CONTRACT: Court held that the view that the Tribunal has not committed any error while reversing the decision of the second respondent AAC as the petitioner did not produce any documents to substantiate that the steel that was purchased from a registered dealer within the State of TN was not used in the execution of works contract. Hon'ble Court also stated that the scope for interference / judicial review of an order of Tribunal is very limited. Unless the order suffers from violation of principle of natural justice or is found to be ex-facie perverse or arbitrary, the Writ Petition ought not to have been entertained. The impugned order passed by the Tribunal does not suffer from any infirmity and cannot be set aside. **M/s.G.V.Constructions Vs 1.TNSTAT (AB), Coimbatore. 2. AAC(CT),Coimbatore 3. DCTO, Trichy Road Circle, Coimbatore. W.P.No.25600 of 2007 Reserved On 01.11.2022 Pronounced On 09.01.2023**

EXEMPTION ON STOCK TRANSFERS: Appellant submitted that claim of exemption on stock transfers have been disallowed solely on the ground that goods received has been sold on the same date. Reliance was placed on the Judgment of the STAT in the case of M/s.Neeraj Rubber Factory Pvt. Ltd. Vs. State of TN in T.A.No.431 of 1994, which is stated to have attained finality. However, impugned order of assessment has been passed without even dealing with the above submission/ contention. Stating so, the order of the learned Single Judge dated 06.10.2017 was set aside and the matter is remanded back to the authority concerned. **M/s.Sharcstar Communications Ltd., Vs 1. State of TN 2. Union of India, 3. CTO, Peelamedu North Circle, 4.State of Karnataka, 5. State of Kerala W.A.No.2659 of 2022 Dtd: 09.01.2023.**

(The views expressed are solely of the author)

KANHA SHANTIVANAM



Mr. R R Padmanabhan

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

IF THERE IS A PARADISE ON EARTH (BHOOLOKHA VAIGUNTAM), THEN IT MUST BE THIS. WHEN I VISITED THIS PLACE DURING BELOVED LALAJI'S 143RD BIRTHDAY CELEBRATIONS BACK IN 2015, IT WAS BARREN LAND. SOMEONE ASKED ME ABOUT THIS PROPERTY. I SAID 'THIS IS BOTH AN ASSET AND LIABILITY'. NOW THIS IS AN ASSET. THE PLACE IS AN EXAMPLE OF WHAT A DETERMINED MIND CAN ACHIEVE. I COULD NOT FATHOM THE TRANSFORMATION OF THIS PLACE IN THESE INTERVENING 7 YEARS.

SITUATED ABOUT 30 KMS FROM THE HYDERABAD AIRPORT, OFF CHEGUR VILLAGE OF RANGA REDDY DISTRICT, STATE OF TELENGANA AND COMPRISING 1400 ACRES, THE PLACE IS THE INTERNATIONAL HEADQUARTERS OF HEARTFULNESS (HFN) MOVEMENT. THE MEDITATION HALL CAN ACCOMMODATE APPROXIMATELY 1 LAKH PEOPLE AT A TIME. GLOBAL GUIDE OF HFN MOVEMENT, DAAJI SAID, "THE MEDITATION CENTER IS A STRUCTURE NOT ONLY OF PHYSICAL IMPORTANCE, BUT IT ALSO INSPIRES THOSE WHO SEEK BETTERMENT IN THEIR LIVES THROUGH MEDITATION PRACTICES. HENCE, IT IS A MAGNANIMOUS GIFT TO HUMANKIND BY THE UNIVERSE."

AS I SAID EARLIER, IT WAS BARREN, ROCKY, DRY AND DROUGHT PRONE PLACE BUT IS NOW GREEN OASIS WITH 5 LAKH TREES. IN FACT, IT IS CONSIDERED AS A PIECE OF WESTERN GHATS WITH DENSE PLANTATION OF MANY ENDANGERED TREES OF KERALA AND KARNATAKA. MANY TREES UPROOTED DURING ROAD WIDENING PROJECTS FOUND REBIRTH HERE. IT IS A 'THRIVING ECO SYSTEM OF TREES, SHRUBS, HERBS, ORGANIC FARMS AND ENDANGERED SPECIES, RAIN FOREST TREES, AND MEDICINAL GARDEN' (TAKEN FROM THE ARTICLE 'BIRDS OF KANHA' BY RAJESH MENON PUBLISHED IN HEARTFULNESS MAGAZINE)

IT IS ESTIMATED THAT THERE ARE MORE THAN 70 SPECIES OF BIRDS AND IT IS DIFFICULT TO LEAVE THE MESMERIZING PLACE. THE YATRA GARDEN HERE TAKES YOU THROUGH THE STEPS IN ONE'S SPIRITUAL JOURNEY.

