

# GST

On how taxpayers can successfully get ready for a departmental audit



# FINER

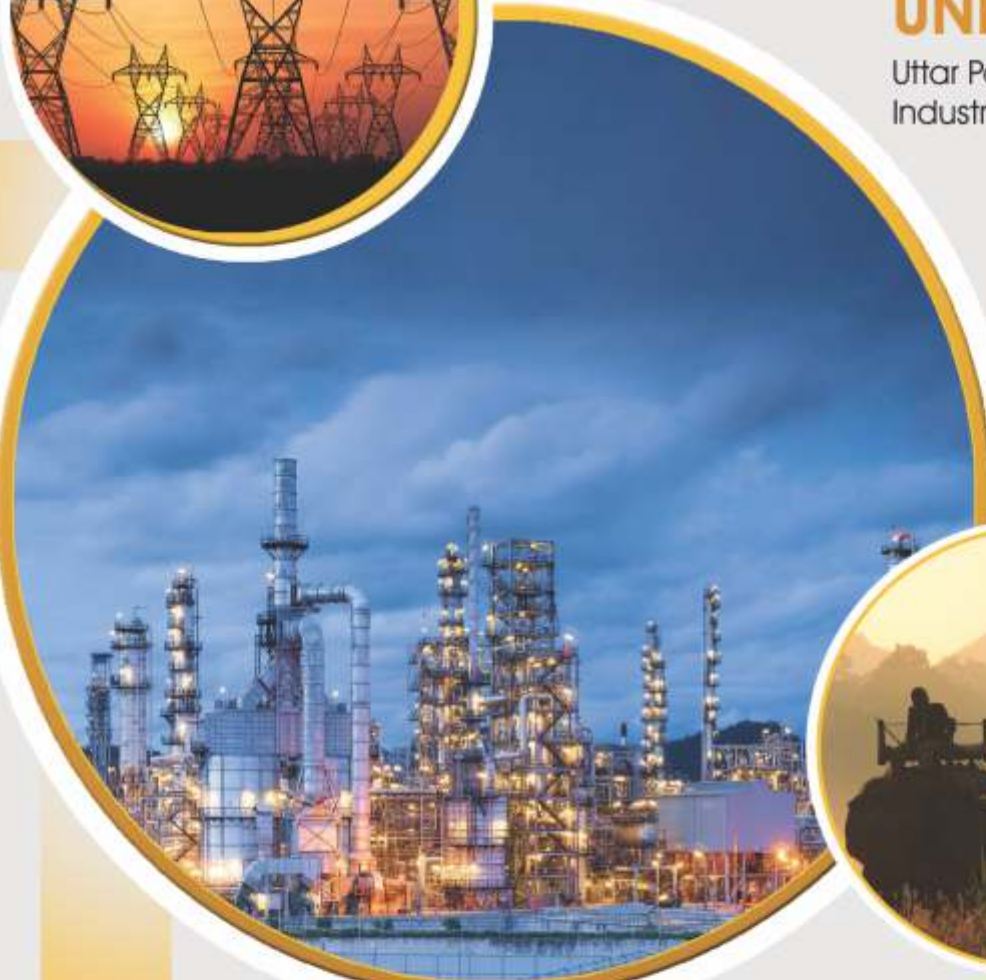
## News & Views

June, 2024



## UNNATI, 2024

Uttar Poorva Transformative Industrialization Scheme



## Cleanliness

Development and highlights  
its impact on various aspects  
of society

## Wildlife Tourism

The biggest contributor to  
the tourism basket of Assam

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# President's Desk

Dear Readers,

It is with great enthusiasm and a renewed sense of purpose that I welcome you to the revived edition of our esteemed News & Views FINER Bulletin. After an extended hiatus of one and a half years, we are thrilled to bring back this vital publication, now with fresh features and a modern look that we believe will better serve our vibrant community of industry leaders, stakeholders, and enthusiasts.

The North Eastern region has always been a land of immense potential and unique opportunities. Over the past months, we at the Federation of Industry & Commerce of North Eastern Region (FINER) have been diligently working behind the scenes to not only revive our bulletin but also to enhance its relevance and impact. Our goal is to provide you with insightful, timely, and valuable information that can drive growth and innovation across all sectors.

