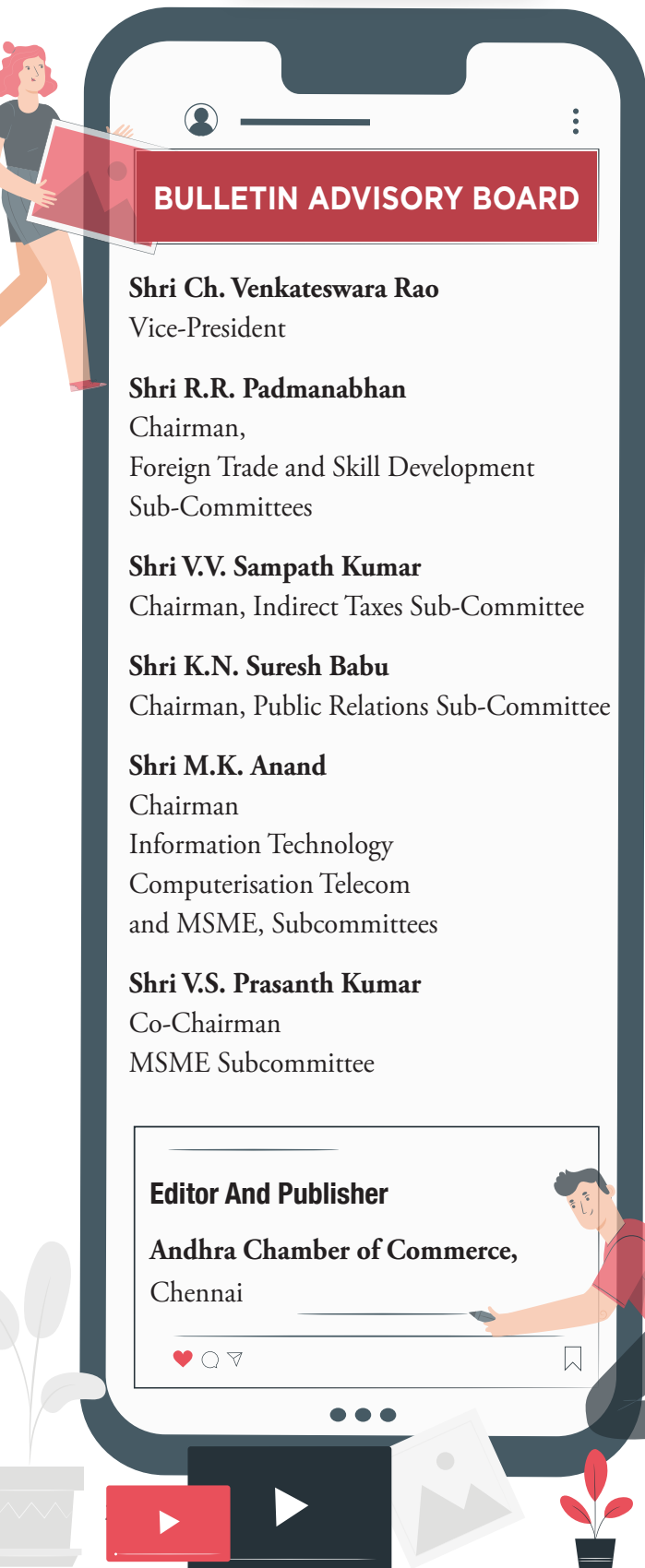


ANDHRA CHAMBER OF COMMERCE

INFORMATION BULLETIN PROGRESS THROUGH COMMERCE AND INDUSTRY



Webinar on
“Vaccines & Workplace Health & Safety – Industry Readiness”



BULLETIN ADVISORY BOARD

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**Andhra Chamber of Commerce,
Chennai**



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PRESIDENT DESK

Seasons' Greetings !

Finance Minister Smt.Nirmala Sitharaman has presented the budget during this testing times of history due to globally prevalent Covid-19 to take India to growth in a pro-active manner

Increase of benefits to farmers, more allocation to the needy health care sector, earmarking 35000 cr for Covid-19 vaccines will protect the people of this Great country from the pandemic. Allocation of huge sums for National highways and for infrastructure developments will improve ease of moving the goods will improve the employment and spur growth.

Faceless processing of governmental appeals by tribunals will increase quality of governance with minimum government will save time, objectivity and reduce the red tapism and corruption.

The steps planned with respect to non-renewable non-conventional solar energy systems will greatly reduce the dependency of fossil power(s).

Record collection of GST under the present recovery times clearly indicates the effective early steps initiated by the Government by Atmanirbhar packages etc and this will increase the required confidence to trade and industry and their sentiments.

By the other various other measures proposed in this budget it is sure that India will grow early and to achieve 5 trillion economy levels in spite of the testing times of history and kudos are due to government for very effective and bold measures taken during peak levels of Covid-19 and simultaneously implementing more people friendly measures bring the economy back on rails and with these bold measures India will achieve double digit growth early in couple of years' times from now.

Stay safe and Stay Healthy !

Dr. V.L. INDIRA DUTT
President

CHAMBER NEWS



REPORT ON THE WEBINAR ON “VACCINES & WORK PLACE SAFETY & HEALTH” – INDUSTRY READINESS” ON THE 11TH JANUARY 2021.

While the “Vaccines for Covid” is the talk everywhere in the Media now, there are umpteen number of questions/clarifications in the minds of the public about the usage/effectiveness etc. etc., The Chamber felt the need for an awareness on the details of Vaccine and Workplace safety & Health among our members and hence organised a Webinar on “Vaccines & Work Place Safety & Health”.

Dr V.L.IndiraDutt, President of the Chamber in her welcome address said that Industries have slowly started resuming operations after the lock down since last March but there is a big question in

their minds as how to operate the units following the safety measures and also how to ensure good health for their employees.

When such is the situation, Government have announced two vaccines viz., Covishield and Covaxin. The Vaccination drive is scheduled to begin simultaneously across the country to inoculate three crore health care and frontline workers.

The dry run on the Vaccination has also been done by the Tamil Nadu Government last week.

After the welcome address of the President, Ms.Vijayalakshmi introduced the speaker Shri V.



Ramakrishna, who is the TRUSTEE, SNR Sons Charitable Trust, Sri Ramakrishna Hospital, Sri Ramakrishna Educational Institutions, Coimbatore & EC Member, ACC, to the participants.

Shri Ramakrishna started his presentation with the strategic importance and benefits of workplace Health & Safety which will improve the productivity and will also increase efficiency and quality. He also mentioned five key steps to sustain the industry or company during the pandemic in the Market ie. Put people first, Design spaces that work, solve in phases, commit to an elastic cost structure, get future ready.

He presented on the protocols that are to be followed in the work place like sanitising every four hours, maintain social distances, wear masks and gloves wherever necessary.

He explained in detail about the daily operating procedure in office, while coming by company

transport, entrance gate, canteen, Toilet and work place.

