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# ANDHRA CHAMBER OF COMMERCE

## INFORMATION BULLETIN PROGRESS THROUGH COMMERCE AND INDUSTRY



PROGRAMS HELD DURING DECEMBER 2022



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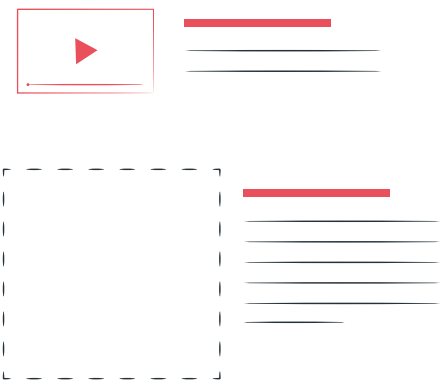
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# PRESIDENT'S DESK

Wishing you all a very Happy & Prosperous New Year & Makar Sankranti!!

The year 2022 was a very satisfying year in terms of activities.

The collaboration with Friedrich Naumann Foundation for Freedom continues and with their support the Chamber organised programmes on Digital Marketing via Facebook and Instagram in Chennai, Secunderabad, Visakhapatnam and Vijayawada and the same were well received by the industry members. The MSME Conference organised during last August, coinciding with the 94th Annual day of the Chamber facilitated the MSMEs to understand the avenues available in Technology, Finance, Marketing & Branding for their business.

The members are gearing up to avail the Certificate of Origin via online, as per the notification of the DGFT, Ministry of Commerce.

The 100th Joint session with Madras Management Association held in November 2022, showcased the successful collaboration of the Chamber with MMA.

The Chairman & Co Chairman of the subcommittees have organised programmes on various fields which the members found it very useful.

While we welcome the New Year 2023, it is time for us to reiterate our commitment to serve our members with our motto "Progress through Commerce & Industry".

Looking forward to yet another eventful and a fruitful year with all your support.

**Dr V.L. IndiraDutt**

**President**

# CHAMBER



# NEWS

## **PROGRAMME ON “HOW TO MAKE IT TO TOP UNIVERSITIES ACROSS THE GLOBE WITH PRESTIGIOUS SCHOLARSHIP & DEBT FREE” HELD ON THE 14<sup>TH</sup> DECEMBER 2022 @ CHAMBER’S CONFERENCE HALL**

Andhra Chamber organised a programme on “How to make it to top universities across the globe with prestigious scholarship & Debt Free” @ Chamber’s conference hall, Chennai on the 14th December 2022.

Mr R.R. Padmanabhan, Chairman of the foreign trade & Skill Development Subcommittee of the Chamber in his opening remarks said that there are lot of Universities which are offering scholarships and the students are unaware of the same. This programme aims to connect the two, so that more students here gets benefitted.

Mr Pavan K Sriram, Head of international Project @ Digital Norway, Norway and Founder Kohort an IIMB NSRCEL and Deshpande startups Focused on Skilling & Career Development in his presentation said that there are \$6 billion scholarships are awarded every year and more than 1.5 million students benefit from the same. The students should plan well ahead in school, to win such scholarships.

Getting good grades and admissions test scores is not enough to win a free ride. There are other factors which has equal weight. 37/40

students last year got scholarships worth 14 crores and 100% admission.

There are potential areas like Green mobility, Energy, Ocean Technologies, Healthcare, Nature based solutions for climate change, advanced technologies, smart cities which attract scholarships from foreign universities. Also students have to think out of the box to get the scholarships.

With this he concluded his presentation which was followed by Q & A.

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

# PROGRAMME ON “EMBRACING TECH IN ENTREPRENEURSHIP” HELD ON THE 21<sup>ST</sup> DECEMBER 2022 @HOTEL THE ACCORD METROPOLITAN, CHENNAI

Andhra Chamber of Commerce in partnership with Friedrich Naumann Foundation for Freedom organised a programme on Embracing Tech in Entrepreneurship on the 21st December 2022 in Chennai.

Mr M K Anand, Chairman, MSME & ICT Subcommittee of the Chamber in his opening remarks introduced the activities of the Chamber and the collaboration with FNF.

The speaker of the day Mr G N Madhu is a Techno Commercial professional with Growth and Investment experience, currently supporting a local drone company to become a Unicorn.

In his presentation he said that MSMEs have to shift from thinking local to Global. If the process is built with an element of tech & investment then it is easy to grow & go global. IPO options are available to list in stock market. Also enhance communication using CRM.

He added that Technology plays a pivotal role for MSME to scale up their operations and become part of global value chains. For scale up and investments, new tech adaption is key for investors. Enhance MSMEs’ efficiency, reduce costs and expand market reach, at domestic and international level through technology. For Trillion Dollar economy , Large firms are eyeing on India.

For funding, many trade financing companies, banks, and financial institutions, including high-net- worth individuals, have designed credit and lending solutions that aid in pooling capital for credit starved MSMEs.

Mr Madhu highlighted the key aspects of Growth and 10X Transformation Process in a most eloquent way with Case Studies for Entrepreneurs to learn the Art of Shaping the organisation by Adopting Tech.

He also said that there are many channels to embrace the technology like

- Build Digital presence
- Enhance communication using CRM
- Automate Data Analytics for information, assessment and Validation
- Remote Management and Monitoring systems
- Dashboard tools

Market funding and investment scenario is changing like International Firms coming to India, Scale up Mindset, Many Investment Firms close to 100,000 Crores is going to be set up, Many Mergers , Joint Ventures will happen, Acquisitions going to happen, MSME partnerships will increase as a reason Positioning is very Vital.

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

We invited 150 Seconds Investor Pitch by 2 Entrepreneurs to showcase their Business Pitch and learned the way forward as well.