TODAY I AM IN KANHA TO PARTICIPATE IN 150TH BIRTHDAY CELEBRATIONS OF REVERED LALAJI'S CELEBRATIONS.

(THE VIEWS EXPRESSED ARE SOLELY OF THE AUTHOR)

Managing a Start-up Organisation



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

Managing a start-up organization requires a unique set of skills and mind-set. Unlike established companies, start-ups are characterized by limited resources, uncertain outcomes, and rapid change. To be successful, leaders of start-up organizations must be able to make quick decisions, adapt to change, and effectively manage their employees.

Define your goals and vision: Start by defining what you want to achieve with your start-up. This will serve as the foundation for your decision-making process and help you stay focused on what's important. Your vision should be clear, concise, and inspiring, and it should drive your team forward.

Build a strong team: The people you bring into your start-up are critical to its success. Look for individuals who are passionate, hardworking, and have the right skills for the job. Encourage your team to work together, share their ideas, and support one another.

Develop a clear strategy: A good strategy should be based on your goals, vision, and the resources available to you. It should take into account the competition, your target market, and the potential challenges you may face. Review your strategy regularly and make adjustments as needed.

Stay agile: In a start-up, things can change rapidly. Be prepared to pivot your strategy if things are not working out as planned. Be open to new ideas, be willing to try new approaches, and be quick to adjust your course if needed.

Manage your finances carefully: Start-ups typically have limited resources, so it's essential to manage your finances carefully. Keep track of your expenses, prioritize your spending, and look for ways to maximize your budget. Seek out funding opportunities, and be prepared to negotiate favourable terms.

Foster a culture of innovation: Encourage your team to think creatively and come up with new ideas. Foster an environment where failure is seen as a learning opportunity, not a source of shame. Celebrate successes and encourage your team to take risks.

Communicate effectively: Good communication is essential in a start-up organization. Be transparent with your team, and make sure everyone is on the same page. Regularly update your team on your progress and any changes to your strategy.

In conclusion, managing a start-up organization requires a unique set of skills, including a clear vision, strong team building, effective strategy development, financial management, fostering a culture of innovation, and good communication. By focusing on these key areas, you can build a successful start-up that can scale and grow over time.

(The views expressed are solely of the author)

ANDHRA CHAMBER OF COMMERCE SERVICES AT A GLANCE



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



Issue of introductory letters to Members proceeding Abroad on Business.



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



Statistical data regarding Industries, Exports, Imports etc



Information on Trade prospects, Business and Economic conditions in India and Abroad.



Information on sources of supply – India and Abroad



Aid through Sister Chambers of Commerce in India and Abroad in establishing trade contacts.



Aid through the Representatives of the Chamber on various Public bodies in removing anomalies or irregularities in the administration of various public services / statutory measures.



Access to Chamber's panel of Consultants on Taxation Matters



Establishment of Commercial / Business Incubator / Start Up Cell & Skill Development Centre – Academic and Industry Connect.



Provision of Free Consultancy Service on GST, Labour, Income Tax, Customs, Import & Export, Banking & Finance, Patents, Trademarks & IPR, Company Law & Civil Laws, Technical Standards, Inspection & Testing and Startups – Business Consultancy by a Panel of Experts between 11 AM and 12.30 PM on the Second Saturday of every month at Chennai and Secunderabad offices of the Chamber.



Business Delegation Tours to foreign countries for development of two way trade between Indian and respective countries.



Organising Conferences, Seminars, Presentation Meetings on topics of Interest to trade & industry.



Special focus on Entrepreneurship Development.



Business facilitation Services Desk @ AMTZ.