The speaker then presented on the details of much talked about vaccine for covid and its importance for General Public

He said that everyone has to get vaccinated to protect themselves and also their family and co workers. He dealt in details about the vaccines which are in the market and what are likely symptoms after the vaccine which people should not worry about and whether the vaccines are safe and also about the dosage of the Vaccine.

The participants raised various questions about the usage of vaccine related to the common medical conditions and the same was answered by the resource person.

After the Q & A, Ms.Vijayalakshmi, Secretary General of the Chamber proposed vote of thanks.

WEBINAR ON “HOW ENTREPRENEURS CAN CONTROL & OVERCOME STRESSED ASSETS” ON THE 20TH JANUARY 2021 (WEDNESDAY) AT 4 P.M.

Andhra Chamber of Commerce organised a Webinar on “How entrepreneurs can control & overcome stressed assets” on the 20th January 2021.

Dr V.L.IndiraDutt, President of the Chamber in her welcome address said that now stressed assets are getting increased attention as the trend of deteriorating asset quality has emerged as a big economic risk for the Indian banking sector. Stressed assets is a powerful indicator of the health of the banking system.

Our Indian Banking is system facing lot of challenges after world economic down turn and the recent Covid-19 pandemic crisis created further more stresses for most of our entrepreneurs.

According to Financial Stability report the gross non-performing assets would go up from 11.3% in March 2020 to 15.2% in March 2021 and to 16.3% under a very severe stress scenario. The capital adequacy ratio, also known as capital-to-risk weighted assets ratio (CRAR) is estimated to deteriorate from 14.6% in March to 13.3% in the baseline scenario and to 11.8% under a very severe stress scenario.

Shri G Pattabiraman, Former country Manager - India, Doha Bank, HSBC Bank Oman and Oman International Bank was the resource person for the Programme.

In his session, he said that the impact of NPAs is that the

- Lenders suffer a lowering of profit margins.
- Stress in banking sector causes less money available to fund other projects, therefore, negative impact on the larger national economy.
- As investments got stuck, it may result in unemployment.
- In the case of public sector banks, the bad health of banks means a bad return for a shareholder which means that the government of India gets less money as a dividend. Therefore it may impact deployment of money for social and infrastructure development and results in social and political cost.

He presented very well about the impact of stressed assets and how to control the same.

In his presentation, he said that some of the factors leading to the increased occurrence of stressed assets and NPLs are external, such as decreases in global commodity prices leading to slower exports. However there are many factors which are more intrinsic to the Indian banking sector.

- Holding of fictitious assets in the form of stocks and book debts which are either not present or highly overvalued.
- Non-disclosure of true facts in financial statements including that of audited ones.

- Apart from the above which are identified with borrowers, lenders also have at times contributed to the stress by not releasing the credits where they deserved to be released thereby strangling the borrowers.

The following are some of the specific measures which entrepreneurs, both existing and start-ups, can do for Controlling and Overcoming stressed assets

- A proper analysis of the proposed project / business by entrepreneurs before applying for Credit
- Do a proper business viability study before starting the projects / business with proper identification of customers for your products
- Analysis of performance of peer group companies and learn lessons from their performance and take corrective measures in the beginning only
- Try to keep the gestation period as minimum as possible and determine and ensure breakeven levels

Shri Shekar, Co-Chairman of Banking & Finance Sub-Committee, ACC moderated the Question and Answer session.

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



Second batch of Training on Tailoring under Skill Development initiative of the Chamber (28.12.2020 to 31.1.2021)



Owing by the success of the first batch of training on Tailoring last year, next batch of Skill development training on Tailoring is provided to a bunch of underprivileged women by our Chamber. The training commenced on the 28th December 2020 for one month and ended on the 31st January 2021.

As Tailoring is not a big investment business, the women can start stitching for themselves and

also for the neighbourhood immediately after this training to begin earning for their livelihood.

The participants were taught to stitch frock, petticoat, blouse etc., at the Mass Tailoring Institute, T.Nagar, Chennai

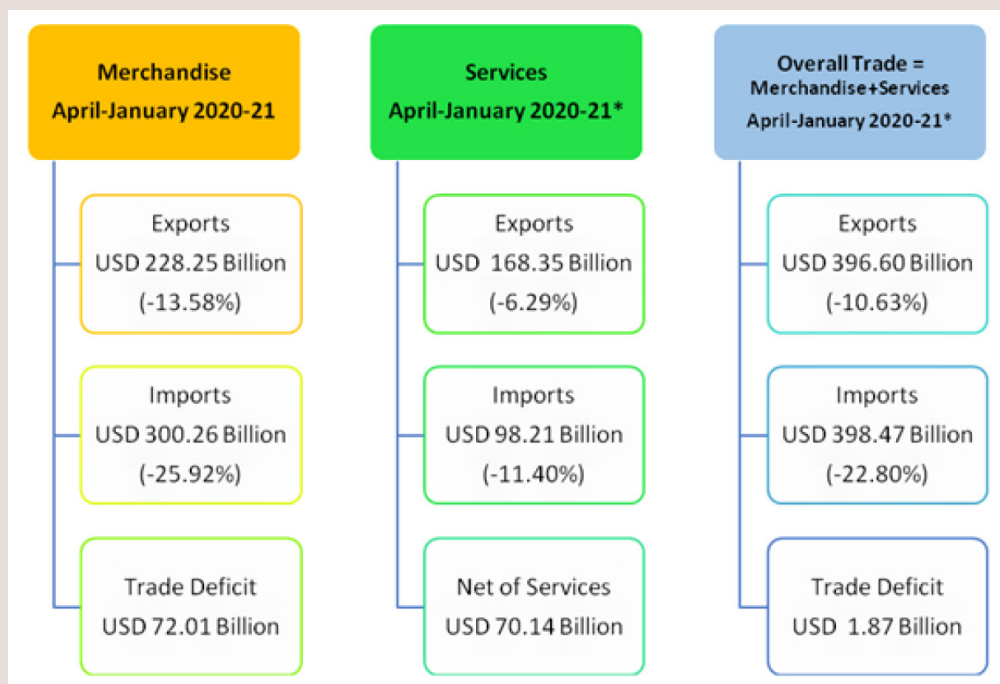
Mr R.R.Padmanaban, Chairman of the Skill Development sub Committee of the Chamber inaugurated the training and given away the attendance cards.



FOREIGN TRADE STATISTICS

INDIA'S FOREIGN TRADE: JANUARY 2021

India's overall exports (Merchandise and Services combined) in April-January 2020-21* are estimated to be USD 396.60 Billion, exhibiting a negative growth of (-) 10.63 per cent over the same period last year. Overall imports in April-January 2020-21* are estimated to be USD 398.47 Billion, exhibiting a negative growth of (-) 22.80 per cent over the same period last year..



***Note:** i) The latest data for services sector released by RBI is for December 2020. The data for January 2021 is an estimation, which will be revised based on RBI's subsequent release ii) the figures in bracket are growth rates vis-à-vis corresponding period of last year.

