



FTCCI *Review*

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THE FEDERATION OF TELANGANA CHAMBERS OF COMMERCE AND INDUSTRY

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37_{pg}

**CENTRAL BANK DIGITAL
CURRENCY (CBDC) - E RUPEE**

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FTCCI *Review*

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106th ANNUAL GENERAL MEETING



Outgoing President
Sri Anil Agarwal welcoming
the Incoming President
Sri Meela Jayadev by pinning
the lapel pin

Incoming President
Sri Meela Jayadev
welcoming the Incoming
Sr Vice President
Sri Suresh Kumar Singhal
by pinning the lapel pin





Sri Meela Jayadev,
President,
Sri Suresh Kumar Singhal,
Sr Vice President,
Sri Anil Agarwal,
Immediate Past President
welcoming the
Incoming Vice President
Sri R.Ravi Kumar
by presenting bouquet :
5th August 2023



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HEARTIEST Congratulations

FTCCI ELECTED NEW OFFICE BEARERS
FOR THE YEAR 2023-24



Sri Meela Jayadev President

Sri Meela Jayadev is unanimously elected as President for the year of 2023-24 at its 106th Annual General Meeting held on 15th July, 2023 at Federation House, FTCCI, Hyderabad.

Meela Jayadev is Managing Director of M/s. Sudhakar Irrigation Systems Pvt Ltd, and Director of Sudhakar PVC Products Pvt. Ltd., and Sudhakar Polymers Pvt Ltd.

Sudhakar is the leading and biggest PVC Pipes & fittings manufacturer in South India and belongs to the renowned SUDHAKAR Group, a household name in plastic piping systems in Telangana, Andhra Pradesh, Karnataka and Orissa. They are also diversified into manufacturing Wires & Cables, UPVC Doors & Window profiles.

Meela Jayadev is the youngest son of Late Sri Meela Satyanarayana, the founder and chairman of the SUDHAKAR Group. He is an innovator and entrepreneur with 40 years in the business. He is experienced in all aspects of business formation, operation, finance and management. In addition, he is a visionary product developer with a strong command of business and management principles.

His passion for the latest technologies in plastics made him travel to various countries to attend many international exhibitions, seminars, programs and industry visits.

He is also an active member of the All India Plastics Manufacturer's Association, Andhra Pradesh Plastics Manufacturers Association, and Lions Club of Hyderabad.



Sri Suresh Kumar Singhal Senior Vice President

Sri Suresh Kumar Singhal is unanimously elected as Sr. Vice President for the year of 2023-24 at its 106th Annual General Meeting held on 15th July, 2023 at Federation House, FTCCI, Hyderabad.

Suresh Kumar Singhal has served in the Managing Committee of FTCCI for over a decade and played a key role in several expert committees such as Energy and others. He has actively represented to the government on various issues on tariff pertaining to Industry.

He graduated in commerce from Madras University in 1979 and started his own company by name India Wrapping Paper Industry at Jeedimetla. It manufactures of printing, wax coated paper.

Subsequently he has started the company in 1991 namely Prompt Packaging Pvt.Ltd., (Unit-I) It manufactures of Corrugated boxes. Again he started the Unit-II in 2001 and Unit-III in 2017

Simultaneously, he has started one Steel Company namely Shalini Steel Pvt. Ltd. in 1994. It manufactures of TMT Bars. He is promoter and Managing Director of the company till 2020 in IDI, Bollaram. Again in 2006, he has started Vijay Iron Foundry Pvt.Ltd. a mini steel plant in IDI, Bollaram. He is Promotor and Managing Director. It manufacturing MS Billets and TMT Bars.

Suresh Kumar Singhal is eldest son of Sri Kishan Chand Singhal. He has got 41 years of experience in various fields like Packaging, Steel & Paper manufacturing.

Singhal has started one paper mill by name Prompt industries Pvt. Ltd. A paper mill in Rudraram, Sangareddy district manufacturers of specialty papers and exporting its finished product. He has started another paper mill in 2014 by name of Prompt pulp and fiber pvt.ltd at Medchal. It manufactures Soft tissue Papers & exporting it and supplying in domestic market. He has been nominated member of Council for Consumer Affairs in Ministry of Steel, Government of India (2011-13). He has interest in social welfare activities of nation and he has headed so many Social Organisations like Haryana Sava Sangh, Haryana Nagarik Sangh, Agarwal Samaj & Friends of Tribal Society.

HEARTIEST Congratulations

FTCCI ELECTED NEW OFFICE BEARERS
FOR THE YEAR 2023-24



Sri R.Ravi Kumar **Vice President**

Sri R. Ravi Kumar is a postgraduate by qualification and a well-known Industrialist of Hyderabad. He also holds directorships in different companies; he is a whole-time director in M/s.Motion Dynamic Pvt Ltd, an Executive Director of M/s.Zetatek Industries Private Limited and a Director in M/s.Zetatek Technologies Pvt Ltd which forms part of the Zetatek Group. A group that is Internationally and highly reputed, in the field of manufacturing, testing, supply, and service of defense and aerospace-related equipment.

The Companies are based out of Hyderabad and began operations in 1990, in the last three decades established an impeccable reputation as a market leader in the niche segment of Environment simulation, Temperature chambers, Humidity Chambers, Altitude chambers, CATH Chambers, and Environmental stress screening chambers, etc. Motion Dynamic began its operation in 2003 and its products consist of a comprehensive series of modular test instruments. Rotary Position/Rate Tables, Gyro and Accelerometer Test Tables, Electro- Optical Tracking Systems (EOTS)- Pan & Tilt Gimbals, Hardware-In- Loop Simulators (HILS), and Centrifuges are typical applications of the modular design concept. Zetatek Group is dedicated to delivering top-notch environmental test equipment that is ozonefriendly and one of the most promising examples of an initiative that helps realize the dream of a self-reliant nation where technology transforms lives.

In addition to its manufacturing activities, Zetatek Group serves different public sectors and defense agency like DRDO and other well-versed establishment and also export to different countries and is an authorized representative in India for sales and technical support for several reputable international companies.

He is the Managing Committee Member and Chairman of HR & IR at The Federation of Telangana Chambers of Commerce and Industry (FTCCI) and the Chairman of ITI Shadnagar – Telangana State.

Sri R.Ravi Kumar has been a Senior Faculty member of the ART OF LIVING Foundation, having its existences in 184 countries, is founded by the world-renowned spiritual leader, SRI SRI RAVI SHANKAR ji, under his able guidance, he has conducted several Stress Management Workshops in India and Abroad. He has delivered lectures and carried workshops for people from all walks of life including professionals, several politicians including cabinet ministers, and sports personalities, who are his beneficiaries. He was instrumental in conducting innovative programs, such as “Prison-Smart”, which has made a huge difference to the health and peace of the world. “Prison-Smart” innovative program, which benefited several prisoners and helped in transforming their lives, including criminals under trial.

Sri R.Ravi Kumar has also played Shuttle Badminton at the National Level, representing the combined State of Telangana (erstwhile Andhra Pradesh). His dynamic personality, hard work, selfless love, and commitment to mankind have made a huge impression in the development of society and towards a better life for all.

Dear Members

I trust this message finds all of you in good health and high spirits. It gives me immense pleasure to address the esteemed members through this platform and to share my thoughts and inform about the activities of the Federation. I extend my heartfelt gratitude to every member of FTCCI for entrusting me with the honour of serving as President during the 107th year of this esteemed organization. I am committed to fulfilling my responsibilities as President to the best of my abilities. I firmly believe that every significant achievement begins with that crucial first step. I am determined to work towards our milestones with unwavering dedication, fostering a collaborative team effort.

The remarkable progress attained by our 106-year-old organization is a testament to the trust imposed and sincere efforts put in by all the members. As we continue to march forward, I am wholeheartedly devoted to realize the vision of Federation and I am grateful for the backing of our newly appointed managing committee members.

My tenure's key focus will be enhancing the Federation's brand. I strongly believe that the wisdom and guidance of past presidents will continue to bolster us as we strive for greater heights. I am confident that their invaluable support and advice will be instrumental in our journey ahead. I am confident that with the dedication and cooperation of the entire secretariat team we will achieve our set targets and goals.

As we navigate through these dynamic times, I would like to provide you with an update on the current economic status and other significant developments within both the Central and State Governments.

Our nation's economy continues to display resilience and adaptability despite the emerging global challenges. The Central Government's prudent fiscal policies and targeted initiatives have played a pivotal role in maintaining stability. The latest GDP figures indicate a steady recovery trajectory, reflecting the collective efforts of various sectors. It's heartening to witness the gradual restoration of consumer and investor confidence.

However, it's crucial to acknowledge that specific sectors are still undergoing recovery, requiring us to remain vigilant. Our organization has a vital role to play in contributing to economic rejuvenation through innovation, resilience, and collaborative strategies.

As members of this esteemed organization, we have a pivotal role to play in shaping the future landscape. Our commitment to innovation, ethical practices, and

social responsibility will bolster our organization's standing and contribute to the nation's progress. Let us continue to foster an environment of collaboration, knowledge sharing, and skill development within our community.

I am optimistic about the path ahead. Our collective resilience has carried us through challenges, and this spirit will lead us to new horizons of success. Let us march ahead with determination, remembering that our endeavours contribute not only to our organization but also to the well-being of our nation.

The Federation, in its continuous endeavour to promote entrepreneurship for sustainable growth and employment generation, is conducting EDPs across Tier II and III cities in the State of Telangana. The two-day women entrepreneurship program conducted at Chegunta, Medak District has received overwhelming response with more than 150 women attending the program. I thank the officials of TWCC and DRDA Medak Collectorate for their support and co-operation.

The conference on India-UAE Comprehensive Economic Partnership Agreement (CEPA) in association with UAE-India Business Council highlighted the importance of CEPA and the opportunities for business between India and UAE. The conference aimed at enhancing the bilateral trade between UAE and Telangana State.

The 50th GST Council has made several important recommendations. Pursuant to this several clarifications have been issued by the Central Board of Indirect Taxes and Customs (CBIC). FTCCI, to create awareness of the recommendations organized a seminar on the "50th GST Council Recommendations" by inviting Chief Commissioner of Customs and Central Tax, Sri Sandeep Prakash, IRS.

I congratulate Mr. R. Ravi Kumar on being elected as Vice President of FTCCI and I am confident that under the able leadership of Office Bearers and guidance of Managing Committee Members the Federation will reach newer heights in the coming years.

President's Desk



M. Jayadev
Meela Jayadev
President



Ministry proposes CTU transfer to Grid Controller of India

The power ministry has proposed the transfer of ownership of the Central Transmission Utility of India (CTU), currently a subsidiary of Power Grid Corporation of India Ltd, to the Grid Controller of India.

A proposal for the plan has been sent to the Cabinet, two sources said. The move has been planned to avoid a conflict of interest while awarding power transmission projects and to provide a level playing field to all the players bidding for such projects, one of the persons said.

The CTU's responsibility includes undertaking the transmission of electricity through the inter-state transmission system and related planning and coordination. It is also the nodal agency for the grant of open access to inter-state transmission systems through a grant of connectivity, medium-term open access, and long-term access.

The Grid Controller of India, also under the Ministry of Power, operates India's electricity grid through the National Load Dispatch Centre and five regional load dispatch centers.

"While bidding for transmission lines, Power Grid also participates, and they control the CTU which has the information on the projects but not the other companies," the person said. Power Grid and Grid Controller of India did not respond to e-mails sent by ET till the time of printing.

www.economictimes.indiatimes.com

India plans to achieve 50% non-fossil installed capacity by 2030, says PM Narendra Modi at G20 Energy Meeting

Indian Prime Minister Narendra Modi, while laying emphasis on the country's climate commitments, said that India has demonstrated leadership in climate action and achieved its non-fossil installed electric capacity target nine years in advance.

In a video message to the G20 Energy Ministerial Meeting in Goa, the Prime Minister said that India plans to achieve 50 percent non-fossil installed capacity by the year 2030.

"No talk about the future, sustainability, or growth and development can be complete without energy. It impacts development at all levels, from individuals to nations," the Prime Minister said at the meeting that brought together ministers from the countries in the G20 grouping.

He then underlined that India is among the top global leaders in solar as well as wind power and is making great efforts in green growth and energy transition.

"India is the most populated nation and the fastest-growing large

economy in the world yet we are moving strongly on our climate commitments. We achieved our non-fossil, installed electric capacity target 9 years in advance. We have now set a higher target, we plan to achieve 50 percent non-fossil installed capacity by 2030," PM Modi said.

He further highlighted that the entire world looks to the G20 group to advance sustainable, just, affordable, inclusive, and clean energy transition and urged them to ensure that the Global South is not left behind.

"We must find ways to bridge technology gaps, promote energy security, and work on diversifying supply chains. And, we must strengthen collaboration on the 'fuels for the future,'" he said.

www.wionews.com

MSMEs can benefit from ToD tariffs by shifting consumption during solar hours when power cost will be at least 20% less: Shri R. K. Singh, Union Power & NRE Minister

Ministry of Power vide notification dated 14.06.2023 has issued the Electricity (Rights of Consumers) Amendment Rules, 2023 wherein the rule for Time of Day (ToD) Tariff has also been specified. This rule inter alia provides that:

i. ToD tariff for Commercial and Industrial consumers having maximum demand more than 10kW shall be made effective

from a date not later than 1st April, 2024 and for other consumers except agricultural consumers, the ToD tariff shall be made effective not later than 1st April 2025.

ii. ToD tariff, during the peak period of the day, for Commercial and Industrial consumers shall not be less than 1.20 times the normal tariff, and for other consumers, it

shall not be less than 1.10 times the normal tariff.

- iii. Tariff for solar hours, of the day, to be specified by the State Commission shall be at least twenty percent (20%) less than the normal tariff for that category of consumers.

Ministry of Power has not received any representations from MSME entrepreneurs. Further, the ToD tariff comprising separate tariffs for peak hours, solar hours, and normal hours, sends price signals to consumers to manage their load in accordance with the Tariff. Since the tariff during the solar hours will be at least 20% less than the normal tariff, the consumer including MSMEs can shift consumption during solar hours when power cost is less and can be benefited.

The Ministry of Micro, Small, and Medium Enterprises has not requested the Ministry of Power to reconsider its decision.