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

## 101<sup>ST</sup> JOINT SESSION OF ACC & MMA ON “G20 PRESIDENCY – WHAT IT MEANS FOR INDIA” HELD ON THE 27<sup>TH</sup> DECEMBER 2022 @ CHAMBER CONFERENCE’S HALL

India holds the Presidency of the G20 from December 1, 2022 to November 30, 2023. The 43 Heads of Delegations- the largest ever in G20-will be participating in the final New Delhi Summit in September next year. To understand more on G20 Presidency and what it means for India, the Chamber along with MMA organised a programme at the Chamber’s Conference hall on the 27th December 2022.

In her welcome address Ms Vijayalakshmi, Secretary General of the Chamber said that G20 was founded in 1999 after the Asian financial crisis, as a forum for the Finance Ministers and Central Bank Governors to discuss global economic and financial issues. The G20 was upgraded to the level of Heads of State/Government in the wake of the global economic and financial crisis of 2007, and in 2009 it was designated as the “premier forum for international economic cooperation”.

The G20 Presidency steers the G20 agenda for one year and hosts the Summit and this year India is hosting this. To understand better on what this G20 meant to be for India, this programme is organised in association with MMA.

Mr R R Padmanabhan, Chairman, Skill Development & Foreign Subcommittee said that this is the current topic now and ACC is the pioneer in organising such programmes for the benefit of the members. He also introduced the Speaker, Dr. Uttam Kumar Jamadagni who is the Professor and Chair at the Department of Defence & Strategic Studies, University of Madras. He has Masters in Political Science and Defence & Strategic Studies. Holds an Advanced International Diploma in Conflict and Peace Research. He is on the Governing Council of various educational institutions in the country.

Dr Uttam Kumar in his presentation briefed about G20 and how it has emerged over years. The G20 initially focused largely on broad macroeconomic issues, but it has since expanded its agenda which includes trade, climate change, sustainable development, health, agriculture, energy, environment, climate change, and anti-corruption.

He said that today India is a vibrant democracy. We are diverse in nature but we are together and gained respect from countries around the world. India has changed from rule follower to rule maker. The prevailing global environment is complex, violent conflicts are taking place, pandemic has caused devastation. Global supply chain is affected.

He explained the three tracks of G20 mandate i.e. Sherpa, Finance & Engagement. Sherpa is an emissary of the Prime Minister. One Sherpa of each country will discuss and take it to their respective leaders.

The mandate of G20 is to conduct 200+ meetings throughout the year in all states of India via three tracks - Sherpa, Finance, Engagement. The G20 is expected to bring in inclusive economic growth through Skill Development, Financial Inclusion, Technological Advancement, Economic Growth & Social Development.

The G 20 presidency meetings in India will be held in 55 cities across all states and Union Territories of India. The final summit meeting is on the 9th & 10th September 2023.

He said the Chamber can organise meetings based on the agenda of G20.

It was an interesting and enriching session well presented by the speaker. The session was followed by Q & A.

Mr Gautham, Executive Committee Member proposed vote of thanks

## FELICITATION



With great pride Andhra Chamber of Commerce congratulates Smt Kavitha Dutt, Joint Managing Director of the KCP Limited, on her appointment as Honorary consul of Vietnam in Tamilnadu. The Chamber wishes her all the very best in her new endeavour.

# India's Foreign Trade



## India's Foreign Trade: December 2022

- India's overall exports (Merchandise and Services combined) in April-December 2022 is estimated to exhibit a positive growth of 16.11 per cent over the same period last year (April-December 2021). As India's domestic demand has remained steady amidst the global slump, overall imports in April-December 2022 is estimated to exhibit a growth of 25.55 per cent over the same period last year.
- India's overall export (Merchandise and Services combined) of USD 61.82 Billion in December 2022. The exports exhibited a negative growth of (-) 5.26 per cent over the same period last year. Overall import in December 2022\* is estimated to be USD 73.80 Billion, exhibiting a negative growth of (-) 1.95 per cent over the same period last year.

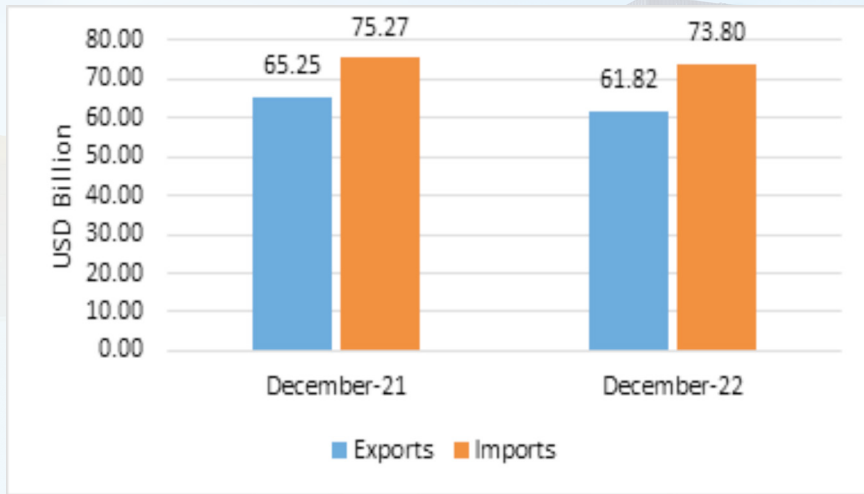
Table 1: Trade during October 2022\*

		December 2022 (USD Billion)	December 2021 (USD Billion)
<b>Merchandise</b>	Exports	34.48	39.27
	Imports	58.24	60.33
<b>Services*</b>	Exports	27.34	25.98
	Imports	61.82	65.25
Overall Trade	Exports	58.36	56.10
	Imports	73.80	75.27
(Merchandise + Services)*	Trade Balance	-11.98	-10.02

\* Note: The latest data for services sector released by RBI is for November 2022. The data for December 2022 is an estimation, which will be revised based on RBI's subsequent release. (ii) Data for April-December 2021 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-December 2022\* are estimated to be USD 568.57 Billion. Overall imports in April-December 2022\* are estimated to be USD 686.70 Billion

Table 2::Trade during April-December 2022\*

		April-December 2022 (USD Billion)	April-December 2021 (USD Billion)
<b>Merchandise</b>	Exports	332.76	305.04
	Imports	551.70	441.50
<b>Services*</b>	Exports	235.81	184.65
	Imports	134.99	105.45
<b>Overall Trade</b> (Merchandise +Services)	Exports	568.57	489.69
	Imports	686.70	546.95
	Trade Balance	-118.12	-57.26

Fig 2: Overall Trade during April-December 2022\*



## MERCHANDISE TRADE

Merchandise exports in December 2022 were USD 34.48 Billion, as compared to USD 39.27 Billion in December 2021.

