



www.andhrachamber.com

ANDHRA CHAMBER OF COMMERCE

INFORMATION BULLETIN PROGRESS THROUGH COMMERCE AND INDUSTRY



Mathu



Andhra Cha...



CA Divya Abh...

G Ramachandran

VIJAY K



Recording...



BULLETIN ADVISORY BOARD

Shri Ch. Venkateswara Rao

Vice-President

Shri R.R. Padmanabhan

Chairman,
Foreign Trade and Skill Development
Sub-Committees

Shri V.V. Sampath Kumar

Chairman, Indirect Taxes Sub-Committee

Shri K.N. Suresh Babu

Chairman, Public Relations Sub-Committee

Shri M.K. Anand

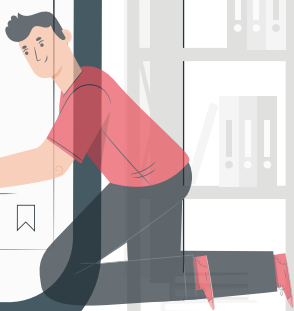
Chairman
Information Technology
Computerisation Telecom
and MSME, Subcommittees

Shri V.S. Prasanth Kumar

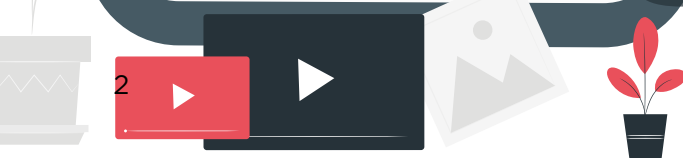
Co-Chairman
MSME Subcommittee

Editor And Publisher

**Andhra Chamber of Commerce,
Chennai**



President Desk	03
Webinar “Business beyond COVID-19 & Vaccination – A fact check” on the 8 th April 2021	04
Webinar on Recent amendments in Companies Act, 2013 – Impact and Key Development on the 23 rd April 2021	05
INDIA’S FOREIGN TRADE	07
Recent Judgements in VAT CST GST by Mr. V.V. Sampath Kumar	11
Better Questions Get Better Results by Mr. S. Prakash	14
Non-Government Organisations by Mr. CS.U.Siddharth	16
Covid 19 Testing Medical Testing Labs Quality Infrastructure in India by Mrs. Rama Venugopal	19
Services Exports and role of Services Export Promotion Council by Dr Abhaya Sinha	23
Educational Organisation Management Systems (Eoms) by Mr. D.Srikanthan	28
CONSUMER PRICE INDEX	30





PRESIDENT DESK

Seasons' Greetings !

An unprecedented rise in second wave of Covid-19 cases is likely to slow down India's economic recovery. Experts say that extent of economic loss during the second wave will primarily depend on how fast the chain of infections can be broken.

Ratings agency CRISIL recently said in a note that the impact on industrial activity during the second wave is lesser in comparison to the devastation witnessed in 2020.

Although most economists indicate that the impact of the second wave on the economy will not be as harsh as last year, there are several risks that can derail the economy. Rising inflation is a major factor that could upset economic growth. Economists are worried that the cost due to the ongoing public health crisis is one of the reasons behind the sharp rise in inflation.

The second wave of COVID-19 has turned more lethal, infecting more people and taking more lives. Besides causing financial and physical problems, it has also affected people mentally, creating panic in their minds.

“The only way to cope with the situation is by having an optimistic outlook and repeating the mantra, ‘this too shall pass’.

I urge the industry members to please take up vaccination seriously and follow the lockdown rules of the Government, and be safe.

Dr. V.L. INDIRA DUTT
President

CHAMBER NEWS

WEBINAR “BUSINESS BEYOND COVID-19 & VACCINATION - A FACT CHECK” ON THE 8TH APRIL 2021

Covid 19 pandemic is the talk of the world since last one year and though the vaccination is in place since January, people are confused as to which one to take and the periodicity etc., On the other hand businessmen are confused as to how to go about, due to surge in cases again in India and also in Southern States.

So the topic for the MSME monthly lecture series, was carefully chosen to help the business members on how to go on with Business beyond Covid 19 & Vaccination.

Mr M.K.Anand, Chairman, MSME & ICT Subcommittee of the Chairman moderated the session and also facilitated the Q & A session.

Ms Vijayalakshmi, Secretary General welcomed

the participants and introduced the speaker to the participants. In her introduction, she said that Dr Raja Amarnath is a Senior Consultant in Apollo Hospitals and also the Managing Director of CIPACA. He is trained in critical care in India and Abroad, has got a clear understanding of International ICU protocols which are strictly followed in ICUs abroad and the limitations of such ICU care in the rural areas and suburbs of our country. He is committed to bridge the gap and offer the ICU services of international standards to the common man.

Dr Raja Amarnath, in his presentation mentioned that as per the Covid statistics in the world, India stands third with 13 million cases diagnosed and there have been 1.66 lakh deaths and in Tamil

CORONAVIRUS VACCINATION



Nadu 12000 deaths as on date.

He also explained the features of the vaccines available in India. He said that the methodology and uses will be the same.

Until the case are Nil atleast for six months, then only we can consider that that is the end of this Pandemic. Until then, we have to keep following viz., social distancing, usage of sanitizer and wearing mask etc.,

In Q & A, he said that companies can have HR policy with work from home and if that is not possible, then employees have to follow the social distancing during work, and get the temperature check done and also use hand wash properly and wear masks. For vaccination, please follow the

protocols of the Government. He also clarified about the various types of masks and how to use the same.

Considering the surge in cases, how will the economy be, as we are in the first quarter of the financial year 2021-22? For this question, Dr Raja Amarnath, clarified that if it is digital business, it is fine as otherwise, it will take atleast one year for the economic revival.

Salt water gargle, steam inhalation are some of the methods that people can follow to give comfort to the problem.

The presentation was well appreciated by the participants as it was very informative and enlightening.

WEBINAR ON RECENT AMENDMENTS IN COMPANIES ACT, 2013 – IMPACT AND KEY DEVELOPMENT ON THE 23RD APRIL 2021 AT 5 P.M.

Dr V.L.Indira Dutt, President of the Chamber in her welcome address said that the Covid-19 pandemic with its second wave, is threatening all spheres of economics including but not limited to company's business, corporate governance and day to day activities in the corporate world.

The Ministry of Corporate Affairs (MCA) has amended various rules under the companies law pertaining to audits, auditors, and accounts. Besides, by making changes to Schedule III of the Companies Act, 2013, there are increased disclosure requirements, including details about their dealings in cryptocurrencies, if any. The changes were notified by the Ministry, which is implementing the company's law, which will be effective from 1st April 2021.

To keep abreast of the latest changes of Companies Act, 2013 for the benefit of industry members, this Webinar is being organized by the Chamber.

Ms.Vijayalakshmi, Secretary General in her introduction about the speaker said that CA.Divya Abhishek is a Practising Chartered Accountant at Chennai. She is a qualified Cost and Management Accountant having passed her final examination conducted by The Institute of Cost Accountants of India creditably.

Ms.Divya Abhishek in her presentation explained in detail the Amendment to Schedule III dated March 24,2021 Companies (Audit & Auditors) Second Amendment Rules dated April 1,2021.

Amendment to Rule 3:

Post-Amendment, in Rule 3, in sub-rule (1) the proviso shall be inserted:

(1) The books of account and other relevant books and papers maintained in electronic mode shall remain accessible in India so as to be usable for subsequent reference.

Provided that for the financial year commencing on or after the 1st day of April, 2021, every Company which uses accounting software for maintaining its books of account, shall use only such accounting software which has a feature of recording [i]audit trail of each and every transaction, creating an edit log of each change made in books of account along with the date when such changes were made and ensuring that the audit trail cannot be disabled.

W.e.f. 1st day of April, 2021:

Every Company using accounting software shall use only such accounting software which has a feature of recording audit trail with edit log, ensuring that the audit trail cannot be disabled.

The report of the Board of Directors shall also contain two more disclosures as specified in sub rule 5 of rule 8.

[i] An audit trail is defined as a step-by-step sequential record which provides evidence of the