I. MERCHANDISE TRADE

EXPORTS (including re-exports)

Exports in January 2021 were USD 27.45 Billion, as compared to USD 25.85 Billion in January 2020, exhibiting a positive growth of 6.16 per cent. In Rupee terms, exports were Rs. 2,00,661.11 Crore in January 2021, as compared to Rs. 1,84,369.73 Crore in January 2020, registering a positive growth of 8.84 per cent.

The commodities/commodity groups which have recorded positive growth during January 2021 vis-à-vis January 2020 are Other cereals (343.57%), Oil meals (257.50%), Iron Ore (108.84%), Cereal preparations & miscellaneous processed items (44.88%), Jute mfg. including floor covering (27.68%), Rice (26.33%), Tobacco (26.16%), Fruits & vegetables (24.34%), Carpet (23.69%), Handicrafts excl. handmade carpet (21.09%), Spices (20.36%), Ceramic products & glassware (19.03%), Engineering goods (18.81%), Drugs & pharmaceuticals (16.42%), Electronic goods (16%), Tea (13.34%), Mica, Coal & other ores, minerals including processed minerals (11.89%), Cashew (11.82%), Plastic & Linoleum (10.40%), Cotton yarn/fabs./made-ups, handloom products etc. (7.08%), Coffee (4.85%), and Organic & Inorganic chemicals (2.55%).

The commodities/commodity groups which have recorded negative growth during January 2021 vis-à-vis January 2020 are Petroleum products (-32.06%), Leather & leather products (-18.6%), RMG of all Textiles (-10.73%), Manmade yarn/fabs./made-ups etc. (-9.62%), Meat, dairy & poultry products (-8.03%), Oil seeds (-6.49%), Marine

products (-1.72%) and Gems & jewellery (-1.26%).

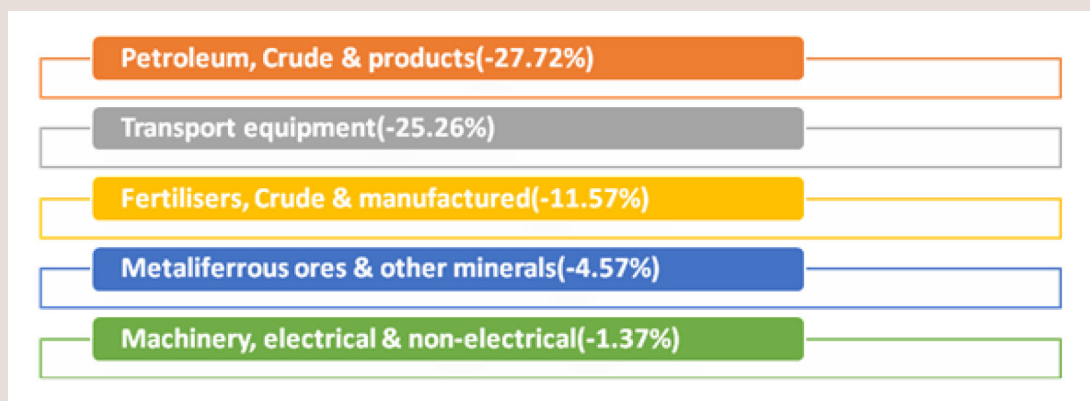
Cumulative value of exports for the period April-January 2020-21 was USD 228.25 Billion (Rs. 16,96,367.07 Crore) as against USD 264.13 Billion (Rs. 18,61,740.70 Crore) during the period April-January 2019-20, registering a negative growth of (-) 13.58 per cent in Dollar terms (negative growth of (-) 8.88 per cent in Rupee terms).

Non-petroleum and Non-Gems and Jewellery exports in January 2021 were USD 22.44 Billion, as compared to USD 19.79 Billion in January 2020, registering a positive growth of 13.40 per cent. Non-petroleum and Non-Gems and Jewellery exports in April-January 2020-21 were USD 188.77 Billion, as compared to USD 197.94 Billion for the corresponding period in 2019-20, which is a decrease of (-) 4.63 per cent.

IMPORTS

Imports in January 2021 were USD 41.99 Billion (Rs. 3,06,951.56 Crore), which is an increase of 2.03 per cent in Dollar terms and 4.60 per cent in Rupee terms over imports of USD 41.15 Billion (Rs. 2,93,452.69 Crore) in January 2020. Cumulative value of imports for the period April-January 2020-21 was USD 300.26 Billion (Rs. 22,29,742.05 Crore), as against USD 405.33 Billion (Rs. 28,55,992.59 Crore) during the period April-January 2019-20, registering a negative growth of (-) 25.92 per cent in Dollar terms and a negative growth of (-) 21.93 per cent in Rupee terms.

Major commodity groups of import showing negative growth in January 2021 over the corresponding month of last year are:



CRUDE OIL AND NON-OIL IMPORTS:

Oil imports in January 2021 were USD 9.40 Billion (Rs. 68,743.95 Crore), which was 27.72 percent lower in Dollar terms (25.90 percent lower in Rupee terms), compared to USD 13.01 Billion (Rs. 92,773.42 Crore) in January 2020. Oil imports in April-January 2020-21 were USD 63.09 Billion (Rs. 4,68,720.80 Crore) which was 42.50 per cent lower in Dollar terms (39.39 percent lower in Rupee terms) compared to USD 109.72 Billion (Rs. 7,73,394.28 Crore), over the same period last year.

In this connection it is mentioned that the global Brent price (\$/bbl) has decreased by 14.23% in January 2021 vis-à-vis January 2020 as per data available from World Bank.

Non-oil imports in January 2021 were estimated at USD 32.58 Billion (Rs. 2,38,207.61 Crore) which was 15.79 percent higher in Dollar terms (18.70 percent higher in Rupee terms), compared to USD 28.14 Billion (Rs. 2,00,679.27 Crore) in January 2020. Non-oil imports in April-January 2020-21 were USD 237.16 Billion (Rs. 17,61,021.25 Crore) which was 19.77 per cent lower in Dollar terms (15.44 percent lower in Rupee terms), compared to USD 295.61 Billion (Rs. 20,82,598.31 Crore) in April-January 2019-20.

Non-Oil and Non-Gold imports were USD 28.55 Billion in January 2021, recording a positive growth of 7.50 per cent, as compared to Non-Oil and Non-Gold imports of USD 26.56 Billion in January 2020. Non-Oil and Non-Gold imports were USD 216.34 Billion in April-January 2020-21, recording a negative growth of (-) 20.16 per cent, as compared

to Non-Oil and Non-Gold imports of USD 270.97 Billion in April-January 2019-20.

II. TRADE IN SERVICES

EXPORTS (Receipts)

As per the latest press release by RBI dated 15th February 2021, exports in December 2020 were USD 18.72 Billion (Rs. 1,37,774.58 Crore) registering a negative growth of (-) 6.41 per cent in Dollar terms, vis-à-vis December 2019. The estimated value of services export for January 2021* is USD 19.25 Billion.

