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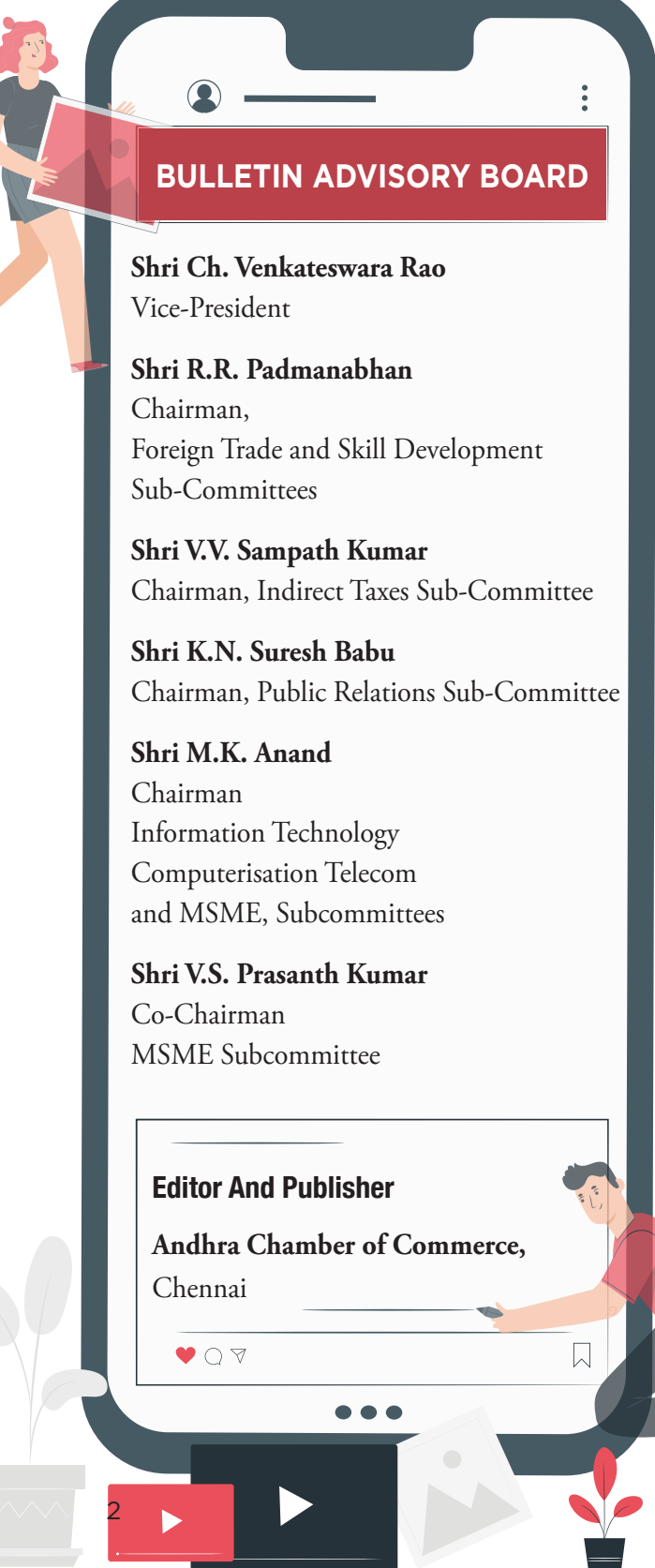
ANDHRA CHAMBER OF COMMERCE

INFORMATION BULLETIN PROGRESS THROUGH COMMERCE AND INDUSTRY



DIGITAL MARKETING WORKSHOP, HYDERABAD

17TH AUGUST 2021



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Editor And Publisher

Andhra Chamber of Commerce,
Chennai

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PRESIDENT'S DESK

While the revival of economy is on one side, the new IT portal is finding headlines since last month, due to the glitches in the new IT Portal.

Tax practitioners said a slew of problems still abound in the return filing modules of the portal.

Some glitches still remain to be sorted out even as there has been some 'gradual improvement' in the portal's interface.

To address the concerns of the portal, Andhra Chamber organised a Webinar on "New Income Tax portal - Latest Developments in Filing Income Tax Returns & Forms - Current Issues, Challenges and Practical Solutions" on the 28th August 2021 and it was attended by more than 200 industry members.

On the other hand, India's economic recovery, impacted by the second wave of Covid-19, will be faster in the next three quarters even if a third wave hits the country, the Finance ministry has said. This confidence, it said, was mainly due to the intensification of the vaccination drive and several economic parameters returning to pre-Covid levels.

"Rapidly increasing vaccination coverage and richer experience with pandemic management provide the confidence that the recovery can continue even in the event of a third wave,".

Though this gives a sigh of relief, we have to follow the covid norms like following social distancing, wearing masks, use of sanitiser, avoid being in crowds etc., for some more months, inspite of vaccination.

Take vaccination and Stay Safe.

Dr. V.L. INDIRA DUTT
President

CHAMBER NEWS

WORKSHOP ON “DIGITAL MARKETING” ON THE 4TH & 5TH AUGUST 2021 (ONLINE) FOR THE PARTICIPANTS IN AND AROUND CHENNAI – BATCH 2

The second batch of online workshop on Digital Marketing for the members in Tamil Nadu organised on the 4th & 5th August 2021 with 22 participants from various parts of Tamil Nadu who are manufacturers of traditional snacks, diamond tools, agriculture machinery etc., participated.

Dr V.L.IndiraDutt, President of Andhra Chamber of commerce in her welcome address said that this workshop is organised mainly to create awareness and to appraise the MSMEs of the latest solutions in Digital Marketing and to facilitate them to create their own marketing platform.

Mr M.K. Anand, Chairman of MSME & ICT Subcommittee of Andhra Chamber in his opening remarks, reiterated the importance of social media in today's scenario and how MSMEs should take advantage of the same..

Mr.Md.Ilias, the resource person of the Programme started the programme with the introduction of the participants.

He then explained in detail about the 5 search methods in google and Howgoogleanalytics track the website. How to effectively create a website by the participants on their own etc.,

The participants were assigned to do home work on creation of landing page for their website and also to list out the five search methods for their products/services. The participants of this group were enthusiastic and many of them have created and showed the landing pages immediately.

On the second day, Mr Ilias explained and presented in detail on the step by step process of posting facebook ad.

One of the participant who is dealing with tractors for agriculture purpose volunteered to create a fb ad and hence it was done practically step by step, via online.

The participants were thrilled to see the creation of fb ad and found it very useful.

Ms.Vijayalakshmi, Secretary General of the Chamber collected the feedback of the programme and briefed about the activities of the Chamber. She also explained in detail about mentoring and also about the advanced level workshop on Digital Marketing.

The participants appreciated the efforts of the Andhra Chamber of Commerce and the quality of the programme, though offered free. They thanked Mr.Ilias for his approach and proper guidance for various clarifications during the programme.

WORKSHOP ON DIGITAL MARKETING - LEVEL 1 – BATCH 2, HYDERABAD 17TH AUGUST 2021

Andhra Chamber with the support of Friedrich Naumann Foundation for Freedom organised the second batch of Level 1 workshop on Digital Marketing in Hotel Taj Deccan at Hyderabad on the 17th August 2021.

Ms Vijayalakshmi, Secretary General of Andhra Chamber in her welcome address briefed about the activities of the Chamber and the objectives of the workshop.

Dr JAS Giri, Chairman, Secunderabad Advisory Committee of the Andhra Chamber in his opening remarks said that this is one of the laudable initiatives of the Chamber to provide training on Digital Marketing which is the need of the hour and he thanked FNF for their support.

Mr Mohammed Ilias, Managing Director, Brandcare communications was the resource person of the programme and he presented on the

overview of the various social media tools and also the 5 search methods, importance of landing page in the Forenoon and he asked the participants to work on their landing pages. He asked them to either work on the laptop or on the paper and asked them to show it to others.

In the Afternoon, he explained the reach of facebook advertisement in digital marketing and also gave a practical demo on facebook ads. The participants were given hands on experience to work on the facebook ads for their companies/products.

27 industry members from various industries like Pharma, Health care, Engineering, food, Electrical, Packaging etc.,

The programme was well appreciated by the participants and they also expressed their interest to attend the advanced level workshop on Digital Marketing.



ADVANCED WORKSHOP ON DIGITAL MARKETING ON THE 26TH & 27TH AUGUST 2021

Andhra Chamber in cooperation with the Friedrich Naumann Foundation for Freedom organised the two day advanced workshop on Digital Marketing on the 26th & 27th August 2021 in Hotel Accord Metropolitan, Chennai.

The participants were those who attended the first level workshop on Digital Marketing organised by the Chamber, earlier this year.

The two day workshop was inaugurated by Mr M.K.Anand, Chairman, MSME & ICT Subcommittee of the Chamber. He stressed on the importance of learning the tools of Digital Marketing by MSMEs especially in today's Pandemic scenario. Ms Vijayalakshmi, Secretary General of the Chamber welcomed the participants and also introduced the Speaker.

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

The 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.

Practical session was organised asking the participants to post Facebook Ads.

The second day coverage was on understanding the LinkedIn advantage, How to connect through LinkedIn, Understanding 1st, 2nd & 3rd degree connections, Best policies to adopt to gain LinkedIn advantage, step by step Guidance to do start LinkedIn Ads Live, 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 ACC, FNF and the trainer Mr.Ilias for organising such a useful workshop for the industry members.

The industry members from not only Chennai but also from Madurai and Trichy participated in the two day workshop.



WEBINAR ON “NEW INCOME TAX PORTAL – LATEST DEVELOPMENTS IN FILING INCOME TAX RETURNS & FORMS - CURRENT ISSUES, CHALLENGES AND PRACTICAL SOLUTIONS” ON THE 28TH AUGUST 2021

To understand the new IT Portal better, Andhra Chamber organised a “NEW INCOME TAX PORTAL-Latest Developments in Filing Income Tax Returns & Forms - Current Issues, Challenges and Practical Solutions” on the 28th August 2021.

The Central Board of Direct Taxes (CBDT) has launched the new income tax e-filing portal on 7th June 2021. The new portal ‘www.incometax.gov.in’ has replaced the existing e-filing portal ‘www.incometaxindiaefiling.gov.in’. The taxpayers will now have to file their income tax returns (ITRs) and do all other tax-related tasks through the new portal. The portal is being redesigned for the convenience of the taxpayers that will provide the facility of income tax return filing and other tax-related services in a modern and seamless manner.

The Speaker Dr. CA. Abhishek Murali is a Practising Chartered Accountant at Chennai who is the Partner of M/s. Victor Grace & Co., Chartered Accountants. Dr CA Abhishek Murali is currently the Chairman of the Public Relations Committee, the Direct Taxes & International Taxes Committee and the Committee for Members in Industry & Business of the SIRC of ICAI. He has presented in detail about the new IT portal.

In his presentation, he said that with the new portal, the filing of returns will be totally different this year. He has presented in detail on various

ITR forms and to be filed by whom. He briefed the points to be taken care of by the salaried people, business people and also by the people who are in the capital gains bracket. In a detailed manner he presented on the form 10 IE where all Business people have to file the return.

He has also presented on how the 26 As will be like. Hon’ble Prime Minister has announced that in future EB bills more than 1 lakh, purchase of jewellery, Business class domestic/foreign travel, education fee more than 1 lakh in a year, everything to be captured to ensure better compliance and transparency.