Merchandise imports in December 2022 were USD 58.24 Billion, as compared to USD 60.33 Billion in December 2021.

Fig 3: Merchandise Trade during December 2022



Merchandise exports for the period April-December 2022 were USD 332.76 Billion as against USD 305.04 Billion during the period April-December 2021.

Merchandise imports for the period April-December 2022 were USD 551.70 Billion as against USD 441.50 Billion during the period April-December 2021.

The merchandise trade deficit for April-December 2022 was estimated at USD 218.94 Billion as against USD 136.45 Billion in April-December 2021.

Fig 4: Merchandise Trade during April-December 2022



Non-petroleum and non-gems & jewellery exports in December 2022 were USD 27.00 Billion, compared to USD 29.52 Billion in December 2021.

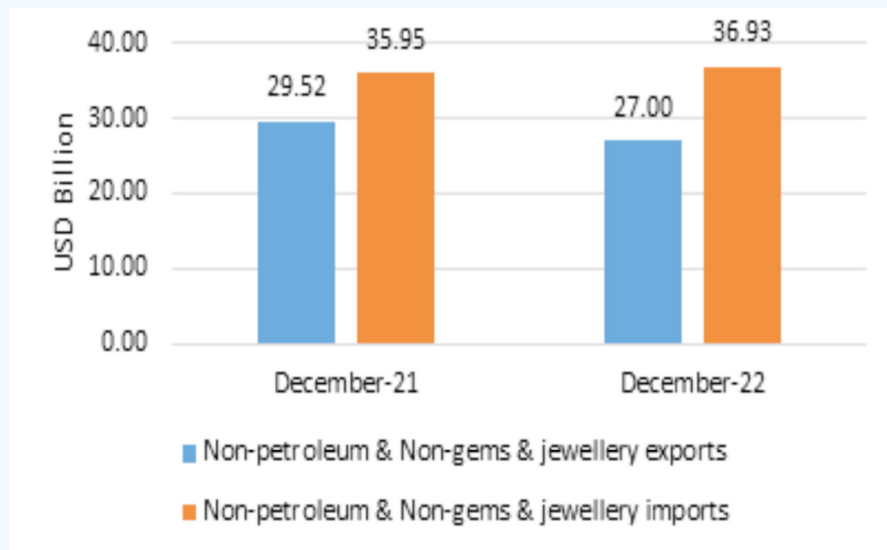
Non-petroleum, non-gems & jewellery (gold, silver & precious metals) imports in December 2022 were USD 36.93, compared to USD 35.95 Billion in December 2021.

Table 3: Trade excluding Petroleum and Gems & Jewellery during December 2022

	<b>December 2022 (USD Billion)</b>	<b>December 2021 (USD Billion)</b>
Non- petroleum export	29.54	32.52
Non- petroleum imports	40.77	43.84
Non-petroleum & Non Gems & Jewellery exports	27.00	29.52
Non-petroleum & Non Gems & Jewellery imports	36.93	35.95

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

Fig 5: Trade excluding Petroleum and Gems & Jewellery during December 2022



Non-petroleum and non-gems & jewellery exports during April-December 2022 was USD 233.50 Billion, as compared to USD 229.95 Billion in April-December 2021.

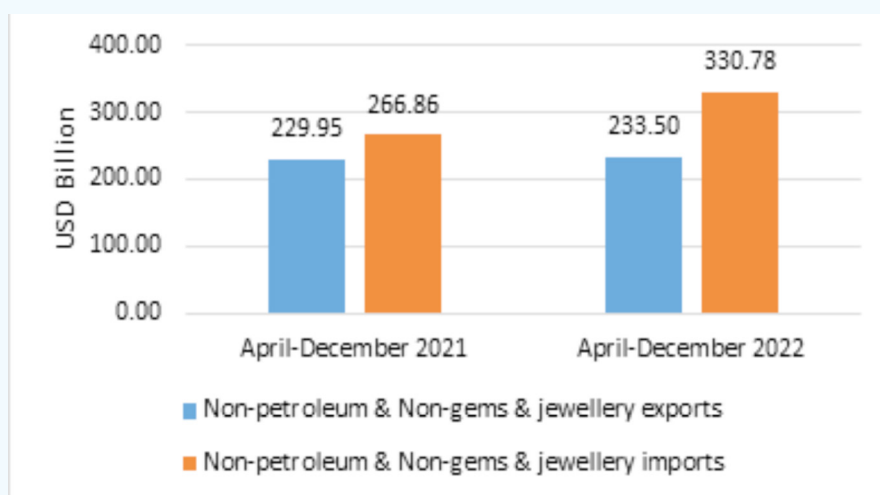
Non-petroleum, non-gems & jewellery (gold, silver & precious metals) imports were USD 330.78 Billion in April-December 2022 as compared to USD 266.86 Billion in April-December 2021

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

	April-December 2022 (USD Billion)	April-December 2021 (USD Billion)
Non- petroleum export	262.49	258.86
Non- petroleum imports	387.80	328.94
Non-petroleum & Non Gems & Jewellery exports	233.50	229.95
Non-petroleum & Non Gems & Jewellery imports	330.78	266.86

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

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



## SERVICES TRADE

The estimated value of services export for December 2022\* is USD 27.34 Billion, as compared to USD 25.98 Billion in December 2021.