IMPORTS (Payments)

As per the latest press release by RBI dated 15th February 2021, imports in December 2020 were USD 11.50 Billion (Rs. 84,632.64 Crore) registering a negative growth of (-) 8.40 per cent in Dollar terms, vis-à-vis December 2019. The estimated value of services import for January 2021* is USD 12.03 Billion.

III. TRADE BALANCE

MERCHANDISE

The trade deficit for January 2021 was estimated at USD 14.54 Billion as against the deficit of USD 15.30 Billion in January 2020, which is decrease of (-) 4.95 percent.

SERVICES

As per RBI's Press Release dated 15th February 2021, the trade balance in Services (i.e. Net Services export) for December 2020 is USD 7.22 Billion. The estimated trade balance in January 2021* is USD 7.22 Billion.



OVERALL TRADE BALANCE

Taking merchandise and services together, overall trade deficit for April-January 2020-21* is estimated at USD1.87Billion as compared to the deficit of USD72.40Billion in April-January 2019-20.

* **Note:** The latest data for services sector released by RBI is for December 2020. The data for January 2021 is an estimation, which will be revised based on RBI's subsequent release.

MERCHANDISE TRADE

EXPORTS & IMPORTS : (US \$ Billion)		
(PROVISIONAL)		
	JANUARY	APRIL- JANUARY
EXPORTS (including re-exports)		
2019-20	25.85	264.13
2020-21	27.45	228.25
%Growth 2020-21/ 2019-20	6.16	-13.58
IMPORTS		
2019-20	41.15	405.33
2020-21	41.99	300.26
%Growth 2020-21/ 2019-20	2.03	-25.92
TRADE BALANCE		
2019-20	-15.30	-141.21
2020-21	-14.54	-72.01

EXPORTS & IMPORTS: (Rs. Crore)

(PROVISIONAL)		
	JANUARY	APRIL- JANUARY
EXPORTS (including re-exports)		
2019-20	1,84,369.73	18,61,740.70
2020-21	2,00,661.11	16,96,367.07
%Growth 2020-21/ 2019-20	8.84	-8.88
IMPORTS		
2019-20	2,93,452.69	28,55,992.59
2020-21	3,06,951.56	22,29,742.05
%Growth 2020-21/ 2019-20	4.60	-21.93
TRADE BALANCE		
2019-20	-1,09,082.96	-9,94,251.89
2020-21	-1,06,290.45	-5,33,374.98

SERVICES TRADE

EXPORTS & IMPORTS (SERVICES) : (US \$ Billion)		
(PROVISIONAL)	DECEMBER 2020	APRIL- DECEMBER 2020-21
EXPORTS (Receipts)	18.72	149.09
IMPORTS (Payments)	11.50	86.18
TRADE BALANCE	7.22	62.91

EXPORTS & IMPORTS (SERVICES): (Rs. Crore)		
(PROVISIONAL)	December 2020	April-December 2020-21
EXPORTS (Receipts)	1,37,774.58	11,12,700.22
IMPORTS (Payments)	84,632.64	6,43,016.41
TRADE BALANCE	53,141.94	4,69,683.82

Source: RBI Press Release dated 15th February 2021



GST

VAT

GST



RECENT JUDGEMENTS IN VAT CST GST

Shri V.V. Sampathkumar

Chairman, Indirect Taxes Sub-Committee, ACC

NATURAL JUSTICE: Admittedly, the details sought for by the dealer have not been furnished. That Assessing Authority raises an additional ground in the impugned order which matter has not been put to the petitioner in the show cause notices. The impugned order will thus be directed to be treated as a show cause notice and the petitioner will file a reply within a period of four (4) weeks from date of uploading of this order. **Lancor Holdings Limited Vs AC (CT), T.Nagar Assessment Circle, WP Nos.10568 etc of 2020 DATED: 08.01.2021**

PRE-MATURE WP: Petitioner sought a mandamus seeking a direction to the respondents to unblock and make available the credit in the electronic credit register for the purposes of GST and no representation has been made to the appropriate authorities seeking relief and this ought to have been done prior to approaching this Court. This WP is thus closed, granting liberty to the petitioner to approach the appropriate authority seeking relief that would be considered in accordance with law as and when the request is made. **Sree**

Rajendra Steel vs AC (CT), Moore Market, WP No.280 of 2021 DT: 08.01.2021

REPLY NOT CONSIDERED: Though the impugned order in the reference column mentions replies of the petitioner dt 22.05.2014 and 18.03.2020, the order makes a reference only to the first objection and the second appears to have been missed out. In the light of the aforesaid, the impugned order is set aside with directions. **B.S.P. Refineries, Vs AC (ST), Arisipalayam Assessment Circle W.P. No.16601 of 2020 DT: 04.01.2021**

DELAY IN FILING APPEAL DURING COVID 19 PERIOD: Orders of assessment dated 09.03.2020, passed in terms of TNVAT Act, 2006. It is prayed that petitioners may be permitted to file a statutory appeal challenging the impugned order. Limitation stands extended by series of judgments of the Supreme Court, such as, order dated 23.03.2020 in SMW(C) No.3 of 2020, titled as "In Re: Cognizance for Extension of Limitation". Hence, the petitioner is permitted to file an appeal/application for rectification, within two

weeks from today, subject to all other statutory compliances including payment of statutory redeposit. **Tvl.Sun Shine Solutions, Vs. STO, O/o The AC (ST) (Investigation), Erode. W.P. Nos.1574 etc of 2021 DT: 29.01.2021**

C FORMS: These Writ Petitions are filed seeking a mandamus for issuance of 'C' Forms for the interstate purchases of High-Speed Diesel Oil. However, this request has to be addressed to the AO and instead of doing so, the petitioner has directly approached this Court by way of WPs. These Writ Petitions are thus dismissed as premature. **Argunt Aggregates P Ltd Vs AC(CT), Kodumudi Assessment Circle, Karur. W.P. Nos.1378 etc of 2021 DT: 25.01.2021**

ALTERNATIVE REMEDY: The petitioner has challenged order dt 13.03.2020 for the period 2015-16. Though certain errors have been pointed out in the notices and the impugned order of assessment, these constitutes only questions of fact which this Court is unable to appreciate in the light of there being no reply or objection filed by the petitioner before the AO. The Court has relegated the petitioner to statutory appellate remedy. **M/s. Venus Traders Erode Vs. AC, (ST) (FAC) Brough Road Circle. W.P. No.1447 of 2021 DT: 25.01.2021**

ATTACHMENT: In respect of disputed demand of ₹1,87,927/-, the Ld Govt Advocate, confirms that there is no order of assessment giving rise to the aforesaid demand. The attachment of bank account on this score is contrary to law. As the amount appears to have been appropriated from the petitioner's bank account, the same is directed to be refunded to the petitioner within one week

from today. **Sunlit Future Vs. STO, Tindivanam, W.P. No.19562 of 2020 DT: 22.01.2021**