<https://pib.gov.in/PressReleaseframePage.aspx?PRID=1943366>



Coal washeries capacity needs to be enhanced to reduce import: Coal Secretary

There is an urgent need to augment the capacity of coal washeries to curtail coal imports and bolster domestic coal beneficiation, coal secretary Amrit Lal Meena said.

Speaking at a national seminar on "Washing of Coal - Opportunities & Challenges", organized by the Indian National Committee World Mining Congress, in collaboration with the Ministry of Coal, Meena emphasized the incorporation of

the latest technologies and the opening of new mines to boost coal production efficiently.

He said numerous railway projects are underway to overcome transportation constraints and infrastructure developments are being carried out to support the coal industry's growth.

The seminar addressed specific challenges related to coal beneficiation, including discussions on the washability characteristics of Indian coal, particularly for coking coal in the domestic steel industry. Concerns were raised regarding the beneficiation of low-volatile coking coal (LVC) and the need for strategic planning to halt its supply to power plants. Proposals were put forward to replace conventional washeries with new ones and to introduce deshaling plants for LVC coal with high ash content.

www.livemint.com

NTPC Telangana's first 800MW unit performs at full capacity



The first ultra-supercritical unit of the 2×800 MW Telangana Super Thermal Power Project of NTPC-Ramagundam reached its full capacity performance by producing 801.6 MW.

Chief General Manager, NTPC (Ramagundam & Telangana) Kedar Ranjan Pandu along with other staff celebrated the event by distributing sweets.

It may be recalled that the first of the two 800 MW units of the TSTPP was synchronized to the

grid on March 24. Though the unit was prepared for full production, it failed to achieve the target due to technical problems.

On July 18, the unit was resumed again and achieved the target by gradually increasing the production. At 7.40 pm, 801.6 MW was produced. A commercial operation declaration will be made after 72 hours of testing.

Established as per the provisions of the Andhra Pradesh Reorganization Act, 2014, the 5×800 MW (4,000

MW) supercritical thermal power plant is mandated to supply 85% of the energy generated there to Telangana.

The Telangana Government has made a formal request to the NTPC and Ministry of Power to allocate 100% of the power generated there to meet the increasing demand for energy in the State, but a decision is yet to be taken on it.

This plant has several environment-friendly fuel-efficient features with an improved cycle efficiency of 42 percent, a unified control system and control room, gas insulated sub-station, installation of roof-top solar panels on all plant buildings, highly concentration slurry disposal system for water conservation and flue gas desulphurization (FGD) for SOX reduction, officials said.

Government to extend export benefits to e-commerce couriers: Vivek Johri, CBIC, Chairman

The government may extend all export benefits, including the duty drawback scheme and Remission of Duties and Taxes on Exported Products (RoDTEP) facility to e-commerce exports made via the courier mode. This will aid MSME exporters, the Central Board of Indirect Taxes & Customs (CBIC) Chairman, Vivek Johri has said.

"For e-commerce, (there is) one more initiative we are planning on the customs side, which will help MSME exporters in a big way. We are looking at how we can improve the courier portal, which is completely digitized, to enable the disbursement of export benefits. We have started working on it, thinking about the best way to do it," Johri told Moneycontrol.

According to the foreign trade policy, India's e-commerce export is estimated to reach \$ 200 billion - \$300 billion by 2030. E-commerce exports are orders placed and processed online from customers located in foreign countries.

Many businesses are increasingly looking at e-commerce exports as an alternative to increase their business. Currently, the export of goods using a courier does not get export benefits of RoDTEP, duty drawback, and Rebate of State & Central Taxes and Levies (RoSCTL), he said.

RoDTEP is based on the globally accepted principle that taxes and duties should not be exported, and taxes and levies borne on the exported products should be either exempted or remitted to exporters. The scheme refunds the embedded central, state, and local taxes to exporters. The rebate, implemented in 2021, is issued as a transferable electronic scrip by CBIC.

RoSCTL is a scheme on export of garments and made-ups under which rebate is provided for

embedded state and central taxes to exporters in the form of duty credit scrips.

The duty drawback scheme rebates the incidence of customs and central excise duties, which are charged on imports when these are used as inputs for goods to be exported.

CBIC has already tied up with the postal department for the One District-One Product scheme for 100 districts. Under this, small exporters can hand over their export parcels to the nearest post office - regardless of where they are. The postal department will then ensure its movement to a foreign post office where all the customs and other regulatory checks will be done, after which the parcel is exported. This is another way of helping e-commerce firms, Johri says.

In the new foreign trade policy released earlier this year, the value limit for exports through courier service was increased to Rs 10 lakh per consignment from Rs 5 lakh previously.

For domestic e-commerce, the Goods and Services Tax (GST) Council has announced that sellers below the threshold will be able to supply to operators such as Amazon and Flipkart without registration for intra-state supply starting October 1.

The threshold for aggregate yearly sales is Rs 40 lakh for sellers generally. For sellers from states in the special category under GST - Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Tripura, and Sikkim - the threshold is Rs 20 lakh.

"We have received some more suggestions under GST for e-commerce, and will work on those," he added.

<https://www.moneycontrol.com/news/business/economy>

EPFO Interest Rates: Govt approves 8.15% interest rate on EPF deposits



The Union Ministry for Labour and Employment has approved to credit interest at 8.15 percent to the Employees' Provident Fund (EPF) scheme for 2023-24.

According to an Employees' Provident Fund Organisation (EPFO) office order issued on July 24, the labour ministry has conveyed the approval of the central government to credit interest at 8.15 percent per annum for 2021-22 to every member of the EPF scheme.

The circular further states to issue necessary instructions to authorities concerned for crediting the interest in the EPF members' accounts.

The Central Board of Trustees (CBT) of the EPFO on March 28 set an 8.15 percent interest rate on provident fund for this fiscal.

The CBT recommended the amount balancing both the growth and surplus fund to have safeguards. The recommended interest rate of 8.15 percent safeguards the surplus as well as guarantees increased income to members. Both the rate of interest at 8.15 percent and the surplus of Rs 663.91 crore are higher than the last year.

www.moneycontrol.com

Rupee opens higher against US dollar



The Indian rupee opened marginally higher against the US dollar tracking gains in local equities and Asian currencies markets.

At 9.20am, the domestic currency was trading at 82.04 a dollar, up 0.07 percent from its previous close of 82.10.

The local equity markets hit the 67,000 mark on Wednesday, July 19. Since March till date, the benchmark Sensex rose over 15 percent.

The market is eagerly awaiting the FOMC meeting on July 26, during which the Federal Reserve (FED) is expected to raise rates by 25 basis points (bps). However, the market is particularly interested in the tone of the meeting as it could have significant implications. On the following day, the European Central Bank (ECB) will announce its rate decision on July 27.

According to CR Forex note, the rupee is likely to remain flat to stronger hovering near the 82 +/- 10 paise levels. The rising oil prices led by expectations of more stimulus spending by China to support their economy could also keep the rupee rise in check. Also, post the supply cut announced by Saudi and OPEC+, the average Indian crude basket continued to rise for June and July standing at \$78.22 per barrel, compared to \$74.93 a barrel in June.

Asian currencies were trading higher. China Offshore gained

0.95 percent, Thai Baht 0.6 percent, Japanese yen 0.38 percent, Singapore dollar 0.25 percent, Philippines peso 0.22 percent, Taiwan dollar 0.11 percent, South Korean won 0.11 percent. Meanwhile, the Malaysian ringgit fell 0.19 percent.

The dollar index, which measures the US currency's strength against major currencies, was trading at 100.075, down 0.20 percent from its previous close of 100.28.

www.moneycontrol.com

New modules for TSbPASS introduced in Telangana

The Telangana State Building Permission Approval and Self-Certification System (TSbPASS) has introduced four new modules – Enforcement Module, Correction Module, Land Use Information and Revision Module – to further benefit citizens. One of the recent features introduced is the show cause notice, which is issued in cases of rejected applications. This allows applicants to respond within a week and rectify any deficiencies, such as incomplete details or shortfalls, without having to file fresh applications for approval. TSbPASS officials encourage citizens to make use of these modules for their convenience. The enforcement module developed recently helps detect and monitor unauthorised constructions, layouts and deviations, allowing the authorities to take prompt enforcement action and ensure compliance with the TSbPASS Act.

In the correction module, citizens can submit typographical errors related to personal details, such as relationship status, Aadhaar number, mobile phone number, email address, complete postal address, plot details and house address under the instant registration and instant approval categories. The land use Information module includes various land-related activities, such as residential, commercial, industrial, agricultural, recreational and conservation uses. The revision application module

enables citizens to submit changes related to plot area, built-up area or building plan for approved applications or issued building permits under the instant approval category.

www.newindianexpress.com

Walmart, Flipkart ink MoU with Telangana Govt



Walmart and Flipkart entered into a Memorandum of Understanding (MoU) with the State government to create an ecosystem aiding capacity building for Micro, Small, and Medium Enterprises (MSMEs) in the State.

This will facilitate the development of local MSMEs towards accessing a wider domestic market space, to leverage online retail and enable sustained growth and commercialization, as per a release. Under the new partnership, Walmart will extend its support to help MSMEs digitize their businesses and fuel capacity building, which will enable the MSMEs to be a part of the offline and online domestic supply chains, it added.

Jayesh Ranjan, Principal Secretary, Industries & Commerce Department, Government of Telangana, said, "MSMEs from different parts of Telangana are flourishing and bringing recognition to our State. MSMEs form a strong backbone to the country's economy and it's crucial that we help them scale up and equip them with digital tools and technology to promote their business growth."

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Telangana

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Extension in Validity of Industrial Licenses

The Department of Promotion of Industry and Internal Trade (DPIIT) has issued a press note dated July 21, 2023 (available [here](#)) and provided guidelines for streamlining the procedure for grant of industrial licenses.

In order to promote ease of doing business in India, the period of initial validity of industrial license has been extended from 3 years to 15 years for all kinds of licenses to be granted henceforth under the Industries (Development and Regulation) Act, 1951 ("IDR Act").

The press note has prescribed new guidelines in case of extension of validity of the industrial license for existing license holders who have not commenced production of items within 15 years of issue of license, and certain key conditions are set out hereunder:

- ✓ The status of the entity mentioned in the license should be the same, unless the change has been endorsed in the existing license.
- ✓ The land should have been acquired either under ownership or on lease for a minimum period of 30 years and the construction on the project should have been completed.
- ✓ Extension of validity would be allowed for a further period of 3 years i.e., up to a maximum of 18 years.

Refusal by the tribunal to entertain an amendment application: Whether a ground for challenge under Section 34

In *Kavis Fashions Private Limited v. Dimple Enterprises and others*, the Hon'ble Bombay High Court ("Court"), while hearing an application for setting aside an award of the arbitral tribunal under S. 34 of the Arbitration and Conciliation Act, 1996 ("Act"), inter-alia observed as under:

The order rejecting an amendment application may not be an interim award capable of being challenged by an independent petition under Section 34 of the Act. However, once the arbitral proceedings are disposed of, and the final award is under challenge; grounds for challenging such rejection can certainly be raised in the petition filed under Section 34 of the Act.

A party may oppose an amendment application on various grounds available to a party, in addition to the ground of delay, as Section 23(3) uses the words 'having regard to the delay in making it' in contrast to the words 'having regard only to'.

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CASE LAW

ALERT

The GST Law is evolving and now the enforcement has started by the Department to identify the black sheep in the ecosystem and this resulting some litigation. To help the stakeholders, we at Manohar Chowdhary & Associates have come up with the idea of sharing the latest updates on GST

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PETITIONER/RESPONDENT

M/s. Manappuram Finance Ltd
Assistant Commissioner, Central Tax &
Excise, Thrissur Division
Joint Commissioner (Appeals), Kochi

IN THE COURT OF

The High Court of Kerala

2 July 2023

QUESTIONS RAISED

The Writ Petition was filed by the Petitioner for the GST refund on Notice Pay Recovery. The Appellate Authority upheld the order. The Petitioner based their argument on Circular No.178/10/2022-GST issued by CBIC on 3.8.2022, which states that GST does not apply to notice pay recovery since it considers as penalty rather than payment for not tolerating an act.

ORDER

The Court has quashed the Order for Rejecting the Refund on the Notice Pay Recovery and held that application filed by the Petitioner is to be restored. Circulars only clarify the existing law, and beneficial circulars must be applied retrospectively.

PETITIONER/RESPONDENT

M/s. Anya Traders
Union of India & Others

IN THE COURT OF

The High Court of Allahabad

3 July 2023

QUESTIONS RAISED

The Petitioner is dissatisfied with the appeal order dated 27.10.2021 from Respondent No. 3, denying the tax refund due to a late application. The Petitioner argues that the Apex Court's ruling on the exclusion of the Limitation Period should apply to them as well.

ORDER

The Court has quashed the impugned order issued by Respondent # 4 for rejection of refund and directed Respondent # 4 to revisit and pass a fresh order within 6 weeks from the date of submission of the certified copy of the Judgement.

PETITIONER/RESPONDENT

Makhijani Pushpak Harish

The State of Gujarat

IN THE COURT OF

The Supreme Court of India

4 July 2023

QUESTIONS RAISED

The Petitioner approached the Sessions Court on being arrested for offense u/s 69 & 132(1)(a) of the CGST Act 2017. The Sessions Court has granted bail with the pre-condition of a pre-deposit of Rs 3 crores as a bank guarantee. Aggrieved by the Order, approached the High Court, and the High Court has reduced it to Rs 1.50 crores.

ORDER

The Supreme Court has held that the pre-condition of furnishing bank guarantee imposed by the High Court is not liable to be sustained and set aside. The Supreme Court has sustained the other conditions imposed by the Chief Judicial Magistrate, which were upheld by the High Court.

PETITIONER/RESPONDENT

State of Punjab

Mandeep Singh

IN THE COURT OF

The High Court for the State of Punjab & Haryana

5 July 2023

QUESTIONS RAISED

The Petitioner is dissatisfied with the Order issued by the Additional Sessions Judge, Bathinda, which allowed the release of the seized goods based on 'Supardari.' The Petitioner argues that the trial court made a mistake by stating that the respondent claimed ownership of the goods.

ORDER

The Court has allowed the release of the Goods under Supardari but imposed some conditions. Directed the trial court to verify the list of the goods & calculate the total value of the goods and the basis on which FDR has to be submitted by the Respondent to 50% of the MRP, and the bank should not encash it till the final order is passed.