The estimated value of services import for December 2022\* is USD 15.56 Billion as compared to USD 14.94 Billion in December 2021.

Fig 7: Services Trade during October 2022\*

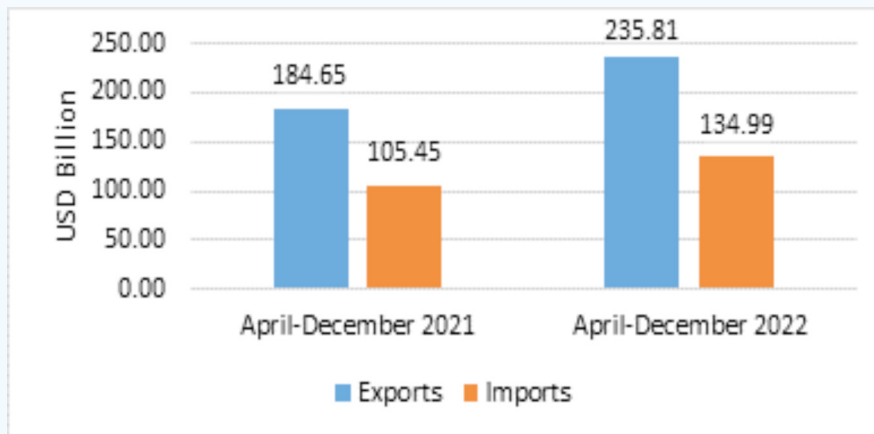


The estimated value of services export for April-December 2022\* is USD 235.81 Billion as compared to USD 184.65 Billion in April-December 2021.

The estimated value of services imports for April-December 2022\* is USD 134.99 Billion as compared to USD 105.45 Billion in April-December 2021.

The services trade surplus for April-December 2022\* is estimated at USD 100.82 Billion as against USD 79.20 Billion in April-December 2021.

Fig 8: Services Trade during April-October 2022\*



- The resilient growth of the Indian economy during the first half of the current financial year, the fastest among major economies, bespeaks strengthening macroeconomic stability. However, global growth forecasts indicate downturn in global economic activity and trade. As per Global Composite PMI report (January 2023), new export orders have been contracting for the tenth successive month in December. The report also indicated that India and Ireland were the only nations to register growth of economic activity in December 2022.
- In spite of the high base, highest ever record of exports last year, India's overall exports (Merchandise and Services combined) in April-December 2022 is estimated to exhibit a positive growth of 16.11 per cent over the same period last year (April-December 2021). December last year has been the second highest monthly export (Merchandise and Services) during 2021-22. As such, due to high base effect, the overall export (Merchandise and Services combined) of USD 61.82 Billion in December 2022 exhibited a negative growth of (-) 5.26 per cent over the same period last year (December 2021).
- India's merchandise exports exhibited a positive (y-o-y) growth in 11 out of 30 sectors in December as compared to the same period last year and imports have increased in 17 out of 30 sectors (y-o-y). Among the QE commodity groups, Iron Ore (185.76%), Oil Meals (53%), Electronic Goods (36.96%), Other Cereals (16.87%), Tea (15.97%), Rice (13.3%), Tobacco (13.07%), Ceramic Products & Glassware (11.67%), Fruits & Vegetables (8.03%), Cereal Preparations & Miscellaneous Processed Items (4.9%), RMG Of All Textiles (1.02%), registered positive growth (y-o-y) in December 2022.
- The exports of Electronic goods during the period April – December 2022 recorded USD 16.67 billion as compared to USD 10.99 billion during the same period last year registering a growth of 51.56%. Exports of petroleum products in April – December 2022 was USD 70.28 billion registering a growth of 52.15% over USD 46.19 billion in April – December 2021. More than USD 6 Billion worth of Smartphones were exported during the period April-November 2022.
- In the Textile sector, Cotton yarns exports declined because there was continuous price rise of raw materials throughout 2022. Exports of Indian Textile apparels and RMG textiles got a major hit due to recessionary trend in major economies.
- Given the cumulative growth until December 2022 and the indicators of the slowdown in global economic activity, there is cautious optimism on international trade in the last quarter of the current financial year

GST

VAT

## MADRAS HIGH COURT JUDGMENTS IN

## VAT CST GST



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

**INVESTMENT PROMOTION SUBSIDY :** FOR THE ULTRA MEGA PROJECT, INPUT VAT FOR PURCHASE MADE IN TN SHALL BE REFUNDED AS INVESTMENT PROMOTION SUBSIDY FOR A PERIOD CONCURRENT WITH THE PERIOD OF OUTPUT VAT + CST REFUND. CLAIM OF ITC HAD BEEN REJECTED ON THE GROUND THAT SUCH REFUND WOULD HAVE TO BE TESTED ON THE ANVIL OF SECTION 19 OF THE ACT THAT SETS OUT CERTAIN CONDITIONS THERE FOR. AT THE TIME OF HEARING, LETTER ISSUED BY THE COMMISSIONER IS PLACED WHEREIN THE SECRETARY TO GOVERNMENT CONVEYS THAT REFUND IS TO BE GRANTED BY THE CT DEPARTMENT UNDER MoU DATED 07.07.2022, WITHOUT REFERENCE TO THE PROVISIONS OF THE LAW RELATING TO ITC. LD GOVERNMENT ADVOCATE, WOULD CONVEY THAT THE CT DEPARTMENT ACCEDES TO THIS POSITION. STATING SO, AS NOTHING FURTHER SURVIVES IN THESE MATTER AND WPs ARE ALLOWED. **M/s.DAIMLER INDIA COMMERCIAL VEHICLES P. LTD. Vs. JC (ST), MoU CELL, SIPCOT, CHENNAI- 8. & OTHERS W.P.No.30970 ETC OF 2019 DT: 02.12.2022**