GST REFUND: Petitioner challenges orders rejecting applications for GST refund of Input Tax Credit on account of the inverted tax structure. Petitioner submit that no opportunity was granted prior to passing of the impugned orders. In counter dated 11.12.2020, the respondent states as follows: 'para 11. I submit that even though the petitioner is eligible for refund, no cash refund can be given as per the Notification No.16/2020-CT dt.23.03.2020 by the Government of India and Notification issued by CT Secretariat, Puducherry in G.O.Ms.No.11, dt.01.04.2020. However, after the clarificatory Circular No.135/ 05 / 2020-GST dated 31.3.2020 issued by the CBIC, the petitioner is eligible for refund and the same will be granted, if he has filed fresh refund application.' Thus, the Court held that the petitioner may file a fresh claim for refund and the same, as stated in counter, be considered and refund granted as expeditiously as possible, after hearing the petitioner. **M/s.Accent Pharma Vs CTO WP Nos.11675, etc of 2020 DT: 20.01.2021**

PREMATURE WP: Petitioner prays for a mandamus directing the respondent to correct GSTR statements for the periods August 2017, November 2017, December 2017 and January 2018. The Court held that this request ought to have been made first before the respondent and observed that this WP is pre-mature and stated that the petitioner is permitted to file a representation seeking the same relief as sought here and pursue the same. **Akshaya Building Solution Vs Commissioner of CGST, Coimbatore, WP No.935 of 2021 DT: 19.01.2021**

Food Safety and Standards Authority of India



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



Food Safety & Standards Authority of India (FSSAI) Act came in to force from the year 2006. The act seeks to regulate food business. So any one who intends to do business both domestically as well as internationally has to obtain certification from the FSSAI. However, in the case of importers or exporters, the certification is by the central authority. The importer or exporters of food products are called as Food Business Operators (FBO). The term is the same even for domestic food producers. Hence the certification from FSSAI is mandatory to enter in to food business. There are two kinds, FSSAI registration and FSSAI licence. While FSSAI licence is compulsory for food importers and FBOs having turnover of more than Rs.12 lakhs per annum, FSSAI registration is enough for FBOs whose turnover is less than Rs.12 lakhs per annum.

TYPES OF LICENCES

There are 3 types of licences under FSSAI Act. They are:

01. Central Licence

02. State Licence

03. Basic licence

We will confine our discussion to central licence in this article since we are connected with export and import. All importers and exporters of Food items are to be registered under the category of Central licence.

Food business operators such as the Importers, 100% Export Oriented Units, large manufacturers, operators in the Central Government agencies, airports, seaports etc are however required to obtain a Central Food License. The Central license is issued by the Central Government. Furthermore, FBOs have to obtain the Central License for their head office, and if they have operations in more than 1 state. It is thus mostly for the units who are having an annual turnover which is greater than 20 crores. The maximum tenure of this license is 5 years and the minimum is 1 year.

Source: www.fssaifoodlicence.com

REGISTRATION PROCESS:

Like any other government organisation, FSSAI also have gone fully online. The following documents are required to be uploaded at the time of registration online:

- FSSAI declaration
- Photo Identity of FBO
- Proof of possession of premises (eg. Rental Agreement)
- Partnership Deed / Certificate of Incorporation / Articles of Association etc.
- List of food products to be dealt with.
- Food safety management system plan

Due to the present pandemic situation, it takes about 60 days to obtain the licence after application and approval. However, in case, the authority requires more clarification, the time to get the licence may extend beyond the 60 days time. So it is better to apply and get it before hand and enter in to food import.

RENEWAL OF LICENCE

FBO can't renew his License or Registration if it is

not applied within 60/30 days from the expiry of license/registration. Once the license/registration is expired, the FBO has to apply afresh.


Source: FAQ in FSSAI website

FILING OF ANNUAL RETURN:

- Only Merchant Exporter can file Quarterly annual report through online system
- FBO manufacturing Milk and/or Milk products shall file half yearly return in the Form D-2 and submit it manually to the to the concerned Central/State licensing Authority for the periods 1st April to 30th September and 1st October to 31st March of every financial within a month from the end of the period
- (Manufacturers and Importers) have to file Annual Return (Form D-1) and submit it manually to the concerned Central/State licensing Authority on or before 31st May of each year for each class of food handled by him during the previous financial year.

Source: FAQ in FSSAI website


(The views expressed are solely of the author)



Registration Certificate
Refer Regulation 2.1.1(5)

XXXXXXXXXX

Department of Health & Family Welfare
Food Safety and Standards Authority of India
Registration under FSS Act, 2006



Registration No. XXXXXXXXXX ← FSSAI Registration number

1. Name and permanent address of Food Business Operator (FBO)

2. Address of location where food business is to be conducted / premises
Amazon FC Address → Dhanaraksha Suppliers Pvt. Ltd., Durgapur Expressway, Dankuni, DANKUNI MUNICIPALITY, Hooghly (West Bengal), - 712310

3. Kind of Business Retailer → Retailer

4. Photo Identity Card Aadhaar Card

This Registration Certificate is issued under and is subject to the provisions of FSS Act, 2006 all of which must be complied with by the petty food business.

Place :

Date :

Period of Validity :

Registration Certificate/Renewal Date	Period of Validity/Renewal	Registration Fee Paid	Items of food Manufactured / Handled	Signature of Registering Authority

Disclaimer : 1 - This Registration Certificate is only to commence or carry on the food businesses and not for any other purpose.

2 - This is an electronically generated Registration Certificate and does not require any signature.

SERVICES EXPORT PROMOTION COUNCIL



Shri Vikrant Wadhara
Deputy Director

SEPC is an Export Promotion Council Set up by the Ministry of Commerce and Industry, Government of India. It is an apex body that facilitates service exporters of India. This is the only export promotion council catering to the entire services sector exports.

Overview of Services Offered by SEPC

Trade Intelligence

Export Development

Export Promotion

Enabling Business Environment

Nodal organisation for Services export promotion	
✓	Key role in Foreign Trade Policy, Export Strategy formulation by Department of Commerce and related Govt Departments.
✓	Interface between Services Sector and Government
✓	Provides inputs on Trade Negotiations
✓	Represents Services Sector in various Joint Trade Committees, Joint Business Councils Joint Working Groups of Government of India to facilitate export.
✓	Creates Business opportunities in global market place for services exporters
✓	Providing commercially useful information and assistance to members in developing and increasing exports.
✓	Organising visits of delegation of its members abroad to explore overseas market opportunities.
✓	Organising participation of Services exporters in specialised International Trade Fairs.
✓	Dissemination of government notification, orders, information on trade and other relevant information to members.
✓	Facilitates execution of Government Schemes like SEIS

SERVICES COVERED UNDER SEPC

In order to enhance the competitiveness of services exports and enable the services industry to generate employment Union Cabinet chaired by honorable Prime Minister Shri Narendra Modi in 2018 identified 12 Champion Services Sector. A list of all services is attached in Annexure A.