Meeting Hall



Chennai



Secunderabad



Visakhapatnam

For Booking Meeting and Conference Halls – Please contact :
Secretariat at Chennai, Secunderabad and Visakhapatnam

CONSUMER PRICE INDEX

NUMBERS FOR INDUSTRIAL WORKERS (BASE 2016=100)

S. No.	State	Centre	NOV 2022
1	AP	Guntur	139.0
2		Nellore	132.7
3		Visakhapatnam	146.2
4	ASM	Biswanath-Chariali	136.3
5		Doom-DoomaTinsukia	147.3
6		Guwahati	145.7
7		Labac-Silchar	133.6
8		Numaligarh-Golaghat	137.2
9		Sibsagar	136.7
10	BIH	Munger-Jamalpur	132.4
11		Patna	132.5
12	CHD	Chandigarh	137.4
13	CHS	Bhilai	122.4
14		Korba	136.7
15		Raipur	128.0
16	DNH	Dadra & Nagar Haveli	123.3
17	DLI	Delhi	128.7
18	GOA	Goa	126.8
19	GUJ	Ahmedabad	126.4
20		Bhavnagar	129.2
21		Rajkot	132.7
22		Surat	124.6
23		Vadodara	125.4
24	HRY	Faridabad	133.4
25		Gurugram	133.6
26		Yamunanagar	134.5
27	HP	Himachal Pradesh	130.2
28	J&K	Jammu & Kashmir	136.0
29	JRK	Bokaro	126.9
30		Dhanbad-Jharia	135.9
31		Jamshedpur	142.1
32		Ramgarh	135.6
33	KNT	Belgaum	135.1
34		Bengaluru	125.0
35		Chikmagalur	125.9
36		Davanagere	136.7
37		Hubli-Dharwad	127.5*
38		Mercara-Kodagu	130.5*
39		Mysore	132.5"
40	KRL	Ernakulam/Alwaye	134.1
41		Idukki	136.5"
42		Kollam	133.5*
43	MP	Bhopal	126.8
44		Chhindwara	130.4
45		Indore	124.4
46		Jabalpur	132.6

S. No.	State	Centre	NOV 2022
47	MHR	Mumbai	124.3
48		Nagpur	132.2
49		Nasik	124.5*
50		Pune	122.4
51		Solapur	137.9
52		Thane	124.9
53	MEG	Shillong	143.5*
54	ODI	Angul-Talchar	143.4
55		Cuttack	139.4
56		Keonjhar	140.6
57	PUD	Puducherry	138.1
58	PUN	Amritsar	126.6
59		Jalandhar	137.5*
60		Ludhiana	138.6
61		Sangrur	132.8
62	RJN	Alwar	127.1
63		Bhilwara	129.8
64		Jaipur	126.0
65	TN	Chennai	130.4
66		Coimbatore	127.0
67		Coonoor	129.7
68		Madurai	138.2
69		Salem	131.8
70		Tirunelveli	140.9
71		Virudhu Nagar	130.8
72	TEL	Hyderabad	132.5*
73		Mancheriyal	144.3
74		Warangal	135.3
75	TRP	Tripura	133.3
76	UP	Agra	137.6
77		Ghaziabad/G.B.Nagar	135.1
78		Kanpur	134.8
79		Lucknow	138.2
80		Varanasi	134.1
81	UTK	Udham Singh Nagar	141.5
82	WB	Darjeeling	125.1
83		Durgapur	135.6
84		Haldia	122.1
85		Howrah	135.0
86		Jalpaiguri	132.9
87		Kolkata	138.4
88		Raniganj	142.0
ALL INDIA INDEX			132.3

1. The CPI-IW for the month of January 2023 will be released on 28th February, 2023.

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

* Rounded up from second decimal place.

Picture Gallery

Program on “Recent changes in GST & GST Judgements” held on the 10th January 2023
@ Chamber’s Conference hall



Free consultancy service on 14th January 2023 @ Chamber's Conference hall



ACC & MMA joint program on “Mind, Body & Business – The Fine Art of Balance” held on the 25th January 2023



ACC Bulletin - Advt Tariff

12 Issues of each 1/2 page will be ₹ 12500/- per annum plus GST

12 Issues of full page will be ₹ 20,000/- per annum plus GST

First come first serve basis the space will be allotted. Member organisations will be give first preference. We welcome your support to have more reach out and more viewing for your Advt and Business.

