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ANDHRA CHAMBER OF COMMERCE

INFORMATION BULLETIN PROGRESS THROUGH COMMERCE AND INDUSTRY



**ADVANCED LEVEL "DIGITAL MARKETING WORKSHOP"
ON THE 21ST & 22ND OCTOBER 2021 IN HYDERABAD**



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PRESIDENT'S DESK

Happy Diwali to all !

As we are all aware, the economy is likely to register a 9.5 per cent growth this fiscal over 7.3 percent contraction last year, as the ongoing recovery is faster and more credible than earlier foreseen. It will gather more momentum in the second half of the current fiscal, but will slow down to 7.7 per cent next financial year.

The government has budgeted for a 10.5 per cent growth this fiscal, but the Reserve Bank has scaled it down to 9.5 per cent.

Once vaccination reaches a critical mass, the economy will do well with pent up demand, global recovery and easy financial conditions.

Vaccine inequity between countries and regions is posing a significant risk to an already uneven and fragile global recovery, “Timely and universal access to COVID-19 vaccinations will mean the difference between ending the pandemic promptly and placing the world economy on the trajectory of a resilient recovery, or losing many more years of growth, development and opportunities.”

Indian Government is taking all possible steps to make the vaccine available to all the citizens.

Faster vaccination is critical for Economic recovery. Hence, I urge the members to get vaccinated and stay safe.

Dr. V.L. INDIRA DUTT
President

CHAMBER NEWS

WORKSHOP ON ERECTION AND MAINTENANCE OF SOLAR PANEL HELD ON 3RD OCTOBER 2021



Andhra Chamber along with Madras Electric Company organised a one day workshop on Solar panel manufacturing/maintenance and was well attended by 35 unemployed youth. The programme was coordinated by Dr Muthuvelu, Chairman, Renewable Energy subcommittee of Andhra Chamber.

WEBINAR ON CONSIDERATIONS FOR SETTING UP A BUSINESS IN MEXICO ON THE 18TH OCTOBER 2021

Mexico is the second-largest economy in Latin America, the fourteenth-largest in the world. The United States is the country's leading trade partner, buying up 80% of its exports. This is due to its geographical proximity and solid trade agreements. Market observers believe that the Mexican economy has the potential to become the eighth-largest in the world by 2050. To understand the various procedures and formalities in setting up a business in Mexico, Andhra Chamber organised a Webinar on Considerations for setting up a business in Mexico.

The Speaker Mr John Eni, Esq is the Founder and Chief Executive Officer of Bicentennial Group LLC. John is an attorney, professor, entrepreneur and author who has resided in Mexico since 2011. He regularly presents nationally and internationally on matters of corporate law, immigration, and international law and investment. He graduated Magna Cum Laude from the American University, Washington College of Law in Washington, D.C. with a focus on United States Latin American and United States Corporate Law, and was a member of the American University International Law Review.

Mr John in his presentation explained in detail about the elements of planning and analysis for all companies that are planning to initiate operations: corporate formation and in primary steps. In this

part, we will consider the registration with the Tax Authorities and fiscal obligations for corporate entities. We will also discuss themes related to human resources, common labor materials and risk mitigation, as well as payroll obligations.

In his presentation Mr John said that Mexico is a hub of opportunities in Information Technology.

While structuring the project, formalise the agreements & relationships in writing using a local partner or agent in creation of a joint venture.

With multiple opportunities, the energy sector is among the interesting market opportunities in Mexico and represents an interesting impressive investment potential with chances for sustained, long-term success. Because this market is crucial for the country's future and its economy, the government facilitates entry into this market.

Mr John also presented about opening of a bank account, setting up process, labour challenges etc.,

The Q & A session was moderated Mr R R Padmanabhan, Chairman, Foreign Trade & Skill development subcommittee of the Chamber. The participants posed many questions like exporting electronic products, spices etc., to Mexico which was well answered by Mr John.

The Webinar was attended by 44 participants from various places and found the Webinar very informative and useful.



ADVANCED “WORKSHOP ON DIGITAL MARKETING” ON THE 21ST& 22ND OCTOBER 2021 IN HYDERABAD

Andhra Chamber in cooperation with the Friedrich Naumann Foundation for Freedom organised the two day advanced workshop on Digital Marketing on the 21st& 22nd October 2021 in Hotel Taj Deccan, Hyderabad.

The participants were those who attended the first level workshop on Digital Marketing organised by the Chamber, earlier this year. Emails with brochure about the content of the advanced workshop has been sent to the first level participants and the registration forms have been received from them.

The two day workshop was inaugurated by Dr JAS Giri, Chairman of the Telangana State Chapter of Andhra Chamber of Commerce and in his address he said that all of us know how covid19 has derailed the global market place and business ecosystem since last March. The present market situation has compelled organisations to invest more on tools and digital channels to increase brand awareness, demand in the market. And the good news is that it's not all doom and gloom. The cost per lead with digital is 61% less expensive than traditional marketing. Businesses advertising on social media, use paid search and incorporate other digital strategies spend considerably less on their campaigns. He urged the participants to make the best of this two day workshop.

Ms Vijayalakshmi, Secretary General of the Chamber welcomed the participants and also introduced the Speaker.

Mr VBSS Koteeswara Rao, EC Member of the Chamber said that this is a well structured programme and he thanked FNF for their support in bringing this programme to the industry members of Telangana free of cost.

Mr Mohammed Ilias, Managing Director of Brandcare communications gave an overview of the tools that will be taught in these two days hands on workshop.

The residential advanced workshop on Digital Marketing covered topics like types of Ads in Google, Search Ad campaign creation, advanced Facebook ads, Facebook analytics for informed decisions, step by step guidance to do Facebook ads Live on the first day.

The participants were asked to post the fb ads in the practical session. The participants found it very interesting and was clarifying their doubts until 11.30 p.m.

The second day of the workshop dealt on understanding the LinkedIn advantage, How to connect through LinkedIn, Understanding 1st, 2nd& 3rd degree connections, recommendations. Best policies to adopt to gain LinkedIn advantage, step by step Guidance to do start LinkedIn Ads Live. The participants were asked to create a LinkedIn account and also asked them to fix a proper photograph etc., and also get connected with the other fellow participants through LinkedIn.