PETITIONER/RESPONDENT

M/s. Car Chassis Carriers Private Limited & anr.

Assistant Commissioner, College Street and Sealdah Charge

IN THE COURT OF

The High Court for Calcutta

6 July 2023

QUESTIONS RAISED

The Petitioner received an e-mail from the Respondent to reverse ITC as the Supplier's registration is canceled. The Petitioner approached the Single Bench and filed an appeal; the Single Bench did not provide any interim relief and approached the larger bench aggrieved by the order.

ORDER

The Larger Bench has held that the procedure followed by the authority for directing the reversal of the input tax credit & compelling the Petitioner to pay the amount is not sustainable in the eye of the law. The Court has ordered the Respondents to credit the ECL of the Petitioner within 10 days of the receipt of the Order.



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FTCCI DELEGATION VISIT TO SURAT

**14 Member delegation led by
Sri Anil Agarwal, President, FTCCI
visited Surat from
6th July to 9th July 2023.**

The objective of the visit was to interact and build network with Southern Gujarat Chambers of Commerce and Industry, explore the possibilities for mutual co-operation and develop business relations among the two State Level Chambers. The visit also aimed at studying the business culture of the industrially most developed state in the country and the Government support and co-operation for faster industrial growth.





Diamond Bourse, Surat : 6th July 2023



Meeting with SGCCI President and Executive Committee Members



It was noted that the share of industrial sector in the State GDP (GSDP) of Gujarat is very high at 48% compared to rest of the states in the country and national average. Telangana State economy is Service sector driven with more than 60% of GSDP of Telangana being contributed by it. It is always desirable that the industry sector share should be about 40% in the State's GSDP for sustainable growth and employment generation. Thus, FTCCI had a discussion with the SGCCI on how the government of Gujarat is supporting industry and the role played by Chambers in creating a business-friendly atmosphere.

It was informed by SGCCI Office Bearers and Executive Body Members that the State government as well as Govt. of India actively supported the Chamber in acquiring the Land to build infrastructure like – Auditorium and Exhibition Centre that are the major revenue contributors for the Chambers. SGCCI actively organizes national and international Expos that helps the industry build network and expand the market for their products.

The Government of Gujarat is also supporting the industry by releasing the various incentives given to the manufacturing industries from time to time. Some industries like Diamond and Textiles are expanding globally by uniting on co-operative basis. For instance, Diamond Bourse, the largest commercial space in the World is being constructed by Diamond

Manufacturers on co-operative basis (to be inaugurated in November 2023) and there is also Textiles Bourse in Surat city.

The collectiveness, co-operation, mutual support and government support – all together are the reasons for success story of Gujarat State as highly industrialised state.

The visit was very successful. Mr. Ramesh Nathalal Vaghasia, SGCCI President, Mr. Manish Kapadia, Group Chairman; Mr. Kamlesh Yagnik, Past President, SGCCI and other members of the Executive Committee have welcomed the FTCCI delegation and the hospitality shown by them is commendable.

FTCCI President Sri Anil Agarwal, Senior Vice President Sri Meela Jayadev and other members of the delegation had very productive discussion with SGCCI and both the Chambers have agreed to explore and conduct mutually beneficial programs and support each other in all possible areas of activities.

The delegation visited Goldi's Solar, Solar Panel manufacturing unit, SRK House- one of the largest Diamond cutting and polishing units in the country, Textiles manufacturing unit and Jewellery manufacturing unit in Surat City. Everyone is highly cordial and explained business models of their respective units. They requested to support them in expanding the business in the State of Telangana.

The delegation also interacted with Sri Govind ji Kaka Dholakia, Founder Chairman of SRK House. His life journey from a small village to becoming most successful Diamond Exporter in India is very inspiring to all. His staunch belief in Bhagavad Gita and its teachings are the guiding force for Kaka Ji and he advised everyone to be humble and give back to society what it has given to them. He said the most meaningful emotion for human beings is "Compassion". The delegation appreciated and expressed their gratitude to Govind Ji Kaka Dholakia and his family members for their hospitality and above all simplicity and humbleness.

On Saturday, 8th July the delegation visited The World's Tallest Statue of



Visit to Goldi Solar Industry, Surat : 7th July 2023

Unity, the statue of India's First Deputy Prime Minister, Bharat Ratna Sardar Vallabhbhai Patel.

On Sunday they also had the opportunity to have the Darshan of Neelakanthdham.

The visit was very fruitful in making the relationship between SGCCI and FTCCI more closer and stronger. Both the Chambers planned to support Expos conducted by them in respective States and participate.



SRK House – Diamond Cutting and Polishing Unit



Visit to Jewellery Manufacturing Unit



Visit to LAXMIPATI Textiles : 7th July, 2023



With Sri Govind Ji Dholakia, Founder & Chairman, SRK Group



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Vision 2030: Quality & Affordable Health for All-Telangana Document Release

The Federation of Telangana Chambers of Commerce and Industry along with Padma Bhushan Dr Nageshwar Reddy as the Chief Advisor, Dr Dwarkanatha Reddy as the Chair for the Vision document and Like-minded partners including Administrative Staff College of India as Knowledge Partner, LV Prasad Eye Institute, AIG as the Associate Partners organised Vision -2030: Quality & Affordable Health for All-Telangana Document Release & Healthcare Excellence Awards at KLN Hall, Federation House, Hyderabad. The event was attended by esteemed dignitaries, including Mr. Somesh Kumar, Padma Shri Dr. G.N. Rao, Mr. Anil Agarwal, President, FTCCI, Mr Shekhar Agarwal, Convenor-Health Committee, FTCCI, Dr. Subodh Kandamuthan, Dean of Training Programmes at ASCI.





Mr Anil Agarwal, President FTCCI has welcomed the Chief Guest Mr. Somesh Kumar, The Former Chief Secretary of Telangana and Chief Advisor to Hon'ble Chief Minister, Guest of Honour Padma shri Dr. G.N. Rao and other guests including Vision Architects (Doctors, Public Health experts, Insurance Experts, Technology Experts, NGO'S, Media) highlighted the achievements of Government of Telangana. He expressed his deep admiration for states forward-looking approach and the government's tireless efforts in shaping a progressive future for Telangana. He asserted that even if the government were to engage renowned research organizations such as PWC, KPMG, EY, among others, the quality of the documents produced would not match Vision 2030.

The Chief Guest unveiled the "Vision 2030-Quality and Affordable Health for All in Telangana" document. Addressing the gathering after unveiling the document, Mr. Somesh Kumar acknowledged that while it is customary for Vision Documents to be released by the government, the initiative taken by FTCCI, an industrial body, to bring forth a Vision 2030 document on Patient centric and affordable Healthcare is highly commendable. He appreciated and assured his full support from the government.

Mr. Somesh Kumar highlighted the efforts undertaken by the Government of Telangana to transform the state into "Aarogya Telangana" (Healthy

Telangana). He emphasized various initiatives and measures implemented by the state government over the past nine years to improve healthcare.

Padma shri Dr. G.N. Rao, Guest of Honour mentioned that FTCCI has taken enormous challenge and responsibility on its shoulders to provide equitable and Quality Healthcare and added that Universal Health Care is a global aspiration, and while only a few countries have come close to achieving it, he spoke about the current world challenges, including climate change, energy crisis, and human actions, which posed additional obstacles.

Stressing the importance of Primary Health Care, Dr. G.N. Rao urged the creation of a skilled and quality healthcare workforce to provide accessible and reliable healthcare services to all. He highlighted the need for attention to be given to the fundamentals of healthcare. He also stressed upon need for good quality Health Workforce. He strongly recommended that the top most priority is to enhance the quality of teachers and investing in their training.

Mr Shekhar Agarwal, Health committee conveyor addressed the theme of the event and highlighted on achievements of Telangana government in the healthcare sector and need for comprehensive healthcare reforms and advancements in Telangana, advocating for a patient-centric approach that prioritizes the well-

being of citizens and fosters a robust healthcare ecosystem in the state. He emphasized incorporating healthcare education in schools and colleges from Kg to Pg, restoring family clinics, and providing health insurance for all citizens. Strengthening government hospitals, ensuring patients' freedom to choose between facilities. Mr. Agarwal suggested utilizing telemedicine in remote areas and promoting public-private partnerships to address healthcare challenges. He stressed affordable medical education, proper training for doctors, and investment in hospitals. Additionally, he urged the implementation of valuable practices



and the validation of AYUSH medicines. Lastly, he emphasized embracing the strengths of different medical practices to make healthcare more patient-centric and affordable.

Dr. Subodh Kandamuthan, the knowledge partner for the Vision 2030 document, shared insights into the process of its creation. He mentioned that the document comprises 15 recommendations, which were formulated based on extensive interviews with hundreds of professionals, 15 panel discussions, and consultations with 17 departments of allopathy and 3 departments of AYUSH. He stated that Vision 2030 stood out from any other academic document he had encountered due to its level of stakeholder involvement where the team has met hundreds of experts from various domains and conducted several panel discussions on the same.

The unveiling of FTCCI's "Vision 2030-Quality and Affordable Health for All in Telangana" document marked a significant milestone in the pursuit of accessible and high-quality healthcare in the state. The event was also graced by Smt. Prashanthi (IAS) Commissioner-AYUSH, Dr Prashanth Garg and many more. Relisys Medical Devices Limited is the associate partner of the event. The document's recommendations and the government's assurance to consider them reflect the collective effort towards a healthier future for all residents of Telangana.



Healthcare excellence awards were presented at prestigious ceremony chaired by Dr. GVS Murthy and co-chaired by Padma Shri Dr. Sai Baba Goud. The event celebrated the remarkable contributions of healthcare professionals and organizations that have demonstrated exceptional dedication and innovation in their respective fields.

The esteemed awardees were recognized for their outstanding achievements and commitment to delivering quality healthcare services. The awards were presented to the following:

HEALTHCARE EXCELLENCE AWARDS

- 1 Padma Shri Dr. GN Rao received the "Healthcare Excellence Award - Visionary Leader" for his exemplary leadership and vision in the healthcare sector.
- 2 Smt. M. Prashanthi I.A.S was honored with the "Healthcare Excellence Award - AYUSH" for her significant contributions to promoting and advancing AYUSH (Ayurveda, Yoga, Unani, Siddha, and Homeopathy) practices.
- 3* Padma Shri Dr. Gopichand Mannam was acknowledged with the "Healthcare Excellence Award - Cardiothoracic Surgery" for his outstanding contributions in the

field of cardiothoracic surgery.

- 4 Dr. Netagani-Jayalatha, Director MNJ Cancer Hospital was recognized with the "Healthcare Excellence Award - Cancer Care (Public)" for her exemplary efforts in providing cancer care services to the public.
- 5 Dr. M. Raja Rao, Gandhi Hospitals received the "Healthcare Excellence Award - Public Hospital" in acknowledgment of his significant contributions to public healthcare.
- 6 Tapadia Diagnostics was awarded the "Healthcare Excellence Award - Ethical Diagnostic Care" for their commitment to providing ethical and high-quality diagnostic services.
- 7 Dr. Evita Fernandez, Fernandez Foundation received the "Healthcare Excellence Award - Education & Training" for her exceptional contributions to medical education and training.
- 8 Dr. Shesha Shailaja Nidadavolu, Sai Sharanya Hospitals, Karimnagar was honored with the "Healthcare Excellence Award - Small Hospitals & Nursing Homes" for her exceptional leadership in managing a small hospital with excellence.
- 9* Dr. Senthil Rajappa received the "Healthcare Excellence Award - Medical Oncology" for his outstanding work in the field of medical oncology.
- 10 Mr. N. Sukumar, C C Shroff Memorial Hospital received the "Healthcare

Excellence Award - Trust Hospital" in recognition of his remarkable leadership in managing a trust hospital.

- 11 Dr. Bharatendu Swain, Akar Asha-N. Swain Memorial Trust was honored with the "Healthcare Excellence Award - Free Reconstructive Plastic Surgery" for his exceptional dedication to providing reconstructive plastic surgery services.
- 12 Dr. Burri Ranga Reddy received the "Healthcare Excellence Award - Public Health" for his remarkable contributions to public health initiatives.
- 13 Dr. Vasudev Chaturvedi, Swastava Cancer Care received the "Healthcare Excellence Award - Cancer Prevention (NGO)" for his significant efforts in cancer prevention through his NGO.
- 14 Dr. L. Rajakumar was honored with the "Healthcare Excellence Award - Family Physician" for his exceptional service as a family physician.
- 15* Dr. Suresh K. Reddy, Sparsh Hospice received the "Healthcare Excellence Award - Palliative Care (NGO)" for his outstanding work in providing palliative care through his NGO.

The event was a fitting tribute to the exemplary contributions of these healthcare professionals and organizations, inspiring others to strive for excellence in the field of healthcare.







Vision Architects



Managing Committee Members and Past Presidents

Entrepreneurship Development Program on Food Processing



17th to 19th July, 2023
FTCCI Pokarna Skill Centre

A 3 days Full time program on Entrepreneurship Development Program on Food Processing was conducted on 17th to 19th July

'2023 at FTCCI Pokarna Skill Centre, Amethyst Classroom. A good number of participants from different background like Aspiring entrepreneurs, Start up, Women SHG, Manager's working in Food Processing sector, Students/ Academicians attended the program.

Entrepreneurs with the knowledge, skills, and resources who aimed to start and grow a successful Food Processing Business were also a part of the program.

EDP on food processing aimed to equip participants with a strong foundation in business management, industry-specific knowledge, and practical skills required to establish and manage a food processing venture.

The course gave an insight on how to start a venture in Food Industry, Including Company Formative Steps, Compliances in Food Business, Creation of Detailed Project, Govt. Subsidy process, Sales Marketing and other support services of Government of Telangana State.

Two day Entrepreneur Development Programme for Women



25th to 26th July, 2023
Medak Dist

"Fearless Females: 180 Women Turned-Up for Empowerment Despite Meteorological Red Alert in Medchal and Medak Area"

In Muppireddypally, in vibrant regions of Medchal and Medak, a remarkable event unfolded that would become an inspiring tale of determination and empowerment. It was the drenched day of July 2023, and the meteorological department had issued a red alert due to an impending downpour.

DDespite the dire weather warning, an

extraordinary group of 180 courageous and determined women decided not to let nature's fury deter them from their mission. Their goal was to come together for a special two-day empowerment program, scheduled for 25th and 26th July.