In this edition, you will find a rich array of stories and reports. We delve into the dynamic world of IT and ITes, AI, etc showcasing how technological advancements are reshaping our regional economy. We also provide comprehensive coverage of new industrial policies introduced by various states in our region, policies designed to foster an environment of growth and sustainability for businesses of all sizes.

The bulletin will continue to serve as a witness to the numerous events, expos, and seminars organized by FINER. These gatherings are crucial for networking, knowledge sharing, and driving forward the collective vision of a prosperous North Eastern industrial landscape. Our events have always been a cornerstone of our community, and we look forward to your active participation in the future.

Moreover, you will find the latest news and developments from industries across our region. Whether it's groundbreaking projects, emerging trends, or notable achievements, our bulletin will keep you informed and engaged with the industrial pulse of the North East.

As we embark on this new chapter, I extend my deepest gratitude to our members, partners, and readers for your unwavering support and commitment. Together, we can continue to build a robust industrial ecosystem that not only benefits our region but also sets a benchmark for excellence.

Thank you for being a part of FINER's journey. We look forward to your feedback and contributions as we strive to make News & Views a cornerstone of our collective progress and success.

With warm regards

Bajrang Lohia  
President

# From the Secretariat

## Reviving the Pulse of Progress: FINER's Renewed Vision

Welcome back to the FINER News & Views Bulletin, a cherished platform that has long served as the heartbeat of our industrial community in the North Eastern region. After an 18-month hiatus, we are excited to reconnect with you, bringing forth a revitalized publication that promises to inform, inspire, and ignite the spirit of innovation and collaboration among our members and stakeholders.

The world has changed significantly over the past year and a half, and so has our region. We have witnessed unprecedented challenges, but also remarkable resilience and adaptation. In this new era, the role of timely and insightful information has never been more critical. Our bulletin is back with a commitment to deliver just that—comprehensive, relevant, and forward-thinking content that can empower our industries to thrive in a rapidly evolving landscape.

This renewed edition of News & Views features a diverse range of topics that reflect the multifaceted nature of our region's industrial sector. We explore the transformative impact of IT and ITes, sectors that are becoming the backbone of our modern economy. From innovative startups to established enterprises, we highlight stories of technological advancements that are setting new benchmarks for efficiency and growth.

Understanding the importance of a conducive policy environment, we provide in-depth analyses of the latest industrial policies from various states in our region. These policies are crafted to stimulate growth, attract investment, and create jobs, and our coverage will help you navigate these changes and leverage them for your business success.

Our bulletin also celebrates the vibrancy of our community through extensive coverage of events, expos, and seminars organized by FINER. These gatherings are more than just networking opportunities; they are crucibles of ideas, partnerships, and strategies that drive our collective progress. We look back at the highlights of past events and offer a glimpse into exciting future engagements.

Furthermore, we bring you the latest news and updates from industries across the North East. Whether it's breakthroughs in manufacturing, milestones in sustainable practices, or pioneering efforts in agribusiness, our bulletin captures the dynamism and diversity of our regional economy.

The revival of News & Views is more than a return to tradition; it is a testament to our commitment to continuous improvement and adaptation. We have enhanced our format, introduced new features, and expanded our scope to ensure that every edition is a valuable resource for you. We aim to foster a sense of community and shared purpose, providing a platform where knowledge is shared, challenges are discussed, and successes are celebrated.

As we embark on this renewed journey, we invite you to engage with us actively. Your feedback, contributions, and insights are invaluable as we strive to make News & Views a true reflection of our community's aspirations and achievements.

Thank you for your unwavering support and participation. Together, let's continue to drive the North Eastern region towards a future of prosperity, innovation, and sustainable growth.

Warm regards,  
FINER Secretariat





## OVERVIEW ON UTTAR POORVA TRANSFORMATIVE INDUSTRIALIZATION SCHEME

Source: DPIIT

UNNATI - 2024 is poised to revolutionize the industrial landscape of Uttar Poorva, ushering in a new era of progress and opportunity. By focusing on fostering a conducive environment for manufacturing, innovation, service, and entrepreneurship UNNATI – 2024 seeks to create jobs, unlock the region's untapped potential, uplift socio-economic standards, and offer incentives for setting up new businesses or expanding existing ones. It also aims to strike a balance between industrial growth and environmental conservation by encouraging industries like renewable energy while restricting those with potential environmental impacts. The scheme will help boost employment opportunities, augment income levels, and enhance overall quality of life for lakhs of people in the region.