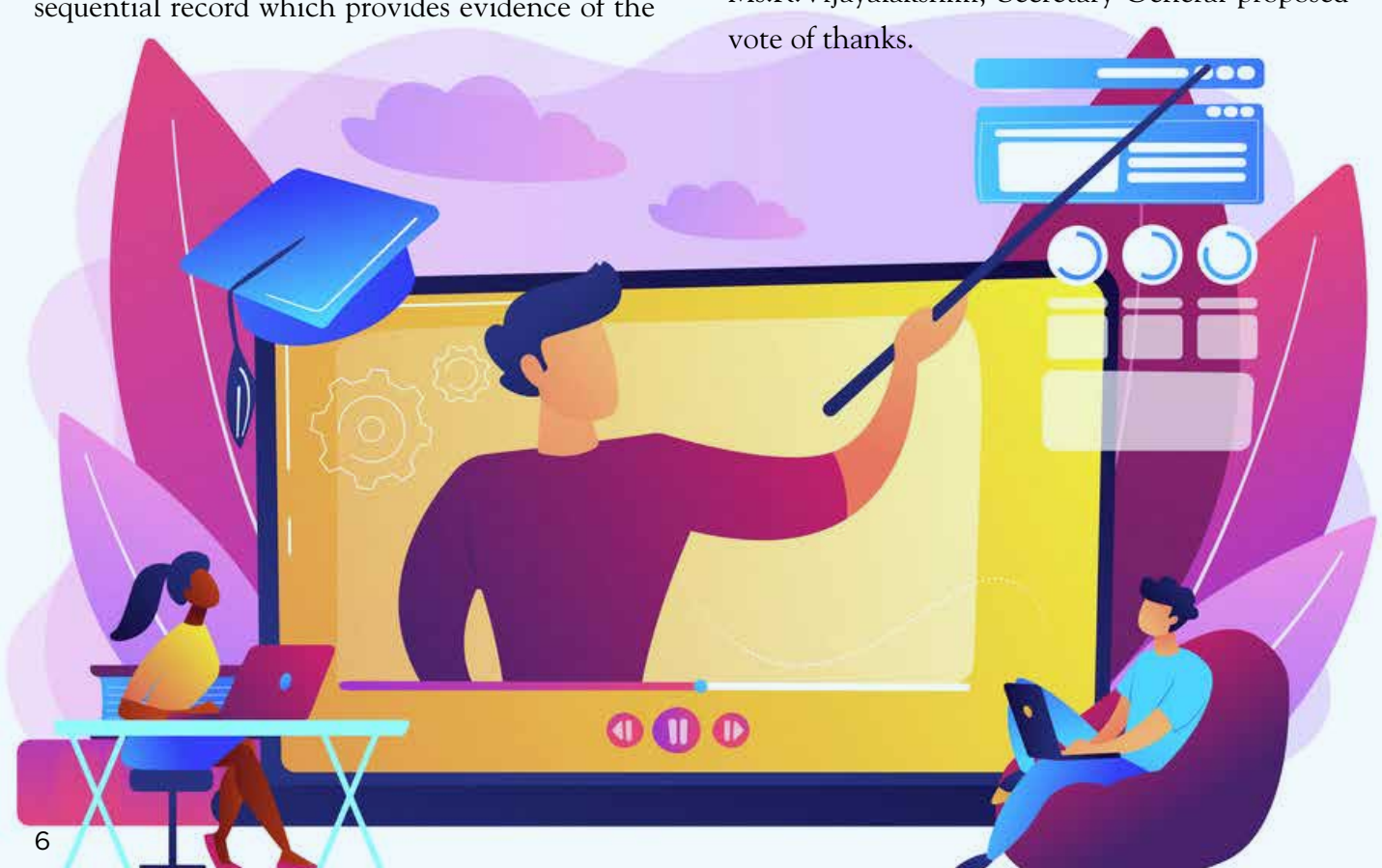
documented history of financial transactions to its source. An auditor can trace the financial data of a particular transaction right from the general ledger to its source document with the help of the audit trail.

Corporate Social Responsibility : (i) Vide General Circular no. 1/2021 dated 13.01.2021 the Ministry has clarified that spending of CSR funds for carrying out awareness campaigns/programmes or public outreach campaigns on COVID-19 vaccination programme is an eligible CSR activity under item nos. (i), (ii) and (xii) of Schedule VII of the Companies Act, 2013. (ii) The Companies (Corporate Social Responsibility Policy) Rules, 2014 have been amended vide gazette notification no. G.S.R. 40(E) dated 22.01.2021 to enhance transparency and disclosures with respect to CSR activities. The notification is available on the website of the Ministry.

She explained the amendments very clearly and to the understanding of the industry members.

The programme was very informative and the participants found it very useful.

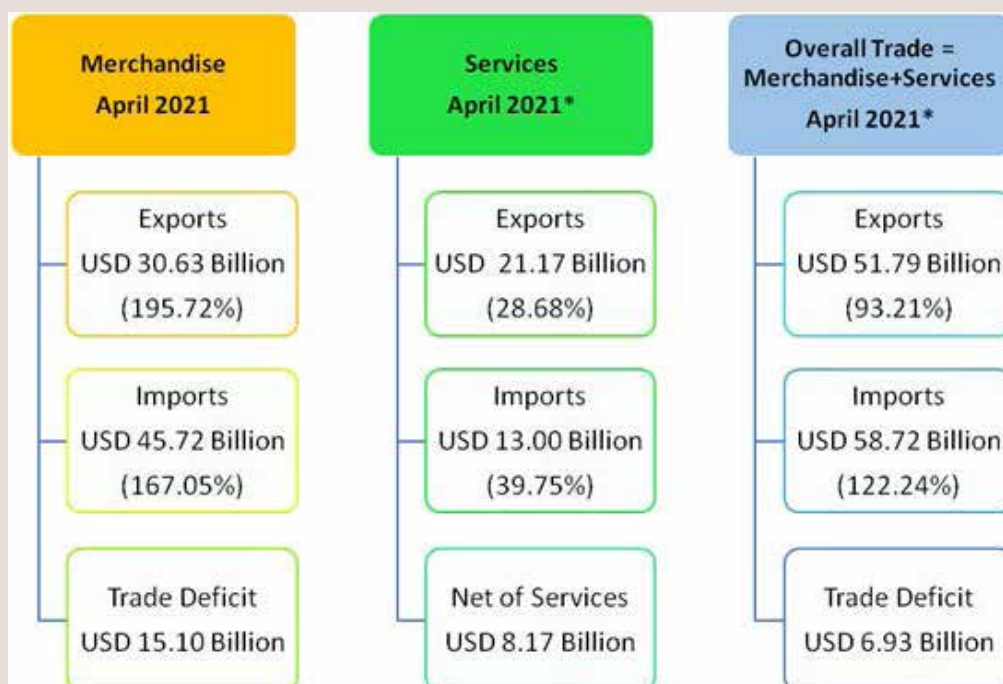
Ms.R.Vijayalakshmi, Secretary General proposed vote of thanks.



FOREIGN TRADE STATISTICS

INDIA'S FOREIGN TRADE: APRIL 2021

India's overall exports (Merchandise and Services combined) in April 2021* are estimated to be USD 51.79 Billion, exhibiting a positive growth of 93.21 per cent over the same period last year. Overall imports in April 2021* are estimated to be USD 58.72 Billion, exhibiting a positive growth of 122.24 per cent over the same period last year.



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

I. MERCHANDISE TRADE

EXPORTS (including re-exports)

Exports in April 2021 were USD 30.63 Billion, as compared to USD 10.36 Billion in April 2020, exhibiting a positive growth of 195.72 per cent. In Rupee terms, exports were ₹2,28,071.76 Crore in April 2021, as compared to ₹78,951.41 Crore in April 2020, registering a positive growth of 188.88 per cent. As compared to April 2019, exports in April 2021 exhibited a positive growth of 17.62 per cent in Dollar term and 26.17 per cent in Rupee terms.

The commodities/commodity groups which have recorded positive growth during April 2021 vis-à-vis April 2020 are Gems & jewellery (9271.21%), Jute mfg. including floor covering (1684.62%), Carpet (1352.68%), Handicrafts excl. handmade carpet (1275.46%), Leather & leather products (1201.44%), RMG of all textiles (927.08%), Cotton yarn/fabs./made-ups, handloom products etc. (618.26%), Man-made yarn/fabs./made-up etc. (587.01%), Other cereals (451.39%), Ceramic products & glassware (444.45%), Electronic goods (372.62%), Oil meals (279.49%), Cashew (260.48%), Mica, Coal & other ores, minerals including processed minerals (241.21%), Engineering goods (238.27%), Petroleum products (191.53%), Tobacco (187.4%), Cereal preparations & miscellaneous

processed items (174.61%), Iron ore (172.16%), Oil seeds (169.04%), Meat, dairy & poultry products (148.81%), Tea (146.31%), Marine products (107.94%), Spices (97.56%), Coffee (75.02%), Organic & inorganic chemicals (68.54%), Rice (61.64%), Plastic & Linoleum (51.89%), Fruits & vegetables (25.4%) and Drugs & pharmaceuticals (23.43%).

Non-petroleum and Non-Gems and Jewellery exports in April 2021 were USD 23.62 Billion, as compared to USD 9.08 Billion in April 2020, registering a positive growth of 160.24 per cent. As compared to April 2019, Non-petroleum and Non-Gems and Jewellery exports in April 2021 registered a positive growth of 20.47 percent.

IMPORTS

Imports in April 2021 were USD 45.72 Billion (₹3,40,505.06 Crore), which is an increase of 167.05 percent in Dollar terms and 160.87 per cent in Rupee terms over imports of USD 17.12 Billion (₹1,30,525.08 Crore) in April 2020. Imports in April 2021 has registered a positive growth of 7.87 per cent in Dollar terms and 15.71 per cent in Rupee terms in comparison to April 2019.

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

Silver (-88.53%)

Newsprint (-46.04%)

Pulses (-41.98%)

CRUDE OIL AND NON-OIL IMPORTS:

Oil imports in April 2021 were USD 10.87 Billion (₹80,968.76 Crore), which was 133.24 per cent higher in Dollar terms (127.84 per cent higher in Rupee terms), compared to USD 4.66 Billion (₹35,537.22 Crore) in April 2020. As compared to April 2019, oil imports in April 2021 were 5.98 per cent lower in Dollar terms and 0.85 per cent higher in rupee terms.

In this connection it is mentioned that the global Brent price (\$/bbl) has increased by 177.51% in April 2021 vis-à-vis April 2020 as per data available from World Bank.