The news of this remarkable gathering spread like wildfire, captivating the hearts and minds of everyone in the community. People marveled at the women's unwavering spirit to participate in the program, even as the skies darkened with storm clouds.

As the day of the event approached, the winds howled and raindrops

fell relentlessly. Yet, these fierce women remained steadfast in their resolve. The program organizers were both anxious and amazed by the participants' commitment, but they knew the importance of this event and the impact it could have on the lives of these women.

On the morning of 25th July, the venue was adorned with vibrant decorations, and the energy was palpable despite the storm's impending arrival. The women, clad in colorful attire, arrived at the venue one by one, determined to break societal barriers and embrace the opportunity for growth and empowerment.

Inside the hall, the atmosphere buzzed with anticipation as the program kicked off. A diverse range of speakers, mentors, and experts had been assembled to share their wisdom and knowledge with the eager audience. The sessions covered various aspects of personal development, entrepreneurship, financial literacy, and self-confidence building.

The storm outside raged on, but within those walls, a different kind of storm brewed—a storm of inspiration,



courage, and resilience. These women were not just attending a program; they were igniting a spark within themselves, and their enthusiasm was infectious.

Through the course of the two days, they engaged in workshops, interactive sessions, and skill-building exercises. They shared their stories, exchanged ideas, and formed a strong network of support. Despite the occasional power cuts and howling winds, the women pressed on, their determination propelling them forward.

At the end of the second day, as the storm finally subsided, the closing ceremony took place with hearts full of gratitude and pride. The women who had once walked in as strangers emerged as a united force of empowered individuals, ready to conquer the world.

Their courage and resilience during the challenging weather conditions earned them admiration and respect from the entire community. The tale of these 180 women defying a meteorological red alert to seek empowerment would become a legend in Medchal and Medak, inspiring generations to come.

In the aftermath of the program, these women will strive on to achieve great heights in their personal and professional lives. They may become change-makers, leaders, and entrepreneurs, proving that true strength lies within the human spirit, and no storm, whether meteorological



or metaphorical, can dampen the flames of determination.

And so, the story of these extraordinary women became a symbol of hope, reminding the world that when hearts unite, the human spirit can withstand any tempest that life throws its way.

Under its corporate social responsibility initiative, VST Industries partnered with FTCCI to support and empower women in their entrepreneurial journey. The program, held near the premises of VST Industries, aimed to break down barriers and equip women with the necessary skills and knowledge to become successful entrepreneurs.

The event received significant support from Telangana Women Commission Chairperson, Ms. V Sunitha Laxma Reddy, and DRDA Medak Collectorate. Their support and encouragement

added to the enthusiasm and motivation of the participants.

The two-day program featured a series of interactive sessions, workshops, and panel discussions led by industry experts and successful women entrepreneurs. The sessions covered various aspects of entrepreneurship, including business planning, financial management, marketing strategies, and legal aspects.

FTCCI President, Mr. Meela Jayadev, played a pivotal role in concluding the program. In his closing remarks, he emphasized the importance of women's empowerment and the significant role they play in driving economic growth and development. Mr. Jayadev commended the participants for their dedication and encouraged them to apply the knowledge gained to create successful ventures.

MEETINGS



FTCCI senior officials bidding farewell to Dr. Srikar Reddy on 17th July 2023 at FTCCI on completing his tenure as Joint Secretary, Dept of Commerce Government of India and extended the best wishes for his new assignment as Consul General of India to West Coast of the US Office at San Francisco. Mr. Dasari Balaiah, IRS, Regional Passport Officer, Government of India also join the farewell. : 17th July, 2023 at Federation House



Senior executives from LIC : Mr. S. Zakkeer ; Mr. Manjunath; Mr. A Viswanadham had made a courtesy visit to congratulate Sri Meela Jayadev for occupying the seat of the President, FICCI : 20th July, 2023 at Federation House



Interactive Meeting with Sri D Krishna Bhaskar, IAS, Director of Industries, Government of Telangana : 22nd July, 2023 at Federation House.

India - UAE Business Session



27th July 2023
Hotel Park, Hyderabad.

The Federation of Telangana Chambers of Commerce and Industry (FTCCI) in association with UAE-India Business Council (UIBC), New Delhi organised a Business Session on Comprehensive Economic Agreement (CEPA) and Related Business Opportunities in the city at Hotel Park, Rajbhavan Road on Thursday, 27th July'23.

The session aimed to highlight the Comprehensive Economic Partnership Agreement (CEPA) & Related Business Opportunities between the UAE and Telangana, India. It focused on sectors such as Plastics, Pharmaceuticals, Gems & Jewellery many others.

H. E. Aaref Alnuaimi, Consul General of UAE at Hyderabad and Dr E. Vishnu Vardhan Reddy, IFS, Special Secretary, Investment Promotion & NRI Affairs, Joint Managing Director (TSTPC) were Chief Guests.

Welcome address was given by the newly sworn-in President of FTCCI Mr. Meela Jayadev. He said it is the first anniversary of India-UAE CEPA implementation. This business session is timely and topical too. CEPA is the growth engine for India-UAE bilateral trade and makes a significant impact on India's bilateral trade with the UAE especially India's exports to the UAE. Addressing the gathering Dr Vishnu Vardhan Reddy spoke about how



Telangana can best use CEPA. CEPA is a comprehensive economic partnership agreement (CEPA) that is a free trade agreement between two countries. Addressing the 200-plus trade gathering in this light of background, it looks like CEPA was more tailor-made to Telangana, because of our export potential and strengths of several sectors such as pharmaceuticals, engineering goods, electronics, chemicals and minerals as well as Agro products.

A panel discussion on Business Opportunities Post India-UAE CEPA was held. It was moderated by Kunal Wadhwa, Partner PwC. Giving his opening remarks explained how CEPA is different from FTA (Free Trade

Agreement).

Mr AVPS Chakravarthi, Chair of, the International Trade & Business Relations Committee, FTCCI said the Al Minhad area, the 84 km stretch, in the United Arab Emirates, renaming as 'Hind City' by the ruler of Dubai, Sheikh Mohammed bin Rashid Al Maktoum shows India and UAE affinity.

Mr Shubhransh Srivastav, Head of Corporate Affairs of DP World, an Emirati multinational logistics company based in Dubai, United Arab Emirates, specialising in cargo logistics, and port terminal operations gave the vote of thanks.

Seminar on 50th GST Council Recommendations



**1st August, 2023
Federation House**

Sri Meela Jayadev, President FTCC in his welcome address said that FTCCI constantly educate the Trade Industry whenever any changes in the GST Act and Rules for better compliance. He said GST is marching towards ease of compliance. As these changes are a continuation process, we at FTCCI organize seminars like this at regular intervals.

Sri Sudhir VS, Chair - GST and Customs Committee in his introductory remarks said that the budget review was once a year affair. But that is not the case with GST. GST Council Meeting is a mini-budget itself that happens frequently. The 50th Council Meeting has paved the way towards resting disputes. Now GST compliance is made effortless and smooth. Several simplification processes help businesses comply with Goods and Services Tax (GST) regulations. The tool automates filing tax invoice management and other compliance-related tasks which helps reduce errors, improve efficiency and ensure adherence to the law. In fact, it is so simplified that consultants' intervention is minimized and it is good for trade.

Sri Mankoskar Surendrakumar Chandrakant Rao IRS, Commissioner-Central Tax, Medchal Commissionerate in his address broadly touched upon the technical matters of the 50th GST Council Recommendations. He informed that People said Roti,

Kapda, and Makan cannot have the same GST. But see today all of them have the same GST of 5%. Sooth Sayers said Invoice Matching is not possible in GST. But it proved it other way. Everybody said Auto populated is not possible in India, but again this proved them wrong. Now people ask for an automatic refund, which I am sure will be possible soon.

Sri Sandeep praksh, IRS; Chief Commissioner of Customs and Central Tax, Hyderabad Zone in his Key note address said that we used to have so many taxes and so much confusion prevailed. That entire situation is now a thing of the past. GST is a big boost to cooperative federalism. GST is a comprehensive indirect tax that was designed to bring indirect taxation under one umbrella.

The GST when it was introduced in the year 2017 and 2018, the collection was 7.18 lakh crore for the 9th month period. The same in 2022 and 2023 was 18.10 lakh crore. It was 22% more than the collection in the year 2021-2022. Initially, it was the target for everyone working in the GST to ensure one lakh core was collected. But for the past 15 to 16 months, the monthly average collection was a little over INR 1.50 lakh core. The latest figures for the month of July which is just out is 1.65 lakh crore, which is 11% more than the previous month.

He said that GST Tribunal will be a reality by the end of this this year, GST Tribunal will be functional, at least some benches will start functioning,

Earlier we used to have one budget in a year and where we used to discuss tax-related matters after the budget was presented. Now GST Council meets regularly to clarify the many matters that concern all of us.

The 50th GST Council meeting covered three important matters under the GST law. There were rate decisions taken on goods and services, as well as clarifications issued and rate regularisations undertaken. Secondly, the recommendations of various GoMs were discussed. The third matter involved clarifying that the compensation cess dues.

It was further decided to regularise issues relating to past periods on an "as is basis" with regard to Raw cotton which is an issue pertaining to the state of Telangana.

The job of the tax collector is to take feedback and escalate it to the council. The good thing is GST Council listens to your feedback.

Chief Commissioner and Commissioner clarified number of doubts raised by participants.

CA Mohd. Irshad Ahmed gave a detailed presentation on 50th GST Council Recommendations and clarified number of doubts.

Sri Suresh Kumar Singhal, Senior Vice President Sri S. Thirumalai, Advisor President

CMA. Mallikarjun Gupta, and Hitesh Jain, Co-Chairs of the GST & Customs Committee; were participated in the Seminar.



On the occasion of superannuation FTCCI felicitated to Ms. NVS Lakshmi 3rd August, 2023



AYUSH VISION 2030 : Quality & Affordable Health for All – Telangana : 5th August, 2023

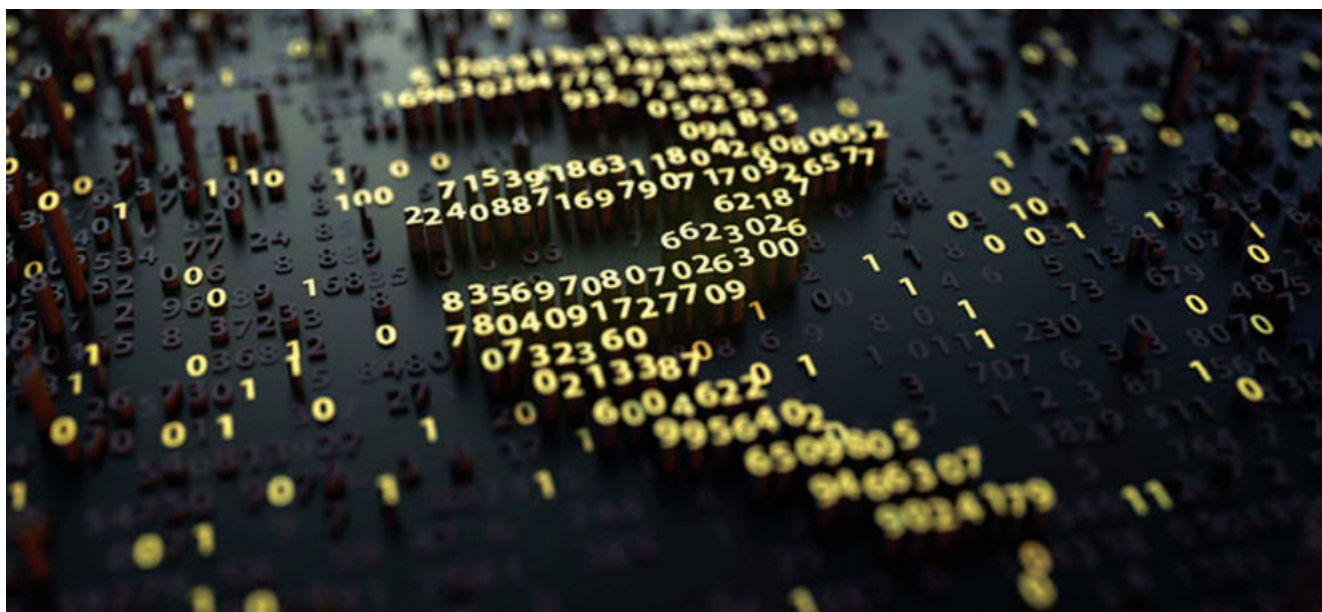
Chief Guest : Smt. Hari Chandana Dasari, I.A.S

Director, Department of AYUSH, Government of Telangana



Sri Meela Jayadev, President, FTCCI Addressing at HIPLEX International Plastics EXPO - 2023 4-5-6-7 August, 2023 at Hitex, Hyderabad

Central Bank Digital Currency (CBDC)-E Rupee



WHAT IS E-RUPEE?

E-Rupee is a digital currency in the same denomination as physical notes, the difference being physical notes are in your wallet while E-Rupee is in e-wallet. As RBI issues physical currency, it issues digital currency that can be stored in one's mobile phone wallet. It is a legal tender and all rules governing printing of currency will be applicable to E-Rupee too.

**Anil Kumar Bhansali*

How does it work?

One needs to have some money in the Bank account, an android mobile phone and a digital rupee wallet app provided by the Bank (in which you have the account). E-Rupee app does not support iPhone at present.

E Rupee-W

The RBI has operationalised two types of pilot projects of CBDC - First pilot in Digital rupee is the Wholesale Segment (e rupee-W) operationalised from 01/11/2022. The use of this pilot is settlement of secondary market transaction in Government Securities. It would be used to make inter-bank money market more efficient. Settlement in Central Bank money would reduce transaction costs by pre-empting the need for settlement

guarantee infrastructure or for collateral to mitigate settlement risk. Going forward, other wholesale transactions and cross-border payments will be the focus of future pilots, based on learnings from this pilot. 9 Banks have been identified for participation in the pilot.