The second day afternoon session dealt with Understanding the concept of Funnel, What is a Small Funnel & how to make use of it, case studies of Funnel with Live examples. The participants were asked to practically create their funnel for their business and made presentations to the fellow participants.

The participants found this very interesting and were so enthusiastic to present their funnel.

On the whole, the two day sessions handled by Mr.Mohammed Ilias was very interesting and to the subject and was well received by the participants.

The participants found the workshop very informative and useful in their business.

They appreciated the efforts of the Chamber, FNF and the trainer Mr.Ilias for organising such a useful workshop for the industry members.

The industry members from in and around Hyderabad participated in the two day workshop.

WEBINAR ON “EXPORT FINANCING – POST COVID 19” ON THE 29TH OCTOBER 2021

Andhra Chamber organised a Webinar on Export Financing – Post Covid 19 on the 29th October 2021.

President Dr V L Indira Dutt, in her welcome address said that COVID-19 pandemic has disrupted global trade, and consequently, trade finance. Banks will therefore need to take steps to mitigate the impact of COVID-19 on trade finance. Supply chain disruptions, a low interest rate environment, and the possibility of a global recession are worsening the challenges faced by trade firms. To lessen the impact of the COVID-19 pandemic on trade, banks are pumping in funds to ensure liquidity for day to day operations, prevent production shutdown, and facilitate smooth functioning of supply chains.

Once the immediate needs of trade firms are met, banks must build upon the success of solutions that have helped soften the impact and enabled the creation of new opportunities. Banks’ ability to capitalize on new growth opportunities will depend on the quality of their response in the near- and medium-term.

The Speaker of the day Mr Piyush is a CA, CFA and have experience over 8+ years in financial domain. Currently he is heading the partnership business for Drip Capital (India). Prior to joining Drip Capital he was a Co-Founder in a startup and has also worked with investment bank like Morgan Stanley and Barclays.

In his presentation Mr Piyush said that Drip Capital is a fintech and funds the exporter on Trade Finance. Drip Capital offers collateral free post shipment finance to exporters by discounting invoices.

The eligibility criteria is that the exporter should have sent atleast 2 shipments in the past six months and 200 k export turnover in the past 12 months.

For collateral free working capital, the exporter should fill up the application form with Company name & product category. It is a 2 minute online application and the interest rate is as low as 0.7% p.m. There is only a minimal paper work.

He also mentioned that the export is doing good and Government is taking active steps in promoting exports and for Finance there is a start up like Drip Capital. So, only exporters have to come forward to avail the same.

The Q & A session was well moderated by Mr R.R.Padmanabhan, Chairman, Skill development Committee. The clarifications raised by the participants was well attended by Mr.Piyush.

The Webinar concluded with the vote of thanks by Ms Vijayalakshmi, Secretary General of the Chamber.



FOREIGN TRADE STATISTICS



India's Foreign Trade: OCTOBER 2021

India's overall exports (Merchandise and Services combined) in October 2021* are estimated to be USD 56.51 Billion, exhibiting a positive growth of 35.16 per cent over the same period last year and a positive growth of 29.13 per cent over October 2019. Overall imports in October 2021* are estimated to be USD 68.09 Billion, exhibiting a positive growth of 57.32 per cent over the same period last year and a positive growth of 40.82 per cent over October 2019.

		October 2021 (USD Billion)	October 2020 (USD Billion)	October 2019 (USD Billion)	Growth vis-à-vis September 2020 (%)	Growth vis-à-vis September 2019 (%)
Merchandise	Exports	35.65	24.92	26.23	43.05	35.89
	Imports	55.37	34.07	37.99	62.51	45.77
	Trade Balance	-19.73	-9.15	-11.75	-115.50	-67.83
Services*	Exports	20.86	16.89	17.53	23.52	19.01
	Imports	12.71	9.21	10.36	38.09	22.68
	Net of Services	8.14	7.68	7.16	6.06	13.69
Overall Trade (Merchandise+ Services)*	Exports	56.51	41.81	43.76	35.16	29.13
	Imports	68.09	43.28	48.35	57.32	40.82
	Trade Balance	-11.58	-1.47	-4.59	-685.57	-152.36

***Note:** i) The latest data for services sector released by RBI is for September 2021. The data for October 2021 is an estimation, which will be revised based on RBI's subsequent release. ii) Data for 2019 and 2020 and April to June 2021 are revised on pro-rata basis using quarterly balance of payments data.

India's overall exports (Merchandise and Services combined) in April-October 2021* are estimated to be USD 369.39 Billion, exhibiting a positive growth of 39.83 per cent over the same period last year and a positive growth of 19.97 per cent over April-October 2019. Overall imports in April-October 2021* are estimated to be USD 409.30 Billion, exhibiting a positive growth of 63.64 per cent over the same period last year and a positive growth of 13.57 per cent over April-October 2019.

		April-October 2021 (USD Billion)	April-October 2020 (USD Billion)	April-October 2019 (USD Billion)	Growth vis-à-vis April-October 2020 (%)	Growth vis-à-vis April-October 2019 (%)
Merchandise	Exports	233.54	150.54	185.40	55.13	25.97
	Imports	331.39	186.01	286.07	78.16	15.84
	Trade Balance	-97.85	-35.47	-100.67	-175.90	2.80
Services*	Exports	135.85	113.63	122.50	19.55	10.90
	Imports	77.91	64.11	74.32	21.53	4.83
	Net of Services	57.94	49.52	48.18	17.00	20.26
Overall Trade (Merchandise+ Services)*	Exports	369.39	264.18	307.89	39.83	19.97
	Imports	409.30	250.12	360.39	63.64	13.57
	Trade Balance	-39.91	14.06	-52.49	-383.95	23.97

***Note:** i) The latest data for services sector released by RBI is for September 2021. The data for October 2021 is an estimation, which will be revised based on RBI's subsequent release. ii) Data for 2019 and 2020 and April to June 2021 are revised on pro-rata basis using quarterly balance of payments data.

I. MERCHANDISE TRADE

EXPORTS (including re-exports)

Exports in October 2021 were USD 35.65 Billion, as compared to USD 24.92 Billion in October 2020, exhibiting a positive growth of 43.05 per cent. In Rupee terms, exports were ₹ 2,67,056.26 Crore in October 2021, as compared to ₹ 1,83,060.60 Crore in October 2020, registering a positive growth of 45.88 per cent. As compared to October 2019, exports in October 2021 exhibited a positive growth of 35.89 per cent in Dollar terms and 43.30 per cent in Rupee terms.