**OPPORTUNITY :** IMPUGNED ORDER OF ASSESSMENT DT 09.05.2022 REVEALS CLEARLY THAT THE PETITIONER HAD NOT APPEARED BEFORE THE AUTHORITY IN RESPONSE TO THE NOTICE ISSUED. THIS, ACCORDING TO THE PETITIONER, IS ON ACCOUNT OF THE NOTICES

HAVING BEEN ISSUED TO THE ERSTWHILE ADDRESS WHERE HE RESIDES/WORKS, NO LONGER. RESPONDENTS ACCEPTS NOTICE AND WOULD FAIRLY, NOT OBJECT TO THE SUGGESTION OF THE COURT THAT THE IMPUGNED ORDER OF ASSESSMENT MAY BE SET ASIDE AND THE PETITIONER BE AFFORDED ONE MORE FINAL OPPORTUNITY. IMPUGNED ORDER OF ASSESSMENT IS SET ASIDE AND THE PETITIONER IS DIRECTED TO APPEAR BEFORE THE RESPONDENT. **M/s. ROYAL INFRASTRUCTURE, Vs STO, THIRUVERKADU ASSESSMENT CIRCLE, W.P.No.32600 OF 2022 DT: 02.12.2022**

**APPEAL:** DELAY IN THIS CASE, IN FILING THE APPEAL, IS ONLY ONE DAY AND THE LD GOVERNMENT ADVOCATE, FAIRLY, DOES NOT RAISE ANY OBJECTION TO THIS COURT PERMITTING THE PETITIONER TO RE-FILE THE APPEALS BEFORE THE APPROPRIATE AUTHORITY, WHO SHALL CONSIDER THE SAME ON MERITS. STATING SO, THE IMPUGNED ORDERS DATED 20.07.2022 ARE SET ASIDE AND THE PETITIONER IS PERMITTED TO RE-FILE THE APPEALS BEFORE THE APPROPRIATE APPELLATE AUTHORITY. **M/s.KURLON ENTERPRISES LTD Vs 1. CTO, THIRUVALLIKENI, 2. DC (CT) (APPEAL), CHENNAI II (FAC), CHENNAI – 6 W.P.Nos.32122 & 32123 OF 2022 DT: 01.12.2022.**

**LIMITATION :** ORDER u/s.129(3) OF THE ACT IS PASSED ON THE 8TH DAY FROM THE DATE OF SERVICE OF NOTICE, WHEREAS THE TIME LINE STIPULATED IS THAT

THE ORDER OUGHT TO BE PASSED WITHIN 7 DAYS FROM THE DATE OF SERVICE OF A PRIOR NOTICE. IMPUGNED PROCEEDINGS ARE BEYOND THE TIME LINES STIPULATED U/S 129(3) OF THE ACT, THE SAME IS FATAL TO THE ORDER IN TERMS OF THE ORDER OF THIS COURT IN W.P.No.25931 OF 2022. HENCE, IMPUGNED PROCEEDINGS ARE SET ASIDE AND THE VEHICLES/ GOODS IN QUESTION DIRECTED TO BE RELEASED FORTHWITH. **M/s.UDHAYAN STEELS P LTD, Vs 1. Dy STO (INT.) ROVING SQUAD, COIMBATORE. 2. AC ST),ADJUDICATION, COIMBATORE. W.P. No.34268 OF 2022 DT : 28.12.2022**

**TRAN CREDIT:** IN RESPECT OF TRANSITIONAL ITC FROM VAT REGIME TO GST, THE DEALER HAS TWO OPTIONS I.E., REFUND OR CARRYING FORWARD THE ITC TO GST REGIME. DEALER IN THE CASE ON HAND, HAS OPTED FOR THE FORMER NOT THE LATTER. COMMON PORTAL GIVING DEALER THE OPTION FOR CHOOSING FORMER OR LATTER ALSO IS NOW ACTIVE TILL 2024. IN SUCH CIRCUMSTANCES, THE DEALER CANNOT BE COMPELLED TO OPT FOR ONE OF THE TWO I.E., REFUND OR CARRYING FORWARD THE ITC TO GST REGIME. CASE OF WP DEALER STANDS BUTTRESSED BY THE PROVISIONAL REFUND ORDER MADE BY THE RESPONDENT AND ISSUE OF WHAT IS REFERRED TO AS "FORM-P" CLEARLY QUANTIFIED THE ENTITLEMENT OF WRIT PETITIONER AT Rs.13,36,741/-. THEREFORE, THIS COURT HAS NO DIFFICULTY IN COMING TO THE CONCLUSION THAT THE IMPUGNED NOTICE HAS BEEN ERRONEOUSLY ISSUED AND THE SAME DESERVES TO BE INTERFERED WITH & SET ASIDE. **M/s. EASWARAN Bros I P LTD Vs.AC (ST) (FAC) PERUR CIRCLE, COIMBATORE - 641 018. W.P.No.33593 OF 2022 DT : 15.12.2022**

**ALTERNATIVE REMEDY :** EXISTENCE OF AN ALTERNATE REMEDY IS NOT AN ABSOLUTE BAR TO THE MAINTAINABILITY OF A WP UNDER ARTICLE 226 OF THE CONSTITUTION. BUT A WRIT PETITION CAN BE ENTERTAINED IN EXCEPTIONAL CIRCUMSTANCES WHERE THERE IS: (I) A BREACH OF FUNDAMENTAL RIGHTS; (II) A VIOLATION OF THE PRINCIPLES OF NATURAL JUSTICE; (III) AN EXCESS OF JURISDICTION; OR (IV) A CHALLENGE TO THE VIRES OF THE STATUTE OR DELEGATED