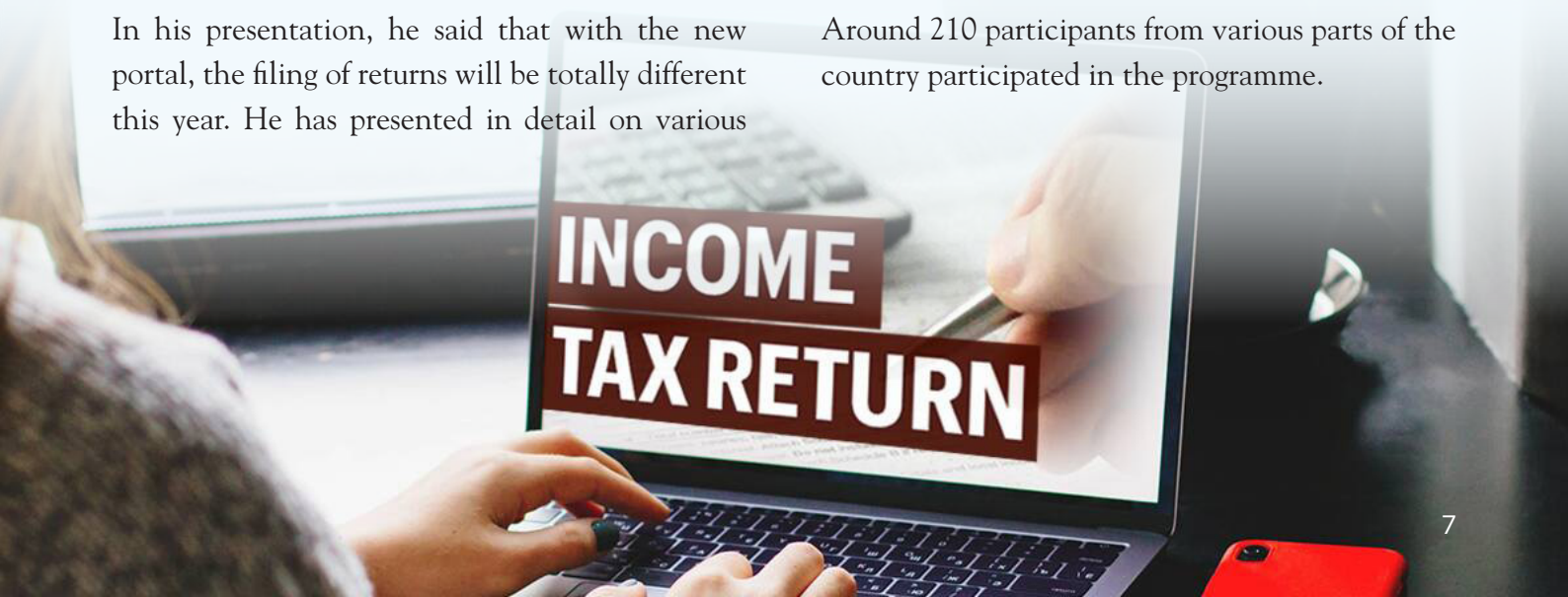
For the benefit of the participants, he showed the step by step procedure of IT Return filing.

Over all it was an excellent and useful presentation and through Q & A participants clarified various doubts about filing, capital gains etc., etc.,

The participants well appreciated Mr. Abhishek Murali for his presentation with clarity.

Ms. Vijayalakshmi, Secretary General of the Chamber thanked Mr. Abhishek Murali for his detailed presentation and also thanked the participants for joining the session, in her vote of thanks.

Around 210 participants from various parts of the country participated in the programme.



FOREIGN TRADE STATISTICS



India's Foreign Trade: AUGUST 2021

India's overall exports (Merchandise and Services combined) in August 2021* are estimated to be USD 52.20 Billion, exhibiting a positive growth of 33.99 per cent over the same period last year and a positive growth of 19.89 per cent over August 2019. Overall imports in August 2021* are estimated to be USD 58.57 Billion, exhibiting a positive growth of 45.38 per cent over the same period last year and a positive growth of 16.00 per cent over August 2019

		August 2021 (USD Billion)	August 2020 (USD Billion)	August 2019 (USD Billion)	Growth vis-à-vis August 2020 (%)	Growth vis-à-vis August 2019 (%)
Merchandise	Exports	33.28	22.83	25.99	45.76	28.03
	Imports	47.09	31.03	39.85	51.72	18.15
	Trade Balance	-13.81	-8.20	-13.86	-68.30	0.37
Services*	Exports	18.92	16.13	17.55	17.33	7.83
	Imports	11.48	9.25	10.64	24.11	7.94
	Net of Services	7.44	6.88	6.91	8.21	7.66
Overall Trade (Merchandise+ Services)*	Exports	52.20	38.96	43.54	33.99	19.89
	Imports	58.57	40.29	50.49	45.38	16.00
	Trade Balance	-6.37	-1.33	-6.95	-379.58	8.36

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

India's overall exports (Merchandise and Services combined) in April-August 2021* are estimated to be USD 256.17 Billion, exhibiting a positive growth of 44.04 per cent over the same period last year and a positive growth of 15.79 per cent over April-August 2019. Overall imports in April-August 2021* are estimated to be USD 273.45 Billion, exhibiting a positive growth of 64.18 per cent over the same period last year and a positive growth of 3.38 per cent over April-August 2019.

		April-August 2021 (USD Billion)	April-August 2020 (USD Billion)	April-August 2019 (USD Billion)	Growth vis-à-vis April-August 2020 (%)	Growth vis-à-vis April-August 2019 (%)
Merchandise	Exports	164.10	98.06	133.14	67.33	23.25
	Imports	219.63	121.42	210.39	80.89	4.39
	Trade Balance	-55.54	-23.35	-77.25	-137.79	28.11
Services*	Exports	92.08	79.79	88.10	15.40	4.51
	Imports	53.81	45.13	54.13	19.24	-0.57
	Net of Services	38.26	34.66	33.98	10.40	12.61
Overall Trade (Merchandise+ Services)*	Exports	256.17	177.85	221.24	44.04	15.79
	Imports	273.45	166.55	264.51	64.18	3.38
	Trade Balance	-17.27	11.30	-43.27	-252.82	60.08

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

I. MERCHANDISE TRADE

EXPORTS (including re-exports)

Exports in August 2021 were USD 33.28 Billion, as compared to USD 22.83 Billion in August 2020, exhibiting a positive growth of 45.76 per cent. In Rupee terms, exports were Rs. 2,46,863.37 Crore in August 2021, as compared to Rs. 1,70,470.61 Crore in August 2020, registering a positive growth of 44.81 per cent. As compared to August 2019, exports in August 2021 exhibited a positive growth of 28.03 per cent in Dollar terms and 33.50 per cent in Rupee terms.

The commodities/commodity groups which have recorded positive growth during August 2021 vis-à-vis August 2020 are Petroleum products (144.6%), Gems & jewellery (88.3%), Engineering goods (59.01%), Cotton yarn/fabs./made-ups, handloom

products etc. (55.84%), Man-made yarn/fabs./made-ups etc. (51.71%), Marine products (50.7%), Coffee (42.31%), Mica, Coal & other ores, minerals including processed minerals (38.56%), Organic & inorganic chemicals (35.94%), Electronic goods (31.67%), Jute mfg. including floor covering (25.3%), Handicrafts excl. handmade Carpet (24.67%), Ceramic products & glassware (18.07%), Plastic & Linoleum (16.33%), RMG of all textiles (14.15%), Cashew (12.58%), Cereal preparations & miscellaneous processed items (12.19%), Fruits & Vegetables (10.13%), Tea (8.55%), Leather & leather products (8.37%), Carpet (6.93%), Rice (6.78%), Drugs & Pharmaceuticals (1.36%) and Spices (0.23%).

The commodities/commodity groups which have recorded negative growth during August 2021 vis-à-vis August 2020 are Iron ore (-64.58%), Oil meals (-45.75%), Meat, dairy & poultry products (-15.39%), Oil seeds (-5.78%), Other cereals (-2.56%) and Tobacco (-2.55%).

Cumulative value of exports for the period April-August 2021 was USD 164.10 Billion (Rs. 12,14,442.50 Crore) as against USD 98.06 Billion (Rs. 7,38,849.55 Crore) during the period April-August 2020, registering a positive growth of 67.33 per cent in Dollar terms (positive growth of 64.37 per cent in Rupee terms). As compared to April-August 2019, exports in April-August 2021 exhibited a positive growth of 23.25 per cent in Dollar terms and 30.83 per cent in Rupee terms.

Non-petroleum and Non-Gems and Jewellery exports in August 2021 were USD 25.19 Billion, as compared to USD 19.10 Billion in August 2020, registering a positive growth of 31.87 per cent. As compared to August 2019, Non-petroleum and Non-Gems and Jewellery exports in August 2021 registered a positive growth of 28.73 per cent. Non-petroleum and Non-Gems and Jewellery exports in April-August 2021 were USD 124.55 Billion, as compared to USD 83.48 Billion for the corresponding period in 2020-21, which is an increase of 49.21 per cent. As compared to April-August 2019, Non-petroleum and Non-Gems and Jewellery exports in April-August 2021 registered a positive growth of 24.99 per cent.

IMPORTS

Imports in August 2021 were USD 47.09 Billion (Rs.3,49,301.90 Crore), which is an increase of 51.72 per cent in Dollar terms and 50.73 per cent in Rupee terms over imports of USD 31.03 Billion (Rs.2,31,736.82 Crore) in August 2020. Imports

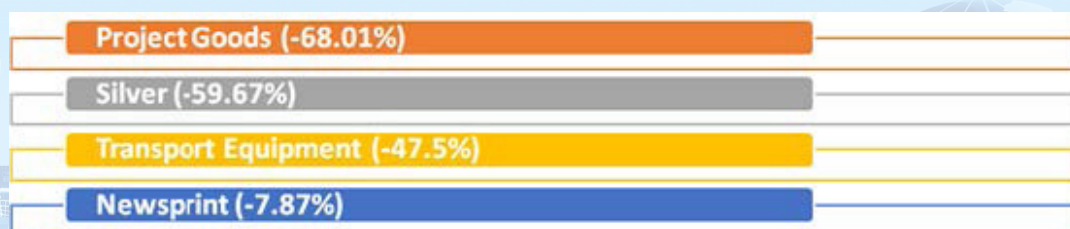
in August 2021 have registered a positive growth of 18.15 per cent in Dollar terms and 23.20 per cent in Rupee terms in comparison to August 2019. Cumulative value of imports for the period April-August 2021 was USD 219.63 Billion (Rs. 16,26,077.93 Crore), as against USD 121.42 Billion (Rs. 9,14,778.03 Crore) during the period April-August 2020, registering a positive growth of 80.89 per cent in Dollar terms and a positive growth of 77.76 per cent in Rupee terms. Imports in April-August 2021 have registered a positive growth of 4.39 per cent in Dollar terms and positive growth of 10.87 per cent in Rupee terms in comparison to April-August 2019.

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

CRUDE OIL AND NON-OIL IMPORTS:

Oil imports in August 2021 were USD 11.65 Billion (Rs. 86,458.11 Crore), which was 80.64 percent higher in Dollar terms (79.46 percent higher in Rupee terms), compared to USD 6.45 Billion (Rs. 48,177.68 Crore) in August 2020. As compared to August 2019, oil imports in August 2021 were 5.96 percent higher in Dollar terms and 10.48 percent higher in Rupee terms. Oil imports in April-August 2021 were USD 55.55 Billion (Rs.4,11,314.23 Crore) which was 112.13 per cent higher in Dollar terms (108.41 percent higher in Rupee terms) compared to USD 26.19 Billion (Rs. 1,97,353.69 Crore), over the same period last year. As compared to April-August 2019, oil imports in April-August 2021 were 1.00 percent lower in Dollar terms and 5.12 percent higher in Rupee terms.

In this connection it is mentioned that the global Brent price (\$/bbl) has increased by 58.20% in



August 2021 vis-à-vis August 2020 as per data available from World Bank.

Non-oil imports in August 2021 were estimated at USD 35.43 Billion (Rs. 2,62,843.79 Crore) which was 44.13 percent higher in Dollar terms (43.19 percent higher in Rupee terms), compared to USD 24.58 Billion (Rs. 1,83,559.14 Crore) in August 2020. As compared to August 2019, Non-oil imports in August 2021, were 22.80 per cent higher in Dollar terms and 28.04 per cent higher in Rupee terms. Non-oil imports in April-August 2021 were USD 164.08 Billion (Rs. 12,14,763.70 Crore) which was 72.30 per cent higher in Dollar terms (69.32 percent higher in Rupee terms), compared to USD 95.23 Billion (Rs. 7,17,424.34 Crore) in April-August 2020. As compared to April-August 2019, Non-oil imports in April-August 2021 were 6.36 per cent higher in Dollar terms and 12.96 per cent higher in Rupee terms.