The following table provides the mapping of identified Champion Services vis-a-vis the services covered under SEPC. In other words, all the sectors covered under Champion services sectors come under the purview of SEPC as well:

Services Sector under the purview of SEPC	Champion Services
Hotel and Tourism related Services	Tourism and Hospitality Services
Healthcare services including services by nurses, physiotherapist, and paramedical personnel	Medical Value Travel Services
Maritime Transport Services	Transport and Logistics Services
Accounting/Auditing and bookkeeping services	Accounting and Finance Services
Entertainment services including Audio-Visual Services	Audio - Visual Services
Legal Services	Legal Services
Architectural Services and related services	Construction and Related Engineering Services
Environmental Services	Environmental Services
Others Services	Information Technology & Information Technology Enabled Services
	Communication Services
	Financial Services
Educational Services	Education Services
Consultancy Services	
Distribution Services	
Advertising Services	
Marketing Research and Public Opinion Polling Services/Management Services	
Printing and Publishing Services	

For more details Please contact: 8851801002



Wellness and Wholesome Living

(Part 2 of 2)

Article by **Mr. S. Prakash**

Relationships—Be the anchor of peace everywhere

Another dimension essential for wellness is Relationships. Our relationships at work can have an impact on job satisfaction, learning and using our skills, morale, quality of life and teamwork. If you respect and understand the other people in your team and value their opinions, then that will make a more productive and positive workplace.

For a cordial ambience at home, you have to work upon relationships consciously over the time and it doesn't happen just like that. The famous joke is that if you want to have a family union, switch off the Wi-Fi! Everyone will come to the hall otherwise they are all busy with cellphones. Technology connects us to the insignificant outside world but ironically, we are disconnected with our



Wholesome Living

health, wellness, vitality, life

own family members. Same is true for workplace also. At the age of 60/70/80/90, I have met many of the senior industrialists; they all finally say we want to have a peaceful, normal, happy family life.

Financial wellness – Feel valued – Happier employees – Lower absenteeism.

When financial worries are a constant factor in your life it can be devastating to your productivity and mental well being and it can lead to the greatest sense of insecurity and unhappiness. The burden of financial stress can be avoided through sensible budgeting, saving, and living within your means.

Last year I was reading a very interesting financial article. There was a forty-year-old executive who was saying that his net income on hand was INR 60,000 a month. He wishes to retire at the age of 60 and expects to live till 85 and wants to maintain the same kind of lifestyle. What would his corpus be, maintaining the same standard of living? I am copying the answer given in the financial segment of a leading magazine – INR 12 crores, considering the inflation, one-time medical expenses, one-time sudden expenses (expecting that nobody is going to support you for the rest of your life). You have to live on your own for 25 years, provided you don't eat into the corpus. Understand how finances work, understand how markets work, and understand how your income gets plucked away. Just because of one huge fluctuation in Jow Dones, Indian markets lost 85 thousand crores. Maybe your money has been lost if you have put in mutual funds. Please understand and spend some time to know your own financial stability.

You better start to mind the mind otherwise mind won't mind you.

We all believe that there is something that exists higher than us and at times of distress we try to seek solace and we call it inner circle. There are two predominantly important elements which are present within us and those are the abilities to **Think** and **Feel**. They help in creating the balance

of the rest five and form the core aspects of our life and we must stay connected to both. Feelings emanate from the heart and all the religious texts do preach that. There are several tools available for you to know how to manage both mind and heart. Yet, one scientifically proven tool available across the globe is **Meditation** - effective and a must tool for younger generation in order to get connected to the above five elements. Meditation teaches you to be in tune with your inner self or inner core. It creates a facility and periodically teaches you to introspect and create balance. They talk about work-life balance, emotional balance, relationship balance and finally they are talking about the relationship that exists between mind and heart. Mind as thinking element and heart as feeling element. If you have read the book -Men are from mars and women are from Venus, apparently it says men think too much logical and women feel a lot, and both have to coexist and seek balance. The need is to regulate the mind just like the wall of a dam that regulates the water flowing through it. Look into the mirror of your life to know your challenges, introspect and balance your mind and heart. Ultimately, it's your ability to face difficult situations with poised attitude. One of the old quotes: You do not have control over the situation, but we do have control over our response. Situation provides you the stimulus and the stimulus create are action and there the real balance comes. The real balance is when you are able to regulate your mind and your feelings. It's like a train running on the tracks which are parallel and equidistant. If one gets skewed, train will sway off the track.

Be the change – Practise Meditation for the Joy of it.

There are several definitions of meditation. But the one which I like the most goes like this: Meditation is your ability to start with thinking about something continuously and move on to feeling about something continuously. All of us think about something but not continuously. We

have random thinking pattern as we jump from one incident to another, which means, it's like sunrays not being channelized. In school days we all experimented with granny's lens. You pass the sunrays through the lens, what happens, it mainly sparks a fire through the point. Likewise, when you are able to think about something and meditate upon it and you shall expand your focus and consciousness.

In heartfulness, we meditate on a higher force inside our heart through which we also bring in the 'feeling' element. With that, you will have a reasonably good grasp on two aspects of life that is the ability to mind your mind and the ability to balance your feelings in any situation. When you do that consistently, you are able to control what happens inside of you. How should I focus in a specific situation? How should my mind help me to face this crisis? Because all emotional crises and all intellectual crisis happen when you are awake and not when you are asleep. During sleep you are switched off and it is an artificial state. In

a high-pressure situation, meditation creates an ability within you to remain calm, connect to the problem and come out with a solution and this what we read in sports magazines too. So, for a life changing experience adopt meditation based on pranahuti or yogic transmission and this what heartfulness institute propagates all about.

Bring Wellness into your life!

About 28 years ago when I started meditating, it brought substantial difference in my life as to how I approach situations, how I approach my family, how I approach things in workplace, how I approach relationships. There is tremendous balance in how I perceive situations and tackle them. You can bring that change in your life too, if only you are willing. I would love to see true 'wellness' enter and stay in your life and enable wholesome living.

Thank you.

(The views expressed are solely of the author)

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CSR AMENDMENT RULES, 2021



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

The Ministry of Corporate Affairs has issued **Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021**, in order to bring transparency and increase the accountability of the Companies undertaking CSR Activities. The following major amendments have been made:

- 1. In house activity of R&D in relation to Covid-19 medicine may be included in the CSR Activities:** Companies may undertake research and development activities in relation to the new vaccine, drugs and medical devices in their normal course of business related to COVID - 19 for financial years 2020 - 21, 2021 - 22, 2022 - 23 subject to the conditions that such research and development activities shall be carried out in collaboration with any of the institutes or organizations mentioned in item (ix) of Schedule VII to the Act and details of such activity shall be disclosed separately in the Annual report on CSR included in the Board's Report.
- 2. Mandatory Registration of CSR Entity:** Every entity which intends to undertake any CSR activity, shall register itself with the Central Government by filing the form CSR - 1 electronically with the Registrar, with effect from the 01st day of April 2021 for the new projects taken with effect from 1st April 2021. Form CSR-1 shall be signed and submitted electronically by the entity and shall be verified digitally by a Chartered Accountant in practice or a Company Secretary in practice or a Cost Accountant in practice. On the submission of the Form CSR - 1 on the portal, a unique CSR Registration Number shall be generated by the system automatically. This will help the Companies to identify the entities involved in the CSR activities on behalf of other companies and also enhance transparency.
- 3. Engagement of International Organizations for CSR Designing:** A company may engage international organizations for designing, monitoring and evaluation of the CSR projects or programmes as per its CSR policy as well as for the capacity building of their own personnel for CSR.
- 4. A collaboration of other Companies for CSR Expenditure:** A company may also collaborate with other companies for undertaking projects or programmes or CSR activities in such a manner that the CSR committees of respective companies are in a position to report separately on such projects or programmes in accordance with these rules.
- 5. Certification by CFO or Finance head:** The Board of a company shall satisfy itself that the funds of CSR have been utilized for the purposes and in the manner as approved by it and the Chief Financial Officer or the person responsible for financial management shall certify to the effect.