Non-oil imports in April 2021 were estimated at USD 34.85 Billion (₹2,59,536.30 Crore) which was 179.70 per cent higher in Dollar terms (173.23 percent higher in Rupee terms), compared to USD 12.46 Billion (₹94,987.86 Crore) in April 2020. As compared to April 2019, Non-oil imports in April 2021, were 13.07 per cent higher in Dollar terms and 21.28 per cent higher in Rupee terms.

Non-Oil and Non-Gold imports were USD 28.61 Billion in April 2021, recording a positive growth of 129.68 per cent, as compared to Non-Oil and Non-Gold imports of USD 12.46 Billion in April 2020. Non-Oil and Non-Gold imports in April 2021 recorded a positive growth of 6.56 per cent over April 2019.

II. TRADE IN SERVICES

EXPORTS (Receipts)

As per the latest press release by RBI dated 14 May 2021, exports in March 2021 were USD 20.45

Billion (₹1,48,868.56 Crore) registering a positive growth of 12.60 per cent in Dollar terms, vis-à-vis March 2020. The estimated value of services export for April 2021* is USD 21.17 Billion.

IMPORTS (Payments)

As per the latest press release by RBI dated 14 May 2021, imports in March 2021 were USD 12.54 Billion (₹91,260.33 Crore) registering a positive growth of 12.82 per cent in Dollar terms, vis-à-vis March 2020. The estimated value of services import for April 2021* is USD 13.00 Billion.

III. TRADE BALANCE

MERCHANDISE

The trade deficit for April 2021 was estimated at USD 15.10 Billion as against the deficit of USD 6.76 Billion in April 2020, which is an increase of 123.17 percent.

SERVICES

As per RBI's Press Release dated 14 May 2021, the trade balance in Services (i.e. Net Services export) for March 2021 is USD 7.91 Billion. The estimated trade balance in April 2021* is USD 8.17 Billion.

OVERALL TRADE BALANCE

Taking merchandise and services together, overall trade deficit for April 2021* is estimated at USD 6.93 Billion as compared to the surplus of USD 0.38 Billion in April 2020.

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



MERCHANDISE TRADE

EXPORTS & IMPORTS : (US \$ Billion)	
(PROVISIONAL)	
APRIL	
EXPORTS (including re-exports)	
2020-21	10.36
2021-22	30.63
%Growth 2021-22/ 2020-21	195.72
IMPORTS	
2020-21	17.12
2021-22	45.72
%Growth 2021-22/ 2020-21	167.05
TRADE BALANCE	
2020-21	-6.76
2021-22	-15.10
EXPORTS & IMPORTS: (Rs. Crore)	
(PROVISIONAL)	
APRIL	
EXPORTS (including re-exports)	
2020-21	78,951.41
2021-22	2,28,071.76
%Growth 2021-22/ 2020-21	188.88

IMPORTS	
2020-21	1,30,525.08
2021-22	3,40,505.06
%Growth 2021-22/ 2020-21	160.87
TRADE BALANCE	
2020-21	-51,573.67
2021-22	-1,12,433.30

SERVICES TRADE

EXPORTS & IMPORTS (SERVICES) : (US \$ Billion)		
(PROVISIONAL)	MARCH 2021	APRIL- MARCH 2020-21
EXPORTS (Receipts)	20.45	205.27
IMPORTS (Payments)	12.54	118.45
TRADE BALANCE	7.91	86.82

EXPORTS & IMPORTS (SERVICES): (Rs. Crore)		
(PROVISIONAL)	March 2021	April-March 2020-21
EXPORTS (Receipts)	1,48,868.56	15,22,156.97
IMPORTS (Payments)	91,260.33	8,78,061.12
TRADE BALANCE	57,608.22	6,44,095.85
Source: RBI Press Release dated 14th May 2021		

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



GST

VAT

GST

RECENT JUDGEMENTS IN VAT CST GST



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

NATURAL JUSTICE: A notice appears to have been issued pursuant thereto the petitioner has filed a response dated 18.02.2021. Proof of service of the same is placed in the typed set accompanying the WP. AO proceeded stating that there has been no response and finalised the assessments. No opportunity of personal hearing has also been afforded. The impugned orders are set aside by the Court with certain directions. **M/s.Sridevi Traders, Vs. DSTO, Thirukoilur. W.P. Nos.10692 & 10694 of 2021 DATED: 29.04.2021**

COURT DIRECTIONS: When the representation of the petitioner was not considered and the impugned order has been passed without hearing the petitioner the impugned order of assessment is set aside with the directions that the petitioner appear before the AO on 05.05.21 at 10.30 a.m along with materials without expecting any further notice. The AO is directed to pass an order of assessment, de novo, within a period of 4 weeks thereafter, in accordance with the law. **Tvl.S.S.S.Jewel Paradise (P) Ltd, Vs. AC (ST), Dharmapuri Assessment Circle, W.P. No.5868 of 2021 DATED: 29.04.2021**

STAY ORDER: The direction to pay ₹58,590/-, issued by the Appellate authority in a stay order, has been complied. The petitioner is aggrieved against the condition imposed in regard to the furnishing of bank guarantee for the balance of the disputed tax and penalty. WP Prayer that the same be modified to furnish a personal bond instead of bank guarantee is accepted by the Court. **M/s. Cauvery Timber Co (P) Ltd vs. 1. AC (ST), Saravanampatti West Circle, 2. Appellate DC, Coimbatore. W.P. No.10606 of 2021 DATED: 28.04.2021**

LIMITATION: Order of attachment dated 10.03.2021 was issued later to the to an order of assessment dated 17.02.2020, which has been served upon the petitioner only on 30.03.2021 by post. Ld Government Advocate stated that the order has been sent by e-mail on the same day of assessment. Service by e-mail is thus an accepted mode of service vide Section 169 of the CGST Act, 2017. The petitioner stated that it wishes to file a statutory appeal challenging order of assessment. Court held that the petitioner may do so within 4 weeks from today in view of the decision of the Supreme Court in a series of judgments on

limitation. **Tvl. Gokul Traders Vs. 1. DSTO (ST), Hosur (North) – II Assessment Circle, W.P. No.10015 of 2021 DATED: 22.04.2021**

ALTERNATIVE REMEDY: In a matter of mismatch, the AO records that the details culled out from the Departmental website on the basis of annexure I and II of the purchasing/selling dealers were furnished to the petitioner and thus the burden cast upon the Department stands discharged. Personal hearing is stated to have been afforded on 14.11.2016 and 13.06.2017 and on both dates the petitioner did not appear and neither was there any appearance thereafter. Hence, the Court rules that there is no justification to interfere with the impugned orders under Article 226 of the Constitution of India. The petitioner may file appeals, if it is so inclined, within a period of 2 weeks from today, in view of the decision of the Supreme Court in a series of judgments as to limitation. **Tvl.RajgaruPlywoods Vs. AC (ST), Shevapet Circle, Salem. W.P. Nos.10072 of 2021 DATED: 22.04.2021**

CROSS VERIFICATION REPORT: The prayers in the WPs are for a mandamus directing the respondent to furnish a copy of the cross-verification report received from the Karnataka State, relied upon in notices dated 12.01.2021. Ld AGP has filed a compilation of documents dated 11.03.2021 containing 22 pages. These documents, he says, constitute the cross-verification report and there is no other document available with the AO upon which reliance is placed. Thus, the mandamus stands achieved. The petitioners are permitted to file their response to the notice, upon receipt of which, the respondent officer shall finalise the assessments in accordance with law and as expeditiously as possible. **Ankit Ispat P Ltd Unit-I, Ankit Ispat P Ltd unit II, Vs. CTO, Kariakal, W.P. No.2530 & 2533 of 2021 DATED: 22.04.2021**

WAIVER PETITION: Petitioner prays for a Mandamus directing the respondents 3 & 5 to dispose its representation dated 23.01.2021 seeking waiver of interest and penalty. This Court directed on 19.03.2020, R3 & R5, being AC (ST), Salem, and the JC, Salem, to consider the representation and dispose the same. Today, the provisions of Section 16-B of the TNGST Act, 1959 are brought to my notice, as per which, the power to reduce or waive penalty in certain circumstances, stand vested in the Commissioner. Thus, the petitioner is permitted to seek waiver of interest and penalty before the Commissioner. **Salem Textile Limited Vs. 1 AddlCommr (ST), Chepauk, Chennai-6 2.The CTO, Bazaar Circle, Salem-7. 3.AC(ST), BazaarCircle,. 4.DC (ST), Bazaar Circle, 5.The JC,No.17, Pitchards Road,Salem-7. W.P. No.7225 of 2021 DATED: 22.04.2021**

ATTACHMENT FOR ARREARS: An asset admittedly belonging to a Director of company 1 cannot be attached for the arrears of another Company, especially when the said property has not been offered as security by the Director to the CT Department. **International Asset Reconstruction Co P Ltd, Vs.1.CTO, Bhavani, Erode 2. The Sub-Registrar, Bhavani. 3.M/s. Erode Rana Textiles Processors P Ltd, (In Liquidation), W.P.No.35347 of 2019 DATED: 01.04.2021**