The commodities/commodity groups which have recorded positive growth during October 2021 vis-à-vis October 2020 are Petroleum Products (240.23%), Coffee (80.73%), Engineering goods (50.89%), Cotton yarn/fabs./made-ups, handloom

products etc. (46.2%), Gems & jewellery (44.23%), Organic & inorganic chemicals (41.93%), Electronic goods (39.51%), Fruits & vegetables (34.03%), Plastic & Linoleum (30.51%), Mica, Coal & other ores, minerals including processed minerals (30.39%), Man-made yarn/fabs./made-ups etc. (29.12%), Jute mfg. including floor covering (27.44%), Cashew (18.39%), Marine products (18.08%), Leather & leather products (15.64%), Tobacco (11.58%), Carpet (10.06%), Handicrafts excl. handmade Carpet (9.72%), RMG of all textiles (6.42%), Cereal preparations & miscellaneous processed items (5.64%), Spices (1.19%) and Other cereals (0.36%).

The commodities/commodity groups which have recorded negative growth during October 2021

vis-à-vis October 2020 are Iron ore (-76.7%), Oil meals (-50.66%), Oil seeds (-16.25%), Tea (-10.85%), Ceramic products & glassware (-6.6%), Meat, dairy & poultry products (-4.59%) and Drugs & pharmaceuticals (-0.88%).

Cumulative value of exports for the period April-October 2021 was USD 233.54 Billion (₹17,30,104.50 Crore) as against USD 150.54 Billion (₹11,24,418.69 Crore) during the period April-October 2020, registering a positive growth of 55.13 per cent in Dollar terms (positive growth of 53.87 per cent in Rupee terms). As compared to April-October 2019, exports in April-October 2021 exhibited a positive growth of 25.97 per cent in Dollar terms and 33.06 per cent in Rupee terms.

Non-petroleum and Non-Gems and Jewellery exports in October 2021 were USD 26.09 Billion, as compared to USD 20.43 Billion in October 2020, registering a positive growth of 27.75 per cent. As compared to October 2019, Non-petroleum and Non-Gems and Jewellery exports in October 2021 registered a positive growth of 36.82 per cent. Non-petroleum and Non-Gems and Jewellery exports in April-October 2021 were USD 175.99 Billion, as compared to USD 125.23 Billion for the corresponding period in 2020-21, which is an increase of 40.53 per cent. As compared to April-October 2019, Non-petroleum and Non-Gems and Jewellery exports in April-October 2021 registered a positive growth of 27.79 per cent.

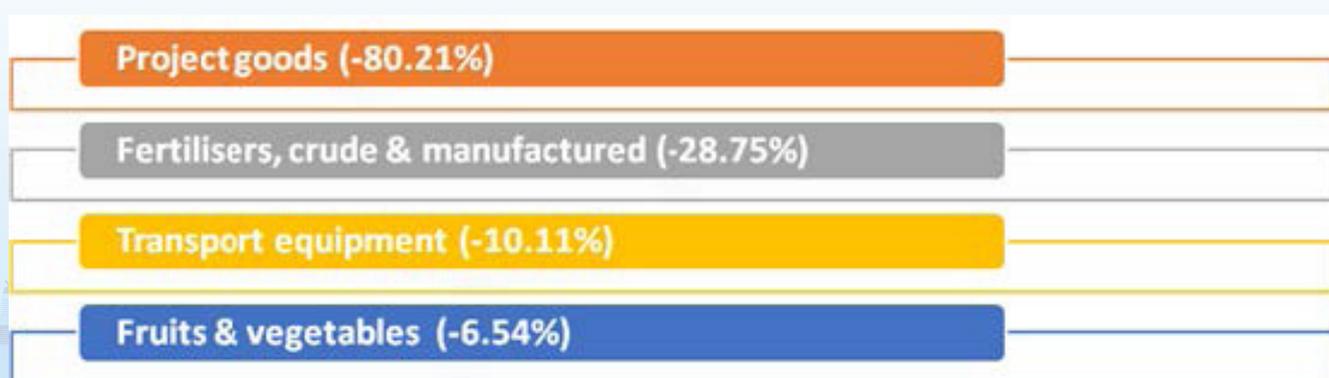
IMPORTS

Imports in October 2021 were USD 55.37 Billion (₹4,14,832.20 Crore), which is an increase of 62.51 per cent in Dollar terms and 65.73 per cent in Rupee terms over imports of USD 34.07 Billion (₹2,50,299.93 Crore) in October 2020. Imports in October 2021 have registered a positive growth of 45.77 per cent in Dollar terms and 53.73 per cent in Rupee terms in comparison to October 2019. Cumulative value of imports for the period April-October 2021 was USD 331.39 Billion (₹24,55,722.54 Crore), as against USD 186.01 Billion (₹13,89,331.98 Crore) during the period April-October 2020, registering a positive growth of 78.16 per cent in Dollar terms and a positive growth of 76.76 per cent in Rupee terms. Imports in April-October 2021 have registered a positive growth of 15.84 per cent in Dollar terms and positive growth of 22.46 per cent in Rupee terms in comparison to April-October 2019.

Major commodity group of import showing negative growth in October 2021 over the corresponding month of last year is:

CRUDE OIL AND NON-OIL IMPORTS:

Oil imports in October 2021 were USD 14.43 Billion (₹1,08,096.22 Crore), which was 140.47 per cent higher in Dollar terms (145.24 per cent higher in Rupee terms), compared to USD 6.00 Billion (₹44,076.88 Crore) in October 2020. As compared to October 2019, oil imports



in October 2021 were 48.32 per cent higher in Dollar terms and 56.41 per cent higher in Rupee terms. Oil imports in April-October 2021 were USD 87.42 Billion (₹6,47,678.65 Crore) which was 129.96 per cent higher in Dollar terms (127.86 per cent higher in Rupee terms) compared to USD 38.01 Billion (₹2,84,243.09 Crore), over the same period last year. As compared to April-October 2019, oil imports in April-October 2021 were 16.67 per cent higher in Dollar terms and 23.32 per cent higher in Rupee terms.