Non-Oil and Non-Gold imports were USD 28.67 Billion in August 2021, recording a positive growth of 37.33 per cent, as compared to Non-Oil and Non-Gold imports of USD 20.88 Billion in August 2020. Non-Oil and Non-Gold imports in August 2021 recorded a positive growth of 4.32 per cent over August 2019. Non-Oil and Non-Gold imports were USD 145.23 Billion in April-August 2021, recording a positive growth of 63.08 per cent, as compared to Non-Oil and Non-Gold imports of USD 89.06 Billion in April-August 2020. Non-Oil and Non-Gold imports in April-August 2021 recorded a positive growth of 3.93 per cent over April-August 2019.

II. TRADE IN SERVICES

EXPORTS (Receipts)

As per the latest press release by RBI dated 1 September 2021, exports in July 2021 were USD 18.52 Billion (Rs. 1,38,053.81 Crore) registering a positive growth of 10.87 per cent in Dollar terms, vis-à-vis July 2020. The estimated value of services export for August 2021* is USD 18.92 Billion,

exhibiting a positive growth of 17.33 per cent vis-à-vis August 2020 (USD 16.13 Billion) and a positive growth of 7.83 per cent vis-à-vis August 2019 (USD 17.55 Billion).

IMPORTS (Payments)

As per the latest press release by RBI dated 1 September 2021, imports in July 2021 were USD 11.06 Billion (Rs. 82,404.50 Crore) registering a positive growth of 14.16 per cent in Dollar terms, vis-à-vis July 2020. The estimated value of services import for August 2021* is USD 11.48 Billion exhibiting a positive growth of 24.11 per cent vis-à-vis August 2020 (USD 9.25 Billion) and a positive growth of 7.94 per cent vis-à-vis August 2019 (USD 10.64 Billion).

III. TRADE BALANCE

MERCHANDISE

The trade balance for August 2021 was estimated at USD(-) 13.81 Billion as against USD(-) 8.20 Billion in August 2020, which is a decline of (-) 68.30 percent. As compared to August 2019 (USD (-) 13.86 Billion), trade balance in August 2021 exhibited a positive growth of 0.37 per cent.

SERVICES

As per RBI's Press Release dated 1 September 2021, the trade balance in Services (i.e. Net Services export) for July 2021 is USD 7.47 Billion. The estimated trade balance in August 2021* is USD 7.44 Billion, which is an increase of 8.21 per cent over August 2020 (USD 6.88 Billion) and an increase of 7.66 per cent over August 2019 (USD 6.91 Billion).

OVERALL TRADE BALANCE

Taking merchandise and services together, overall trade balance for August 2021* is estimated at USD (-) 6.37 Billion as compared to USD (-) 1.33 Billion in August 2020, a decline of (-) 379.58 per cent. In comparison to August 2019 (USD (-) 6.95 Billion), trade balance in August 2021 exhibited a positive growth of 8.36 per cent.

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

MERCHANDISE TRADE

EXPORTS & IMPORTS : (US \$ Billion)		
(PROVISIONAL)		
	AUGUST	APRIL- AUGUST
EXPORTS (including re-exports)		
2019-20	1,84,921.23	9,28,243.85
2020-21	1,70,470.61	7,38,849.55
2021-22	2,46,863.37	12,14,442.50
%Growth 2021-22/ 2020-21	44.81	64.37
%Growth 2021-22/ 2019-20	33.50	30.83
IMPORTS		
2019-20	2,83,530.41	14,66,659.90
2020-21	2,31,736.82	9,14,778.03
2021-22	3,49,301.90	16,26,077.93
%Growth 2021-22/ 2020-21	50.73	77.76
%Growth 2021-22/ 2019-20	23.20	10.87

TRADE BALANCE		
2019-20	-98,609.17	-5,38,416.05
2020-21	-61,266.20	-1,75,928.48
2021-22	-1,02,438.53	-4,11,635.43

SERVICES TRADE

EXPORTS & IMPORTS (SERVICES) : (US \$ Billion)		
(PROVISIONAL)	July 2021	April-July 2021
EXPORTS (Receipts)	18.52	73.15
IMPORTS (Payments)	11.06	42.33
TRADE BALANCE	7.47	30.82

EXPORTS & IMPORTS (SERVICES): (Rs. Crore)		
(PROVISIONAL)	July 2021	April-July 2021
EXPORTS (Receipts)	1,38,053.81	5,41,002.03
IMPORTS (Payments)	82,404.50	3,13,072.47
TRADE BALANCE	55,649.31	2,27,929.57
Source: RBI Press Release dated 1st September 2021		



GST

VAT

GST

RECENT JUDGEMENTS IN VAT CST GST



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

EXTENSION OF LIMITATION: Though the period for filing of statutory appeal is only 3 months from the date on which the order is received, in this case December, 2020, the Supreme Court in Re: Cognizance for Extension of Limitation dated 23.03.2020 etc., and 27.04.2021 has extended the limitation, which is current. The request for withdrawal of this WP is accepted and dismissed as withdrawn with liberty is granted to the petitioner to file appeals within a period of 2 weeks from today along with pre-deposit of 10%. **City Mobiles Vs STO, Dharmapuri. W.P.No.17261 of 2021 DATED: 18.08.2021**

WRIT PETITION AGAINST NOTICE: All the issues that are raised in the impugned notices are covered in favour of the petitioner by orders of this Court as well as the Honourable Supreme Court. The Assessing Authority has extended an opportunity of personal hearing to the petitioner, without any date fixed for the personal hearing and further stated that a hearing notice be issued by the AO specifying the date and time for the appearance of the petitioner, the petitioner heard, its submissions including written submissions

considered and speaking orders of assessment passed thereafter. **India Pistons Ltd.Vs AC, Sembium W.P.No.17201 of 2021 DATED: 17.08.2021**

IMPORT PURCHASE OMISSIONS: Notice dated 14.12.2020 issued for 2012-13 and 2013-14 is challenged. For the similar such notice for 2014-15, the respondent was directed to furnish all material available with him based upon which he had come to a conclusion in that assessment that there had been import purchase omissions. Thereafter, the petitioner was to be granted opportunity and an order of assessment was to be passed denovo. No order of assessment appears to have been passed till date, for the said year 2014-15 despite the order of this Court dated 14.09.2017. In view of this, the court ruled that the petitioner should appear before the authorities in compliance with notice dated 14.12.2020 impugned now and after hearing the petitioner in full, the proceedings should be completed within a period of 8 weeks from today. **M/s.Chamundi Steel Casting (I) Ltd Vs AC (ST),Hosur (South) W.P. No.1843 of 2021 DATED: 16.08.2021**

PROCESS LOSS AND ITC REVERSAL : The issue relating to reversal of Input Tax Credit (ITC) on invisible loss, in terms of Section 19(9)(iii) of the TNVAT Act, 2006 occasioned during the process of manufacture of Ghee, is covered by earlier decisions of this Court in the case of Rupa and Co. Ltd. Vs. CESTAT, Chennai (324 ELT 295) applied in the context of Commercial Taxes in A.R.S. Steels and Alloy International Pvt. Ltd. Vs. The STO, Chennai (W.P.Nos.2885 of 2020 and batch) dated 24.06.2021 and Saradhambika Paper and Board Mills Pvt. Ltd. Vs. The STO, Gobichettypalayam and Another (W.P.Nos.590 of 2021 and batch) dated 30.06.2021. No ITC reversal for such inherent process losses. The impugned order has been passed in the context of TNVAT and would be applicable to the facts and legal position in this case as well. **M/s.R.K.Ganapathy Chettiar Vs AC (ST), Kangeyam Assessment Circle, Kangeyam. W.P. Nos.14166 of 2021 DATED: 11.08.2021**

PERSONAL HEARING AFTER RECEIPT OF OBJECTION: The AO has proceeded to levy penalty, though there is no proposal for the levy of penalty in the pre-assessment proposals. No personal hearing offered to the petitioner prior to finalising the impugned assessment. A personal hearing should be afforded after receipt of objections and an order of assessment passed thereafter. Since the proper procedure has, admittedly, not been followed in the present matter, the impugned order of assessment is set aside. The AO will complete the assessment after hearing the petitioner within a period of 8 weeks from today. WP allowed. **M/s.Swamy Engineering Company, Vs. AC (ST) (FAC), Mettur Assessment Circle, W.P. No.16469 of 2021 DATED: 06.08.2021**

INPUT TAX REVERSALS: The reversal of ITC in terms of Section 19(2)(v) is covered by a decision of a learned single Judge in the case of Everest Industries V. State of Tamil Nadu (100 VST

158). This decision is subject to Writ Appeal in W.A.No.1260 of 2017, wherein the operation of the said decision is stayed. Thus, it would be appropriate that this matter be remanded to the file of the AO, who will await the decision of the Division Bench and pass orders. As far as reversal of ITC in terms of Section 19(5)(c) is concerned, a view in favour of the assessee has been taken in the case of Bharath Traders V. Commissioner, Commercial Tax Officer and another (W.P.(MD) No.15103 of 2014 and batch dated 30.08.2019). The court inclined to reiterate the view taken in the aforesaid matter in favour of the petitioner. Accordingly the reversal of ITC in terms of Section 19(5)(c) of the Act is set aside and the Writ Petition is partly allowed. **M/s.Bharath Reddy Mix Concrete Vs. The AC (ST) (FAC), Cuddalore Taluk Assessment Circle, W.P. No.1066 of 2021 DATED: 05.08.2021**

NATURAL JUSTICE : The conclusion in the assessment order, in fact, mentions the statement recorded by the third-party dealer and in the light of the fact that this statement forms the basis of assessment, the petitioner ought to have been granted opportunity to peruse the statement and put forth its objections to the same. This has not been done which, constitutes principles of violation of natural justice. The impugned order is thus set aside. **MP Steels Vs.AC (ST), Singanallur North Circle, W.P. No.11450 of 2021 DATED: 05.08.2021**

ATTACHMENT OF BANK ACCOUNT : The only issue that arises is as to whether the petitioner is entitled to concessional rate of tax at 0.5% for the turnover earned. In a batch of matters, W.P.Nos.9996 of 2012 and batch, dated 03.10.2019, held that the amendment to Section 3(4), inserted vide Amendment Act 2011, should be taken to be retrospective. This decision has not been challenged till date. Hence, It is reiterated that the view taken by this court in the above

matter, quash the impugned order and allowed this Writ Petition. There is also hence, a direction to R3 to lift the attachment of the bank account of the petitioner in Karur Vysya Bank, Cuddalore, forthwith. **M/s.Agathiyan Traders Vs. ADC (CT) and others W.P. No.7080 of 2020 DATED: 05.08.2021**

INPUT TAX CREDIT : The impugned order dated 22.06.2021 rejects the claim for ITC simply stating that -the tax payer has claimed ITC using fake invoices. Hence the corresponding ITC is disallowed. The claim of ITC is one that would have to be decided based on documents that are supplied by an assessee as well as material collated/available with the Assessing Officer and not by way of a cursory order, as has been done in the present case. The representation of the petitioner dated 18.02.2021 encloses several documents that must be taken into account in coming to a decision as to whether the petitioner is entitled to succeed or not, and this has to be done by way of a reasoned, speaking order. The impugned order hardly meets the standards to be followed in the framing of a assessment and is hence set aside by the Court with directions **M/s.Sree Rajendra Steels, Vs The AC (CT) Moore Market W.P. No.16170 of 2021 DATED: 04.08.2021**

BANK ACCOUNT ATTACHMENT LIFTING : It is the petitioner's case that Section 107 of the SGST Act provides that upon filing of a valid appeal along

with the statutory pre-deposit, there shall be an automatic stay of all further recovery proceedings. Thus, according to the petitioner, the attachment of bank account should be lifted forthwith. In fact, the petitioner has sought the very same relief under representation dated 16.07.2021 that has been filed on the same date before the AO. Since the same request is pending before the AO, it would be appropriate that the petitioner pursue the request before the authority and there is a direction to the AO to hear the petitioner and dispose the representation dated 16.07.2021 within a period of 4 weeks from today. **M/s. N.Sakthivel and Company Vs AC (ST) (FAC) Brough Road Circle, Erode. W.P. No.16043 of 2021 DATED: 03.08.2021**

LIMITATION: The provisions of Section 27 of the Act provide for a period of six years from the date of original assessment for revision of assessment. Thus, limitation would expire on 30.06.2018 for the periods 2009-10 and 2010-11 and, on 31.10.2018 for the period 2011-12. However, and admittedly, notices have been issued only on 26.11.2018 for all three years beyond the period of limitation stipulated. The impugned orders are held to be barred by limitation and are set aside and the Writ Petitions are allowed. **Tvl. Finolex Cables Limited Vs 1.DC (ST)-III, Chennai-600 008. 2. The Commissioner of State Tax, Chennai 600 005. W.P. Nos.71, 75 & 78 of 2021 DATED: 03.08.2021**





CUSTOMER SERVICE THE NOVOTEL WAY!