STAY ORDERS: Case law rulings in CTO Vs A. Infrastructure Ltd. (87 VST 190)(SC) has been noticed by the first appellate authority, who rightly states that the grant or refusal of a request for stay is a matter of exercise of discretion. Having said so, it then becomes incumbent upon him to consider the three factors for grant of stay or rejection thereof and pass a speaking order on the applicability of the aforesaid factors to the facts and circumstances as well as the legalities that arise in a particular case. However, this has not been done in the present matter and the first appellate authority proceeds to pass a rather

mechanical order calling upon the petitioner to remit a further 25% of tax and furnish a bank guarantee for the balance. This is akin to orders that are routinely passed in stay applications and ought not to be passed, as a matter of routine. The impugned orders are set aside with a direction that the petitioner be heard and orders passed afresh on the stay applications. **M/s.Chennai Petroleum Corpn Ltd., Vs 1 DC (CT) – III (FAC) LTU, 2. JC (CT) (Appeals), W.P Nos.8676 and 8678 of 2021 DATED: 08.04.2021**

REMAND DIRECTIONS: The impugned order has come to be passed without affording an opportunity to the petitioner and merely confirming the original proposals in two words “found intact”. The Court held that this sort of order is absolutely unacceptable

as it is in violation of all accepted norms of framing an assessment and set aside the same with directions. **W.P. No.7002 of 2021 DATED: 18.03.2021 Tvl.Dhanalakshmi Automobiles Vs. 1. DCTO I Vriddhacahalam 2.ADC (CT), Cuddalore.**

PERSONAL HEARING: The Ld Government Advocate stated that the non-grant of personal hearing is erroneous. The petitioner ought to have been called for a hearing, and the statement of the AO to the effect that such opportunity was not necessary, is deprecated. Stating so, the impugned orders are set aside on this short point and remanded back to the Assessing to be redone afresh. **M/s.Rasi Seeds (P) Ltd, Vs. STO, Attur (town) Assessment Circle, W.P. No.9974, 10174, 8342 & 8341 of 2020 DATED: 22.03.2021**



GST

Goods and Service Tax



Better Questions Get Better Results



Article by **Mr. S. Prakash**

Everyone would have heard the phrase, “if you want better answers, start with better questions.” Too often we dismiss it as a cliché, but one of the most important services I would like to provide anyone is to help them ask better, more powerful, more solution-focused questions.

What are your most important projects? What one thing, more than all the others, will make a real and lasting difference? What should you focus on today? What can you do right NOW to move forward?

Most of the time, most of us ask really dumb questions. I don’t mean to be insulting, and I certainly include myself as frequently falling into the trap of asking really dumb questions. This week, for example, I caught myself asking, “Do I have to?” and the really mature, “Why me!?” I don’t do that very often, and I’m always embarrassed when I catch myself, but it happens. The key to success is to catch yourself and replace dumb questions with better ones!

To a huge degree, the quality of our results equals the quality of our questions, and there is no escape. If you want to achieve more, have more, or be and do more, the quickest and surest route to success is asking better questions!

Practice asking yourself empowering questions. Write them on cards or put a list on your computer, but insist that every day you will ask the BEST questions you can! Here are some of the questions I have on my list:

What am I grateful for in this situation?
What can I learn from this?
Who could help or advise me? Who has the answers I need?
How can I profit from this? What can I learn?
What will move me forward today?
What's the most important thing I can do today?

And then, of course there is the pesky truth that once you have asked good questions, you must be honest about the answers and take action! Once they have asked and answered powerful questions, high achievers immediately assemble the tools, time and energy to create the results they desire!

They take action and leave nothing to chance. If there are projects they wish to accomplish, they organize around those outcomes. If necessary, they cancel appointments or skip meetings, they move money into the right accounts, and adjust their schedules so their most important projects get their best efforts of the day.

Unfortunately, I notice is that many people do exactly the reverse.

The errands, tasks, and "stuff" of the day get their best energy. Money goes to bills and "necessities."

Time goes to work and friends and daily have-to's, and only what's left over is available for their goals. No wonder they spend their lives caught in the thick of thin things!

How about you? Too many of us are pursuing our most important goals with the "left-overs" of life!

I suggest three key steps:

1. Thoughtfully review your most important goals and the most important projects on your dream list. What's on your list of most important things?
2. Ask yourself empowering questions about what's possible. What will move you forward? Who will help you? Where can you start? What's the next step?
3. Allocate resources so your most important projects get your best efforts. Do the most important things first! Do them when you are awake, focused and eager. Arrange you budget so there is enough money, time, space and energy to achieve your goals. First things deserve your very best!

(The views expressed are solely of the author)

COMMERCIAL SPACE FOR RENT

**ANDHRA CHAMBER OF COMMERCE,
WEST CIT NAGAR, NANDANAM**

**3RD FLOOR, 1360 SQFT
WITH LIFT FACILITY**

044 - 24315277 / 78 / 79



NGO

Non Government Organisations



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

In India Non-Government Organizations are of three types, which are as follows:

- 1) Trust
- 2) Society
- 3) Section 8 Company under The Companies Act, 2013.

Trust:

A trust can be created by every person who is competent to contract. These include individuals, AOP, Company, HUF etc.

There are two types of trust,

- 1) Private Trust- it is governed by Indian Trust Act, 1882
- 2) Public Trust - It is governed by state-specific-legislation such as in Maharashtra, Maharashtra Public Trust Act,1950 is there. Indian Trust Act,1882 is not applicable to the Waqf, religion or charitable endowments.

What is Trust?

A trust is a structure where a trustee carries out the business on behalf of trustee members. It is set up through a trust deed.

Objectives for creation of trust

It shall be created for lawful purpose.

As per Section 4 of the Indian Trust Act, 1882, all purposes are said to be lawful unless it is:

- 1) forbidden by law.
- 2) Defeats the provisions of law.
- 3) fraudulent
- 4) Involves injury to another person
- 5) Immoral or against public policy.

Types of trust

- 1) Private Trust: A Private Trust is for limited or close people. Eg. A trust created for relatives and friends of the author. Here beneficiaries can be identified.
- 2) Public Trust: A Public trust is created for a large group i.e. the public in large. Eg. Non-profit Organisation, Charitable institutions for General Public.

Annual Compliances of Trust

1. Auditing of Accounts
2. Filing of Annual Returns
3. Foreign Contribution Report, if Trust has received any Foreign Contribution.

4. Furnishing Certificates of TDS, if any required.
5. Publication of Accounts.
6. GST filing.

NGOs Registered under Society Registration Act, 1860:

Like Trust and Section 8 Company, Society is also a legal form that NGO generally takes.

A Society is an Association of 7 individuals combined for the promotion of a common cause without any monetary gain. If society formulation is at national level then minimum 8 individuals are required from different states working as promoters of the Society.

It is registered for advancement of charitable activities such as sports, music, culture, religion, art, education.

Following are the activities for which Society shall be registered:

- 1) Grant of charitable assistance.
- 2) Diffusion of useful knowledge.
- 3) Promotion of science, literature.
- 4) Collection of natural history.
- 5) Creation of military orphan funds.
- 6) Public museums, galleries of paintings and other art works etc.,
- 7) Foundation or maintenance of libraries.
- 8) Foundation or maintenance of reading-rooms for general use among the members or public.
- 9) Promotion of fine arts.
- 10) Social welfare.
- 11) Social development.

ELIGIBILITY AND REQUIREMENT TO FORM A SOCIETY

1. Minimum 7 members are required as subscribers to AoA.
2. AoA and MoA to be filed with Registrar of Joint-Stock Companies.

PROCEDURE IN SHORT

1. Name selection and its approval from registrar
2. Preparation of MOA and AOA
3. Preparation of rules and regulations(by-laws)
4. Other documents:

Copy of resolution for registration of society.

Copy of resolution for authorising a person to make an application for registration.

List of Members of Society along with their addresses.

Rent agreement or Registered Papers (If owned) where Society's registered office is situated.

NOC from Landlord (If rented).

Annual Compliances of Society

Post Compliances of the Society vary from State to state. However, following are the list of some general compliances to be done:

1. Hold Board Meetings of society every year.
2. Hold Annual General Meeting of society every year.
3. Once in every year, within 14 days from the date of Annual General Meeting(Tenure of General Meeting prescribed by Rules) a list of members shall be filed with the Registrar of Society.
4. Maintain proper accounts of society.
5. Maintain minutes of Board Meetings and General Meetings.
6. Filing of ITR.

Section 8 Company under The Companies Act, 2013:

A Company is referred to as Section 8 Company when it is registered as a Non-Profit Organisation i.e. when it has motive of promoting arts, commerce, education, charity, protection of environment, sports, science, research, social welfare, religion and intends to use this profit

(if any) or other income for promoting these activities.

The Income of Section 8 Company cannot be used for paying out dividends' to the company's members and has to be for the promotion of charitable objectives. Such Companies obtain an incorporation certificate from the central government and are liable to adhere to the rules specified by the government.

Failure to comply with the responsibilities stated by the Central Government may lead to the winding up of the Company and strict legal action will be taken against all members of the Company.

Steps and Requirements for Registration

1. Name selection and its approval from Registrar.
2. Objects of the Company.
3. Digital Signatures of Proposed Directors.

4. Approved Director Identification Number of Proposed Directors.

5. Preparation of MoA and AoA.

Benefits of NGOs

1. Tax Saving
2. Stamp Duty Exemption
3. Title Usage.
4. Lower Share Capital.

Annual Compliances

1. AOC-4 for filing Financial Statements within 30 days of AGM.
2. MGT-7 for filing Annual Returns within 60 days of AGM.
3. ITR-6 Income Tax Returns before 30th September.

(The views expressed are solely of the author)



COVID 19 TESTING

Medical Testing Labs Quality Infrastructure in India



Mrs. Rama Venugopal

Chairman of Start up Business, Entrepreneurship and Co Chairman of Quality Systems & Productivity Sub-committees of the Chamber.