In this connection it is mentioned that the global Brent price (\$/bbl) has increased by 106.70% in October 2021 vis-à-vis October 2020 as per data available from World Bank.

Non-oil imports in October 2021 were estimated at USD 40.94 Billion (₹3,06,735.98 Crore) which was 45.85 per cent higher in Dollar terms (48.74 per cent higher in Rupee terms), compared to USD 28.07 Billion (₹2,06,223.06 Crore) in October 2020. As compared to October 2019, Non-oil imports in October 2021, were 44.90 per cent higher in Dollar terms and 52.80 per cent higher in Rupee terms. Non oil imports in April-October 2021 were USD 243.98 Billion (₹18,08,043.89 Crore) which was 64.85 per cent higher in Dollar terms (63.61 per cent higher in Rupee terms), compared to USD 148.00 Billion (₹11,05,088.89 Crore) in April-October 2020. As compared to April-October 2019, Non-oil imports in April-October 2021 were 15.55 per cent higher in Dollar terms and 22.15 per cent higher in Rupee terms.

Non-Oil and Non-Gold imports were USD 35.84 Billion in October 2021, recording a positive growth of 40.14 per cent, as compared to Non-Oil and Non-Gold imports of USD 25.57 Billion in October 2020. Non-Oil and Non-Gold imports in October 2021 recorded a positive growth of 35.66 per cent over October 2019. Non-Oil and Non-Gold imports were USD 214.91 Billion in April-October 2021, recording a positive growth of 54.92 per cent, as compared to Non-Oil and Non-Gold

imports of USD 138.72 Billion in April-October 2020. Non-Oil and Non-Gold imports in April-October 2021 recorded a positive growth of 11.06 per cent over April-October 2019.

II. TRADE IN SERVICES

EXPORTS (Receipts)

As per the latest press release by RBI dated 1 November 2021, exports in September 2021 were USD 20.68 Billion (₹1,52,129.11 Crore) registering a positive growth of 21.96 per cent in Dollar terms, vis-à-vis September 2020. The estimated value of services export for October 2021* is USD 20.86 Billion, exhibiting a positive growth of 23.52 per cent vis-a-vis October 2020 (USD 16.89 Billion) and a positive growth of 19.01 per cent vis-à-vis October 2019 (USD 17.53 Billion).

IMPORTS (Payments)

As per the latest press release by RBI dated 1 November 2021, imports in September 2021 were USD 12.21 Billion (₹89,850.34 Crore) registering a positive growth of 25.01 per cent in Dollar terms, vis-à-vis September 2020. The estimated value of services import for October 2021* is USD 12.71 Billion exhibiting a positive growth of 38.09 per cent vis-à-vis October 2020 (USD 9.21 Billion) and a positive growth of 22.68 per cent vis-à-vis October 2019 (USD 10.36 Billion).

III. TRADE BALANCE

MERCHANDISE

The trade balance for October 2021 was estimated at USD (-) 19.73 Billion as against USD (-) 9.15 Billion in October 2020, which is a decline of (-) 115.50 per cent. As compared to October 2019 (USD (-) 11.75 Billion), trade balance in October 2021 exhibited a negative growth of (-) 67.83 per cent.

SERVICES

As per RBI's Press Release dated 1 November 2021, the trade balance in Services (i.e. Net Services export) for September 2021 is USD 8.47Billion.

The estimated trade balance in October 2021* is USD 8.14 Billion, which is an increase of 6.06 per cent over October 2020 (USD 7.68 Billion) and an increase of 13.69 per cent over October 2019 (USD 7.16 Billion).

OVERALL TRADE BALANCE

Taking merchandise and services together, overall trade balance for October 2021* is estimated at USD (-) 11.58 Billion as compared to USD (-) 1.47 Billion in October 2020, a decline of (-) 685.57 per cent. In comparison to October 2019 (USD (-) 4.59 Billion), trade balance in October 2021 exhibited a negative growth of (-) 152.36 per cent.

* **Note:** The latest data for services sector released by RBI is for September 2021. The data for October 2021 is an estimation, which will be revised based on RBI's subsequent release. (ii) Data for 2019 and 2020 and April to June 2021 are revised on pro-rata basis using quarterly balance of payments data.

MERCHANDISE TRADE

EXPORTS & IMPORTS : (US \$ Billion)		
(PROVISIONAL)		
	OCTOBER	APRIL-OCTOBER
EXPORTS (including re-exports)		
2019-20	1,86,358.06	13,00,244.23
2020-21	1,83,060.60	11,24,418.69
2021-22	2,67,056.26	17,30,104.50
%Growth 2021-22/ 2020-21	45.88	53.87
%Growth 2021-22/ 2019-20	43.30	33.06

IMPORTS		
2019-20	2,69,852.86	20,05,403.85
2020-21	2,50,299.93	13,89,331.98
2021-22	4,14,832.20	24,55,722.54
%Growth 2021-22/ 2020-21	65.73	76.76
%Growth 2021-22/ 2019-20	53.73	22.46
TRADE BALANCE		
2019-20	-83,494.80	-7,05,159.62
2020-21	-67,239.33	-2,64,913.29
2021-22	-1,47,775.94	-7,25,618.04

SERVICES TRADE

EXPORTS & IMPORTS (SERVICES) : (US \$ Billion)		
(PROVISIONAL)	September 2021	April-September 2021
EXPORTS (Receipts)	20.68	114.99
IMPORTS (Payments)	12.21	65.20
TRADE BALANCE	8.47	49.80

EXPORTS & IMPORTS (SERVICES): (Rs. Crore)		
(PROVISIONAL)	September 2021	April-September 2021
EXPORTS (Receipts)	1,52,129.11	8,50,038.34
IMPORTS (Payments)	89,850.34	4,81,952.26
TRADE BALANCE	62,278.77	3,68,086.08

Source: RBI Press Release dated 1st November 2021

GST

VAT

RECENT JUDGEMENTS IN VAT CST GST



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

PERSONAL HEARING IS STATUTORILY IMPERATIVE:

If an order is made under Section 22(4) of TNVAT Act, owing to the proviso thereat, it is statutorily imperative to give the dealer a reasonable opportunity of being heard. “A reasonable opportunity of being heard” occurring in this proviso and the expression “a reasonable opportunity to show cause” occurring in the common proviso to sub-sections (1) and (2) of Section 27 of TNVAT Act was considered in the case of State Bank of India Officers’ Association (CC) - SBIOA Vs. AC, Chennai-1 vide order dt 01.08.2019 in W.P.No.22634 of 2019 and held that for assessment u/s 27 of TNVAT Act, personal hearing is not statutorily imperative, it will suffice if “a reasonable opportunity to show cause” is given u/s 22(4). To be noted, SBI Officers case was carried in appeal by way of an intra-court appeal vide W.A.No.4073 of 2019 and a Hon’ble Division Bench of this Court dismissed the writ appeal vide order dated 16.12.2019. Therefore, for 22(4) proceedings personal hearing is statutorily imperative owing to the proviso. **Sri Lakshmi Balaji Enterprises Vs STO, Medavakkam Assessment Circle, W.P.No.18442 of 2021 DT: 28.10.2021**

GST REGISTRATION: Writ petitioner submits that, has misused Aadhar and PAN cards of writ petitioner and got fake registration saying business has been carried on in the name and style of

MMM Enterprises. This Court is of the view that owing to the nature of the stand taken by the writ petitioner and owing to this Court noticing that a criminal complaint has been lodged by the writ petitioner and investigation is under-way, it would only be appropriate to set aside the impugned order without expressing any view or opinion on the merits of the matter, leaving it open to respondents to proceed afresh either against writ petitioner or any other entity or person depending on the outcome of investigation that is under-way qua alleged misuse of writ petitioners’ Aadhar and PAN cards to obtain a fake registration. **Manisha Arunraj Vs (1) CCT (GST), Chennai - 5. (2). STO, Group II/Inspection, Intelligence-Chennai 6. W.P.No.22536 of 2021 DT: 26.10.2021**

PENALTY: As regards the dispute relating to levy of penalty, this Court carefully considered Section 16(2) of TNGST Act, in the light of the oft-quoted Sri Ram Packages case law rendered by a Hon’ble Division Bench of this Court. A careful perusal of this oft quoted case law makes it clear that penalty can be imposed in cases of escaped turnover assessment also but that will be limited to cases where best judgment method is adopted and not in cases where Section 16 assessment is made by placing reliance on the accounts furnished by the dealer and hence, the impugned order is set aside. **M/s.Eureka Systems and Electrodes (P) Ltd., Coimbatore. Vs AC (ST), Palladam-2**

Assessment Circle, W.P.No.22074 of 2021 DT: 22.10.2021

WRIT OF MANDAMUS: WP filed under Article 226 of the Constitution praying to issue a Writ of Mandamus, directing the respondent to extend the time till 30.11.2021 to enable the petitioner to obtain and file the balance C forms and export documents in respect of the assessment years 2014-2015 and 2015-2016 under the CST Act as requested in the letter dated 10.08.2021. The writ petitioner abridges and restricts the prayer to Mandamus the lone respondent to consider and dispose of writ petitioners' representation dated 10.08.2021. The main WP is disposed of with a simple Mandamus/directive to lone respondent to consider the writ petitioner-s representation dated 10.08.2021 on its own merits and in accordance with law expeditiously. **M/s. India Pistons Ltd., Vs. AC (ST) (FAC) Villivakkam Assessment Circle, Chennai. W.P.No.21787 of 2021 DT: 20.10.2021**

REASONABLE OPPORTUNITY: Aforementioned impugned order is yet another case which does not mention the provision of law under which it has been made. Be that as it may, this position makes the matter a little more complex owing to a note in the impugned order and more particularly, Note No.1, which says that the impugned order is subject to revision u/s 27 of TNVAT Act read with Section 9(2) of CST Act, 1956. The impugned order being order dated 15.07.2021 bearing reference CST 642012/2014~2015 is set aside solely on the ground that the writ petitioner has not been given an opportunity to show cause, much less a reasonable opportunity to show cause before the impugned order was made; **M/s.Vetal Textiles Electronic Vs AC (ST) (FAC), P.N.Palayam Circle, Coimbatore. W.P.No.21975 of 2021 DT: 20.10.2021**

C FORMS : The photocopies of C Forms cannot be accepted but duplicates of the originals have to be obtained by giving an indemnity to earn and grant the concession in rate of CST. **M/s.Coimbatore**

Popular Spinnings Mills Ltd., Vs AC (ST), Rural I Tiruppur, W.P.No.19222 of 2021 DT: 07.10.2021

EXPORT DOCUMENTS: This Court, in the earlier WP, gave an opportunity to establish that he is entitled for the benefit under the export documents already filed and remitted the matter back to the respondent. One error qua impugned order is that the respondent in the impugned order has again held that dealer has not produced any documentary evidence, though the documentary evidence is already before the respondent and this Court has captured this factum in the earlier order and sent the matter back to respondent for considering the same. Stating so, the impugned order is set aside and remanded. **M/s.Phoenix Medical Systems Pvt. Ltd Vs. AC (ST) (FAC), K.K.Nagar Assessment Circle, W.P.No.21690 of 2021 DT: 07.10.2021**

OBJECTIONS: In the light of the narrative, discussion and dispositive reasoning set out, the Court issued orders to the extent that the Impugned orders being orders dated 23.10.2020 for 2013-14 and dated 31.08.2021 for 2014-15 are set aside solely on the ground that it proceeds on the basis that writ petitioner/dealer has not filed objections, whereas objections in fact have been filed and the same have been duly acknowledged by respondent; **Tvl.South India Engg Corpn Vs. AC (ST), Broadway Assessment Circle, Chennai-3. W.P.Nos.21588 & 21591 of 2021 DATED: 06.10.2021**

ALTERNATIVE REMEDY: Alternative remedy has been consistently held by this Court not to operate as a bar in at least three contingencies, namely, where the writ petition has been filed for the enforcement of any of the Fundamental Rights or where there has been a violation of the principle of natural justice or where the order or proceedings are wholly without jurisdiction or the vires of an Act is challenged. **Tvl.F.M.Sales & Marketing, Vs STO, Vallalar Nagar Assessment Circle, Chennai-3 W.P.No.21643 of 2021 DT: 06.10.2021**

JAPANESE SUCCESS



Mr. R R Padmanabhan

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

The story of Japanese success is quite intriguing. Japan defeated Russia in 1905. It was considered a major victory by an Asian dwarf against the mighty European empire. It grew up militarily and was part of Axis powers in the 2nd world war. It was brought down to her knees in 1945 but rose from the ashes within a matter of 2 decades or so, that they could have Expo 70 in 1970. Of course, there was American assistance and so was other countries like Pakistan during the same period. Where is Pakistan? The idea is not to get in to any controversy but to put matters in right perspective.