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

In Business, Customer is the King. This we all know. When will the King be pleased? Only when gets a good service, needless to say. In fact, it is after enjoying such a royal service from Novotel, Aero city, Delhi, that I am writing this post. This is my acknowledgement in gratitude of what they have done to me!

I arrived in Delhi on the 18th of August this year on official trip. Normally, I carry my Aadhar Card to show it as proof in the airports or in hotels. I showed the card here in the Chennai Airport and of course in the hotel when I checked in the morning. My return flight was at 5 pm in the evening. After finishing my work, I checked out around 2 pm and rushed to the airport. On arriving at the Delhi airport, I checked my wallet for Aadhar card to be shown to the security staff. Alas! I couldn't do. Undeterred by the incident, I reached out for my other identity cards, Found PAN card, entered the airport and as I was hungry

rushed to premium lounge to finish my lunch. At the back of my mind, the loss of Aadhaar card was lurking in my mind.

On reaching back home, immediately I checked my baggage upside down for the card; could not find. I googled what to do in case the card is lost and how to retrieve it. Google gave certain steps. The first one was preferring a police complaint. The next day, a mail from Madam Rajani Sushil, Associate Director, Novotel arrived thanking for the stay. Suddenly, it struck me that why shouldn't I write to them about the card. Mailed my request and I got a reply expressing regret for the loss of card and copying the mail the housekeeping department. Within 24 hours, I got a mail from them that they found my card and couriering it to me.

This is Customer Service!

(The views expressed are solely of the author)

S A F E T Y



Standards

Inspections

Accreditations

Certifications

Regulations

Testing



Network for Certification and Conservation of Forests

NCCF and its Sustainability Standards



Mr. A K Srivastava

Director General

Network for Certification and Conservation of Forests

For more information, please visit

<https://www.nccf.in/>

About NCCF:

NCCF, came into existence in January 2015 as a registered society of experts, professionals and stakeholders of natural resources, engaged in development of India specific and globally benchmarked sustainability standards, as its core working area, apart from working for policy advocacy, training and capacity building through multi-stakeholder engagement. NCCF is a member of PEFC Alliance from India, Member of IUCN and has got Observer Status with the UNCCD as a Civil Society Organization.

NCCF has developed the Indian certification schemes, both for Forest Management and Trees outside Forests and while the former has already been endorsed by PEFC, the latter is under

the process of PEFC endorsement. NCCF FM Certification Scheme has brought India into the club of Asian nations like Malaysia, Vietnam, Indonesia, Japan, Myanmar, China, Korea and Thailand, which are having their own indigenous forest certification schemes. NCCF endeavours to make the Indian wood and forest fiber-based industry competent and acceptable globally.

We are also developing voluntary standards for Non-Wood Forest Products, Ecotourism, Quality Planting Material, Safeboards (safe emission levels of formaldehyde from composite wood) and a carbon trading and tracking platform for greenhouse gas emissions.

NCCF's Sustainability Standards have a great potential to contribute towards achieving SDG goals,

sustainable forest management, our international commitments for climate action, biodiversity conservation and land restoration, apart from meeting the requirements of certified material for the wood based industries...

Our efforts are fully in sync with the objectives of the Indian National Strategy for Standardization (INSS), propounded by the Ministry of Commerce and Industry, Government of India on how to best use standardization, technical regulations, quality infrastructure and related activities to advance the interests and well-being of the Indians in a global economy.

The National Accreditation Board for Certification Bodies (NABCB), a constituent Board of the Quality Council of India (QCI), an autonomous national accreditation body under DPIIT, has also recognized the NCCF Scheme by providing accreditation to certification bodies. Under an arrangement with the NABCB, NCCF is providing provisional approval to the Certification Bodies for NCCF-PEFC FM Scheme, w.e.f. 01 August 2021, however, NABCB will continue to provide regular accreditation to the CBs.

The Wood based industries are to be facilitated for adoption of voluntary certification for domestic markets as well for exports through financial subsidy for certification and consulting costs. NCCF requires that FM certification shall be carried out by certification bodies who are accredited by NABCB (a member signatory of the IAF Multilateral Recognition Arrangement (MLA) for product certification). Some standards like Global G.A.P for Agri produce, Forest management (FSC/PEFC) for wood legality pose a challenge in terms of both capacity of Indian industry, especially MSMEs and start-ups to implement at the cost of compliance in the form of certification to these standards to meet the legitimate requirements of quality and safety that consumers, businesses, regulators, and other stakeholders demand in the case of goods and services.

NCCF has all the administrative responsibilities related to the PEFC Scheme's operationalization in India and the management of PEFC Chain of Custody. NCCF has an MoU with NABCB for offering accreditation to competent certification bodies, for NCCF: PEFC Scheme.

Carbon Registry-India

NCCF is setting up an India Centric voluntary carbon offset market mechanism - the Carbon Registry-India (CR-I) which is a major endeavour to provide a carbon trading and tracking platform for verified net Green House Gases emissions reductions and removals enhancement with Sustainable Development Contributions. It provides listing services for the Greenhouse Gas projects and issuance of net GHG emission reduction units and approval and adoption of new quantification and monitoring methodologies that are applicable to Indian territory and anywhere across the globe. The Carbon Registry-India, expected to go live soon, will help in achieving NCCF's aspirational goal of combating climate change and its impacts by utilising the strength of internal and global environmental markets.

NCCF Sustainability Standards

1. NCCF- PEFC FM Certification

NCCF has developed the first ever Indian scheme of forest certification that is endorsed by, the Programme for the Endorsement of Forest Certification (PEFC), giving it global recognition. It is based on six themes covering 14 Principles, 59 Criteria and 239 Indicators. The scheme was launched by the then Secretary, Ministry of Environment, Forest and Climate Change (MoEFCC), and then Director General of Forests and Special Secretary in January 2018. The standards are India specific; and involve the key elements of existing models in India viz the Bhopal India Process of the IIFM, the National Working Plan Code, and the provisions contained in the National Forest Policy for promotion of afforestation, sustainable utilization of forest

products, and growth of the forest-based industries. The prime objective of PEFC Endorsement is to determine whether a national forest certification system meets the PEFC Sustainability Benchmarks and conformance to PEFC requirements and enables access to the certified entities to the international markets.

It is pertinent to mention that a country specific certification scheme has relative advantages. Such a system ensures the required flexibility and adaptability in addressing sustainable management needs of such a diverse forests types. A domestic certification scheme should be preferred for the following reasons:

- Standard developed is with respect to Indian context and conditions.
- Driven by national stakeholders.
- Open, transparent and independent.
- Local standard incorporating global best practices.
- Nationally adaptive and accepted.
- Internationally Endorsed.
- Economical (domestic auditors and other aspects).
- Promote and facilitate national and international trade.
- Integration of local needs and expectations

U. P. Forest Corporation undertook PEFC-NCCF Forest Management Certification and got certified 41 Divisions covering 4.5 lakh hectares of forest area. UPFC has been able to sell 7000 cubic meter of PEFC certified timber during 2020-21, with a price premium. Many other State Forest Departments are contemplating to take up forest certification using PEFC-NCCF Standard.

2. NCCF Trees outside Forests (ToF) Certification

NCCF's Trees outside Forest Certification Scheme is the first of its kind not only in India but

anywhere in the world and is under the process of endorsement by PEFC. The standard focuses on certification of wood coming from non-forest lands, agroforestry, farmers' lands, smallholders' plantations, block and linear plantations and farm forestry etc.

The report of a High-Level Expert Group on "Growing India's agricultural exports through crop-specific, state-led plans" constituted by the XV Finance Commission reveals that around 72% of the industrial wood requirement is met from ToF, only 5% from forests and balance 23% from imports. Despite huge production of wood, Indian producers are unable to tap global markets to fetch competitive price for their products. ToF certification scheme will also help the construction and other wood sectors to include certified ToF raw material in their procurement policies and supply chain management. This scheme will bring much-needed recognition to the wood and timber produced by the farmers on their lands and ensure better markets and higher income for their agroforestry produce.

NCCF ToF Certification Standard is based on six themes. Block plantation (Agroforestry) has 28 Criteria and 98 Indicators. Non-Block (linear/standalone) plantation is governed on 16 Criteria and 98 Indicators.

Benefits of ToF Certification:

- Adoption of best management practices for raising ToF.
- Increasing tree cover
- Accelerating supply of certified raw material
- Enhancing farmers income

3. Non-Wood Forest Resources (NWFR)

NCCF is developing certification standard for Non-Wood Forest Resources (NWFR) through a multi-stakeholder Standard Development Group, and currently this is at pilot testing stage. India is 10th most forested country in the world, with an area

of 80.72 mha (24.56% of country's geographical area) under forest and tree cover. These areas are source of bulk of the non-wood forest products. This standard will benefit forest dwellers and local communities for whom extraction (collection/harvest) of NWFPs is an important source of livelihood. Moreover, commercial opportunities for NWFRs are emerging and certification can help and promote their marketing, ease of trade and facilitate market linkage while ensuring sustainability of NWFRs.

4. Safeboards Standards

In India, currently, we do not have any voluntary or regulatory standards related to emissions resulting in majority of the composite wood products not qualifying the most basic levels of emission standards followed by many other countries and that seriously affects the health of people and environment, exports of such products in the global markets, and informed choice of people to use these products. To deal with this important aspect, NCCF is at an advance stage of development of an indigenous certification standards scheme called '*Safeboards Standards and Certification Scheme*' that will help the industries manufacture products with safe levels of formaldehyde emissions for betterment of human health and environment, and bringing the wood products to international standards for both the domestic and export markets. At present, the pilot testing of the Standards has been completed and the Standards are under finalisation.

Ecotourism Certification Standards

In India, the tourism sector has significant potential given its rich culture, heritage, and diversity in ecology, terrains, forest types, landscapes, places of natural beauty, and also its unparalleled biodiversity richness. Tourism is a potentially large employment generator and source of livelihoods, besides being a significant source of foreign exchange.

There is increasing demand, particularly from the travellers and the service providers, and destination management entities, to have mechanisms in place for ensuring eco-friendly travel and tourism (ecotourism). That is where the need for the certification system has come to be recognized.

Keeping in view, the importance of responsible travel to natural areas and the well-being of the local people, NCCF constituted a multi-stakeholder Standard Development Group for developing an Ecotourism standard and is currently under the pilot testing stage. The standard will promote responsible tourism and improve the degrading quality of ecotourism destination entities in the country, making them economically viable, environmentally responsible, and socially beneficial in accordance with the national policies, rules and guidelines. NCCF intends to get the Ecotourism standard endorsed by the Global Sustainable Tourism Council (GSTC), to make the Standard nationally implementable and internationally acceptable.

Nurseries and Quality Planting Material (QPM)

NCCF is developing certification standards for Nurseries and Quality Planting Material (QPM), through a multi stakeholder Standard Development Group. Soon the draft Standard document will be open for public consultation. Since, the quality of tree planting material often varies across nurseries, the accessibility of small/marginal land holders to quality planting material (QPM) has been a challenge.

Quality Planting Material is also an essential input in creating plantations in and outside the forest for higher productivity and meeting the rising demands of timber in our country. Absence of certification standards deters investment. A certified QPM regime therefore is essential for healthy and sustainable growth of the sector and ensuring plenty of quality planting material that meets global standards. The standard will help

the tree producers obtain better prices for their tree products, as well as secure markets, thereby reducing risk.