Please contact

Mr. N. Ravikumar, Joint Secretary, Andhra Chamber of Commerce
Tel : + 91 44 24315277 +91 9840248688
Email : andhrachamber1@gmail.com



Our other Chapters

SECUNDERABAD OFFICE:

"T.G. Venkatesh Bhavan", 602 & 603, Chenoy Trade Centre,
116, Park Lane, VI Floor, P.B. No. 1716, Secunderabad – 500 003, Telangana State.

Phone: 040-27840844, Fax: 040-27840767;

Email : andhrachamber@gmail.com | Shri G. Ramanjaneyulu , Deputy Secretary

VISAKHAPATNAM OFFICE:

Door No. 43-19-30, Venkataraju Nagar, Dondaparthu,
Near T.S.N. Colony, Visakhapatnam – 530 016, Andhra Pradesh.

Phone: 0891-2792220, Fax: 0891-2792221,

Email: andhrachamberofcommercevizag@gmail.com | Shri V. THRINADHA RAO , Deputy Secretary

VIJAYAWADA OFFICE:

Siddhartha Hotel Management College Premises, Pinnameneni Poly Clinic Road,
Technical Nagar, Vijayawada – 520 010 (A.P). Phone: 0866-2472500,

Email: andhrachambervijayawada@gmail.com

Edited, published and printed by Andhra Chamber of Commerce,

"Velagapudi Ramakrishna Building",

23, Third Cross Street, West C.I.T. Nagar, Nandanam, P.B. No.3368,

Chennai-600 035. (Phones: 24315277 / 24315278 / 24315279)

Email ID: andhrachamber1@gmail.com /acc@andhrachamber.com .

SMT R. Vijaya Lakshmi, Secretary General.

Email ID : secretary@andhrachamber.com



UPDATATION OF MEMBERSHIP DETAILS

Kind Attn: Members

Dear Sir/Madam;

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

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

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



In the service of Public for more than 56 years

Winning client's trust with unmatched professionalism

GLOBE DETECTIVE AGENCY

FOR TOTAL SECURITY SOLUTIONS IN INDIA

- | Investigation | Security | Facility | Electronics |
|----------------------------|-----------------------|--------------------|--------------------|
| • Pre & Post Matrimonial | • Consultation | • House Keeping | • Access Control |
| • Pre & Post Employment | • Trained Man Power | • Pantry Services | • Burglar Alarm |
| • Industrial Theft & Fraud | • 24 x 7 Control Room | • Guest House Mgmt | • Fire Alarm |
| • Undercover Operation | • Client Support | • Garden Member | • CCTV |

REGIONAL OFFICES:

Chennai ➔ **No.152, Agurchand Mansion , Mount Road, Chennai-600 002.**
Tel: +91-44-42919500-599; E-mail: chennai@globedetective.com

Bengaluru ➔ **Tel: +91-80-25717905/06;**
E-mail: bangalore@globedetective.com;

Delhi ➔ **Tel: +91-11-26432221/26432681;**
E-mail: delhi@globedetective.com

Mumbai ➔ **Tel: +91-22-22028751/22023578;**
Email: mumbai@globedetective.com

BRANCH OFFICES:

Ahmedabad, Ambur, Coimbatore, Jamshedpur, Kochi, Kolkata, Lucknow, Madurai, Mysore, Puducherry, Pune, Secunderabad, Sriperumbudur, Vapi, Vizag.

www.globedetective.com

SATTVA

LOGISTICS GROUP

Logical Solutions to Logistics Challenges

SATTVA / MANALI

CFS / PUBLIC BONDED WAREHOUSE

Balaji Container Terminal, 126/A, Ponneri High Road,
Chennai - 600 103. Tel : 044-25942969, Telefax : 044-25940016
Mobile : +91 98400 35655, 98400 57979

SATTVA / VICHOOR

CFS / PUBLIC BONDED WAREHOUSE

Survey No.125/1, Ammankulam, Vichoor Village,
Ponneri Taluk, Manali New Town, Chennai - 600 103.
Tel: 044-2593 1631 / 32. IMPORTS - +91 97910 20091,
EMPTY - 94444 12930