When Covid 19 hit the globe a year ago, it shook the health infrastructure across the globe. Countries with high GDP spend on healthcare and countries with average or below average GDP spend, all struggled to cope with crumbling health systems.

The biggest challenge posed in many countries was availability of Testing Infrastructure. India had a massive hit on Testing Infrastructure of Medical Testing Labs and this weak structure was the subject point of discussion all the time.

Testing of masses to detect Covid 19 is the fundamental requirement to arrest the spread and ICMR was appointed as the Regulator to manage Testing Strategy in the country. Test-Track-Treat initiative rolled out by MHA as part of this Covid Testing Strategy.

For a country of our population size, Testing masses for detecting Covid 19 is not an easy task.

ICMR came out with a strategy during 1st wave that recognised the screening of Covid testing using following Technology Platforms :

- RTPCR, CBNAAT, TRUNAT
- Other Technology Platforms (introduced much later)

Since Covid 19 Testing calls for highly competent processes, systems in place – be it sample collection or testing, ICMR has made a criteria that Private Medical Testing Labs which are accredited to International Standard – ISO 15189:2012 by NABL (National Accreditation Board for Testing and Calibration Laboratories) alone can conduct the Testing of communities.

ICMR has made Testing open to all Govt Medical Colleges, Gove Hospitals, Labs belonging to Scientific Institutions without any conditions on Accreditation.

But when ICMR announced that all Pvt Medical Colleges, Pvt Hospital Labs and Pvt Stand alone labs must have Accreditation under ISO Std, country had only 1200 + Medical Labs which are accredited in the country. After ICMR announcement, there was a sudden rush and almost 700 plus labs were issued Accreditation by NABL in the last 6-8 months time.

Medical Labs Accreditation Program was offered by NABL in India for 25 + years and we had only 1200 Med Labs that got accredited in the last 25 years. Another 700 + got added in the last 6-8 months.

Its estimated that India has close to 1 lac plus Medical Labs (no data is available as we don't have any registries in the country for Hospitals, Medical Centres, Labs and other healthcare organisations. Govt of India has mandated Licensing norms

for Clinical Establishments in the country under Clinical Establishments Act and States have not implemented the same. Unless States implement, real picture of number of Clinical Establishments available in the country won't emerge.

Industry Reports quote available Med Labs in the country as 1,00,000 – 1,10,000 labs with following break up :

- Hospital attached labs – 37%
- Standalone Labs – 47%
- Diagnostic Chains – 16%

If we have to talk about National Quality Infrastructure of Medical Testing Labs, we have Medical Labs in the country opting for following Certification, Accreditation Programs to various International Quality Systems Standards :

Med Labs Programs offered in India	Accredited	Certified	Source
ISO 9001:2015 Certification		No data	<p>No data with NABCB (National Accreditation Board for Certification Bodies)</p> <p>ILAC has not published any data on ISO 9001:2015 Certified Labs, thru its member countries, till date.</p> <p>ISO has released registry of Authentic Certificates issued by IAF. Only 14,566 Health and Social Ventures are certified for ISO 9001:2015 Std across the globe. Data released by ISO is for Authentic Certificates.</p> <p>India's share in ISO Certifications to global total is less than 4%.</p> <p>But in India we have atleast 100000 – 110000 labs. Almost 50-60% or more of these orgns have ISO 9001 Certificates, which means close to 50000 certificates easily, are all "unauthentic" or may be "fake" too.</p>

NABH Med Lab Certification		99	NABH Portal as on 14th April 2021
NABL Accreditation for Med Labs – ISO 15189:2012 Std	1986		<p>NABL Portal as on 14th April 2021</p> <p>Out of 1986 accredited labs,</p> <ul style="list-style-type: none"> - 1210 labs are accredited through normal route. - Rest (776) are issued under emergency route to clear RTPCR testing requests. <p>Out of the 1210 labs which were accredited thru normal route over 25 years, following is the break up:</p> <ul style="list-style-type: none"> - Blood banks – 5 - CROs – 24 - Hospital attached labs – 506 - OHSAS Centres of Industries – 5 - R&D Labs – 7 - Standalone Med Labs & Lab Chains – 663 <p>Out of this 663 standalone labs, major lab chains contribute to 25-30% of the over all numbers as they have multiple locations accredited. (***)</p>
NABL MELTS - Entry Level Certification		89	NABL Portal as on 14th April 2021
QAI – Med Labs Accreditation – ISO 15189:2012 Std	12		QAI Portal as on 14th April 2021
CAP Accreditation, USA	45 (mostly CROs)		CAP Portal as on 14th April 2021
IAS – Intl Accreditation Services, USA – ISO 15189:2012 Std	2		IAS Portal as on 14th April 2021

*** National & Regional Lab Chains – Thyrocare, Metropolis, Dr Lal Path Labs, SRL Diagnostics, Medall, Neuberg Diagnostics etc. Lab Chains sometimes Manage Labs inside Hospital too.



From the data above, one can see that majority of the Med Labs in the country are attached to hospitals, medical college hospitals in the country. Unfortunately, no efforts were made to include hospital attached med labs under quality mgmt systems framework as majority of them don't have any Quality Systems Program for Lab operations.

In a country where we are talking about 30000 – 50000 pvt hospitals and almost 25000 – 30000 are empanelled with insurers, none of the labs attached to the hospitals (except the 500 shown above) were brought under any QMS Program.

When 50% of the 100000 estimated labs fall under standalone labs category, none of these labs qualify for any Quality Systems Certification program too as they are very basic facilities but they serve the communities, rural population too.

With 100000 labs in the country, the accreditation couldn't barely reach 1200 labs in the last 25 years. Still the accreditation is given as a benchmark std by ICMR for covid testing.

ICMR applied Accreditation as criteria because Covid Testing calls for very high competency and compliance to International Quality Stds was introduced as mandatory requirement during 1st wave. Net result, covid spread fact, went undetected as testing access was restricted and most of the accredited labs were in urban markets only. Access to Testing became the biggest stumbling block.

Having the 2nd wave hitting us with much higher severity, need for Covid testing has increased multifold. At the same time, there is a severe shortage of RTPCR Testing Kits in the country. RTPCR Testing is considered as the gold standard when it comes to Covid testing. With the severe shortage of test kits, ICMR had to roll out alternative Testing Strategy to ramp up, scale up testing. Hence, Rapid Antigen Test (RAT) was introduced as Screening Test by ICMR few days ago. This will reduce excessive dependence on RTPCR Testing and all States are advised to approve RAT for screening criteria. Also ICMR has called for

establishing of more mobile testing units, making use of mobile testing centres listed in GeM Portal. All these mobile units can do RAT.

The positive announcement by ICMR recently is that RAT is made available to all private healthcare facilities in the country and "Accreditation as mandatory norm" is removed. All pvt hcare facilities can do RAT now.

3As - 3 pillars on which healthcare delivery is built are – Accessibility, Availability and Affordability. Today, covid testing is the basic testing need of communities across the country and its not accessible by all, not available for all and not affordable for all as RTPCR, CBNAAT, TRUNAT Testing is very expensive. RAT may not be an golden standard but it still helps with basic screening. Confirmatory test under RTPCR will still be done based on RAT results. This will ensure faster Turn around Time for communicates seeking basic screening.

Covid has exposed the weaknesses in the Med Lab Quality Infrastructure in the country and this scenario may change with introduction of compliance to Minimum Standards introduced for Med Labs in the country in 2018. Minimum Standards have basic QMS spec and this shall ensure that smallest labs in the country also will have basic quality spec. Its for the States to adopt and enforce Min Standards as Health and Safety of Communities call for mandatory Regulation of Clinical Establishments in the country.

Sources :

Nat Health – Healthcare Federation of India - <https://bit.ly/2QhGHGJ>

ISO Survey 2019 - <https://bit.ly/33GQnNV>

NABH Portal - <https://nabh.co/MLP.aspx>

NABL Portal - <https://bit.ly/2RTk4ZH>; <https://bit.ly/3vWIm3E>

QAI - <https://bit.ly/2Rh9ueY>

CAP - <https://capatholo.gy/33KvP7c>

IAS - <https://bit.ly/3y3xBOK>



SERVICES EXPORTS AND ROLE OF SERVICES EXPORT PROMOTION COUNCIL

About Services Sector Exports from India

According to World Trade Report 2019, India is the fifth largest services trader in the world and a large number of jobs are supported by services exports in India. ICT sector alone employs 3.5 million workers in India. Services exports lead directly to employment of approximately 2.6 crores people in India (accounting for around 31 per cent share), while leading to indirect employment as well.

Services sector has been a mainstay of the Indian economy. India has emerged as a global hub for supply of various services, and today India exports over \$200 billion of services annually, which contribute to 7% India's GDP. India's services exports base has been growing at over 8% per annum in the last few years. Services account for 54 per cent of India's Gross Value Added (GVA) and contribute more than 40 percent to India's total global exports. Services sector has been the largest recipient of FDI in India with inflow of US\$ 83.14 billion between April 2000 and June 2020.