LEGISLATION. **M/s.SUGUNA AUTOMOBILES, Vs. AC (ST),METTUPALAYAM ROAD CIRCLE, COIMBATORE. W.P.No.33291 OF 2022 DT 12.12.2022**

**LIMITATION:** AS PER SUO MOTU PROCEEDINGS IN COGNIZANCE FOR EXTENSION OF LIMITATION, IN RE REPORTED IN (2022) 3 SCC 117 AND SERIES OF ORDERS MADE BY HON'BLE SUPREME COURT IN MISCELLANEOUS APPLICATIONS IN CASES WHERE THE LIMITATION WOULD HAVE EXPIRED DURING THE PERIOD BETWEEN 15.03.2020 TILL 28.02.2022, NOTWITHSTANDING THE ACTUAL BALANCE PERIOD OF LIMITATION REMAINING, ALL PERSONS SHALL HAVE A LIMITATION PERIOD OF 90 DAYS FROM 01.03.2022. LD REVENUE COUNSEL SUBMITS THAT 90 DAYS FROM 01.03.2022 NO DOUBT, FALLS ON A SUNDAY I.E., 29.05.2022 BUT THIS 90 DAYS PERIOD IS AKIN TO CONDONABLE PERIOD AND NOT PRESCRIBED PERIOD AND THEREFORE NEXT WORKING DAY FILING DOES NOT SAVE THE DAY FOR WRIT PETITIONER IS HIS FURTHER SAY. THIS MAY BE AN UNFORTUNATE CASE BUT THE LAW IS VERY WELL SETTLED THAT WHEN THE LAST DAY OF THE PRESCRIBED PERIOD FALLS ON A PUBLIC HOLIDAY FOR THE COURT OR ADJUDICATING AUTHORITY, THE ACT CAN BE DONE ON THE NEXT DAY BUT WHEN THE CONDONABLE PERIOD FALLS ON A PUBLIC HOLIDAY, THE SAME PRINCIPLE WILL NOT APPLY. **M/s.GOLCHA GARMENT Vs.1. JC OF GST & CE (APPEALS) COIMBATORE 2.PROPER OFFICER GST DEPT & EXCISE, TIRUPUR DIVISION W.P.No.33363 OF 2022 DT : 12.12.2022**

**LIMITATION :** IMPUGNED ORDER WAS COMMUNICATED TO PETITIONER ON 10.11.2021. HON'BLE SUPREME COURT VIDE SUO MOTU PROCEEDINGS IN COGNIZANCE FOR EXTENSION OF LIMITATION, IN RE REPORTED IN (2022) 3 SCC 117, EXCLUDED THE PERIOD FROM 15.03.2020 TO 28.02.2022. IN THIS ORDER, HON'BLE SC MADE IT CLEAR THAT IF THE EXPIRY OF PERIOD OF LIMITATION FALLS WITHIN THIS PERIOD, IRRESPECTIVE OF REMAINING AVAILABLE PERIOD A LITIGANT WILL HAVE 90 DAYS' TIME FROM 01.03.2022. THIS MEANS THAT IN THE CASE ON HAND, COMPUTED FROM 01.03.2022, 90 DAYS PERIOD ELAPSED ON 30.05.2022 AND FURTHER CONDONABLE

PERIOD OF ONE MONTH ELAPSED ON 30.06.2022. THE APPEAL WAS FILED ONLY ON 29.09.2022. THEREFORE, THE ORDER OF HON'BLE SC DOES NOT ENURE TO THE BENEFIT OF THE WRIT PETITIONER. HENCE, THIS WRIT COURT FOUND NO GROUND TO INTERFERE WITH THE IMPUGNED ORDER. **M/s. HEMASRI ENTERPRISES Vs APPELLATE AUTHORITY / DC (ST) (FAC), GST-APPEAL, CHENNAI-II, 2.AC (ST), SRIPERUMBUDUR ASSESSMENT CIRCLE, ZONE XII : CHENNAI-SOUTH. W.P.No.32877 OF 2022 DT: 07.12.2022**

**RECOVERY PROCEEDINGS:** RECOVERY PROCEEDINGS DT 21.12.2022 PURSUANT TO ORDER DATED 20.01.2022 WAS INITIATED. PETITIONER SUBMITS THAT THEY INTEND TO FILE AN APPEAL WITHIN 2 WEEKS AND ALSO EXPLORE THE POSSIBILITY OF FILING AN APPLICATION UNDER THE SABKA VISHWAS SCHEME. RESPONDENTS SUBMIT THAT THE SCHEME IS NO LONGER IN VOGUE. PETITIONER RESPONDED BY STATING THAT THE APPLICATION WAS SUBMITTED WHEN THE SCHEME WAS IN VOGUE AND ALL THAT THEY INTEND TO DO IS TO TRY AND REVIVE THE APPLICATION AND FURTHER SUBMITTED THAT THE RESPONDENTS ON 27.12.2022, HAD UNDERTAKEN THAT A RECOVERY ACTION U/S 87 OF THE FINANCE ACT, 1994 WOULD BE KEPT IN ABEYANCE, TO WHICH, THE LD SENIOR PANEL COUNSEL WOULD SUBMIT THAT THE ABOVE UNDERTAKING WOULD CONTINUE AND THEY WILL KEEP IN ABEYANCE ALL THE RECOVERY PROCEEDINGS, IF THE PETITIONER FILES AN APPEAL WITHIN 2 WEEKS, UNTIL THE STAY PETITION IS DISPOSED OF. IN THE CIRCUMSTANCES, IT IS STATED BY THE COURT THAT, IT IS OPEN TO THE PETITIONER TO FILE AN APPEAL WITHIN 2 WEEKS FROM THE DATE OF RECEIPT OF A COPY OF THIS ORDER AND ALSO