SATTVA / PONDY

ICD / PUBLIC BONDED WAREHOUSE

"Panchavati Complex", Pullichappallam, Pondicherry - 605 111.
Tel: 0413-2678249, Telefax : 0413-2678312,
Mobile : +91 97890 99222

SATTVA / ARAKKONAM

ICD / PUBLIC BONDED WAREHOUSE

Maruthi Park, Melpakkam, Kainoor B.O., Arakkonam - 631 003.
Tel: 04177-293711, Mobile : +91 98400 18306

SATTVA ICD, Arakkonam is the only Private Sector ICD with rail connectivity in South India. The ICD is located in the industrial corridor between Chennai and Bangalore. This Rail connectivity is not only for Import Export Cargo movement, but also for movement of duty paid Cargo to the hinter land like Delhi, Nagpur, Bangalore, etc.,

SATTVA / AMBUR

CFS - WESTERN GATEWAY CARGO SERVICES PRIVATE LIMITED

76D, MC Road, Govindapuram, Ambur - 635 802.
Telefax: 04174-243363 / 243364

Mobile : +91 98427 17593, Email: amburcfs@sattva.in

SATTVA / VISHAKAPATNAM

VISAKHA CFS & LOGISTICS PRIVATE LIMITED

Empty Depot & General Warehouse
Survey No. 224/4, Bayyavaram Village, Kasimkota Mandal,
Anakapalli, Visakhapatnam District.
R. DESIKAN, Director, Mobile : +91 98400 70459, Email: desikan@sattva.in

INTERNATIONAL CUSTOM DAY AWARD



GENERAL WAREHOUSE AT GUMMIDIPOONDI

C2/2, Sipcot Industrial Complex, Gummidipoondi - 601 201.
Mobile : +91 99406 10005

AT THONDAMANATHAM

RS No. 40/2, 40/3, Sedarapet Road, Thondamanatham,
Vazhuthavur (Post), Villiannur Commune, Pondicherry - 605 110.
Mobile : +91 97890 99222

AT THUTHIPET

RS No. 129/4, Vazhuthavur Main Road, Thuthipet,
Villiannur Commune, Pondicherry - 605 502.

Contact : Dhandapani R., Chief Executive Officer, Mobile : +91 98400 35655 / dhandapani@sattva.in

CORPORATE OFFICE :

"HIGH GATE", Level 4, No. 153 (Old 82), Santhome High Road, Raja Annamalaipuram,
Chennai - 600 028. Tel: 044 24612829, 24629190 / 9193 / 9194 / 9195, Fax : 044-24613245

E-mail: sattvacorporate@sattva.in | web : www.sattva.in

S. SANTHANAM, Chairman
Mobile: +91 98410 29579 / san@sattva.in

S. NARASIMHAN, Vice - Chairman
Mobile +91 98410 27456 / narsi@sattva.in

S. PADMANABHAN, Director
Mobile: +91 98400 22245 / pad@sattva.in

SATTVA
LOGISTICS PVT. LTD.®

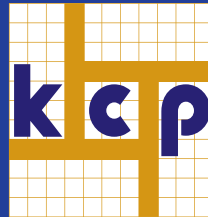
THE KCP LIMITED



CEMENT PLANT MUKTYALA



CEMENT PLANT MACHERLA



**SUGAR INDUSTRY
VIETNAM**



**HEAVY ENGINEERING
CHENNAI**

BUILDING THE NATION SINCE 1958

SRISAILAM DAM



NAGARJUNA SAGAR DAM



KCP

CEMENT

BUILT TO LAST



POLAVARAM PROJECT



SRI KANAKADURGAMMA VARADHI

Registered Office: "Ramakrishna Buildings" No. 2 Dr. P.V. Cherian Crescent, Egmore, Chennai- 600008
Tel: +9144-66772600 / 66772667, Fax: 66772620 CIN65991TN1941PLC001128

Cement Marketing Head Quarter: Plot No. 10, Gayatri Hills, MP & MLA's Colony Road No. 10 C, Jubilee Hills,
Hyderabad - 500033 Tel: 040 2325 3503 to 3505, Cell: +91 9866305145 / 9989597775, E-mail: ramakrishna.k@kcp.co.in