Dr Abhay Sinha

Director-General

Services Export Promotion Council

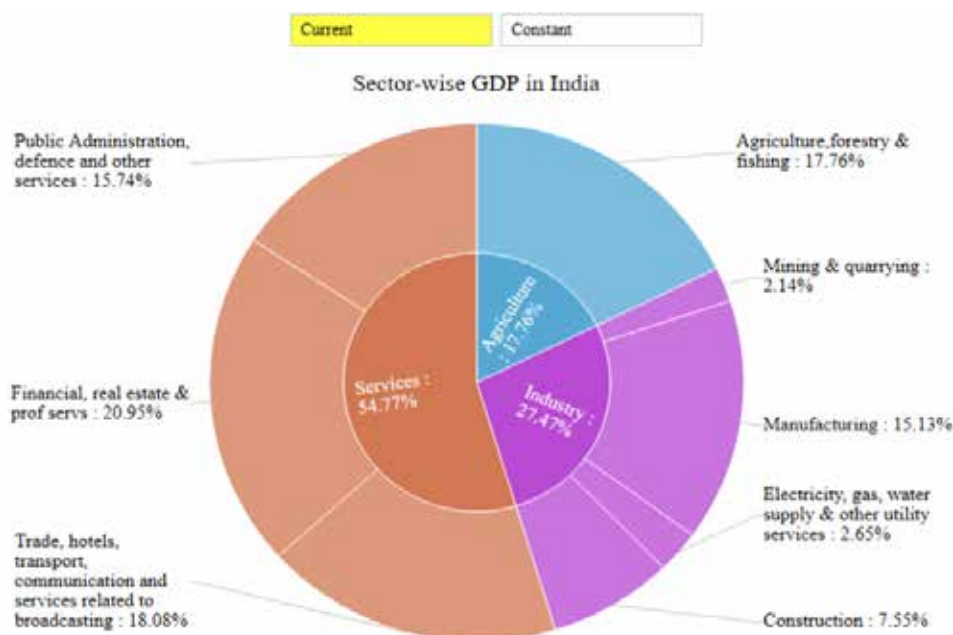


Figure 1: Sector wise contribution to India's GDP (2019-20)

Services exports have been growing at CAGR of 8-9 per cent for the last 20 years and services sector is 8th largest in the world and second in Asia Pacific region. Even during the pandemic when certain sectors like the Travel, tourism, MVT, Education have hugely suffered, though still the export turnover has grown 90 - 91 per cent Month on Month.

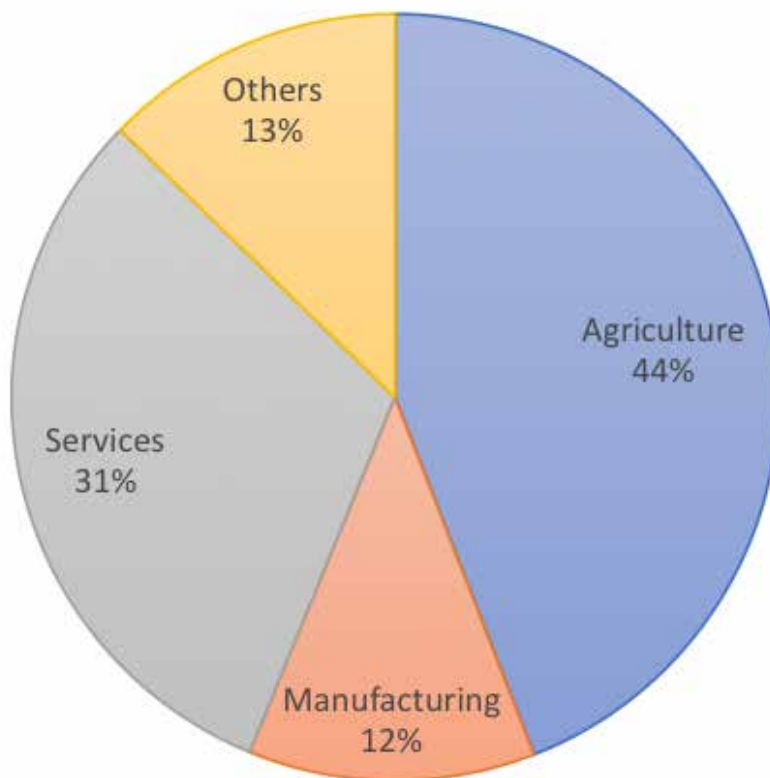
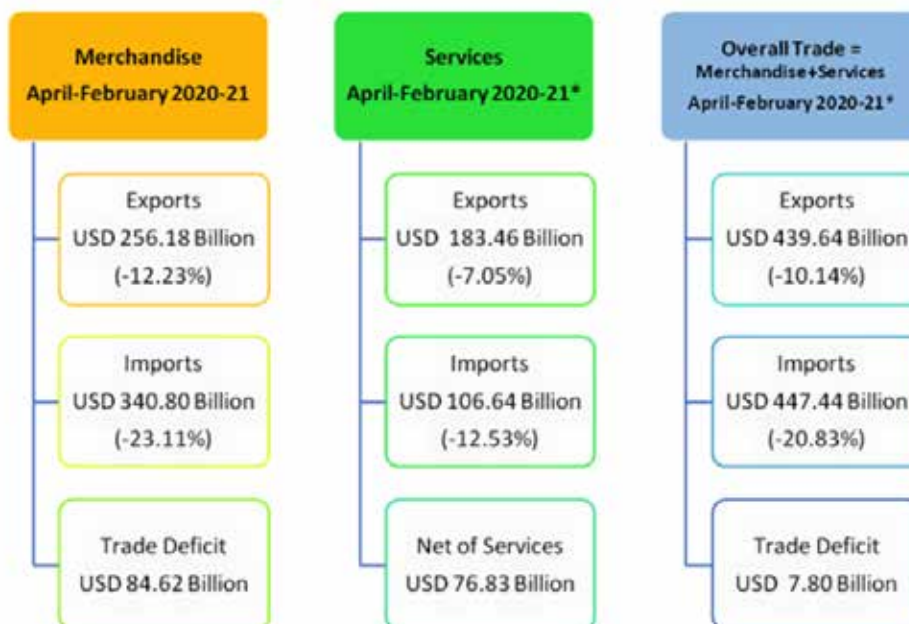


Figure 2: Sector wise contribution to India's employment

Source: Economic Survey of India (2020-21)

When compared with Merchandise exports, the Services sector exports have been offsetting the trade deficit of merchandise trade in India's overall trade.



Services Sectors (BPM6)	India's Export	Global Demand	India's share in Global Market
Telecommunications, computer, and information services	64,933.26	6,55,915.62	9.9%
Travel	30,720.43	14,06,558.80	2.2%
Transport	21,128.02	10,10,524.07	2.1%
Financial services	4,821.23	5,11,895.33	0.9%
Construction	2,912.09	1,11,247.57	2.6%
Insurance and pension services	2,527.33	1,28,287.74	2.0%
Personal, cultural, and recreational services	2,069.32	74,746.42	2.8%
Charges for the use of intellectual property n.i.e.	871.61	4,06,081.69	0.2%
Government goods and services n.i.e.	633.57	72,896.24	0.9%
Manufacturing services on physical inputs owned by others	245.13	1,19,679.60	0.2%
Maintenance and repair services n.i.e.	194.38	1,06,954.59	0.2%
Other business services	74,003.65	13,50,851.82	5.5%
All services	2,14,364.49	60,97,846.95	3.5%

Figure 3: India's share in global export market - Sector wise (2019)

Source: Trade Map

About SEPC

The Ministry of Commerce and Industry, Government of India, with a view to give proper direction, guidance and encouragement to the Services Sector, set up an exclusive Export Promotion Council for Services in the name of Services Export Promotion Council (SEPC).

Vision

- To make India an international services exports powerhouse by effectively promoting and representing every sector of Indian services and contributing to the overall growth of the economy.

Mission

- To be an effective voice of the Indian services sector globally, raising its profile through interventions and exchanges leading to increase in business.
- To serve as a bridge between government and other stakeholders and the services sector.
- To disseminate knowledge and recognize the achievements of organizations in their quest to increase services exports.

In line with its vision and mission, the Council since its inception in 2006 has been instrumental in facilitating exports of services through the following services:

1. Trade Intelligence: Trade Information, Market Analysis, Business Contacts, Business Opportunities and Market Access Conditions
2. Export Development: Export Readiness, Training and Counselling, Strategy Formulation and Development, Value Chain Optimization
3. Export Promotion: Exhibitions, Buyer Seller Meet, Business Delegations to overseas markets, Brand Campaign for India's Services Sector
4. Enabling Business Environment: Policy inputs to Ministries, Facilitating Cross Border Trade, Policy Advocacy, Facilitating implementation of various export promotional schemes.

Service Sectors Mandated to SEPC

At the time of inception, SEPC was mandated to promote export of 14 services sectors. As per the Public Notice No 26/2015-20 dated 1st August, 2018 by DGFT, others category was added where more sectors were brought under SEPC purview.

Further in 2018, the Union Cabinet chaired by Hon'ble Prime Minister Shri Narendra Modi approved the proposal of the Department of Commerce to give focused attention to 12 identified Champion Services Sectors having following major objectives:

- Enhance the competitiveness of India's service sectors through the implementation of focused and monitored Action Plans, thereby creating more jobs in India, contributing to a higher GDP and exports of services to global markets.
- As the Services sector contributes significantly to India's GDP, exports and job creation, increased productivity and competitiveness of the Champion Services Sectors will further boost exports of various services from India

SEPC covers the following services sectors including 12 Champion Services Sectors.