Other standards under Consideration

1. Protected Areas and Wetlands (PAWs)

NCCF has taken the initiative of developing Certification Standard for Protected Areas and Wetlands (PAWs) through a multi-stakeholder Standard Development Group (SDG) . This will be a robust and comprehensive institutional mechanism for scientific monitoring of the PAWs. The standard will help in addressing the issues like poor health of the forest areas, large areas impacted by invasive species, human-wildlife conflicts, poaching, illicit felling and encroachments in PAWs. Through simple, usable and generic parameters of this certification standard, a monitoring mechanism could be applied to the Protected Areas and wetlands to assess their health, impact and efficacy of the policy directives, management practices and government funding on the functioning of the Protected Areas.

2. Biofuel and Biomass

NCCF has embarked on an initiative to develop Certification Standard for Biofuel and Biomass (BioFM), enabling sustainable growth of the sector and also for ensuring that vital biological resources of the country are not exploited. It will seek to ensure that environmental and social integrity is maintained during sourcing of biomass and throughout its supply chain by demonstrating compliance with their set of requirements.

The National Policy on Biofuels 2018 mandate introduction of standards and certification for different biofuels and end use applications. A certification system will provide third-party verification and will further help the government,

policy makers and other stakeholders to develop incentive-based mechanisms and dovetail with the existing schemes, policies and plans along with further strengthening the needs and requirements of the sector. With India's NDC goals of reducing emission intensity by 33-35% across GDP and generation of 40% cumulative electricity power from non-fossil fuel-based sources, BioFM certification scheme will help in fulfilling the goals and also increasing the emission reduction targets in the coming future.

3. Land Degradation and Neutrality

In October 2015, UNCCD Country Parties reached a breakthrough agreement on a new paradigm called the Land Degradation Neutrality (LDN) for managing land degradation. It is estimated that about 30% of the total geographical area of India is affected by land degradation. India faces a huge pressure on land resources due to the high density of human and livestock population which are expected to increase further.

For reversing the land degradation to support and sustain ecosystem services along with improving productivity, NCCF has initiated the process for development of Certification standard for Land Degradation Neutrality by constituting a multi-stakeholder Standard Development Group. Proposed LDN Standard will be impactful in terms of promoting responsible management inputs for land restoration. It will test the sites at the landscape level where all the conditions of ecological restoration are fulfilled. Certification standards have inbuilt specific Principles, Criteria, and Indicators, adherence to which may help in arresting land degradation and halting desertification.

(The views expressed are solely of the author)

designing destiny

Need for a Revolution and
Social Change

Part 2 of 3



Article by **Mr. S. Prakash**

In a society which consists of multiple strata of knowledge, education and intelligence, it's not possible for two people to be at the same level. When someone is wealthy, someone has to be poor. When someone is knowledgeable, someone is bereft of knowledge; all these things tend to happen. In spite of that, what connects us at a human level is our hearts. And when your hearts open up, you start being compassionate. You start accepting people for what they are. Doesn't matter when someone scores in your class 40 marks, when someone scores 90 marks; outside the college, all of you are the same. You are the favorite daughter to your father, I have one. I know what it means.

Recently, I was reading the net for a very interesting anecdote, about how the future is likely to unfold. This is based on a story of a Swiss Austrian teacher, who fell into a coma, in 1921, during the end of world war I. For almost a year, he was in coma. His name is Paul Amadeus Dienach. He is a Swiss-Austrian teacher; he had certain health issues and he fell into a coma. During his period in coma, he had an amazing, excellent experience of travelling around 3900 years into the future. And when he went at 3900 years, he meets people, who are still in this world. At the time the world has less than (according to the book - which you can search in the net with the

name I shared) less than one crore population as compared to 725 crores today.

One crore is the total population, there is abundance in everything that you can imagine. Whether it is natural or other resources; people are extremely happy, contented. There is one single global government. And there are hardly two or three rules in terms of how people have to live. No laws, nothing else. And then when he reaches there, these people actually confront him and ask him how did you reach here? He says "I don't know how I am here". He forgets to recall as to how he travelled this far. And then they say now, because of the higher levels of the intellect and wisdom, they are able to actually, find out where he has come from. And then they say, they want to let him go back, but before that we want you to take a message for the future of humanity. This person, please bear in mind, is not an intellectual, not a scientist, he is not a noble laureate, he is not a book writer, he is nothing. He is one of those common men. Normal teacher. He has shown the vision of all and the people who are 3900 years into the future, are very, very smart. What they did is, they did not show him the future of hundred years from 1921 to 2025, because they felt if he goes and shares, people might do something, which is against the plans of the nature. So they showed him from 2025 onwards how the world will be

after 3900 A.D. Between 2025 and 2300 and 400, science starts progressing more and more and more, beyond what we can imagine or fathom. Man starts exploring lot of things including space. Whatever currently is being done is the basic ground work.

He is shown a future where hundred, hundred and fifty to two hundred years from now, man actually colonizes Mars, because of the wars and the fights and struggles that have been happening in the world, people don't have space and there are a set of people who find a way and thousands and thousands may be crores and crores of people move into Mars and stay there. They colonize, they learn, how to live there. This is also well documented in one of our Guru's literature what we call as whispers from the brighter world about what might happen in the future if humanity does not make course correction now. After about 100 and 150 years of existence in Mars, these people, in some way, many of them loose their lives for whatever. There is a natural calamity; they are not able to manage. Some of them come back to earth and once and for all deciding in that we will not further explore into space, because we are not meant to live elsewhere. And then they have a journey for another 500 or 600 years, which sees more and more of depletion of natural resources, people fighting, people killing each other, hatred getting worse than what it is today, and about 800 to 1000 years people start learning to live slowly, peacefully in a way which allows them to have co-existence accepting that the other human because of necessity, they are forced to change. And then it unfolds over a period of 1000, 2000 years, things get better and better and he goes upto 3900 years to find this.

When he is sent back from the coma stage or he comes back, whichever way you want to see it. He comes back and then he chronicles it and writes it and people actually laugh at him. So, he does not know what to do and then he leaves it. Fortunately or unfortunately, those documents were preserved for a long time; later someone found it out and

then it was published. You may be wondering if the future is already written, what do we really do? What do we mean by social revolution? Is it possible for us collectively to design the destiny of the future of human kind? To a great extent the answer you can say is a part yes and a part no. The answer will be no, if, we all decide not to do anything about this change, that is taking place right in front of our eyes. Why this time? What is so special? If you really look at the journey of earth itself, if you are like anthropology, if you have read the evolution of the earth as a subject in your college or out of interest in personal life, you will find that, every 1,00,000 years, a major shift happens in the life of the earth. Two hundred to three hundred thousand years ago, it was something else. 2,00,000 years ago, it was something else. 1,00,000 years ago, was a shift which brought us into this world, from what we were as apes, or whatever, we became humans, with a very specific capability given to us. We were designated and called by anthropologists as homo-sapiens, people who can think, people who can discriminate. In these 1,00,000 years, we had to co-live with creatures which were much stronger and much bigger than us. Almost 50,000 to 60,000 years of human existence was spent in caves and forest, hiding away from animals, which were much stronger and bigger than us. Over a period of time, we learned to control them, at some point of time, because of some breakthrough technologies. Whether it was a first cutting tool, later started giving way to weapons, or the grinding stone which gave fire, which allowed people to develop newer ways of controlling natural elements and hence through that the animals which are bigger and stronger than us.

Man really set foot in this world as a human being 10 to 15 thousand years ago. In the last 10 / 15 thousand years, man is the absolute king of whatever he could see. We literally rule the world, though the world has about 3 Million species, or even more. We have found that in the last ten to fifteen thousand years, we learnt, apparently how to live but, if we really look at what we have been doing, we might not know actually how to live.

All we have been doing, thanks to how we have been wired, and how we have been programmed, we have only been looking at how to procreate, how to survive, or how to kill someone else for my / our gain. Kill mentally, physically, space wise, whatever you want to call. Kill, doesn't mean here that we kill them physically all the time. To such an extent, that we have forgotten the art of living. We are just surviving in this world, eating into everybody else's space, into the mind, into the lives, to get what I want; anything is justifiable as far as the end is reached. Means don't matter.

In this scenario, something surprising happened. People started studying the patterns of how the world has evolved. If you look at the Indian literature, you would have heard about the four yugas, that we all keep going through in cycle terms. You start with Satya yuga, and then we go to Thretha yuga, Dwapara yuga and Kali yuga. What happens in each of this Yugas is, we are still part of the Sun. The Sun is part of galaxy that we all know as Milky Way. The Milky Way is just one portion of the Universe. About a month back, many of the web sites were carrying a very interesting article that the entire world is moving away from the word called Universe, to a word called Multiverse. Universe is one which has multiple galaxies coming together – it being called a Universe. From Uni it has gone to multi; they have now found out scientifically that, there are multiple Universes which exist in this world or whatever you want to call, below this sky.

In this galaxy that we exist, some with just one star and earth or something that revolves around it, rotating on its own axis. They found out something very interesting; the way in which we revolve around the Sun, the Sun revolves around multiple stars, or one single star, which, they have called it as the "Greater central Sun". This Greater central Sun is the axis on which the Sun actually revolves and we revolve around the Sun and we are all revolving around the Milky way and going around in circles. What does that really mean to us and how does it matter in terms of the breaking point or tipping point I am talking about? When you

are at Satya Yuga, you are actually - the Sun is at its farthest from the greater Central Sun. Though there are various religious scriptures and various thoughts, which say what is the length of the yuga, approximately, these four Yugas put together come to around about 1,00,000 years or so, according to one school of thought. Let's take that and build on it, which means about 1,00,000 years ago, the great central Sun, attracted the Sun, as part of its gravitational pull, the Sun went towards it, and then whatever changes had happened, happened at that part of time.

It went farther and farther and farther and farther, now it has started moving and in next 30 to 50 or 100 years, plus or minus, it is expected that the Sun would be moving towards the greater central Sun and when there is a window of opportunity that opens up, where the next level of shift is likely to happen to human kind. This is what Scientists have found out.

What has that got to do with what I am, how I am currently living? What do I really do about all this? Let's take it back to 1953. There were two scientists who found a way, to study what humans consist of. We all know that our body consists of several things. And one of the things it consists is, acid. These people started studying the acids, the scientists are Watson and Brick. In 1953 they did this research which made them world famous. Even today they are being talked about. They found out that all human seem to have one common pattern inside of us, what they called as the DNA. Chemistry students here will know that DNA stands for Di-Oxi Ribo Nucleic acid. When they went deeper and started researching into it, they, were able to study, and found that, it has dual strands. There are two strands that form the DNA cell and these two strands, they found out through scientific study, contains every possible experiences and knowledge and memory that we have ever gone through in our human cycle, which is coded into it, which means, when you see something today, it appears something very similar.

You can say that it is all programmed into you. They are only reliving what is already being programmed through your DNA. Each and every one of you has this DNA to such an extent people nowadays openly ask what is your DNA? What is your company's DNA? What is your family's DNA? What is your organizational DNA? DNA here means, what do you believe, what are value systems? This DNA of course, is fed through Ribonucleic acid which is called RNA, which supplies the protein cells by extracting that from your food and feed the DNA and the DNA builds. And they also found that this DNA is programmable. They surprisingly found something, in that, in the study, they were able to study only about 5% of what they could see. The rest, whatever reason, they were not able to study. They conveniently, or for lack of knowledge, or lack of scientific rules, termed it as junk genes, which means 95% of the DNA which is inside us has not been yet understood or unraveled by the scientific community. Of course study started much later, to ensure that it happens. When this happened, this is where there are two big industries which moved in pretty fast 30, 40 years ago. One is the food industry; the other is the pharma or medical Industry. They found out how the DNA in human being can be programmed for their material benefit. Three days back I tweeted that the only thing we do is "We continuously eat and burn; earn and spend". This is exactly what they want us to do. What they did is to beautifully put things in the products in such a way your DNA will latch on to it, and you keep eating, they make you to live longer, by giving you medicines, because, in case, if you look at the longevity of the human being, 70, 80 years ago, it was worldwide 45, 50 or 60 or something like that. Today the global average age is approximately 70 or 80. Also doing very well, 70+. But if you really look at it, health has become a major casualty, on one side, you are continuously fed, and of course to support them, they have the press and media. You are continuously fed, inputs, to modify your thinking to buy and consume, that is why I started with a word consumerism; consumerism has become a

big challenge. You are continuously being fed with images, inputs, advertisements; everything that you see, tells you, buy this eat this, when you buy this and eat this, you will find this problem, go and meet those doctors, indirectly.