E Rupee-R

RBI launched the pilot project of retail digital rupee (E Rupee-R) on 1st December - 2022 comprising of select banks at select locations and select closed group of participating customers and merchants. The pilot covered 4 cities viz. Mumbai, Delhi, Bengaluru and Bhuvaneshwar to be later extended to Ahmedabad, Gangtok, Guwahati, Hyderabad, Indore, Kochi, Lucknow, Patna and Shimla. Four banks Viz SBI, ICICI, Yes and IDFC First Banks



RBI launched the pilot project of retail digital rupee (E Rupee-R) on 1st December – 2022 comprising of select banks at select locations and select closed group of participating customers and merchants.

will initially participate in the pilot project to be later extended to Bank of Baroda, Union Bank of India, HDFC Bank, Kotak Mahindra Bank. The scope of the project may later be extended to include more users, banks and locations.

Features of E Rupee-R

1. Legal tender in the form of digital token
2. Same denominations as physical/ paper currency.
3. Distributed through financial intermediaries – i.e. Banks.
4. Users can participate through the digital wallet offered by the participating banks and stored on mobile phone devices
5. Transactions can be both person to person (P2P) or person to merchant (P2M).
6. Payment to merchant locations can be made using the QR codes displayed at merchant locations.
7. Trust, safety and settlement finality from RBI.
8. No interest once the money is converted to E Rupee from the Bank account.
9. It can also be converted to other

forms of money, like deposits with Banks.

10. The pilot project will test the robustness of the entire process of digital distribution and retail usage in real time.

How does the E Rupee-W wallet work?

If one is a customer of the four banks at the four cities and you want to try out the E Rupee you can reach out to your Branch Manager and make a request for an e-mail which would allow you to download the app. This would be at the discretion of the bank. Once the app is downloaded and the KYC process is done one can transfer money from the linked (presently not linked) Bank account to the digital wallet. Amount of any value can be transferred and you have the liberty to choose the denominations. For eg if you want to transfer Rs. 5500 it could be split into one Rs. 2000, two Rs. 500/-, five Rs. 200/-, 10 Rs. 100/- and 10 Rs. 50/- or one can transfer all 110 as Rs. 50/-. All denominations are available on the app. Payments to persons or individuals will happen from one app to another app while that to merchants will happen as QR-enabled. The payments process is similar to

that of UPI. The app user may not necessarily be tech savvy. The transfer is instant and will be reflected in the E Rupee wallet. At present the wallet can be refilled from any Bank account as it is not linked to any particular Bank account but money will only be remitted to the Bank account whose E Rupee app you are using.

Advantages of E Rupee-W Wallet

1. It is secure from counterfeit notes and theft. No trip to ATM to withdraw cash.
2. Even if mobile is lost the amount in the digital wallet can be accessed and transferred to a new mobile number.
3. UPI may have the risk of the Bank account being compromised but the risk is not there with E Rupee.
4. As in case of physical rupee there is no trail of the payment made to which account and it is just like physical cash being given. In case of UPI since it is Bank to Bank transfer there is a trail.
5. Every transaction is tokenised and hence it is unique and secure. A problem in internet connectivity will not allow token to be generated. Thus internet connectivity will be the only risk for E Rupee.

**Head of Treasury
Finrex Treasury Advisors*

A PRACTICAL APPROACH ON DISCIPLINARY PROCEEDINGS - PRINCIPLES OF NATURAL JUSTICE



INDIA is the center point for values and ethics to this World, from the emperor's era to Democratic World. This has been proven centuries ago. Today, even Western Countries are following an Indian based ethical formula in terms of "Justice" in their countries and doing best Administration.

"Ethics and Values" are in the blood of Indians and they will always show mercy under specific circumstances before going to take action against the person(s), who stand in front of them, if he or they are really guilty, which may lead to appropriate punishment.

According to Chanikya, "It is the power of punishment alone when exercised impartially in proportion to the guilt and irrespective of whether the person punished is the King's son or an enemy, that protects this World and the next". Therefore, right from the existence of the primitive man to modern man 'misconduct' has become a part of the human life. It has been one of the important functions of the 'King' in the medieval society and of the Government or Employer in the modern society to deal efficiently with the misconduct and punish the guilty.

In India, we have highest respect on the Indian Constitution in which guaranteed various "Fundamental Rights" to citizens like freedom to work ("Article 15"), anywhere and at the same

time we must obey to "Law" as a citizen of this country. The law is applicable to all whether rich or poor irrespective of caste, colour, creed, region, gender and place of birth etc.

Once the Constitution has guaranteed Fundamental Rights, people have freedom to choose their interested profession for survival in this society. Accordingly, "working class" percentage is more in the Private Sector, especially in Factories and offices due to limited opportunities in the Public Sector. Maintenance of discipline in an industrial establishment is the core which the survival and growth of an industry depends on. At the same time the employer has no right to 'hire and fire' an employee at his whims and fancies. In the same way, Employer has no right to dismiss an employee from the services of the company for his acts and misconduct unless due procedure is followed. Under these circumstances some rules are required to regulate their "service conditions" in the referred sector.

Therefore, the Govt. of India has enacted the Industrial Employment (Standing Orders) Act, 1946 along with some other laws like ID Act, 1947 and Factories Act, 1948 and etc., for the benefit of poor Workmen / Employees in the present context. Accordingly, the Industrial Employment (Standing Orders) Act, 1946 came into existence

on 15th March, 1946. The Objective of the Act is to ensure that all employees recognize their employment "terms and conditions" they are expected to follow or adhere to. Thus, proper discipline is being maintained in the industry with the above Act. When the days are passing obviously clashes / disputes will arise between the groups in the workplace and some intervention is required to correct workman immature behaviour or militant attitude in order to maintain proper discipline for the interest of the company, its employees and society by and large.

In this article, I tried my level best to put forward my thoughts on "Disciplinary Proceedings and Principles of Natural Justice" especially in disciplinary actions and dismissal cases under the reference of Industrial Employment (Standing Orders) Act, 1946 / Rules framed there under.

Master and Servant Relations - Concept of Discipline:

While dealing with disciplinary actions, most of the time "Master and Servant" word will come into picture and both are interdependent. And their relations are tied with "Employment Contract" and also as long as Employment Contract is in force, employee has to obey his master's instructions while carrying his responsibilities by virtue of his job.



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However, in the 21st Century there is not much importance for Master and Servant Relations due to Globalisation, Privatisation and liberalisation in India. Now, the concept has changed to "Employer-Employee Relations". Therefore, under the given situation, the management of an industrial establishment has a right to exercise control over its employees. Employer-employee relationship rests on the overall control that an employer is entitled to exercise over his employees, not only in regard to their work in the establishment but also in regard to their conduct, behaviour in relation to the performance of work, personal discipline and etc., Whereas, maintenance of discipline in an industrial establishment is the core on which the survival and growth of an industry depends. At the same time the employer has no right to 'hire and fire' an employee at his 'whims and fancies'. Employer has no right to dismiss an employee from the services of the company for his acts of misconduct without following the prescribed procedure laid down in the Industrial Establishment Standing Orders or Service Rules as may be applicable and in case, where the Standing Orders are not applicable in accordance with the rules framed by the company within the framework of law. Hence, disciplinary proceedings are an essential part of maintenance of discipline in the industry as well.

Meaning of Misconduct and few examples:

"Misconduct" is made of two words "Mis" means badly and 'conduct' means behaviour. In fact, 'misconduct' is a relative term and occurs in various enactments and so it has to be construed with reference to subject matter and the context in which it occurs, having regard to the scope of the enactment under reference. It literally means, conduct amiss, mismanage, wrong or improper conduct, bad behaviour, unlawful behaviour or conduct. Discipline is very much essential not only to a factory or an establishment but also to a society. During the process of discipline, most of the time the term 'misconduct' will come into picture. However, the expression misconduct

is not defined in the Act. Whereas, as per Collins dictionary, misconduct is bad or unacceptable behaviour, especially by a professional person. Whereas, as per Stroud's Judicial Dictionary, "Misconduct" means, "misconduct arising from ill motive; acts of negligence, errors of judgment, or innocent mistake, do not constitute such misconduct." An employee is expected to follow certain rules with prescribed conduct and dignity while he is in employment. Contrary to the above "any violation or infringement of these rules shall be deemed to be good and sufficient reason for taking disciplinary action"

The word 'misconduct' has not been defined in the Industrial Employment (Standing Orders) Act, 1946, nor in any other industrial enactments. It may mean various acts of omission and commissions involving improper conduct in the discharge of duties. Therefore, "the misconduct may be of general nature and may be gross in nature. The gross misconduct need not necessarily be in gravity but any misconduct in violation of Law is gross misconduct otherwise there would be no obedience of law". In the case of Glaxo Laboratories vs PO (AIR 1984 SC 505), held that "Misconduct is violation of some set of action. It is a specific word with a specific connection. It cannot be mere inefficiency or slackness. It is something more positive, deliberate deviation or disobedience of any order of a superior authority. It includes malfeasance, misdemeanour, delinquency and offence. Casual connection in order to provide linkage between the alleged act of misconduct and the employment must be real and substantial, immediate and proximate and not remote of tenuous"

Misconducts shall be treated as minor and major. Each act of misconduct is depending upon gravity. Few examples have been illustrated:

Unauthorised Absence:

Dismissal from service on account of 'unauthorised absenteeism' is justified. When the workman has admitted his misconduct before the Labour Court, he is not entitled to any relief. In case a workman does not improve his bad

habits of consuming alcohol during duty hours, he is not entitled any relief. Case Law : Jasbir Singh vs Presiding Officer, Industrial Tribunal-cum-Labour Court, Rohtak and another 2023 LLR 62 (P&H HC)

Habitual absence, attending duty late, insubordination, using offensive language, spending time with friends during duty hours, leaving the workplace without permission are serious charges to justify dismissal. Accordingly, enquiry is justified. Case Law: Shri Hari Madhu Thorve vs Metal Arts 2023 LLR 378 (Bom.H.C.)

Abandonment & Absence:

"The earlier law pertaining to abandonment of employment by a workman on remaining absent has become redundant since it has been reaffirmed that abandonment of employment by a workman depends upon the intention of the workman. It has also been held that when a workman absent even for more than 8 consecutive days, an employer cannot strike off his name from the rolls even when the certified standing orders so provide since holding of an enquiry will be imperative". Case Law: D.K.Yadav v. JMA Industries , 1993 LLR 584 SC. Whereas, Abandonment of job to be presumed if workman did not resume duties despite of repeated letters.

Case Law: Anil Kumar vs. Presiding Officer, Industrial Tribunal-cum-Labour Court-I, Gurgaon and another, 2023 LLR 304 (P&H HC)

Assaulting of Co-worker:

Held, dismissal of a "workman" for beating a co-worker with Chappal on his head will be justified". In another case, it has been held that dismissal of a workman guilty of assaulting casual worker along with co-worker will be justified. Case Law: V. Vanamamalai vs Management of Sundaram Textiles Ltd., Tirunelveli District, 2000 LLR 380 (Mad.HC), Jayarajasing vs Anglo American Marine Co. Ltd., and Anr., 2000 LLR 1246 (Bom.HC)

Abusive Language:

Wherein, Workmen used abusive language against the supervisor and stopped ingress and egress of willing workmen and material. Management conducted domestic enquiry. Charges

were proved. Dismissal is justified. Case Law: The Management of M/s. V.G. Textiles (P) Ltd. vs. The Presiding Officer, Labour Court, Coimbatore and Ors. 2013 LLR 1028 (Mad. H.C.). In another case, even verbal abuse by an employee will be sufficient for his dismissal from service. Case Law: L.K. Verma vs H.M.T. Ltd., Anr. 2006 LLR 296 (SC)

Sleeping while on Duty:

"The Workman found asleep while on duty and when attempts were made to wake up, he has given false excuse for not doing the work and finally indulged in insubordination. In a writ appeal, the Bombay High Court confirmed the order of dismissal, in view of his several lapses on four to five occasions in past also. Case Law: A.A. HNagarwala vs Kinetic Engineering Ltd., 1994 (II) LLN 393 (I) LLJ Bombay HC. In earlier cases, the court has considered a different view while disposing but in the present case, sleeping while on duty is a 'major misconduct' warrants punishment of dismissal. Case Law: Bharat Forge Company vs Uttam Manohar 2005 LLR 210 (SC).

Stoppage of Workmen at Gate:

Preventing ingress and egress of other willing workmen, materials, extending threat to Supervisor/senior (s), using abusive language against the Supervisor and indulging in strike declared as illegal are serious and grave misconducts attracting dismissal from service to be justified. After having found the domestic enquiry as fair, proper and holding the dismissal justified, the Labour Court is not empowered to award monetary compensation on humanitarian grounds. When dismissal from service is held by the Labour Court to be justified, awarding compensation on humanitarian grounds is misplaced sympathy, not justified. Case Law: The Management of M/s. V.G. Textiles (P) Ltd. vs. The Presiding Officer, Labour Court, Coimbatore and Ors. 2013 LLR 1028 (Mad. H.C.)

Hurdle in Production, holding meeting, instigating co-workers for insubordination is a serious misconduct – "Dismissal Justified":

In the present case, Mr. Ashok Kumar is an Assistant Manager ("petitioner-

workman") working in M/s. Minda Industries Limited. He was suspended with specific charges and enquiry conducted by the employer for "hurdle in production, holding meetings in the factory premises without permission, instigating co-workers for insubordination." The charges were proved in the enquiry. Accordingly, dismissed from the services. Court justified his dismissal ('quantum of punishment') with a remark that punishment has left to "Disciplinary Authority". Case Law: Ashok Kumar vs Factory Manager, M/s. Minda Industries Limited and another LLR 1095 2022 (P&H HC).

Wilful slowing down (Go Slow):

"Wilful slowing down" / "Go-Slow", tactics on the part of workers is more serious than the strike. Even sometimes to prepare the grounds for disciplinary action is an uphill task. The Supreme Court held that resorting to 'go-slow' tactics on the part of an employee is a serious misconduct and it amounts to dishonesty on the part of the employee because it constitutes breach of the contract of employment and attracts serious consequences. Hence, in the present case, the nature of misconduct is serious and Labour Court award was set aside and the order of the management dismissing the employee was restored. Case Law: Carona Sahu Company Ltd., vs Mansion Ahmed Noormiya and Others, 1997 LLR 1997 LLR 534 (Bom. HC). In yet another case, 'Go slow' is serious misconduct, if workers remain present without doing work. Case Law: Bata India Limited vs. Workmen of Bata India Limited and Anr., 2022 LLR 473 (SC). Kesoram Cotton Mills Ltd., vs Gangadhar, AIR 1964 SC 708 : (1963) 7 FLR 213 (1963) 2 LLJ 371 : (1963-64) 25 FJR 353 (1965) 1 SCJ 71

Riotous or Disorderly Behaviour:

Maruthi Case: In 2012, one of the Senior Officer-HR Mr. Awanish Kumar Dev had brutally murdered beyond charred (asphyxiation) by the militant workmen in the premises of the factory. Subsequently, management has filed a criminal case against the workmen who were involved in a barbaric act. In 2017 March, Guragon District Court delivered its judgement.