6. **CSR Committee shall formulate the Annual Action Plan:** The CSR Committee of the Company shall formulate and recommend to the Board, an annual action plan in pursuance of its CSR policy, which shall include following:
1. the list of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act;
 2. the manner of execution of such projects or programmes;
 3. the modalities of utilization of funds and implementation schedules for the projects or programmes;
 4. monitoring and reporting mechanism for the projects or programmes;
 5. details of need and impact assessment, if any, for the projects undertaken by the company :
- Provided that Board may alter such plan at any time during the financial year, as per the recommendation of its CSR Committee, based on the reasonable justification to that effect.
7. **Set off of Expenditure of CSR:** Where a company spends an amount in excess of requirement provided under subsection (5) of section 135, such excess amount may be set off against the requirement to spend under subsection (5) of section 135 up to immediate succeeding three financial years subject to the conditions that –
1. the excess amount available for set-off shall not include the surplus arising out of the CSR activities if any,
 2. the Board of the company shall pass a resolution to that effect.
8. **CSR on Creation/acquisition of asset:** The CSR amount may be spent by a company for creation or acquisition of a capital asset, which shall be held by
1. a company established under section 8 of the Act, or a Registered Public Trust or Registered Society, having charitable objects and CSR Registration Number; or
 2. beneficiaries of the said CSR project, in the form of self - help groups, collectives, entities; or
 3. a public authority.
9. **CSR Impact Assessment:** Every company having average CSR obligation of Rs. 10 Crores or more in pursuance of subsection (5) of section 135 of the Act, in the three immediately preceding financial years, shall undertake impact assessment, through an independent agency, of their CSR projects having outlays of one crore rupees or more, and which have been completed not less than one year before undertaking the impact study. The impact assessment reports shall be placed before the Board and shall be annexed to the annual report on CSR.
10. **Display of CSR activities on its website:** The Board of Directors of the Company shall ensure mandatory disclosure of the following on the website of the Company if any:
1. the composition of the CSR Committee,
 2. Projects approved by the Board;
 3. CSR policy.
11. **Transfer of unspent CSR amount to Fund specified by the Govt.:** In case any company failed to spend the full CSR outlay for any financial year or any amount remained to be spent during the year, the unspent CSR amount, if any, shall be transferred by the company to any fund included in schedule VII of the Act.
- (The views expressed are solely of the author)*

CONSUMER PRICE INDEX

NUMBERS FOR INDUSTRIAL WORKERS (BASE 2016=100)

S. No.	State	Centre	Dec 2020
1	AP	Guntur	120.8
2		Nellore	116.0
3		Visakhapatnam	129.9
4	ASM	Biswanath-Chariali	127.5
5		Doom-DoomaTinsukia	136.4
6		Guwahati	127.3
7		Labac-Silchar	120.2
8		Numaligarh-Golaghat	117.9
9		Sibsagar	119.8
10	BIH	Munger-Jamalpur	118.9
11		Patna	120.3
12	CHD	Chandigarh	122.3
13	CHS	Bhila	111.5*
14		Korbe	120.4
15		Rajpur	112.8
16	DNH	Dadra & Nagar Haveli	113.1
17	DLI	Delhi	112.3
18	GOA	Goa	113.1
19	GUJ	Ahmedabad	115.6
20		Bhavnagar	113.5
21		Rajkot	116.5*
22		Surat	112.5
23		Vadodara	114.9
24	HRY	Faridabad	117.5*
25		Gurugram	119.7
26		Yamunanagar	114.4
27	HP	Himachal Pradesh	120.6
28	J&K	Jammu & Kashmir	120.9
29	JRK	Bokaro	117.2
30		Dhanbad-Jharia	121.0
31		Jamshedpur	127.9
32		Ramgarh	123.2
33	KNT	Belgaum	118.3
34		Bengaluru	115.2
35		Chikmagalur	110.7
36		Davamagere	121.7
37		Hubli-Dharwad	117.7
38		Mercara-Kodagu	110.3
39		Mysore	114.6
40	KRL	Ernakulam/Alwaye	123.3
41		Idukki	122.3
42		Kollam	118.3
43	MP	Bhopal	115.3
44		Chindwara	118.1
45		Indore	113.8
46		Jabalpur	116.6
47	MHR	Mumbai	112.9
48		Nagpur	118.6

S. No.	State	Centre	Dec 2020
49		Nasik	115.9
50		Pune	115.4
51		Solapur	119.4
52		Thane	112.4
53	MEG	Shillong	126.5*
54	ODI	Angul-Talchar	126.7
55		Cuttack	126.0
56		Keonjhar	124.6
57	PUD	Puducherry	121.6
58	PUN	Amritsar	122.2
59		Jalandhar	120.1
60		Ludhiana	122.4
61		Sangrur	116.0
62	RJN	Alwar	118.5*
63		Bilwara	115.9
64		Jaipur	113.5*
65	TN	Chennai	120.4
66		Coimbatore	118.0
67		Coonoor	122.6
68		Madurai	118.6
69		Salem	118.5*
70		Tirunelveli	123.0
71		Virudhu Nagar	117.7
72	TEL	Hyderabad	119.2
73		Mancheriyal	127.5
74		Warangal	119.0
75	TRP	Tripura	120.0
76	UP	Agra	117.3
77		Ghaziabad/G.B.Nagar	119.7
78		Kanpur	120.0
79		Lucknow	121.5
80		Varanasi	122.2
81	UTK	Udham Singh Nagar	127.4
82	WB	Darjeeling	114.3
83		Durgapur	118.3
84		Haldia	114.5
85		Howrah	120.8
86		Jalpaipuri	121.9
87		Kolkata	127.6
88		Raniganji	127.6
ALL INDIA INDEX			118.8