RESTORE THE APPLICATION FILED UNDER THE SVLDRS-1 SCHEME, IF THERE ARE NO LEGAL IMPEDIMENTS, IN ACCORDANCE WITH LAW. **M/s. SOUTHERN RAILWAY Vs 1.AC OF GST AND CE, EGMORE DIVN 2.PRINCIPAL COMMISSIONER OF CGST AND CE, CHENNAI NORTH COMMISSIONERATE, 3.UOI, MINISTRY OF FINANCE, DEPT OF REVENUE, NEW DELHI-1. 4.JSW STEEL LTD, SALEM-636453 W.P.No.35026 OF 2022 DT : 28.12.2022**

**APPEAL :** WRIT PETITIONER RECEIVED THE ASSESSMENT ORDERS MADE BY THE SECOND RESPONDENT ON 11.08.2022 AND PREFERRED THE STATUTORY APPEALS U/S 51 OF TNVAT ACT ON 06.09.2022, WHICH IS WITHIN 30 DAYS FROM THE DATE OF RECEIPT OF ORDERS. LD REVENUE COUNSEL PRODUCED THE POSTAL ACKNOWLEDGEMENT CARD TO DEMONSTRATE THAT ASSESSMENT ORDERS DT 27.04.2017 WERE DULY SERVED ON THE WRIT PETITIONER ON 28.04.2017. THIS HON'BLE COURT COMPARED THE SIGNATURE IN THE ACKNOWLEDGEMENT CARD WITH THE SIGNATURE IN THE VAKALATNAMA AND NOTICED THAT EVEN TO THE NAKED EYES, IT IS EXPLICIT THAT THE SIGNATURES ARE THE SAME. THIS MEANS THAT THE ASSESSMENTS ORDERS WAS DULY SERVED ON THE WRIT PETITIONER ON 28.04.2017. HENCE, THE APPEALS PREFERRED BY THE WRIT PETITIONER ADMITTEDLY ON 06.09.2022 ARE CLEARLY BEYOND THE PRESCRIBED PERIOD AND CONDONABLE PERIOD OF 30 DAYS FROM THE DATE OF RECEIPT OF THE ORDER AND 30 DAYS THEREAFTER. **M/s.MOHAN INDUSTRIES Vs. 1. ADC CT MANJAKUPPAM, CUDDALORE. 2. CTO, PANRUTI(RURAL), PANRUTI W.P.No.33446 OF 2022 DT: 14.12.2022**



# Namakkal Eggs to Malaysia



**Mr. R R Padmanabhan**

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

Good things are coming at double speeds to the Indian poultry sector. Close on heels of being a preferred supplier of Eggs to Qatar, a gulf country during world Football cup, India has been asked to step up its production prowess once again.

Dear Readers, I am referring to my earlier post on LinkedIn dated 12-2022 about Indian Eggs and Mutton to FIFA. I mentioned briefly about the supply of Eggs from Tamilnadu and mutton from West Bengal. I also mentioned how Namakkal egg producers stepped up their production of eggs when the demand for egg went up owing to international demand. Now that the game is over, it should be back to normal again.

But not so, as it is unfolding now!

Malaysia with whom we have free trade agreement is facing shortage of poultry food of late. Egg and chicken are considered as some of the staple of food by them. So, any scarcity of these items should set the alarm bells ringing. The Malaysia Minister for Food Security, Mr Mohamed Sabu turned to Indian embassy to seek the help of India to supply eggs.

This was immediately relayed back to Namakkal through the Government of India. The Agricultural Product Export Development Authority (APEDA) in coordination with Animal Quarantine Certification Services set up certification process of Eggs. On 14th December 2022, a trial shipment of 90000 eggs were airlifted from Trichy international airport to Kuala Lumpur, Malaysia.

4 factors emerge here:

- a. India has the capability to feed the world.
- b. One good has a snowballing effect.
- c. Both the Government agencies APEDA and PQ rose to the occasion. There is perfect coordination between government departments from Indian embassy in Kuala Lumpur to agencies in India.
- d. An international airport near Namakkal served the purpose. It means exim infrastructure is in place.

Tamilnadu is perhaps the only state to have 4 international airports for both passenger and cargo namely Chennai, Tiruchirappalli, Madurai and Coimbatore.

(The views expressed are solely of the author)

# "The Awesome Power of Goals"



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

Wish you all a Happy, Prosperous and Fulfilling New Year 2023!

Success is the intentional, premeditated use of choice and decision. Unless you choose – with certainty – what it is you want, you accept table scraps by default!

The world is plump with opportunity. With boldness and conviction, stick a fork into the goals you want by being decisive.

You are born with great capabilities, but you will not achieve your potential until you call upon yourself to fulfil it. You will rise to the occasion when it presents itself; yet, to assure self-fulfilment, you must provide occasions to rise to. Clearly defined goals allow you to travel toward another horizon that represents the end of one experience and the transition to a new and better existence. The objective is to choose the right goals, and then to create the necessary causes – the effects will follow!

The difference between what one person and another achieves depends more on goal choices than on abilities. The profound differences between successful people and others are the goals they choose to pursue. Individuals with smaller talents, intelligence, and abilities will achieve different results because they select and pursue different goals.

Each decision affects what you become. We form our decisions and our decisions form us. There is no escaping this; the smallest choices are important because – over time – their cumulative effect is enormous.

Never overlook the obvious: The nature and direction of your life change the instant you decide what goals you want to pursue.

Once you make a decision, you start down a path to a new destination. At the moment the decision is made, your decision to pursue a goal alters what you are becoming. Just one spin of the lock's dial – a single choice – can alter your life, your destiny, and your legacy.

Think about it – your goal decisions represent and express your individuality. You seal your fate with the choices you make. You define yourself by your decisions.

Your dialogue with success is ultimately a solo one. Decisions and goals made must be your own if you are to call your life a success.