Services covered under SEPC		
		Champion Services Sectors
1	Hotel and Tourism related Services	Tourism and Hospitality Services
2	Healthcare services including services by nurses, physiotherapist and paramedical personnel	Medical Value Travel Services
3	Maritime Transport Services	Transport and Logistics Services
4	Accounting/Auditing and book keeping services	Accounting and Finance Services
5	Entertainment services including Audio-Visual Services	Audio - Visual Services
6	Legal Services	Legal Services
7	Architectural Services and related services	Construction and Related Engineering Services
8	Environmental Services	Environmental Services
9	Others Services	Information Technology & Information Technology Enabled Services
10		Communication Services
11		Financial Services
12	Educational Services	Education Services
13	Consultancy Services	
14	Distribution Services	
15	Advertising Services	
16	Marketing Research and Public Opinion Polling Services/Management Services	
17	Printing and Publishing Services	

- Enhance the competitiveness of India's service sectors through the implementation of focused and monitored Action Plans, thereby creating more jobs in India, contributing to a higher GDP and exports of services to global markets.
- As the Services sector contributes significantly to India's GDP, exports and job creation, increased productivity and competitiveness of the Champion Services Sectors will further boost exports of various services from India

SEPC covers the following services sectors including 12 Champion Services Sectors.

SEPC is the nodal organisation to extend the various incentive schemes of Govt to services exporters. Schemes like Market Access Initiatives (MAI) have encouraged many small and medium exporters to explore global business opportunities and grow.

Entrepreneurs, new exporters, firms already exporting can associate with SEPC and explore immense global business opportunities.

(The views expressed are solely of the author)



SERVICES EXPORT PROMOTION COUNCIL

(Set up by Ministry of Commerce and Industry, Government of India)

www.servicesepec.org

**FOR FURTHER DETAILS
PLEASE CONTACT**

Vikrant Wadhera, *Deputy Director*

Email: vikrant.wadhera@servicesepec.org

Mob: +91 88518 01002



EDUCATIONAL ORGANISATION MANAGEMENT SYSTEMS (EOMS)



Mr. D. Srikanthan

*Secretary – Consultants Consortium of Chennai
(An Association of Management Systems Consultants)*

We all know ISO 9001 Quality Management System is the foundation for all Management Systems which can be applied to any Industry either in Production or Services. We have been hearing, over the last 2 decades, about many manufacturing industries have adopted ISO 9001 and various other Management Systems Standards. We have also seen how other sectors like Hotels/Hospitals/ Construction/Engineering/ Education etc including Temples and Barber shops have followed suit to adopt ISO Standards. ISO has been releasing sector agnostic, general Management Systems Standards till recently.

Then ISO started developing sector specific Management Systems Standards as 9001 was not adequate to address the requirements of each industry. Like Hotels started implementing ISO 22001/ Hospitals with NABH/ IT industry with ISO 27001/Aerospace with AS9000 etc.

Recently ISO 21001-2018 Educational Organisation Management System has been

released (even though 3 years have passed by). Since the Standard is still new, it may still take some years for it to mature. Some Institutions have already implemented the systems based on this Sector Specific Std and have been Certified successfully.

The Shift from “Customer Perspective” to “Learner Perspective” is what is evident in this new standard, of course with further emphasis on all other Key Stake Holders as well (Interested Parties).

Standard is built around 11 Management Principles as listed below :

1. Focus on Learners and other beneficiaries
2. Visionary Leadership
3. Engagement of People
4. Process Approach
5. Improvement Focus
6. Evidence Based Decision Making

7. Relationship Management
8. Social Responsibility
9. Accessibility and Equity
10. Ethical Conduct in Education
11. Data Protection and Security

While I am not going to explore each of the above, it can be observed how Education Sector has been given specific importance by elaborating requirements. Curriculum design is an important aspect of the educational institutions. There are many National Standards Organisations across the globe that are involved in the development process. The Policy decision of framing the curriculum should involve Industry experts so that the Learner gets to know the latest Syllabus/ Technology that is being applied in the industry which helps him in his employment. This is win-win situation for Institution as well the Industry. Further students should also be exposed to various Management Systems that are applied in the Industry. This can be possible by implementing as effective EOMS in the Institutions. By this way all the stake holders in this sector needs and expectations are taken care which directly impacts the Brand Image of the Institution. Faculties are at their highest skill levels and can connect the Learners to the Industry needs and they get satisfaction. The Parents/Guardians are satisfied as their wards directly gets employment in the best of

Industry. Entire ecosystem can contribute to the betterment of the Society.

As I said earlier this standard is now being implemented and people are reaping the benefits. But in the current scenario, due to pandemic, the teaching modes have undergone rapid changes. Online coaching is the mode for the last more than a year and it may take another year or so for everything to get back to normalcy in Educational Sector. ISO 21001 can help in streamlining the process of coaching and assessment by modifying procedure and adopt quickly to the changes. Modify objectives (KPI) to the current requirements and monitor them closely. Once the EOMS is effectively implemented, Educational organisations can choose an “Authentic Certification Body” (CB) who will audit the established system and add value to the process. The CB shall have to be Accredited by Authentic Accreditation Boards (AB) like we have in India National Accreditation Board for Certification Bodies (NABCB). Its not just the Certificate that hangs on the wall that matters, it is the result of a focused contribution from the Education Institution that should speak. The standard demands continual Improvement which shall be demonstrated year after year.

As an Engineer, after an 8yrs stint in Delhi, I started my journey with Ford Factory in Chennai, as Project Manager in Tier 1 supplier for Ford project, directly plunged into QS 9000 which was the first Automotive Standard and my first entry into Management System, We were one of the first few companies in Chennai to have been certified at that time. After that ISO TS 16949 and the upgradation of IATF 16949-2016 is all history. As a Technocrat, I had closely travelled and embraced implementation of multiple Management Systems Standards across various sectors, domains throughout my Consulting journey too. As the Secretary in Consultants Consortium of Chennai, I drive industry education exercise on regular basis.

(The views expressed are solely of the author)



CONSUMER PRICE INDEX

NUMBERS FOR INDUSTRIAL WORKERS (BASE 2016=100)

S. No.	State	Centre	Mar 2021	S. No.	State	Centre	Mar 2021
1	AP	Guntur	121.0	49		Nasik	116.3
2		Nellore	118.8	50		Pune	117.1
3		Visakhapatnam	131.6	51		Solapur	120.7
4	ASM	Biswanath-Chariali	123.7	52		Thane	113.6
5		Doom-DoomaTinsukia	123.7	53	MEG	Shillong	126.7
6		Guwahati	125.9	54	ODI	Angul-Talchar	126.4
7		Labac-Silchar	114.2	55		Cuttack	126.4
8		Numaligarh-Golaghat	114.2	56		Keonjhar	124.9
9		Sibsagar	117.7	57	PUD	Puducherry	122.6
10	BIH	Munger-Jamalpur	117.2	58	PUN	Amritsar	120.3
11		Patna	118.2	59		Jalandhar	118.6
12	CHD	Chandigarh	122.7	60		Ludhiana	121.6
13	CHS	Bhila	113.2	61		Sangrur	118.3
14		Korbe	122.5*	62	RJN	Alwar	116.4
15		Rajpur	112.5	63		Bilwara	116.1
16	DNH	Dadra & Nagar Haveli	112.7	64		Jaipur	116.3
17	DLI	Delhi	114.1	65	TN	Chennai	119.5*
18	GOA	Goa	114.2	66		Coimbatore	119.1
19	GUJ	Ahmedabad	114.6	67		Coonoor	125.8
20		Bhavnagar	114.0	68		Madurai	124.9
21		Rajkot	117.5*	69		Salem	120.1
22		Surat	113.7*	70		Tirunelveli	124.3
23		Vadodara	115.7	71		Virudhu Nagar	120.1
24	HRY	Faridabad	116.6	72	TEL	Hyderabad	118.6
25		Gurugram	119.7	73		Mancheriyal	127.9
26		Yamunanagar	115.6	74		Warangal	119.0
27	HP	Himachal Pradesh	121.4	75	TRP	Tripura	115.0
28	J&K	Jammu & Kashmir	124.2	76	UP	Agra	120.8
29	JRK	Bokaro	118.4	77		Ghaziabad/G.B.Nagar	119.8
30		Dhanbad-Jharia	123.5	78		Kanpur	121.0
31		Jamshedpur	130.4	79		Lucknow	124.0
32		Ramgarh	124.0	80		Varanasi	123.6
33	KNT	Belgaum	120.0	81	UTK	Udham Singh Nagar	127.5*
34		Bengaluru	116.1	82	WB	Darjeeling	112.8
35		Chikmagalur	112.2	83		Durgapur	119.6
36		Davamagere	123.6	84		Haldia	114.9
37		Hubli-Dharwad	118.0	85		Howrah	120.7
38		Mercara-Kodagu	113.7	86		Jalpaipuri	115.6
39		Mysore	117.7	87		Kolkata	124.1
40	KRL	Ernakulam/Alwaye	125.2	88		Raniganji	127.7
41		Idukki	123.4			ALL INDIA INDEX	119.6
42		Kollam	123.0				
43	MP	Bhopal	117.2				
44		Chindwara	118.7				
45		Indore	115.5				
46		Jabalpur	119.9				
47	MHR	Mumbai	114.6				
48		Nagpur	117.7				