At the conclusion of the trial, the verdict of the court acquitted 117 workers of all charges, and found 31 guilty. (case is going on)

Sexual Harassment:

Sexual Harassment is form of sex discrimination projected through unwelcome sexual advances, request for sexual favours and other verbal or physical conduct with sexual overtones whether directly or indirectly or by implication particularly when submission to or rejection of such conduct by female employee was capable of being used for affecting employment of female employee and unreasonably interfering with her work performance. Case Law: Visakha vs State of Rajasthan, 1997 LLR 991 (SC), Apparel Export Promotion Council vs A.K. Chopra, 1999 1 LLJ 962 (SC). Whereas in the case of Abhilasha Dwivedi vs Department of Women and Child Development NCT of Delhi, 2020 LLR 169 (Del HC), shouting is not comes under Sexual Harassment.

Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (14 of 2013), has been enacted by Parliament and as per which every company having women employees on its rolls and have to deal with the women, shall form an Internal Complaints Committee under the said Act, which committee would look after any complaints of the women against sexual harassment as defined under the said Act. Case Law: Pawan Kumar Niroula vs Union of India and Ors., 2022 LLR 261 (Cal. HC.)

Significance of Charge Sheet, language and Preliminary Enquiry:

As soon as management comes to know that a particular act of 'misconduct' has been committed by an employee, management may conduct a preliminary enquiry into the matter. Preliminary Enquiry is nothing but an Enquiry to find out any prima facie material available on such allegations'. The delinquent may also be questioned during such enquiry. The object is to arrive at a conclusion regarding 'prima facie' so as to initiate necessary disciplinary action. Based on the progress of the case, a Charge Sheet will be issued. The "Charge-

Sheet" is merely a description of misconduct alleged or reported and to be proved against the employee. The object of the "Charge Memo or Charge Sheet" is to inform the employee about alleged misconduct by giving ample opportunity to meet the charge and defend. And the language to be used in the Charge Sheet should be clear, precise, unambiguous and free from vagueness with an expectation to give a reply within a reasonable time which is generally 48 to 72 hours from the receipt of the charge sheet. On a few occasions, it may be extended, if the facts of the case so warrant. The Charge Sheet is a crucial document in the process of disciplinary proceedings. However, while framing "Charges", the Employer has to pay utmost attention (each charge must be proved in the enquiry) and the same charges should come under the meaning of relevant 'misconduct', as mentioned in the Act / Rules. Whereas, the success of any disciplinary case depends primarily on the soundness of the "charges". However, in the case of *G.V. Aswathanarayana HC, Karnataka LLR 2003* employer has failed to issue a proper charge sheet for the alleged misconduct and as the charges are vague. At the same time, we should never forget that the "acts of misconduct enumerated in the standing orders are only illustrative and by no means can be said to be exhaustive". Thus, Employer can make out a case of indiscipline and award for appropriate punishment as per industrial law, for a misconduct not listed in standing orders but in such case, the whole matter is open before the adjudicator when a dispute is referred, in the case of *S. Dhantwal V. Hindustan Motors, AIR 1976 SC 2062*.

Under what circumstances Suspension is justifiable & Pending Enquiry:

If a "Workman" has committed grave and serious acts of misconduct such as assault, sabotage, misappropriation etc. and his presence inside the work premises poses a threat to the safety of the men and material and may tamper evidence, he may be kept under suspension immediately with pending enquiry. It is desirable to issue the order of suspension along with the

charge-sheet either immediately or at the earliest. Suspension of an employee means keeping an employee away from the work-place temporarily for the reasons of discipline. However, such suspension does not mean punishment or removal from the services of employment. The suspension of an employee will be based on the grounds of misconduct, violation of rules of the company, causing damage to the property of the company etc., During the suspension period, the employee cannot perform duty till the enquiry proceedings are completed. The legal position regarding the master's right to place his servant under suspension is now well settled by judicial dicta. Moreover, there is a lot of difference between "suspension" and "dismissal" where the suspension is temporary and dismissal is a permanent decision either by rule of the company or by law. As explained above, a detailed Charge Sheet can be issued along with Suspension Order or in due course of time but not inordinate delay. Case Law: *Hotel Imperial, New Delhi vs Hotel Worker's Union (1959 II LLJ 544 SC)*

However, the following circumstances may justify the exercise of the right to suspend an employee pending enquiry into acts of misconduct alleged to have been committed by him: -

- (a) where the continuance of the employee may endanger industrial peace or security or where the suspension of the employee may be in the interest of the industry itself or its employees in general;
- (b) where the circumstances of the employee at workplace may prejudice investigation, trial or any enquiry e.g. apprehended tampering with witnesses or documents;
- (c) where continuance at work place of the employee is likely to seriously subvert discipline at the workplace where he is working
- (d) where the continuance at work place of the workman may be against wider industrial interest e.g., if serious act of misconduct is committed and it is considered necessary to place the employee under suspension to demonstrate the policy of the management to deal strictly with workers involved in such cases;


(e) where preliminary enquiry into allegations made has revealed a prima facie case justify criminal or departmental proceedings which are likely to lead to his conviction and / or dismissal or removal from service; and

(f) where the employee is suspected to have engaged himself in activities prejudicial to the Interest of the security of the company.


Even in the above circumstances, an employee may be placed under suspension only in respect of misdemeanour of the following type:


- i) an offence of conduct involving moral turpitude;
- ii) corruption, embezzlement, theft, or misappropriation of company's money
- iii) serious negligence and dereliction of duty resulting in considerable loss to the company
- iv) desertion of duty
- v) refusal or deliberate failure to carry out written orders of supervisory staff;
- vi) where it is necessary in the Interest of the company itself and the employees in general; and
- viii) where the continuance of employee may endanger industrial peace and harmony and discipline as well.


When we look back into few case laws, how courts are minutely observing errors in enquiry proceedings and violation of basic law on the part of Employer in connection with "Natural Justice". Article 311 of the Condition of India says that "No person shall be dismissed or removed until he has been given a reasonable opportunity showing cause against the action proposed to be taken, in regard to him" What is reasonable opportunity? In *D.K. Yadav vs J.M.A. Industries Ltd., SC 1993* case, "whether the person concerned should have a reasonable opportunity of presenting his case and the authority should act fairly, justly, reasonably and impartially. It is not so much to act judicially but is to act fairly, namely 'the procedure adopted must be just, fair and reasonable in the particular circumstances of the




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case. In other words, application of the principles of natural justice that no man should be condemned un-heard intends to prevent the authority to act arbitrarily affecting the rights of the concerned person". But in the eyes of law still there is a vacuum between reasonable opportunity and ultimate justice.

Subsistence Allowance is right of a Workman not bounty? u/s 10A of the Act:

The very purpose of Subsistence Allowance is that no one should go to the verge of starvation by not receiving a meagre amount. Article 21 states that, "No person shall be deprived of his life or personal liberty except according to procedure established by law". Article 21 includes the 'right to livelihood' under 'right to life'. This is because if a person is deprived of the means of basic livelihood like food, shelter and water he would not be able to survive and this would directly violate the fundamental right under Article 21 of the Constitution. Hence, in the case of *Olga Tellis vs Municipal Corporation, Bombay* AIR 1986 SC 180, the Supreme Court stated that 'right to life' includes the 'right to live with dignity'.

In other words, "Subsistence Allowance" u/s 10A of the IO (SO) Act / Rules is right of a Workman not bounty of the Employer. Unfortunately, there are innumerable instances that the employer has refused to pay subsistence allowance as per procedure laid down in the Act. Contrary to the provisions, when the case comes to notice of the Courts / Tribunals, then the employer will realise for correctness. Case Law: *Raj Ballava Singh vs. Presiding Officer, Labour Court, Dhanbad & Ors.* CLR II 2013 P. 1079 (Jhar.). In another case, non-payment of 'subsistence allowance' on the grounds that the workman did not sign the attendance register is justified. Case Law: *The Managing Director, Orissa State Handloom Weavers Cooperative Society Ltd., vs Prafulla Kumar Kundu*, LLR 518 2022 (Orissa H.C.)

Recovery of Subsistence Allowance -33 (C) (2) of the ID Act, 1947 / Rules

Where any "Workman" is entitled to receive Subsistence Allowance from the employer which is a right of him can be claimed by filing a claim petition u/s 33(C)(2) of ID Act, 1947, the merits of the case will be decided by the Labour Court as per its discretionary powers. Case Law: *Managing Director, Superfil Products Ltd., vs PO, Labour Court, Puducherry* and another, 2018(159)FLR 619 (Mad. HC)

Supreme Court Guidelines on Domestic Enquiry:

Based on the gravity of the misconduct, the employee shall be suspended and accordingly "Suspension Pending Enquiry", will commence. The word, 'Domestic' derived (from the Latin Word 'Domus', meaning house / private or internal) and 'Enquiry (inquiry) making investigation and / examination of facts / principles or seeking information by asking questions. Thus, domestic enquiry, in the context of industrial functions, means management's search for truth / facts / circumstances / allegations / charges if any alleged by it, against an employee. In all the cases, Domestic Enquiry is not necessary. If on the basis of preliminary enquiry or otherwise, the disciplinary authority is satisfied that a 'prima-facie' case exists and decides to take appropriate disciplinary action against the employee concerned. During the enquiry process the employer should not invite unwanted complexities and perplexities. But, thereafter, the employer cannot use the evidence (Indian Evidence Act will not apply) collected in the preliminary enquiry for Domestic Enquiry purpose unless a proper valid "Charge Sheet" is served. Again, what is Charge Sheet or Charge Memo, as explained above, in simple terms a "Charge Sheet" essentially contains detailed particulars of the misconduct, specific charges and precise under relevant clauses of the IO (SO) Act/Rules.

In this context, please note that Central Government or Public Sector and State Government Disciplinary Rules are different from Model Standing Orders / "Certified Standing Orders". The basic concept is one and same, ultimately an aggrieved person should not deprive justice in the entire proceedings as per settled

law. However, Enquiry Proceedings meaning has been changed due to vindictive attitude of few Employers as per their 'whims and fancies'. Domestic Enquiries must be conducted honestly and bona fide with a view to determine whether the charge framed against a particular employee is proved or not and so care must be taken to see that these enquiries do not become empty formalities. The objective has been side-lined and mere to complete the legal requirements rather than justice but not in true spirit. Usually, a pivotal question will arise from a delinquent employee angle whether a domestic enquiry will happen without any 'prejudice'. That is the reason in many occasions delinquent employees will not participate in the enquiry or avoid participating in the enquiry at first instance. The huge gap is 'mistrust' between the delinquent employee and employer. Here, we need to understand the employer as such, representing both the prosecutor and the judge. A suspicion of bias is inevitable in such a situation. This is the origin for mistrust and obviously he will not have faith in the Enquiry Officer, since he was appointed by Employer. In this connection, the person who is conducting the "Inquiry" should not have any access to the incident and he should always be an independent person without any partisan manner. Case Law: *Biecco Lewrie Ltd., & Anr. vs. State of West Bengal & Anr.*, 2009 LLR 1057.

The Supreme Court in the matter of *Sur Enamel and Stamping Works Ltd vs Workmen*, (1964) 3 SCR 616: (1963) 2 LLJ 367 laid down with regard to domestic enquiries as under:

- (a) The employee proceeded against has been informed clearly of the charges leveled against him
- (b) The witnesses are examined ordinarily in the presence of the employee in respect of the charges
- (c) The workman is given a fair opportunity to cross examine the witness
- (d) He is given a fair opportunity to cross-examine witnesses including himself if he so wishes or any relevant matter; and
- (e) The Enquiry Officer records his

findings with reason for the same

However, after one decade again Supreme Court has given the following guide lines in the case of *M/s.Firestone Tyre & Rubber Company vs Management* 1973(26) FLR 359 (SC)=1973(3) SCR 587=1973 AIR1227. In this particular judgement the Apex Court has stressed the validity of Enquiry and defective enquiry:

(1) The right to take disciplinary action and to decide upon the quantum of punishment are mainly managerial functions, but if a dispute is referred to a Tribunal the latter has power to see if action of the employer is justified;

(2) Before imposing the punishment, an employer is expected to conduct a proper enquiry in accordance with the provisions of the Standing Orders, if applicable, and principles of natural justice. The enquiry should not be an empty formality.

(3) When a proper enquiry has been held by an employer, and the finding of misconduct is a plausible conclusion flowing from the evidence, adduced at the said enquiry, the Tribunal has no jurisdiction to sit in judgment over the decision of the employer as an appellate body. The interference with the decision of the employer will be justified only when the findings arrived at in the enquiry are perverse or the management is guilty of victimisation, unfair labour practice or mala fide.

(4) Even if no enquiry has been held by an employer or if the enquiry held by him is found to be defective, the Tribunal in order to satisfy itself about the legality and validity of the order, has to give an opportunity to the employer and employee to adduce evidence before it. It is open to the employer to adduce evidence for the first time justifying his action, and it is open to the employee to adduce evidence contra.

(5) The effect of an employer not holding an enquiry is that the Tribunal would not have to consider only whether there was a prima facie case. On the other hand, the issue about the merits of the impugned order of dismissal or discharge is at large before the Tribunal and the latter, on the evidence adduced before it, has to decide for itself whether the

misconduct alleged is proved. In such cases, the point about the exercise of managerial functions does not arise at all. A case of defective enquiry stands on the same footing as no enquiry.

(6) The Tribunal gets jurisdiction to consider the evidence placed before it for the first time in justification of the action taken only if no enquiry has been held or after the enquiry conducted by an employer is found to be defective.

(7) It has never been recognised that the Tribunal should straightway, without anything more, direct reinstatement of a dismissed or discharged employee, once it is found that no domestic enquiry has been held or the said enquiry is found to be defective.