There is a beautiful movie, long ago, that I watched, where this person becomes actually from time of work he is being picked up, and his life being shown live stream across the globe. At the age of 25, he realizes that he is actually a part of the live show, he alone is thinking is living his life but whereas, entire world is watching how he is going, and people are making demands on what he should do with his life, people are running his life and are actually making him to do that. When I watch that, there is a huge similarity I saw between that and humans in this world. We all have been completely mesmerized and taken into control by few set of people, a few set of people for commercial ends. We can't blame them as we finally make a choice of buying and consuming those products. We have forgotten the ability to discriminate being homo sapiens, one of the biggest abilities we have is ability to discriminate, to think, to make a choice. When I see a product, whether it's a lovely burger or a pizza, nice masala dosa, whatever, it is you finally make the choice of going and having it. It's upto you. Your choice is your life. You still have a way to live, it's up to you. I am not saying you should not eat all these things, but, when you eat, what happens, that is what I am talking about. How the DNA programming comes into the whole effect. When this started in the last 30, 40 years ago, subsequently, there are lot of positive people who have started finding out how this DNA can actually be used to make the life of humans much better and then they started taking this junk DNA out and they found out surprisingly that this junk DNA is actually a DNA which has never been programmed or used. Imagine in front of your house, you have a two lane road system. This two lane road system is completely full of traffic all the time. How am I going to overcome this two lane traffic? I need to build additional lanes. What if I had a 12 lane system? What If I

had a 22 lane system in front of my house?

Unfortunately, the 5% of the DNA, that they map, which is the dual strand, was nothing but the two-lane system that we are all currently constrained to. Unfortunately, like our roads, this two-lane system has already been completely programmed for the last 100, 1000 years, by what we did to ourselves, by what happened to us from around the natural surroundings, the schools, the colleges, whatever, whatever. Hence, these two lanes which is inside of you, the dual strand, you can go back and google search if you are interested, the impact of DNA, and multi strands and all that.

You will find that these two links are now completely populated to such an extent, it is impossible for you to infuse any new code or program. If I have the change, if I have to bring a social change, what should I do? I will change the way in which people think and make them more compassionate, like the people who have in the year 3900 A.D were, I have to instill values in them which will allow them to lead the life as would be better instead of living the way which has been forced, which means, I cannot, if I have a vessel which is already filled with water, and if this water's bottle's top is sealed, I will not be able to throw it out and fill water again. But I have an option. I can buy multiple bottles and start filling it with instead of water, something else, which is good for the humans.

Finally what we all want at a very any basal human level. All of you will agree that you all want to be peaceful? All of you will agree that you all want to be happy? All of you will agree that they will prefer a conflict less world, at least a less conflict world? We would prefer a war which, does not have, we will prefer a world which does not have wars, you prefer where people don't commit neighbor's turf, you prefer where people are able to live harmoniously and in plentiful.

If all that has to happen, you need to reprogram the humans all over again. And, this is the critical

juncture I am talking about. And when they the studied junk, the junk DNA, they found out actually, humans are already having the ability to move into multi strand, which means it's like a snow cover on the road. There are two lanes which are open, there are ten lanes which are completely covered with snow or ice, you are not able to see, but it is available. That was actually called as junk DNA. Today they have found out that these additional strands of DNAs, some schools of thought have found out, that there are twelve strands of DNA, some schools of thought have found out there are 22 strands of DNA, depending upon the scientific communities, which is still coming to a final setting on this. They also have found, that, human have started, going into the next level. If you look at the word, you go back home, and google the word DNA mutation, nature in its own way to fulfill its need for it to unfold its plan, have started bringing out the next generation of people, who have the additional strands, slowly programmed and make it available.

From 1990s onwards, this search has started, somewhere 1996, they have first found out, a set humans who have been enabled (or born) with the third strand of the third lane open. They have also found out that the third strand's color was found out to be closer to purple or Indigo, and hence people choose, third strand was opened up were called as Indigo children. Science says that it is possible that some of the great personalities in the world might have been indigo children also, though are no scientific evidence to study them. For example, Albert Einstein. He was considered a person with ADHD, or Dyslexia or whatever, you want to call. People with apparent learning disabilities, but now they found out that science has started showing, go and google and search on Indigo children for next one year you can study, enough material, research that is going on.

To be continued (this being the 2nd part in the 3-part series)

(The views expressed are solely of the author)

DIRECTORS' COMPLIANCES UNDER THE COMPANIES ACT, 2013



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

A company is created by law and is an artificial judicial person having its distinct entity. Though the company is bestowed with the characteristic of a separate legal entity, it cannot make the decisions on its own. Here the most crucial role is played by the directors of the company. Directors are the eyes and brain of a company. To carry out all the necessary functions and do all the effective decision making, a person is required and expected to possess expertise in the field to which the company belongs. But apart from this, many requirements are needed to be complied with according to the laws prevailing in our country.

TYPES OF DIRECTORS

FIRST DIRECTOR

First directors are the directors who hold office from the date of incorporation of the company. Minimum 3, 2 and 1 director(s) are required in public, private and one-person companies, respectively.

EXECUTIVE DIRECTOR

An executive director is a director who is in whole-time employment of a company.

NON-EXECUTIVE DIRECTOR

A Non- Executive Director is the Non- working director of an organization that is not an Executive director.

RESIDENT DIRECTOR

Every company shall have at least one director whose stay in India is not less than 182 days (for the previous calendar year) to be known as a resident director.

WOMEN DIRECTOR

All Listed Companies and public companies having paid-up capital of Rs. 100 crore or more OR with a turnover of Rs 300 cr or more are mandatorily required to appoint a woman director in their company.

ADDITIONAL DIRECTOR

Additional Director is a director who is appointed in a board meeting (except a person who fails to get appointed in the general meeting) who shall hold office up to the next annual general meeting or the due date on which the AGM should have been held, whichever is earlier.

ALTERNATE DIRECTOR

An alternate director is a director appointed as a substitute for a director who is not present in India for a minimum period of 3 months. But a director of the same company and a person holding an alternate directorship for any other director in the same company cannot be appointed as an alternate director.

SMALL SHAREHOLDER DIRECTOR

The listed company may have a small shareholder director appointed by the small shareholders of the company. A small shareholder is a shareholder holding shares of the nominal value of not more than 20000 rupees or other prescribed sum.

NOMINEE DIRECTOR

A Nominee Director is a Director appointed to the Board to represent the interest in the Company. The appointment of Nominee Director is made by any law for the time being in force or by agreement or by Central or State Governments by

its shareholding in Government Company.

DIRECTOR IN CASUAL VACANCY

A director in casual vacancy is appointed in place of a director (who was elected in a general meeting) who vacates his office before completing his tenure.

PROFESSIONAL DIRECTOR

Director having expertise and skill in a particular field and contributing to the board's decision-making may be appointed as a professional director.

INDEPENDENT DIRECTOR

An independent director means a director other than a Managing Director or a Whole-Time Director or a Nominee Director having no material or financial interest in the company or with the directors. This type of director is gaining enormous attention these days because of the frauds done by the board of the companies in India.

SHADOW DIRECTOR

This type of director is not appointed as a director officially, but the board of the company acts on his directions.

DE-FACTO DIRECTOR

De-facto director is not appointed as a director but acts as a director and is also held accountable by the company for his acts in the position of a director.

QUALIFICATION

The Act has a dedicated provision which is Section 162 that underlines the reasons for which a person may not be appointed as a director. There is no such provision regarding the qualification under the Act. However, requirements can be listed as below:

The person must have completed the age of eighteen or above.

Nationality can be that of Indian or otherwise.

The person should have his own Digital Signature Certificate (DSC) through which Director's Identification Number (DIN) shall be obtained.

The person has to furnish a written declaration

expressing his consent to act in the position of Director and he is not a person who falls under the category of disqualified members.

There is no academic qualification that needs to be held by the person who is desirous of obtaining the directorship of a company.

DISQUALIFICATION

Section 164(1) provides grounds on which a person becomes disqualified to act as a director. A person shall not be eligible to become a director of a company if he

- is an undischarged insolvent or has applied for it and his application is still pending

- has been convicted for any offence and sentenced to imprisonment for a minimum period of six months and five years have not passed from the last date of his sentence (A person who has been convicted and sentenced for seven years or more becomes ineligible for all time).

- order disqualifying him for appointment as a director has been passed by a court or Tribunal

- has not paid any calls in respect of any shares of the company held by him and six months have elapsed from the due date of payment

- has been convicted of the offence dealing with related party transactions under section 188 during the last preceding five years

- has not been allotted a Director Identification Number

- accepts directorships exceeding the maximum number of directorships provided in section 165

LIMITS ON NUMBER OF DIRECTORSHIPS

A person cannot hold directorship in more than 20 companies at one time (including alternate directorship but excluding dormant companies). This limit does not apply to Section 8 companies. In the case of public companies (including their private holding or subsidiary companies) this limit has been reduced to only ten.

Section 164(2) covers one more ground for the disqualification of directors that a director of a company that has not filed its financial statements

and annual returns for a continuous period of three years or has failed to repay deposits or interest on them or failed to redeem the debentures or interest on them or failed to pay the dividends after the declaration and such failure continues for one year or more.

DIRECTOR IDENTIFICATION NUMBER (DIN)

A person is disqualified from acting as a company's director if he has not obtained a valid DIN. DIN is a unique identification number that can be obtained by any person who intends to be a director or is already acting as a director in a company but has not obtained a DIN. One person can only have one DIN at a time. In case if a director has wrongly obtained two DINs, then he is required to surrender his latest DIN. DIN can also be obtained through the SPICE form at the time of incorporating the company (Up-to 3 DINs can be applied for).

DOCUMENTS REQUIRED FOR DIN APPLICATION IN FORM DIR-3

Proof of Identity of the applicant (duly attested attachment)

Indian national-PAN is mandatory

Foreign national-Passport

Proof of residence of the applicant (duly attested attachment)

Photograph (format-JPG, max size-100kb)

DSC of the applicant

Attestation by any existing director of the company in which the person proposes to be a director.

Fees to be paid- Rs 500

APPOINTMENT OF DIRECTORS

The appointment of a director can be made by

Subscribing to the memorandum (First Director)

Passing a resolution in a General Meeting (Director/ Regularization/ Reappointment)

Board of Directors (Alternate/ Casual/ Additional Director)

Small Shareholders (Small shareholders director)

Tribunal

DUTIES OF A DIRECTOR

Section 166 deals with the duties which a director has to perform in a company. Their duty is

To act in good faith

To act as per the articles of the company

To exercise due care and diligence

To avoid any conflict of interest and make no undue gain

Not to assign his office to any other person

RESIGNATION OF DIRECTOR

A director is required to give notice to the company intimating his resignation. The date of resignation shall be the date of receiving the information by the company or any date which is mentioned by the director in the notice (whichever is later). After taking note of this, the company shall inform the Registrar about this within 30 days of his resignation. If the company fails or refuses to file the director's resignation, then the director can also intimate about his resignation in the prescribed form. (In *Karn Gupta v. Union of India* case, it was held that if a director has resigned before the actual default, but the company fails to inform the ROC about his resignation, then the director's resignation shall not be rendered invalid and he will not be responsible for the default. A director will be held responsible for all the actions done by him during his directorship in the office. (In the case of *Alibaba Nabibasha*, it was held that a director is not responsible for any act done by the company after his resignation).

CONCLUSION

Directors play a very significant role in the functioning and growth of the company and exercise powers that are in their capacity. They are the agents of the company. This famous quote, "With great powers comes great responsibility", fits well in the case of directors of a company. They must comply with all the statutory obligations applicable to them so that the company doesn't have to suffer because of them being non-compliant.