1. The CPI-IW for the month of January, 2021 will be released on 26th February, 2021.

2. E-mail Address : cpiwer@gmail.com

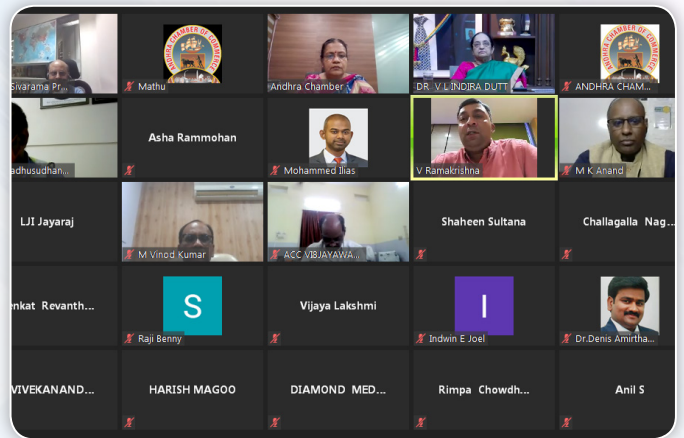
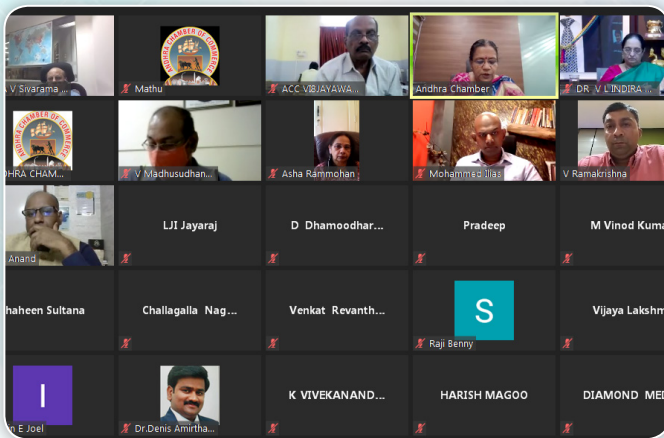
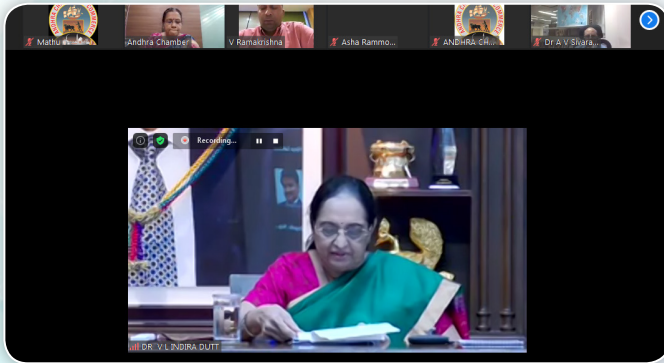
3. Website: <http://www.labourbureaunew.gov.in>

*Rounded up from second decimal place.

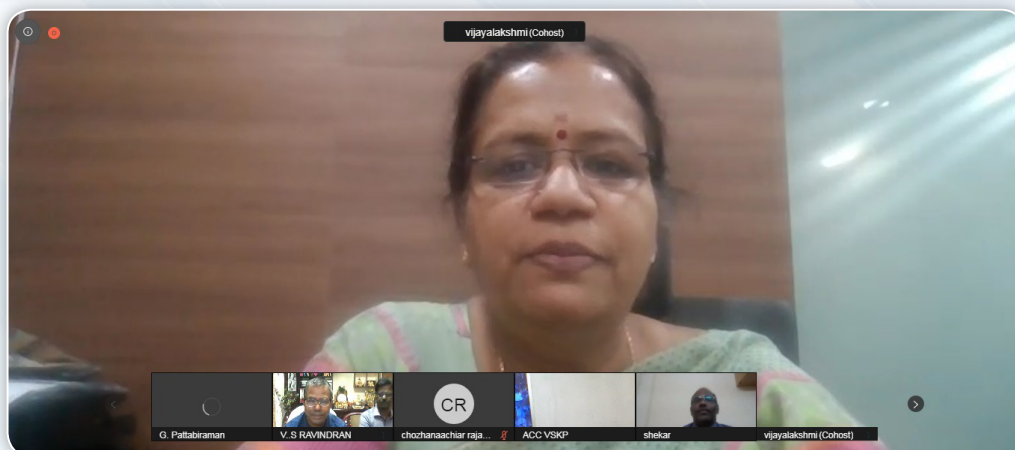
Source : LABOUR BUREAU, SHIMLA

Picture Gallery

Webinar on Vaccines & Workplace Health & Safety – Industry Readiness - Jan 11, 2021



Webinar on How entrepreneurs can control & overcome stressed assets - Jan 20, 2021



Condolence



SHRI C.G. LAKSHMINARAYANAN

Former Deputy Secretary of Andhra Chamber of Commerce.

With deep sense of sorrow, we regret to inform you about the demise of Shri C.G. Lakshminarayanan, former Deputy Secretary of Andhra Chamber of Commerce on January 21, 2021 at his residence.

Shri C.G. Lakshminarayanan was worked in the Chamber from 1949 to 2005 and put more than 55 years of service and retired as Deputy Secretary. He was a dedicated and hard worker in his service. He was close associated with most of the former Presidents and Members of the Chamber.

On behalf of the Members of the Executive Committee of the Andhra Chamber of Commerce, we convey our heartfelt condolences to his son Shri L. Mohankumar and through him to the other Members of the bereaved family.

May his Noble Soul rest in peace!

SHRI A.V. RAJAGOPALAN

Hon. Adviser on Banking & Finance of Andhra Chamber of Commerce.

With deep sense of sorrow, we regret to inform you about the demise of Shri A.V. Rajagopalan, Hon. Adviser on Banking & Finance of Andhra Chamber of Commerce on November 21, 2020 at his residence.

Shri A.V. Rajagopalan was associated with the Chamber from 1996 as Hon. Adviser on Banking & Finance. He regularly visited the Chamber to clarify the doubts raised by the Members during the Free Consultancy Meeting.

The Chamber lost a well-wisher and Guide.

On behalf of the Members of the Executive Committee of the Andhra Chamber of Commerce, we convey our heartfelt condolences to his son Shri R. Venkatraman and through him to the other Members of the bereaved family.

May his Noble Soul rest in peace!



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Please contact

Mr. N. Ravikumar, Joint Secretary, Andhra Chamber of Commerce

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Email : andhrachamber1@gmail.com



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UPDATATION OF MEMBERSHIP DETAILS

Kind Attn: Members

Dear Sir/Madam;

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

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

Name of the company / individual postal Address	
Telephone	
Fax	
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Est.	
Website	
GST No	
Name of the representative – Designation in the company	
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AT THUTHIPET

RS No. 129/4, Vazhuthavur Main Road, Thuthipet,
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S. NARASIMHAN, Vice - Chairman
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S. PADMANABHAN, Director
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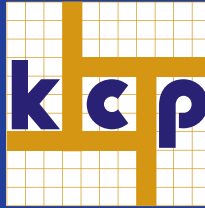
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