Domestic Enquiry vis-a-vis Criminal Proceedings:

A domestic inquiry is quite different from criminal proceedings. The former is an inquiry into the charges brought against a worker with a view to punish him in accordance with the Standing Orders or any rules or regulations as the case may be. A criminal proceeding is an investigation by the agencies of law into criminal acts or omissions committed by a person with the ultimate object of bringing him before the appropriate courts as required by Penal Law, for a fair trial and punishment on the proof of guilt. "The pendency of criminal case, against an employee in respect of the same matter in no bar to the initiation of disciplinary proceedings by the management" Case Law : *Tata Oil Mills Ltd., vs Their Workmen* AIR 1965 SC 155:(1964)II LLJ 113:(1964) 26 FJR 199:(1964)9 FLR 142 (SC),*Capt.M.Paul Anthony vs Bharat Gold Mines Ltd., &Anr.* 1999 LLR 499(SC)

Time Frame to complete Domestic Enquiry?

Usually, there are many reasons for the delay in completion of Enquiry Proceedings from both sides. Indefinite period is not at all acceptable by keeping aggrieved person under suspension for months together. Now, there is a new provision in IR Code, 2020 (yet to come into operation), "where any worker is suspended by the employer pending investigation or inquiry into complaints or charges

of misconduct against him, such investigation or inquiry, or where there is an investigation followed by an inquiry, both investigation and inquiry shall be completed ordinary within a period of ninety days from the date of suspension". Case Law: *Prem Nath Bali vs Registrar of High Court of Delhi* 2016 (148) FLR 736=2016 (1) CLR 321

Representation in the Enquiry by a Trade Union & Lawyer:

While participating in the inquiry a non-member can participate or not? In the present case, Standing Orders provided for representation of an employee at the domestic enquiry by a member of a Trade Union registered under the Indian Trade Unions Act and recognized by the company. Concerned employee is not a member of the recognized union, and has refused permission to be represented by a member of the union not recognized by the company. Such refusal, held, did not violate any principles of Natural Justice. The right of representation is recognized only to the extent to which it is permitted under the standing orders. Case Law : *Dunlop Rubber Co. (India) Ltd v. it's Workmen*, AIR 1965 SC 1392=1965 LLJ 426=1966 (12) FLR 372 (SC)=1964-65 (27) FJR 321 (SC)., *M/s. Cipla Ltd., &Ors., vs Ripu Daman Bhanor&Anr.* 1999 LLR (SC). Denial of lawyer in disciplinary proceeding, in the circumstances of the case, did not amount to denial of 'reasonable opportunity' to the delinquent in the case of *Jnanendra Nath Das v State of Orissa*, AIR 1964 Ori 241=1965 (1) LLJ 173 (Ori). However, in a case decided by Supreme Court, in case where the presenting officer, who represent the management in the enquiry is a legally qualified person, the enquiry officer shall give an opportunity to the delinquent to engage an advocate to defend him in the enquiry, else such enquiry would vitiate for violation of principles of natural justice.

Role of Enquiry Officer & Responsibilities:

Who is Enquiry Officer and what is his role in the Enquiry Proceedings? An Enquiry Officer means, an Enquiry Officer is an agent of the Disciplinary Authority on a fact-finding mission. He is more or less like a judge or what

may be called, "Quasi-Judicial Officer". In simple terms, his role is to record both oral and documentary evidence, to evaluate evidence and to give his findings. He is expected to conduct the enquiry in an impartial, unbiased, fair way with an open mind. However, a person cannot be appointed as "Enquiry Officer", if his appointment is against the provisions of the Standing Orders or "Certified Standing Orders" or the relevant rules of the establishment. Similarly, a person cannot be appointed as Enquiry Officer, if he has a 'bias'. The bottom line is he should be an independent, impartial person who is totally unconnected to the dispute and not an interested party in the outcome of the dispute. He should not give any 'apprehension' to a delinquent employee that he was appointed by Employer. The very purpose of the appointment of the Enquiry Officer is to complete the Enquiry Proceedings without any personal bias and preconceptions. Case Law: Powari Tea Estate vs Barktiki, 1965 II LLJ 102 SC. In the present case, the Enquiry Officer himself acted as witness, accordingly proceedings vitiated. Case Law: Duryodhan Prasad Singh, 1996 II LLN 36 HC (Patna). In yet another case, Neeta Kalish vs Presiding Officer, Labour Court, on 4th December, 1998 SC, witnesses not examined, asked adjournment of proceedings for want of evidence, refused by EO, answers not recorded by EO, copy of the management not furnished for reply. After examining all the above relevant documents court opined the proceedings are vitiated.

Ex-parte Enquiry – Peculiar Situation:

Ex-parte enquiry will be valid when repeated adjournments were granted to workman on request and even then, he absented and did not produce evidence. Case Law: Mohammad Vakas S/o Mohammad Awes vs Factory Manager, B. Arun Kumars International Ltd., Pithampur, District -Dhar, 2010 LLR 850(M.P HC)=2010(4)LLJ 284(M.P). Whereas in the case of R.S.Karvi vs Peico Electronics & Electricals Ltd., Lani Kalbhar, 2009 LLR (Bom.HC), an ex parte enquiry will be justified when, despite repeated letters as sent to her, she has not received the same

and hence she cannot alleged denial of opportunity.

Principles of natural justice- Supplement Law and not Supplant Law:

In India the principle has been prevalent from ancient times. We find it invoked from Kautilya's Arthashastra. Later on, the concept of natural justice was accepted by the English jurist. The word natural justice is derived from the Roman word 'jus-naturale' and 'lex-naturale' which planned the principles of natural justice, natural law and equity. These principles are not codified but are developed by judicial interpretations and closely tied to common law and moral principles. It is a natural law that has nothing to do with any statute or Constitution. The aim of the rule of natural justice is to secure justice or to put it negatively to prevent miscarriage of justice. One of the main principles of natural justice is 'audi alteram partem' which is translated into simple English means, 'hear the other side'. Therefore, natural justice demands no one should be condemned unheard. There cannot be any doubt whatsoever that the 'audi alteram partem' is one of the basic pillar of natural justice. The principles of Natural Justice depend on factual situation of each case and at the same time there is no strait-jacket formula to decide the case, "where the respondent had committed repeated acts of misconduct and had also accepted minor punishment. The question as to what extent principles of natural justice are required to be complied within a particular case would depend upon the factual situation." It is also worthwhile to note that the Indian Constitution does not guarantee natural justice as a fundamental right". Case Law: Mohinder Singh Gill Vs. Chief Election commissioner [1978 AIR 851, (1978) 3 SCC 405, 1978 SCR (3) 272] & A.K.Kraipak vs Union of India AIR 1970 S.C. 150).

Supreme Court Guidelines:

Through various pronouncements by the Supreme Court the following rules have been evolved over a period on the subject.

(1) Without following principles of natural justice no punishment should

be imposed on the employee.

(2) Punishment should not be different to different employees who have committed the same or similar misconduct.

(3) In determining the quantum of punishment, the Management should treat all the employees equally and there shall be no discrimination.

(4) The enquiry officer must be an independent person who is totally un-connected to the dispute and not an interested party in the outcome of the dispute.

(5) When an employee commits misconduct for personal gain, punishment of dismissal is appropriate.

It is appropriate to refer to Supreme Court observations, in the case of Indian Iron & Steel Co., Ltd. & vs. their Workmen, AIR 1958 SC 130 = 1958 SCR 667 "in case of dismissal on misconduct, the Tribunal does not, however, act as a Court of appeal and substitute its own judgment for that of the management. It will interfere (i) when there is a want of good faith, (ii) when there is victimisation or unfair labour practice, (iii) when the management has been guilty of a basic error or violation of a principle of natural justice, and (iv) when on the materials the finding is completely baseless or perverse"

The ambit and scope of Section 11-A of ID Act, 1947 – Intervention by Courts:

The law laid down over a period of years recognizing certain managerial rights in an employer has been curtailed by the introduction of Sec.11-A of Industrial Disputes Act. The Section 11-A has been incorporated in Industrial Disputes Act, 1947 by an Amendment Act, 1971 which is as follows: "11-A – Powers of Labour Courts, Tribunals and National Tribunals to give appropriate relief in case of discharge or dismissal of Workmen. Where an industrial disputing relating to the discharge or dismissal of a workman has been referred to a Labour Court, Tribunals or National Tribunal for adjudication and, in the course of the adjudication proceedings, the Labour Court, Tribunal or National Tribunal, as the case may be is satisfied, it may, by its

award, set aside the order of discharge or dismissal and direct re-instatement of the workman on such terms and conditions, if any as it thinks fit, or give such order relief to the workman including the award of any lesser punishment in lieu of discharge or dismissal as the circumstances of the case may require.

Provided that in any proceedings under this section the Labour Court, Tribunal or National Tribunal as the case may be, shall rely only on the materials on record and shall not take any fresh evidence in relation to the matter"

The Supreme Court while interpreting the power of the Labour Court to interfere with the disciplinary action taken by the employer had put an embargo in the Indian Iron & Steel Company's case, "In Indian Iron and Steel Co. Ltd. v. Their Workmen, AIR 1953 SC 130 at p. 138, the Supreme Court, while considering the Tribunal's power to interfere with the management's decision to dismiss, discharge or terminate the services of a workman has observed that in case of dismissal on misconduct, the Tribunal does not act as a court of appeal and substitute its own judgment for that of the management and that the Tribunal will interfere only when there is want to good faith, victimisation, unfair labour practice, etc. on the part of the management. Case Law: Calcutta Jute Manufacturing Co.Ltd., vs State of West Bengal &Ors. 2002 LLR SC

Courts may intervene and negative the order of the punishing authority under the following circumstances;

"The discretion which can be exercised under Section 11-A is available only on the existence of certain factors like punishment being disproportionate to the gravity of misconduct so as to disturb the conscience of the court, or the existence of any mitigating circumstances which require the reduction of the sentence, or the past conduct of the workman which may persuade the Labour Court to reduce the punishment" "In the absence of any such factor existing, the Labour Court cannot by way of sympathy alone exercise the power under Section 11-A of the Act and reduce the punishment"

Case Law : Firestone Tyre & Rubber Company case (supra), 1973-II-LLJ-278 at 293-294., Mahindra and Mahindra Ltd vs N.B.Narawade (2005 (3) SCC 134)

i) Where rules of natural justice, as outlined above, are violated in the enquiry proceedings and in imposition of punishment.

ii) Where specific statutory rules or the provisions of the standing order prescribing mode of enquiry are offended.

iii) Where there is no evidence or there is insufficient evidence to prove the charges levelled against the delinquent worker. Charges should be established conclusively if punishment is awarded.

iv) Where considerations extraneous to the evidence and merits of the case are taken into account. v) Where the conclusions drawn from the evidence are on the face of it wholly arbitrary or perverse.

vi) As amended, the Industrial Tribunal have been given powers to reassess the evidence on record and modify the quantum of punishment, if found necessary, under Section 11A as above.

Enquiry Report - Necessity for furnishing to the Delinquent Employee:

It is a moral obligation on the part of the employer that before accepting the findings of the enquiry officer, the delinquent must be furnished with the enquiry report. The object being that the findings of the enquiry officer might have been recorded by him without considering the relevant evidence on record, or misconstruing it or unsupported by it. If such findings are to be considered by the Disciplinary Authority, the principles of natural justice require that the employee should have a fair opportunity to meet, explain and convert it, before he is punished. Case Law: Managing Director, Electronic Corporation Ltd., vs B. Karunakar, 1994 LLR 391(SC). Madras High Court also delivered similar judgement in the case of M. Rajagopalan vs Principal Labour Court, Madurai and another, 2019 (2) CLR 425 (Mad. H.C)

Show Cause Notice – Before Inflicting Punishment:

Whether Second Show Cause Notice is really required or not is depends upon facts of the case, decided cases and mainly "Principles of Natural Justice". But in case of such provisions under law or as per rules applicable in this regard, it is an obligation to issue such notice on punishment. However, in case there is no provision in standing order that Second Show Cause Notice to be issued before inflicting of punishment ("quantum of punishment"), there is no need to issue such kind of notice. The purpose of calling employee's comments is to give a 'reasonable opportunity' or to defend (guilty of misconduct). At any given point of time there should not be denial of opportunity. Otherwise, denial of opportunity means denial of justice. However, the Courts have been silent on this Second Show Notice, unless prejudice was caused to workman. Case Law: Lakshmiratan Cotton Mills vs Workmen 1975 II LLJ 174 SC.

Who can pass an order of punishment:

Appointing Authority vs Disciplinary Authority, is always a debatable question? The general law is that any person who has got power to appoint has also the power to take disciplinary action. In other words, the appointing authority has got the power to issue or frame the charge-sheet and take necessary disciplinary action. It therefore follows that framing of the charge sheet, holding of enquiry, notice to show cause, are all steps to be taken by the disciplinary authority. In the absence of any provision permitting expressly or by implication, the delegation of disciplinary power to a particular person, no one shall have any authority to frame, on his own initiative, any charges against an employee and proceed to enquire into them. Finally, before proceeding to dismissal and discharge the employer has to take all precautions for his actions. There should not be any scope for victimisation for any kind of ineffective approach while initiating appropriate disciplinary action. Case Law: Lekhraj Sathram Dad vs N.M.Shah AIR 1966 SC 324 (1) 24:1965(5) Law Rep

6., Gramophone Co. of India Limited vs. State of West Bengal, 1991 1 LLJ 536 : 1991 (61) FLR 389 (Cal. Hc).