(The views expressed are solely of the author)

S A F E T Y



Standards

Inspections

Accreditations

Certifications

Regulations

Testing



UNDERSTANDING REGULATION OF MEDICAL DEVICES



Mr. Anil Jauhri
Ex-CEO, NABCB

India is transitioning from largely unregulated regime to a regulated regime in medical devices sector. Given the recurring media stories on lack of quality of medical devices it is important to understand the current state of regulation and how to assure quality of medical devices if you happen to be in medical device industry trying to market your devices.

Beginning in late 1980s, medical devices have been regulated by the Central Drug Standard Control Organization (CDSCO) by notifying them as 'drugs' under the Drugs & Cosmetics Act, 1940. As on today, nearly 40 categories of medical devices have been notified and are regulated which by a rough estimate amount to about 600-700 medical devices out of estimated 5000-6000 medical devices.

An important milestone in regulation of medical devices was the notification of the **Medical Devices Rules (MDR), 2017** on 31 Jan 2017 which gave a specific identity to medical devices and aligned its regulation with international practices like classifying medical devices based on risk from class A at the lowest to class D at the highest, specifying not only product compliance as was traditionally done but also compliance to quality management systems as has been globally adopted and introducing system of independent 3rd party notified bodies following the model used in EU, although for class A & B devices only. These Rules were **effective from 1 Jan 2018** but applied only to **notified** medical devices still leaving a large number of medical devices unregulated.

Another significant milestone was the notification issued on 11 Feb 2020 with **definition of medical devices** thus bringing any device which is covered under the definition within the ambit of regulation recognizing the futility of notifying each medical device which would have taken forever.

In order to provide transition time to the industry, another notification issued on 11 Feb 2020, laid out the timelines for phased implementation of regulation.

It provides for a period of 18 months wef 1 Apr 2020 i.e. **upto 30 Sept 2021** which is round the corner. The registration, among other documents, requires an **ISO 13485 certificate** from a certification body either accredited by the National Accreditation Board for Certification Bodies (NABCB), India's national accreditation body for certification and inspection, or by any accreditation body member of the international association, International Accreditation Forum (IAF).

The registration is compulsory wef 1 Oct 2021 implying that any manufacturer who is not registered would not be able to place medical devices in the market. The requirement of ISO 13485 certificate continues.

It may be noted that while being registered, compliance to MDR, 2017 and therefore, specifically adherence to product standards prescribed therein vide Rule 7, is legally not mandated.

The transition plan notified gives 30 months from the date of notification i.e. 11 Feb 2020 for class A & B device manufacturers to comply with MDR, 2017 and secure a licence and 42 months to class C & D device manufacturers to do the same.

Therefore, **class A & B medical devices should comply with MDR, 2017 by Aug, 2022 and class C & D devices should comply with MDR, 2017 by Aug, 2023.**

It important to note that in this period neither compliance to product standards nor MDR, 2017 is legally mandated as indicated earlier.

Therefore, we are witnessing a period of dubious quality of medical devices making their way into the market and unfortunately none of the devices in focus during the covid crisis is fully regulated as of today – be it masks or PPEs or pulse oximeters or oxygen concentrators or even ventilators.

Curious case of PPEs

The case of PPEs is quite interesting.

The Ministry of Health brought out guidelines for PPEs in Mar, 2020 which prescribed foreign or international standards for PPEs and not BIS standards, which are prescribed in MDR, 2017, without prescribing how compliance should be demonstrated.

The Ministry of Textiles, while taking the responsibility of ramping up production of PPEs which was spectacularly accomplished, also took the initiative of installing a system of certifying quality of coveralls by testing in designated labs which however did not work. It then chose to advise that PPE industry should go for BIS certification and therefore, despite MoH guidelines not referencing them, BIS standards got implemented in PPE industry. This continues to this date and is being insisted upon for public procurement.

What does compliance to MDR mean?

MDR prescribes compliance to product related standards prescribed in Rule 7 and quality management systems as prescribed in schedule 5.

The product standards prescribed are **BIS standards as first preference** and if these are not available, ISO/IEC/ASTM standards, and if even these are not available, manufacturer can declare any validated standard.

The quality management systems prescribed is based on ISO 13485 – unfortunately its based on 2003 version of ISO 13485 and needs to be updated to the latest 2016 version of ISO 13485.

It produces a piquant situation where the manufacturer has to implement ISO 13485:2016

for registration and yet revert to the older version for compliance to MDR – something for CDSCO to attend to on priority. Further, MDR, 2017 do not require ISO 13485 certification and the certificates, now a requirement for registration, would no longer be needed once MDR is fully implemented. **However, it would be advisable for the industry to hold on to such certificates since these have global acceptance.**

What is the role of BIS?

As described above, the BIS standards have primacy in the MDR, 2017 vide Rule 7 and therefore it is up to BIS to produce standards for individual devices. The more it adopts the ISO/IEC standards as Indian standards, the more it would help the medical device industry in integrating with global markets and promote exports. As was discovered last year, when after ramping up production of PPEs and becoming the second biggest producer in the world, the government wanted to promote exports, industry ran into the global regulations which were pitched higher than BIS standards in some cases and represented a challenge.

Another piquant situation arising is that while the Ministry of Textiles pushed PPE industry into BIS certification, MDR, 2017 do not recognize BIS certification nor is BIS a notified body and hence its audits would not be acceptable under MDR, 2017. Yet, procurement – both public and private - may require BIS certification even after MDR, 2017 get fully implemented.

It would be desirable if CDSCO provides consideration to BIS certification as demonstration of compliance to product requirements under MDR and also to ISO 13485 certificates, which it has itself prescribed, but would not be needed once MDR, 2017 come into effect.

What is ICMED 13485 Plus?

Another development in the market is the launch of **ICMED 13485 Plus certification** by the **Quality Council of India**, in partnership with the **Association of Indian Medical Device**

Industry (AIMED), which provides a platform for certification to international (ISO or IEC) or internationally acceptable standards (ASTM or EN etc) and should help industry meet global standards in the long run. In the immediate future, it provides domestic industry an avenue to demonstrate compliance to recognized standards until MDR, 2017 become completely effective by Aug, 2023.

As India embarks on dialogue with its trading partners and seeks recognition of test reports and certifications from India, ICMED 13485 Plus, if designed carefully, could serve as the institutional mechanism to certify to the standards prescribed by the importing countries.

Conclusion

It is important for the medical device industry to understand the various phases of implementation of MDR, 2017 and prepare accordingly. Since MDR prescribes BIS standards as the first preference and some of them may not be on par with global standards, those looking to export need to carefully look at the regulations of the importing countries and implement them as well in manufacturing. Until MDR is completely implemented, industry has to rely on voluntary mechanisms to demonstrate compliance to recognized standards and assure buyers about the quality and safety of their devices.

(The views expressed are solely of the author)

atmanirbhar bharat

The Covid-19 pandemic had led to severe shortages of many essential goods and services. From N95 masks, diagnostic tests to medical oxygen and ventilators. The shortage of life-saving equipment and other essential supplies have flagged serious concerns about preventing the spread of coronavirus and assist affected patients.

While the crisis had placed these unparalleled demands, the pandemic has also provided means to strengthen the healthcare industry with opportunities for innovation and cost efficiencies and there were individuals and organisations that have responded with resilience, rose to the occasion and matched the needs and beyond.

To tide over the crisis, the solution was a rapid escalation of manufacturing. This rapid escalation was to be made at a time when prominent economies around the globe had enforced total

lockdown disrupting global production and supply chain systems.

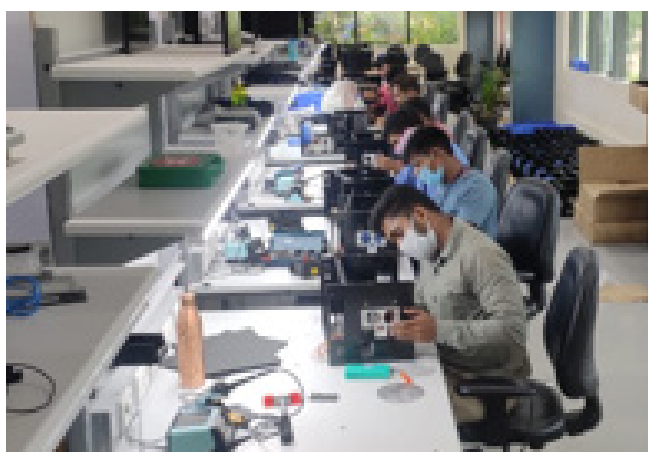
The MedTech zone in Vizag, an established medical technology manufacturing ecosystem, had all that it takes to make it happen and rose to the occasion. The Common Scientific Facilities (CSFs) & Common Manufacturing Facilities (CMFs) which include specialized laboratories, warehousing and testing centres that were pre-existing in the campus was an added advantage for the mission AMTZ had committed to.

The key USP of the campus are its Common Scientific Industrial Laboratories/Centers such as the Center for Electromagnetic compatibility and safety testing, Center for Biomaterial Testing, Center for 3-D printing, Centers for Lasers, MRI coils, Gamma Irradiation, Moulding and many other industrial service centers.





When the pandemic outbreak happened, there were no standard specifications for the essential products for the fight against the pandemic, India was majorly dependent on imports for ventilators, PPE Kits, N-95 Masks and today when the nation emerged to second-largest PPE manufacturer in the world and grew self-sufficient in ventilators and N-95 masks, the role played by AMTZ was unique and crucial.



AMTZ contributes by producing over a million diagnostic kits every day which is a mammoth capacity. While container hospitals and mobile diagnostic labs are produced every week, this single campus can produce over 100 ventilators, 500 oxygen concentrators, 1 lakh N-95 masks, 5000 PPE kits and 10 lakhs RT PCR kits in just a day. However, the real strength of AMTZ is not just products for pandemic but a broader ambit of the healthcare value chain. For example, AMTZ also makes superconducting magnets for MRI and multiple other medical care products. AMTZ aims to produce over 10,000 crores worth of medical equipment per annum. That's almost 25% of India's import dependency.



Another initiative, a mobile diagnostic unit: I-Lab (Infectious disease diagnostic lab) with a biosafety facility capable of RT PCR, ELISA and 30 more tests was introduced to ensure ease of testing in rural areas. Ventilators and Oxygen concentrators were manufactured round the clock in the zone to ensure the availability of these critical medical devices for treatment. Container hospitals were built in the zone to ensure the availability of beds during crucial times. Over 20 states in India have ventilators manufactured at AMTZ.



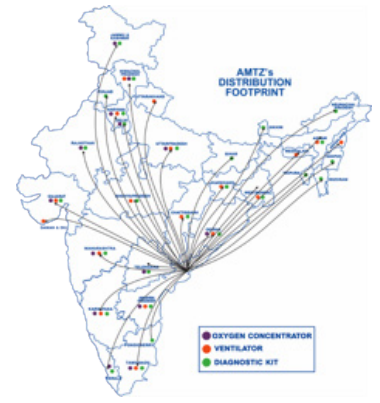
In the recent past when access to oxygen emerged as one of the key challenges this country was facing, AMTZ introduced the pan India affordable oxygen concentrator rental program called O2Home. An app available on android and iOS platforms enables its users to rent oxygen concentrators on a per-day basis. AMTZ has partnered with Uber to ensure the last mile delivery of oxygen concentrators. Uber's extensive mobility network ensures oxygen support is delivered to every home swiftly and efficiently. The service is now available in 25 cities across India.