Even if there is external help, unless the basic structure is strong, such help go down the drain. It is structural efficiency of the Japanese society that is responsible for its phoenix rise. The following points are from the speech by my dear friend Mr Tomio Isogai, right now in India pushing the cause of Indo Japanese collaboration for success. These reiterate why the Japanese are hugely successful:

01. Hard work, nothing to replace it. That too
365x24x7.

02. Obey the set rules. Punctuality to the core, no tolerances.
03. At offices, there are both morning and evening meetings
04. Intensive planning and effective implementation
05. Practice Kaizen by all and commitment to quality
06. Team work, Consensus decision making
07. Life time employment.
08. Jobs are rotated and there is progressive

No wonder, Japan is the 3rd in terms of GDP in the world richer than UK. India has very good relationship with her. Whenever you see or travel in Metro in India, think of Japan. Japan funded Metro at the most concessional loan, repayable in 50 years but with zero interest! Three fourth of Metro rail coaches to be supplied by the Japanese companies are manufactured in India.

(The views expressed are solely of the author)



Article by **Mr. S. Prakash**

SUPERCHARGE YOUR GOALS AND MAKE THEM WORK!

Goals. Most people have a love-hate relationship with goals. They love them because they are such a great idea and a wonderful way to motivate us to achieve, as well as evaluate our progress, but hate them because for many, they more often than not go unattained and simply frustrate them. This isn't what goals should do!

So here are some simple ways to set goals so that we achieve them! After all, what good is a goal if it isn't something you achieve? Here are some simple steps you can take to make sure that you see change in your life this year.

Narrow your focus. That's right, start small. Pick two or three areas tops, that you want to work on. Too many people say to themselves, "I want to do this, and this, and this, and this..." and they end up doing nothing! Most of what you do throughout your day can be done without a lot of mental or emotional exertion, but change isn't one of them. So, focus down to a couple. This way you can get some victory in these areas.

Here are some areas to think about: Physical, Intellectual, Emotional, Spiritual, Financial, and Relational. What areas need some work? Now, what one thing should be the first item on the change list? The others will come later, but for now, you should focus on two or three totals.

Keep the long-term in mind, but set your sights on achieving your goals in the short-term. Do you want to lose 75 pounds? Good. Long-term you will. But for now, think short-term. Don't think about losing 75 pounds by summer 2012. Think about losing 5 pounds by August 1st. This does two things. First, it makes it urgent. Instead of blowing it and saying, "Oh well, I still have 17 months to lose the 75 pounds" (because eventually that becomes 2 months to lose 75 pounds) your goal is only a few weeks out. This is better in terms of reaching your goal. Secondly, as you reach these shorter goals, it gives you regular victories instead of regular progress. Progress feels good, but achieving a goal is awesome!

Reward yourself when you achieve the goal. When you lose the 5 pounds by August 1st, go get yourself a grande whole-milk mocha. But just one! Then get back to your goal for December 1st. This puts a little fun back into the process of self-control and self-discipline. You will look forward to the reward and when the going gets tough, you will say, “two more weeks, two more pounds, then...”

That’s it. I truly believe that it can be that simple for you.

Some ideas added to the above:

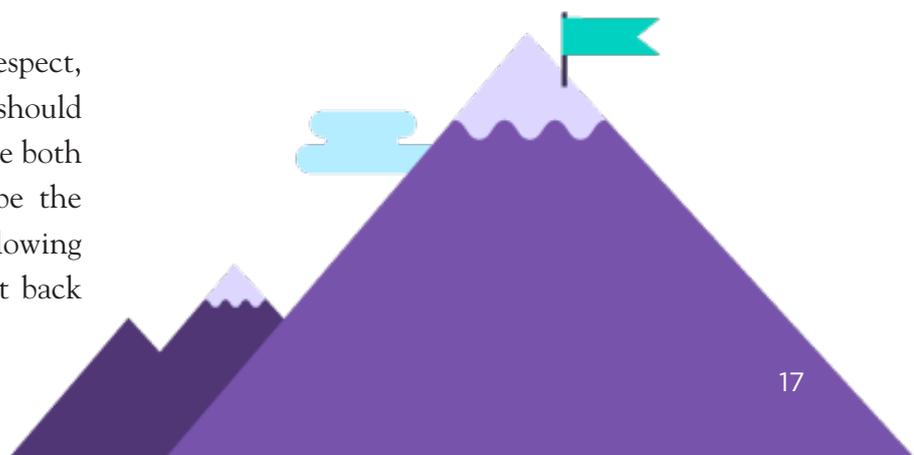
1. Don’t bite off more than you can chew. Instead of saying, “I am going to quit my three pack a day habit cold turkey,” say “I am going to drop to a pack and a half a day.” You can always make new resolutions when you have achieved the first ones. Give yourself small victories a little at a time. Instead of saying “I am going to lose 75 pounds,” say “I am going to lose 20 pounds.”
2. Be specific in your timeline. Don’t just say, “I am going to lose 20 pounds.” Say, “I am going to lose 20 pounds by April 1st.” This way, when you start to be tempted in the ice cream aisle in the middle of November, you can say, “Nope, only 10 more pounds to go in a month and a half and I am not going to blow it.”
3. Post your resolutions where you will see them every day. This will keep the resolution in the front of your mind at all times. Instead of forgetting that you are trying to lose weight and ordering a big, thick porterhouse, you will have been reminded earlier that day that you need to go with something a little more on the lighter side. It will help your will beat your desire.
4. Find an encouraging person, who you respect, to keep you accountable. This person should ask you, at an interval established by the both of you, how it is going. They must be the encouraging type, though. If you are blowing it, they can say, “Well, that’s okay, get back

to it tomorrow.” If you are doing well, they can say, “Awesome job. I’ll talk to you next week.” You will look forward to their weekly encouragement.