Reinstatement with back wages neither automatic nor rule of thumb u/s 17B of ID Act, 1947:

The right to reinstatement is not a statutory right conferred on a dismissed workman as such. He cannot enforce it as a legal right unless the Labour Court or Industrial Tribunal delivers its verdict and depends upon court discretionary powers. While claiming back wages, the provision of the law is that the employee must not be gainful employment. Now, the question is who has to prove 'gainful employment'? "An employee whose services are terminated and who is desirous of getting back wages is obligated to either plead or at least make a statement at the first instance that he was not gainfully employed or was employed on lesser wages after being dismissed from service. It added that only then the burden would shift to the employer". In the present case, "A workman whose service has been illegally terminated would be entitled to full back wages (non-est) except to the extent he was gainfully employed during the enforced idleness. Case Law: Hindustan Tin Works Pvt. Ltd vs Employees Of Hindustan Tin Works (AIR 1979 SC 75)

1) Upon reinstatement the workman would generally be entitled to the grant of full back wages. Withholding of full back wages would be an exception. (2) Grant of such back wages can be directed normally from the date of service of the demand notice till the date of reinstatement of the workman. (3) Grant of back wages can be withheld or denied upon proof of the fact that during the period of termination the workman had been gainfully employed. The burden of proving the gainful employment or the period of such employment shall always be upon the employer. (4) The grant of back wages is however subject to the provisions of the Act. Under the peculiar circumstances of any case the court may appropriately mould relief with respect to the grant of back wages. (Continuity of service along with back wages and interest as applicable or without back wages. In some cases,

lump sum amount as compensation in lieu of reinstatement). (5) Payment of back wages shall be directed to be determined in accordance with the service conditions of the workman and the rules applicable thereto presuming the absence of order of termination of the workman. Whereas, if an employee has been wrongfully terminated or dismissed, the court must come to the assistance of the employee. It doesn't mean that in every case 'reinstatement' is like a trend setting or rule of thumb. In another angle, this is nothing but a premium on indiscipline. Case Law: Bau Lal vs Haryana State Agri Marketing Board LLR 2009 SC. Once, the Industrial Tribunal or labour court grant relief of reinstatement to the workman, if the employer approached higher court questioning the said reinstatement award, as per Section 17B of Industrial Disputes Act, the employer shall pay 'last drawn wages' every month to the employee during the pendency of such litigation in the higher court, subject to condition that such employee is not 'gainfully engaged' during that period and confirm the same by way of affidavit.

Conclusion

Upon perusal of various key judgements, there is always a doubt or question that labour laws meant for Employee or Employer? Undoubtedly, we can understand easily that most of the judgements will favour to the "Workman". During the process of enquiry proceedings both the parties have to come across various steps by following due procedure honestly without any mala fide intention or coercive methods. At the same time, the delinquent must be given an opportunity to make a representation against the report and the recommendation of the enquiring authority. In the absence of 'reasonable opportunity' there is no meaning to conduct the domestic enquiry against to basic principles of Natural Justice. However, the objective of labour legislation is the amelioration of the lot and betterment of service conditions of the working class. The legislations supported by judicial pronouncements have greatly restricted rights of an employer and

secured to the corresponding extent the job security of a workman.

Further, many disputes leading to long battle due to poor relations between employer-employee and undue interference of unions as well as external factors. This is an unequal battle between a mighty employer and a poor workman. There are many flaws in the system and outmoded methods in the present legal system rather than speedy justice to needy but not greedy. No doubt, Indiscipline cannot be tolerated at any point of time but where is the end to prolonging the proceedings for unwanted reasons for years together. At the end, losing precious time by not meeting the purpose of whole exercise, within reasonable time. We should remember that there is always a battle between employee-employer and it is obvious upper hand of a mighty employer to prove his supremacy and large number of workmen on the other side.

The other end, the principles and procedure of disciplinary action are governed by standing orders/ certified standing orders which may or may not exist for an organisation but mainly the principles of natural justice applied to domestic enquiries. There should not be any scope for flagrant violation of Principles of Natural Justice. Even though, the principles are not codified and as such it has to be in accordance with various principles and the guidelines enunciated by the Supreme Court and high courts. Therefore, independent enquiry officers are suggestible with a view to win the trust of workmen and confidence. The enquiry officer must have an open mind free from any bias or any preconceived notions and must be independent in his approach for completion of his responsibilities. Hopefully, the new IR Code will give a light to many questions for better understanding of Disciplinary Actions and intricacies which are involved in the process of enquiry proceedings and in the interest of the Employee-Employer Relations (IR), through Social Justice of the Welfare State.

Bhaskara Sarma Sistla
bhaskarasarma67@gmail.com

SNo	Panel	Name of the Company	Business
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July 2023

PANEL - A

1	A-505	Soda Hub Industrial	Manufacturing of Soft Drinks Machines
2	A-506	Mahadeva Dall Industries Pvt. Ltd. (Tenali Double Horse)	Manufacturing and Exports of Pulses and Dalles, Processing & Packing

PANEL - B

3	B-207	Bosco Seva Kendra	Services of Educational, Skilling and Social Works
4	B-208	Mathrusri Integrated Rural Development Society	Health Program Contacts, Blood Donation Camps, Education Camps, Medical Camps
5	B-209	JITO Hyderabad Chapter Foundation	Services of Trade Expo's

PANEL - C

6	C-1930	Sirixo Software Technologies Pvt. Ltd.	Real Estate Software selling
7	C-1931	GBS Wireless India Pvt. Ltd.	Telecom Infrastructure, Fiber Optic Communication & Information Technology
8	C-1932	Technic Company Ltd.	Construction of Highways
9	C-1933	Inductive Quotient Analytics India Pvt. Ltd.	Biometrics, Clinical Data Management, RWE HEOR Pro Clinical Trial Services
10	C-1934	Roboxa Technologies Pvt. Ltd.	SAP Product and Services, IT-Digital Transformation and Innovations
11	C-1935	Sripalreddy And Co. Pvt. Ltd.	GST Payroll Recruitment, Staffing PF, ESI, Trade License, Labour License
12	C-1936	Osmosys Software Solutions Pvt.Ltd.	IT Services & Products
13	C-1937	Tnu Logistics Pvt. Ltd.	Logistics Services
14	C-1938	Osi Digital Pvt. Ltd.	Information Technology
15	C-1939	Itam Solutions Pvt. Ltd.	Information Technology
16	C-1940	Aref Abdulsattar Textiles Pvt. Ltd.	All type of Textiles Trading
17	C-1941	Advity Research Pvt. Ltd.	Health Care Research
18	C-1942	Topiko Business Solutions Pvt. Ltd.	IT Services & Products
19	C-1943	Gargi Knowledge Solutions LIP	Education Consultancy & Career Counselling

PANEL - D

20	D-2331	Mukesh Infra Developers	Real Estate
21	D-2332	Studio Architects and Developers	Architectural Services
22	D-2333	Brakah Trading And Project	Constructions and Developments & Sale of Hardware Equipments
23	D-2334	Sukalpa Organic Essentials	Manufacturing of Herbal Natural Products, Chemical free Vitamin Supplements, Nutrition & Natural Healthy Products
24	D-2335	Madan Textiles	Trading of Textiles Men's Wear and Sarees
25	D-2336	S K N V & Associates	Chartered Accountant & Professional Consultancy
26	D-2337	Great Deals	Distributor for JK Paper Govt. Contractors
27	D-2338	Industrial Fabricators	Manufacturing of Fabricated Metal Products
28	D-2339	BPK Associates	Mergers and Acquisitions, Trademark Registrations, Company Registrations etc.

SNo	Panel	Name of the Company	Business
July 2023			

29	D-2340	Sari2024	Distributor of Enagic Kangen Water
30	D-2341	Dalia Pasaari Gupta	Advocate (Legal Services)
31	D-2342	Vinayaka Battery Centre	Trading of Battery's, Ups and Inverters
32	D-2343	Nandini Enterprises	Manufacturing Trading & Exports of Industrial Automation Panel, EPC Contracts
33	D-2344	Thirumala Epidemic Controls	Trading & Services of Agri clinics (Crop Advisory), Retail Management & Deemed Exports, Warehouse Management Services & Agri-tourism
34	D-2345	Susampada Finmart	Financial Planning Services, SME Business Coach
35	D-2346	Trust Solutions	technology together to ensure digital assurance and transparency, elevate ESG reporting, and deliver audit and tax services.
36	D-2347	Omni Soft Solutions	Software Services and Software Development
37	D-2348	Mallapuram Insurance and Allied Services	Insurance Advisory Services Claims Processing Support
38	D-2349	Touch Point	Marketing
39	D-2350	Sai Krishna Enterprises	Trading and Services of Air Conditioners
PANEL-E			
40	E-1632	Saanvi Traders	Manufacturing of Food Items and Trading of Dry Fruits
41	E-1633	Jai Shri Krishna Packaging Industries	Manufacturing of Laminated Films
42	E-1634	Savant Instruments Pvt. Ltd.	Manufacturing of Scientific Instruments, Lab Equipments, Lab-Agent, Lab Chemicals, Lab-Furniture, Lab Gloss ware & General Items
43	E-1635	Ravi Firetech Safety Engineers Pvt. Ltd.	Manufacturing and Services of Fire Safety Services and Man Power Services and Fire Alaram Systems
44	E-1636	Vivid Nutripharm Pvt. Ltd.	Manufacturing & Exports of Nutraceuticals and Health Supplements
45	E-1637	Sylab Pvt. Ltd.	Manufacturing Exports & Imports of Analytical Instruments
46	E-1638	Ekoplay Pvt. Ltd.	Manufacturing & Exports of Wooden Puzzles Retail
47	E-1639	Ration Bio Products	Manufacturing of Bio Products
48	E-1640	NSR Laboratories Pvt. Ltd.	Manufacturing of "Specialty Chemicals"
49	E-1641	Sri Vyshnavi Enterprises	Manufacturing of Cold Pressed Oils, Kusuma Ground Nut Oils & Coconut, Sunflower Oils
50	E-1642	Equitas Crop Science Pvt. Ltd.	Manufacturing Trading and Exports & Marketing of Seeds
51	E-1643	Rihanyo Pvt. Ltd.	Manufacturing Trading and Exports of Spices, Honey Pulses, Staples Masala Powders, Pickles etc.
52	E-1644	Durga Jyoti Industries	Manufacturing of Colour Coated Profile Sheets, GI Wires, Barbed Wires, Chain Link, MS Wire Dealers in TMT
53	E-1645	Karu Udyog Pvt.Ltd.	Manufacturing of Micro Cellular Pet

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Sri Sandeep Prakash, IRS; Chief Commissioner of Customs and Central Tax, Hyderabad Zone : 19th July, 2023



Presenting Vision 2030 Document to Smt Hari Chandana Dasari, IAS AYUSH Director, Government of Telangana : 24th July, 2023



With H.E Mr Alnuaimi, UAE Consul General at the Business Session on UAE-India Trade post CEPA : 27th July, 2023, at The Park Hyderabad



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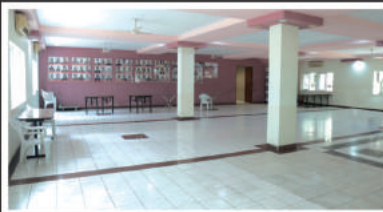
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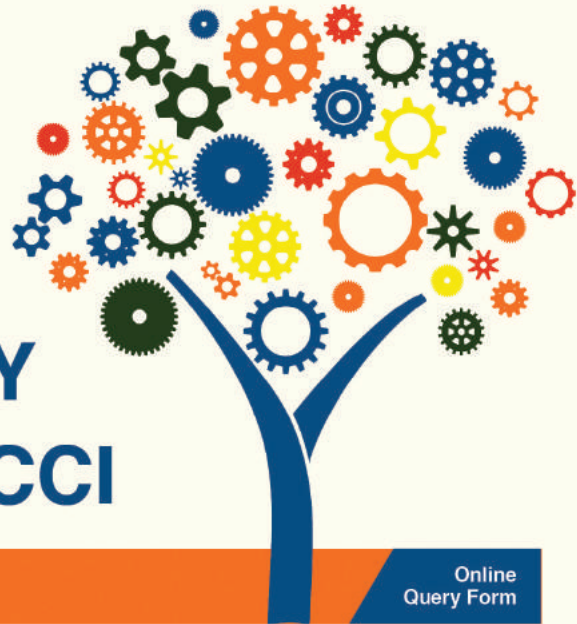
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- ✓ Coordination with Govt agencies
- ✓ Any other issue that needs expert advice

Panel for Advisory Services will comprise the following:

Chairman : Sri BP Acharya, IAS (Retd.),
Chief Advisor, FTCCI
Member : Dr. B. Yerram Raju,
Advisor, IDC Committee, FTCCI
Sri Naveen Reddy, Asst Director
(MSME)

FTCCI requests members to avail this unique initiative by attending the one-on-one Mentoring session at the MSME Advisory Services.

Please send us your issues in advance, by email : hinduja@ftcci.in, so that the same can be taken forward.

For further details/assistance, please contact Ms.Hinduja, Senior Officer, FTCCI on 7815950242



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Advantages of Industrial solar

- 1) Payback period less than 4 years including bank loan interest.
- 2) Collateral free loans from reputed banks at low interest.
- 3) Avail 40% depreciation benefit.
- 4) Reduces inside temperature's by 4-5 degrees.
- 5) More than 30+ years of life span.
- 6) Escape from Power tariff escalations.

FEW OF OUR INDUSTRIAL CUSTOMERS

Gubba cold storage Pvt Ltd - 3 MW
Hariom pipe Industries Ltd - 1 MW + 1MW - 2MW
Ace tyres Limited - 1MW + 1 MW - 2MW
Mahasai Aluminum Profiles Pvt Ltd - 800KW
Spin Max Tyres Ltd - 1MW
Excel Rubber Ltd (Hindhupur)- 1 MW
Sriraj Tubes Pvt Ltd - 1 MW
Exel Rubber Ltd (Pashamailaram) - 486 KW
IClean Integrated Clean Room Technologies Pvt Ltd- 500KW

Strontium Ferriten India Ltd- 1MW
Vertice Global Pvt Ltd- 520KW
Ramse Aluminium Products Pvt Ltd- 500kw
MNR Cottons Pvt Ltd - 1 MW
Arrow Cables Ltd - 280KW
Balaji Polymers - 180KW
PlastiLami coats Pvt Ltd - 360KW



60MW+
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150+
SOLAR POWERED
INDUSTRIES



20000+
SOLAR PROJECTS



3500+
SOLAR ROOFTOP
PROJECTS



1 Lakh+
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Suntek's professionalism, clear ideas & implementations, and quality workmanship leave a lasting impression. Their after-sales mechanism excels in regularly monitoring plant generation and promptly resolving issues with site visits.

Roopesh Golas,
MD, HARIOM PIPE INDUSTRIES LTD



We have installed Suntek Solar for our cold storages at 14 Locations of 3MW Capacity. Their post-sales service is truly awesome. Suntek offered us the best deal with top-notch technology, quality, and pricing. We highly recommend Suntek for industries.

Kiran Gubba,
CEO, Gubba Cold Storages



Suntek has executed a 520Kwp Solar Plant at our Shamirpet Unit, we really appreciate the teams dedication and how quick the execution was completed. The generation of Solar power units is above our expectations.

Purushotham Pabba,
Director - Vertice Global



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