1. The CPI-IW for month of April 2021 will be released on 31st May, 2021.

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

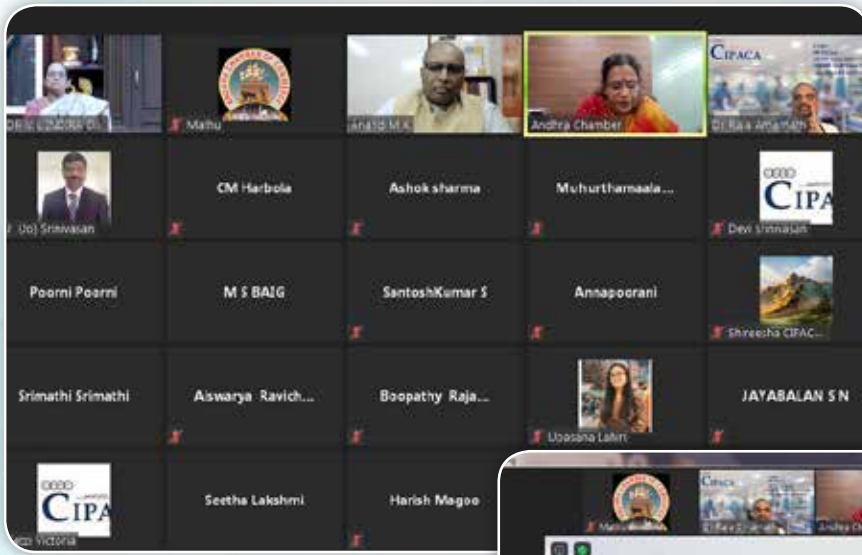
3. Website: <http://www.labourbureaunew.gov.in>

*Rounded up from second decimal place.

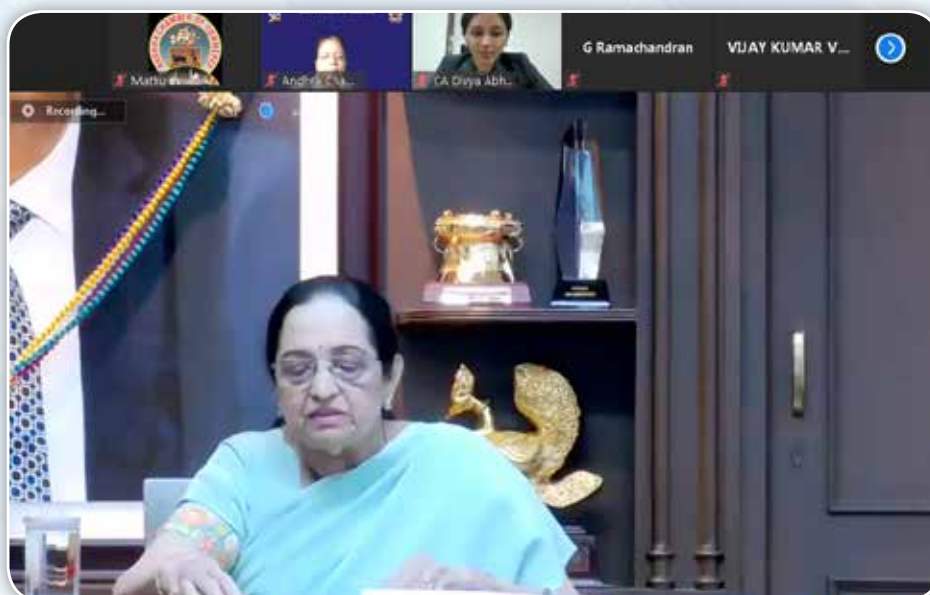
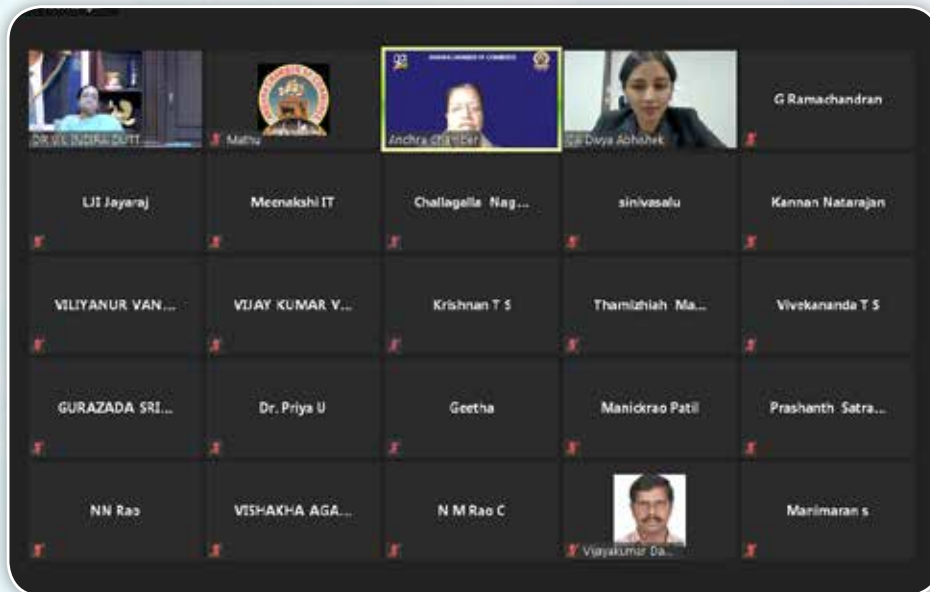
Source: LABOUR BUREAU, SHIMLA

Picture Gallery

Webinar on Business beyond COVID-19 and Vaccination - A fact check on the 8th April 2021



Webinar on Recent amendments in Companies Act 2013 on the 23rd April 2021



ACC Bulletin - Advt Tariff

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

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

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

Please contact

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

Tel : + 91 44 24315277 +91 9840248688

Email : andhrachamber1@gmail.com



Our other Chapters

SECUNDERABAD OFFICE:

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

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

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

VISAKHAPATNAM OFFICE:

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

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

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

VIJAYAWADA OFFICE:

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

Email: andhrachambervijayawada@gmail.com | **Shri N. RAJA RAO**, Joint Secretary

Edited, Published and Printed by Andhra Chamber of Commerce at

“Velagapudi Ramakrishna Building”,

#23, Third Cross Street, West C.I.T. Nagar, Nandanam, P.B. No.3368, Chennai-600 035.

Phones : 044 - 2431 5277 / 2431 5278 / 2431 5279

Email : andhrachamber@airtelmail.in / andhrachamber1@gmail.com /
secretary@andhrachamber.com



UPDATATION OF MEMBERSHIP DETAILS

Kind Attn: Members

Dear Sir/Madam;

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

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

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



In the service of Public for more than 56 years

Winning client's trust with unmatched professionalism

GLOBE DETECTIVE AGENCY

FOR TOTAL SECURITY SOLUTIONS IN INDIA

Investigation

- Pre & Post Matrimonial
- Pre & Post Employment
- Industrial Theft & Fraud
- Undercover Operation

Security

- Consultation
- Trained Man Power
- 24 x 7 Control Room
- Client Support

Facility

- House Keeping
- Pantry Services
- Guest House Mgmt
- Garden Member

Electronics

- Access Control
- Burglar Alarm
- Fire Alarm
- CCTV

REGIONAL OFFICES:

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

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

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

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

BRANCH OFFICES:

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

www.globedetective.com

SATTVA

LOGISTICS GROUP

Logical Solutions to Logistics Challenges

SATTVA / MANALI

CFS / PUBLIC BONDED WAREHOUSE

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

SATTVA / VICHOOR

CFS / PUBLIC BONDED WAREHOUSE

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

SATTVA / PONDY

ICD / PUBLIC BONDED WAREHOUSE

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

SATTVA / ARAKKONAM

ICD / PUBLIC BONDED WAREHOUSE

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

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

SATTVA / AMBUR

CFS - WESTERN GATEWAY CARGO SERVICES PRIVATE LIMITED

76D, MC Road, Govindapuram, Ambur - 635 802.

Telefax: 04174-243363 / 243364

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

SATTVA / VISHAKAPATNAM

VISAKHA CFS & LOGISTICS PRIVATE LIMITED

Empty Depot & General Warehouse

Survey No. 224/4, Bayyavaram Village, Kasimkota Mandal,
Anakapalli, Visakhapatnam District.

R. DESIKAN, Director, Mobile : +91 98400 70459, Email: desikan@sattva.in

INTERNATIONAL CUSTOM DAY AWARD



GENERAL WAREHOUSE AT GUMMIDIPOONDI

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

AT THONDAMANATHAM

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

AT THUTHIPET

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

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

CORPORATE OFFICE :

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

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

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

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

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

SATTVA
LOGISTICS PVT. LTD®

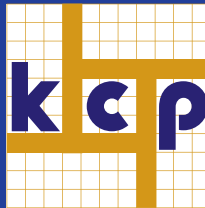
THE KCP LIMITED



CEMENT PLANT MUKTYALA



CEMENT PLANT MACHERLA



SUGAR INDUSTRY
VIETNAM



HEAVY ENGINEERING
CHENNAI

BUILDING THE NATION SINCE 1958

SRISAILAM DAM



NAGARJUNA SAGAR DAM



KCP
CEMENT
BUILT TO LAST



POLAVARAM PROJECT



SRI KANAKADURGAMMA VARADHI

Registered Office: "Ramakrishna Buildings" No. 2 Dr. P.V. Cherian Crescent, Egmore, Chennai- 60008
Tel: +9144-66772600 / 66772667, Fax: 66772620 CIN65991TN1941PLC001128

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