Always establish the best goals you can. Goals are the seeds of success – you become only what you plant. The quality of your harvest is a direct reflection of the quality of your seeds-your decisions!

(The views expressed are solely of the author)

# ANDHRA CHAMBER OF COMMERCE SERVICES AT A GLANCE



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Issue of introductory letters to Members proceeding Abroad on Business.



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Information on sources of supply – India and Abroad



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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.



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# CONSUMER PRICE INDEX

## NUMBERS FOR INDUSTRIAL WORKERS (BASE 2016=100)

S. No.	State	Centre	NOV 2022
1	AP	Guntur	139.6
2		Nellore	133.0
3		Visakhapatnam	145.7
4	ASM	Biswanath-Chariali	137.1
5		Doom-DoomaTinsukia	147.5*
6		Guwahati	146.7
7		Labac-Silchar	135.4
8		Numaligarh-Golaghat	137.0
9		Sibsagar	136.3
10	BIH	Munger-Jamalpur	133.8
11		Patna	133.3
12	CHD	Chandigarh	138.0
13	CHS	Bhilai	123.3
14		Korba	137.5
15		Raipur	128.9
16	DNH	Dadra & Nagar Haveli	124.3
17	DLI	Delhi	130.0
18	GOA	Goa	126.4
19	GUJ	Ahmedabad	126.8
20		Bhavnagar	131.0
21		Rajkot	132.8
22		Surat	124.7
23		Vadodara	126.3
24	HRY	Faridabad	130.1
25		Gurugram	135.1
26		Yamunanagar	134.2
27	HP	Himachal Pradesh	131.3
28	J&K	Jammu & Kashmir	136.5*
29	JRK	Bokaro	128.1
30		Dhanbad-Jharia	136.6
31		Jamshedpur	142.5
32		Ramgarh	135.2
33	KNT	Belgaum	135.7
34		Bengaluru	124.9
35		Chikmagalur	125.8
36		Davanagere	137.3
37		Hubli-Dharwad	128.0
38		Mercara-Kodagu	129.6
39		Mysore	132.5*
40	KRL	Ernakulam/Alwaye	134.3
41		Idukki	134.8
42		Kollam	133.1
43	MP	Bhopal	127.6
44		Chhindwara	132.1
45		Indore	125.4
46		Jabalpur	132.9

S. No.	State	Centre	NOV 2022
47	MHR	Mumbai	125.3
48		Nagpur	129.2
49		Nasik	126.4
50		Pune	122.3
51		Solapur	137.2
52		Thane	125.3
53	MEG	Shillong	142.4
54	ODI	Angul-Talchar	142.7
55		Cuttack	140.6
56		Keonjhar	142.3
57	PUD	Puducherry	137.2
58	PUN	Amritsar	125.2
59		Jalandhar	136.7
60		Ludhiana	139.2
61		Sangrur	132.5*
62	RJN	Alwar	127.8
63		Bhilwara	129.8
64		Jaipur	126.3
65	TN	Chennai	129.7
66		Coimbatore	127.6
67		Coonoor	129.6
68		Madurai	137.4
69		Salem	130.8
70		Tirunelveli	138.5*
71		Virudhu Nagar	131.0
72	TEL	Hyderabad	133.0
73		Mancheriyal	144.8
74		Warangal	135.4
75	TRP	Tripura	133.9
76	UP	Agra	137.1
77		Ghaziabad/G.B.Nagar	136.1
78		Kanpur	135.6
79		Lucknow	140.1
80		Varanasi	135.2
81	UTK	Udham Singh Nagar	141.9
82	WB	Darjeeling	125.5*
83		Durgapur	137.1
84		Haldia	122.4
85		Howrah	135.2
86		Jalpaiguri	134.3
87		Kolkata	139.7
88		Raniganj	141.7
ALL INDIA INDEX			132.5

1. The CPI-IW for the month of December 2022 will be re-released on 31st January, 2023.

2. E-Mail Address : [cpwcr@gmail.com](mailto:cpwcr@gmail.com); website: <http://www.labourbureaunew.gov.in>

\* Rounded up from second decimal place.

# Picture Gallery

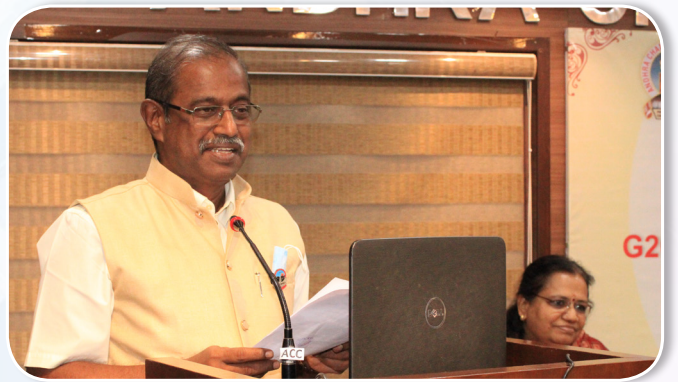
Programme on “How to make it to top universities across the globe with prestigious scholarship & Debt Free” held on the 14<sup>th</sup> December 2022 @ Chamber’s Conference hall



**Programme on “Embracing Tech in Entrepreneurship” held on the 21<sup>st</sup> December 2022 @Hotel The Accord Metropolitan, Chennai**



101<sup>st</sup> joint session of ACC & MMA on “G20 Presidency – What it means for India” held on the 27<sup>th</sup> December 2022 @ Chamber Conference’s hall



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**Edited, published and printed by Andhra Chamber of Commerce,**

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# UPDATATION OF MEMBERSHIP DETAILS

## Kind Attn: Members

Dear Sir/Madam;

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

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

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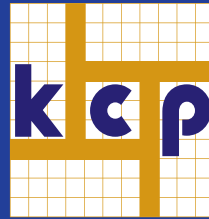
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