5. Find a partner. That’s right, someone who is trying to accomplish the same thing (or something different if need be). Just make sure that they really want to change, or they will end up just bellyaching about how hard it is and you will both fall into the abyss.
6. Write down a list of all of the benefits that will come if you accomplish this. If it is losing weight it might be something like this: Feel better, better self-esteem, longer life, clothes are more comfortable, no more time spent sewing on popped buttons, wife says you look 22 again, etc. If it is quitting smoking, it may look like this: Better breath, no more brown fingers, no more wrinkles on my face, no more red eyes, no more smelly clothes, longer life, wife don’t make me spend two hours a day on the back porch, etc. This will help you see what you will get from accomplishing your resolution.
7. Plan a reward if you accomplish your resolution. It can be anything from small to large. If you drop the twenty pounds, go out for dinner and dessert. Then get back to lose the next 20. If it is quitting smoking, go on a mini-vacation.

Whatever you do, reward yourself. Or let a spouse or a friend pick the reward. Then splurge and enjoy!

(The views expressed are solely of the author)



PREFERENCE SHARES



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

Preference shares as the term implies are the shares that have priority over the equity shares. These shares contain a preferential right to receive the dividend as and when declared by the company on first priority basis. They are not only having a preference in receiving dividend but they also have a preference in receiving the proceeds that are realized from the sale of the company's assets during the course of liquidation prior to paying to equity shareholders.

In other words, preference shares are the shares that carries or would carry a preferential right with respect to:- Payment of dividend, either fixed amount or at a fixed rate and

Repayment of the amount of paid-up share capital or deemed to have been paid up, in the scenario of winding up of the company or repayment of capital.

PRE-REQUISITES FOR THE ISSUE OF PREFERENCE SHARES :-

Prior to issuing preference shares, there are a few checkpoints that need to be observed and thereafter the issue process for preference shares can be initiated.

On this note the prerequisites to be observed are as follows:

Check whether the nominal capital of the company is bifurcated into equity share capital and preference share capital.

Review the Articles of Association to verify that there are provisions enshrined relating to the issuance of preference shares.

Ensure that there are no subsisting defaults in the payment of dividend due on any preference share at the time of issue of preference share.

Take note that there are no subsisting defaults in the redemption of preference shares already issued at the time of making an issue of preference shares.

Once these aforementioned prerequisites are satisfied then the process for the issue of preference shares can be initiated.

CONDITIONS FOR ISSUE OF PREFERENCE SHARES:-

At the time of issuing preference shares, there a few conditions which need to be taken care of and thereafter complied in true letter and spirit. In light of the same the conditions for the issue of preference shares are as follows:

The issue of preference shares must be authorized via a special resolution passed in a general meeting of the company.

Fulfill the prerequisites as already discussed above.

The company issuing preference shares should maintain a register under Section 88 of such preference shareholders containing therewith the respective particulars of such shareholders.

TENURE FOR PREFERENCE SHARES:-

As per section 55 of the Act, a company can issue only redeemable preference shares i.e., a company is not allowed to issue irredeemable preference shares. On this note, it is mandatory for every company issuing preference shares to redeem them within a period of 20 years from the date

of issue. A company may issue preference shares for a period exceeding 20 (Twenty) years for infrastructure projects subject to the redemption of a minimum 10% of such preference shares per year from the 21 (twenty-first) year onward or earlier, on a proportionate basis, at the option of preference shareholders.

The procedure for the issue of Preference share is given under Section-62 of the Companies Act 2013. It is significant to highlight that issue of share can be in three modes:

Right issue of shares [Section- 62(1) (a)]

Preferential allotment of shares. [Section- 62(3) (c) and Section-42]

Private Placement of shares. [Section-42)

STEPS TO ISSUE PREFERENCE SHARES:-

- Step 1 Call the Board Meeting for Issue of Preference Share by giving 7 days' notice to Director
- Step 2 Conduct the Board Meeting and approve preference share issue including "letter of offer", which shall include the right of renunciation also in case of Right Issue. Issue notice of the general meeting. Company Secretary or any director of the company shall be authorized to issue a notice of a general meeting.
- Step 3 Hold the General Meeting and Pass Special Resolution for issue of preference shares.
- Step 4 File Form MGT-14 with ROC before issue of Letter of Offer to any person (Whether member or not)
- Step 5 Circulate Letter of Offer
- Step 6 File the Form GNL-2 for letter of offer.
- Step 7 Call the Board meeting for allotment of Preference Shares.
- Step 8 Conduct the Board Meeting and approve allotment by passing of board

resolution. Present a list of allottees before the board. Pass resolution for Issue of share certificates. Authorize any two directors and one more person for signing the share certificates. Authorize a director to file E-form PAS- 3(Return of Allotment) to ROC within 30 days from date of allotment.

Step 9 Filing of Form PAS-3 with ROC within a period of 30 days.

Step 10 Issue of Share Certificate to person to whom the share was allotted. Point to be mentioned in a special resolution passed for the issue of preference shares.

As mentioned above for issuing preference shares a special resolution is required to be passed and so the points to be mentioned in the special resolution passed for the purpose of issue of preference shares are as follows:-

The rights of the preference shareholders with respect to payment of dividend or repayment of capital in comparison to equity shareholders;

The share of preference shareholders in the surplus fund during the course of winding up;

The right to participation in surplus assets and profit, on winding-up (if any);

The payment of dividends whether on the cumulative or non-cumulative basis as is the case;

The conversion of preference shares into equity shares;

The voting rights;

The redemption of preference shares;

CONTENTS TO BE MENTIONED IN THE EXPLANATORY STATEMENT:-

The notice of the extraordinary general meeting shall be accompanied by an explanatory statement. The points that should be covered in the explanatory statement in this regard are as follows:

Issue size along with number of preference shares to be issued along with the nominal value of each share;

Type of such preference shares issued or to be issued;

Objectives of the issue;

Manner of issue of shares;

Issue price of shares as fixed;

Calculation through which the price has been decided;

The conditions related to the issue i.e., term of the issue and rate of dividend on each share, etc.;

Redemption timeline highlighting the tenure of redemption, the redemption of shares at a premium and if the preference shares are convertible, the terms of conversion;

Manner and modes of redemption;

Current shareholding pattern of the company;

The Expected dilution in equity share capital consequent to the conversion of preference shares.