Quote from Dr Jitendra Sharma, MD& CEO, AMTZ

“Medical Technology has become a sector that has survived the uncertainties of economic turbulence as well as showcased its life saving capacity for social good. AMTZ stands tall today by virtue of its servitude to the country in protecting the health of people by supplying affordable, accessible and good quality products across multiple states, hospitals in geographies. We remain committed to deliver independence from import dependency and make India a proud leader in medical technology development and production”

To know more about AMTZ, please visit <https://www.amtz.in/>

or write to info@amtz.in



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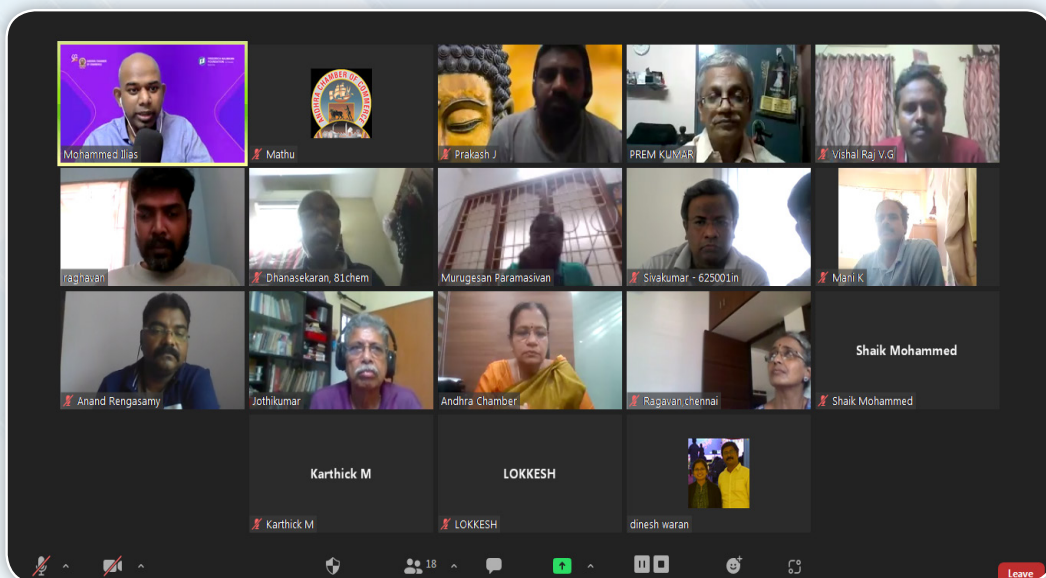
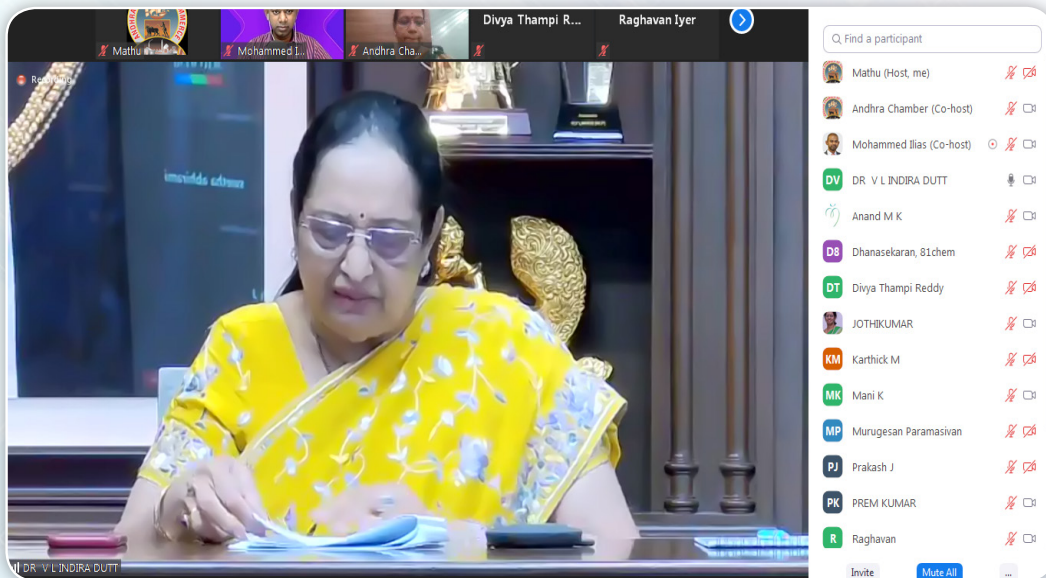
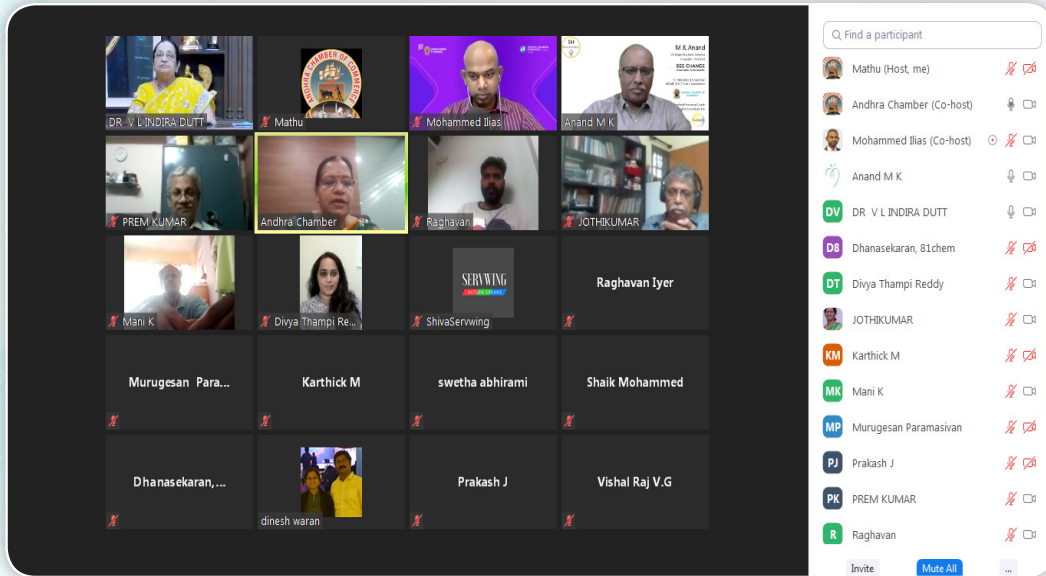
CONSUMER PRICE INDEX

NUMBERS FOR INDUSTRIAL WORKERS (BASE 2016=100)

S. No.	State	Centre	July 2021	S. No.	State	Centre	July 2021
1	AP	Guntur	123.0	49		Nasik	119.9
2		Nellore	119.8	50		Pune	120.8
3		Visakhapatnam	134.5*	51		Solapur	126.8
4	ASM	Biswanath-Chariali	128.0	52		Thane	116.6
5		Doom-DoomaTinsukia	132.6	53	MEG	Shillong	134.0
6		Guwahati	135.2	54	ODI	Angul-Talchar	129.8
7		Labac-Silchar	118.5*	55		Cuttack	129.5*
8		Numaligarh-Golaghat	116.2	56		Keonjhar	129.8
9		Sibsagar	118.6	57	PUD	Puducherry	125.9
10	BIH	Munger-Jamalpur	118.8	58	PUN	Amritsar	123.0
11		Patna	121.5	59		Jalandhar	120.4
12	CHD	Chandigarh	125.0	60		Ludhiana	121.4
13	CHS	Bhila	118.1	61		Sangrur	120.9
14		Korbe	126.8	62	RJN	Alwar	122.4
15		Rajpur	118.9	63		Bilwara	118.3
16	DNH	Dadra & Nagar Haveli	114.9	64		Jaipur	115.5*
17	DLI	Delhi	116.4	65	TN	Chennai	123.9
18	GOA	Goa	121.1	66		Coimbatore	121.4
19	GUJ	Ahmedabad	118.0	67		Coonoor	130.2
20		Bhavnagar	118.4	68		Madurai	124.7
21		Rajkot	120.2	69		Salem	122.8
22		Surat	117.9	70		Tirunelveli	125.4
23		Vadodara	119.9	71		Virudhu Nagar	123.1
24	HRY	Faridabad	120.9	72	TEL	Hyderabad	123.0
25		Gurugram	122.0	73		Mancheriyal	132.4
26		Yamunanagar	120.7	74		Warangal	123.0
27	HP	Himachal Pradesh	123.8	75	TRP	Tripura	120.4
28	J&K	Jammu & Kashmir	127.3	76	UP	Agra	124.1
29	JRK	Bokaro	123.5	77		Ghaziabad/G.B.Nagar	123.1
30		Dhanbad-Jharia	127.9	78		Kanpur	125.6
31		Jamshedpur	134.6	79		Lucknow	127.6
32		Ramgarh	127.9	80		Varanasi	126.0
33	KNT	Belgaum	123.8	81	UTK	Udham Singh Nagar	132.3
34		Bengaluru	117.9	82	WB	Darjeeling	116.4
35		Chikmagalur	113.4	83		Durgapur	123.2
36		Davamagere	125.4	84		Haldia	116.5*
37		Hubli-Dharwad	121.2	85		Howrah	121.7
38		Mercara-Kodagu	115.7	86		Jalpaipuri	117.6
39		Mysore	121.9	87		Kolkata	125.4
40	KRL	Ernakulam/Alwaye	128.1	88		Raniganji	130.5
41		Idukki	126.5*	ALL INDIA INDEX			122.8
42		Kollam	124.6	<ol style="list-style-type: none"> The CPI-IW for month of August 2021 will be released on 30th Sep 2021. E-mail Address: cpiwcr@gmail.com Website: http://www.labourbureaunew.gov.in <p>*Rounded up from second decimal place.</p> <p>Source: LABOUR BUREAU, SHIMLA</p>			
43	MP	Bhopal	121.1				
44		Chindwara	122.2				
45		Indore	116.7				
46		Jabalpur	125.1				
47	MHR	Mumbai	117.2				
48		Nagpur	123.1				

Picture Gallery

Digital Marketing Workshop, Chennai -
4th & 5th Aug 2021



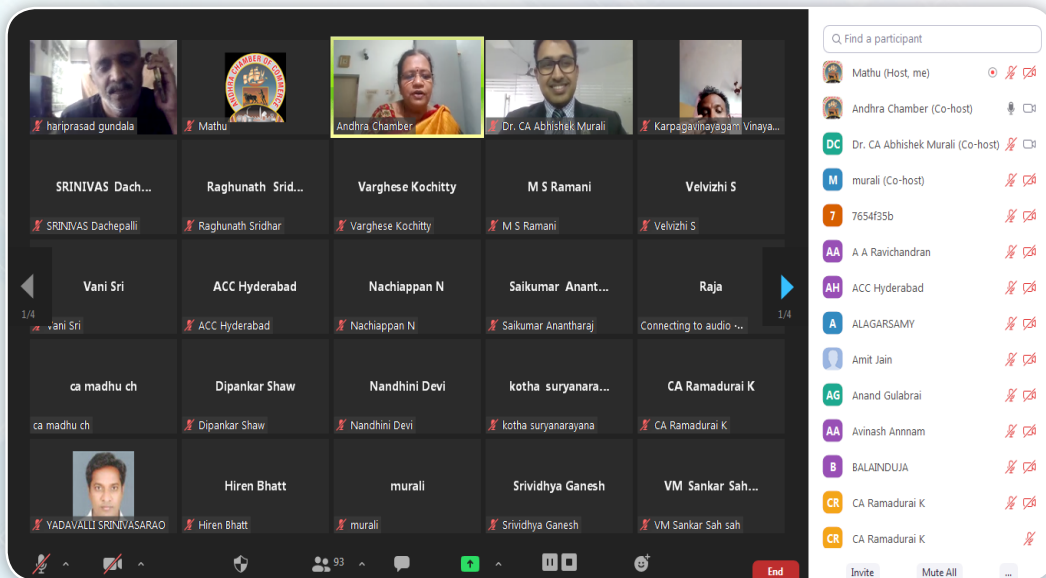
Digital Marketing Workshop, Hyderabad - 17th Aug 2021



Advanced level workshop on Digital Marketing - 26th & 27th August 2021



NEW INCOME TAX PORTAL- Latest Developments in Filing Income Tax Returns & Forms - Current Issues & Practical Solutions - Aug 28, 2021



CBDT, CBIC sign pact for data sharing

By: FE Bureau | Published: July 22, 2020 12:45 AM

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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.

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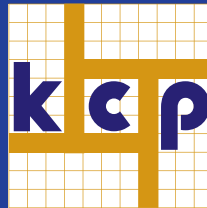
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