Points to be noted while allotment of preference shares:-

At the time of allotment of preference shares, the company should note the following points:

Allotment of shares to be made within 60 days of receiving of application money; else it will treat as deposits as per deposits rules.

Issue share certificate under Form SH-1

Make entry of allotment of preference share in the register of members as maintained accordance with Section 88 and the Companies (Management and Administration) Rules, 2014.

(The views expressed are solely of the author)



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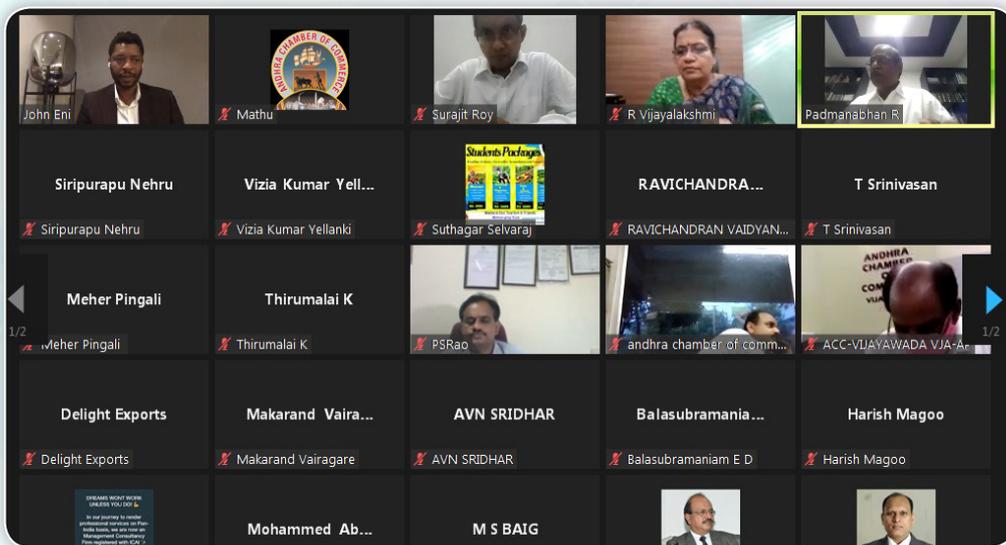
CONSUMER PRICE INDEX

NUMBERS FOR INDUSTRIAL WORKERS (BASE 2016=100)

S. No.	State	Centre	September 2021	S. No.	State	Centre	September 2021
1	AP	Guntur	123.0	49		Nasik	119.6
2		Nellore	120.6	50		Pune	119.9
3		Visakhapatnam	135.2	51		Solapur	127.6
4	ASM	Biswanath-Chariali	127.7	52		Thane	117.7
5		Doom-DoomaTinsukia	134.5	53	MEG	Shillong	135.3
6		Guwahati	138.0	54	ODI	Angul-Talchar	130.7
7		Labac-Silchar	119.2	55		Cuttack	130.4
8		Numaligarh-Golaghat	117.9	56		Keonjhar	131.2
9		Sibsagar	121.8	57	PUD	Puducherry	126.8
10	BIH	Munger-Jamalpur	120.0	58	PUN	Amritsar	124.2
11		Patna	121.1	59		Jalandhar	122.8
12	CHD	Chandigarh	125.9	60		Ludhiana	126.3
13	CHS	Bhila	118.0	61		Sangrur	121.8
14		Korba	127.8	62	RJN	Alwar	123.3
15		Raipur	119.6	63		Bhilwara	120.3
16	DNH	Dadra & Nagar Haveli	116.3	64		Jaipur	116.5*
17	DLI	Delhi	117.6	65	TN	Chennai	121.3
18	GOA	Goa	120.3	66		Coimbatore	120.4
19	GUJ	Ahmedabad	118.6	67		Coonoor	124.3
20		Bhavnagar	119.3	68		Madurai	125.2
21		Rajkot	123.9	69		Salem	120.5
22		Surat	121.1	70		Tirunelveli	126.2
23		Vadodara	120.7	71		Virudhu Nagar	121.9
24	HRY	Faridabad	121.7	72	TEL	Hyderabad	122.8
25		Gurugram	123.5*	73		Mancheriyal	132.4
26		Yamunanagar	122.9	74		Warangal	123.5
27	HP	Himachal Pradesh	124.6	75	TRP	Tripura	123.2
28	J&K	Jammu & Kashmir	130.3	76	UP	Agra	125.9
29	JRK	Bokaro	121.8	77		Ghaziabad/G.B.Nagar	124.2
30		Dhanbad-Jharia	128.2	78		Kanpur	125.7
31		Jamshedpur	135.7	79		Lucknow	127.7
32		Ramgarh	127.4	80		Varanasi	125.6
33	KNT	Belgaum	124.3	81	UTK	Udham Singh Nagar	130.2
34		Bengaluru	117.9	82	WB	Darjeeling	119.7
35		Chikmagalur	114.0	83		Durgapur	125.6
36		Davamagere	125.6	84		Haldia	119.7
37		Hubli-Dharwad	121.4	85		Howrah	123.0
38		Mercara-Kodagu	116.5	86		Jalpaiguri	120.8
39		Mysore	121.8	87		Kolkata	127.4
40	KRL	Ernakulam/Alwaye	127.1	88		Raniganji	133.5
41		Idukki	127.2	ALL INDIA INDEX			123.3
42		Kollam	124.6	1. The CPI-IW for month of October 2021 will be released on 30th November 2021.			
43	MP	Bhopal	121.1	2. E-mail Address: cpiwcr@gmail.com			
44		Chindwara	120.8	3. Website: http://www.labourbureaunew.gov.in			
45		Indore	117.8	*Rounded up from second decimal place.			
46		Jabalpur	127.6	Source: LABOUR BUREAU, SHIMLA			
47	MHR	Mumbai	117.9				
48		Nagpur	124.0				

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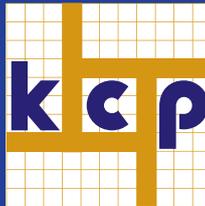
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