Uttar Poorva Transformative Industrialization Scheme (UNNATI, 2024) for Industrial Development in North Eastern Region

To foster economic growth and industrialization in the North East!

UNNATI is not just a scheme; it's a catalyst for regional progress, driving economic growth and development. By incentivizing industrial expansion and optimizing operations, UNNATI paves the way for a thriving economy built on performance and innovation.

Government of India is dedicated to offering essential assistance to industries in the North-eastern region (NER) through a novel policy designed to address the evolving requirements of



the industries in manufacturing and service sectors.

#### Salient Features

- ❖ Access to pre-defined process based incentives
- ❖ Streamlined application process
- ❖ Guidance and support from experienced professionals
- ❖ A dedicated team committed to ensuring your success

#### Incentives under this Scheme

##### CII : Capital Investment Incentive

Eligible Units: - For both New and Expanding Units

The Capital Investment Incentive, is a special financial benefit provided for eligible businesses that are either new or expanding. For manufacturing, minimum investment of INR 1.00 Crore and for service units, minimum investment of INR 50.00 Lakh in eligible value of building and all other durable physical assets is mandated respectively. For Micro industries, the minimum investment limit shall be INR 50 lakhs for both manufacturing and service sector.

An industrial unit will be considered as an 'Expansion' only if the cost of new P&M required is at least 25% of the total investment in the unit.

All eligible units located in Zone A category blocks in the States of North Eastern Region will be provided Capital Investment Incentive @30% of the investment made in plant and machinery (for the manufacturing sector) or for construction of building and installation of other durable physical assets (for services sector) with a maximum limit of Rs. 5.00 crore. For those sectors where GST is

not applicable, the maximum limit of this incentive will be Rs. 10.00 crore.

All eligible units located in Zone B category blocks in the States of North Eastern Region will be provided Capital Investment Incentive @50% of the investment made in plant and machinery (for manufacturing), or for construction of building and installation of other durable physical assets (for services sector) with a maximum limit of Rs. 7.50 crore. For those sectors where GST is not applicable, the maximum limit of this incentive will be Rs. 10.00 crore.

A new unit registered under the scheme will not be eligible to avail the benefit under substantial expansion. A unit can avail this incentive only once under the scheme. Please refer to the scheme guidelines to know more.

##### CIS : Capital Interest Subvention Incentive

Eligible Units: - For both New and Expanding Units

Capital Interest Subvention, a key component of the UNNATI scheme, offers financial relief to eligible businesses. Interest on loan up to the principal amount of Rs. 250 crore for investment in eligible plant and machinery (for manufacturing sector) or building and all other durable physical assets (for service sector) shall be eligible for Capital Interest subvention. If the total principal amount of loan (loan being defined as a whole and not as per draw-down amount in each tranche) is more than Rs. 250 crore, then interest on the loan amount exceeding Rs. 250 crore would not be eligible for Capital Interest Subvention.

The Capital Interest Subvention would be eligible on the amount disbursed and not on the principal amount sanctioned for the term loan.

A unit will be eligible for this incentive only if it installs new plant and machinery (for manufacturing sector) or constructs new building







and installs other new durable physical assets (for service sector) where purchases have been made based on Arm's Length Pricing.

All eligible units located in Zone A category blocks in the States of North Eastern Region can avail Capital Interest Subvention at the annual rate of interest of 3% for a maximum of 7 consecutive years from any date after the date of application for registration under this scheme. However, disbursement of the eligible amount under this incentive shall begin only after the commencement of commercial production.

All eligible units located in Zone B category blocks in the States of North Eastern Region can avail Capital Interest Subvention at the annual rate of interest of 5% for a maximum of 7 consecutive years from any date after the date of application for registration under this scheme. However, disbursement of the eligible amount under this incentive shall begin only after the commencement of commercial production.

**MSLI : Manufacturing & Services Linked Incentive**

**Eligible Units: - New Units Only**

The upper limit of incentive under this component shall be 75% (for Zone A) and 100% (for Zone B) of the eligible value of investment made in plant and machinery (for manufacturing sector) or construction of building and other durable physical assets (for services sector). The value of Plant and Machinery for manufacturing or building and durable physical assets in Services sector units will be as per the eligible value determined under the Capital Investment Incentive.

All eligible units of Zone A & Zone B will be granted a Manufacturing & Services linked incentive (MSLI) equal to 100% of the Net payment of GST, i.e. GST Paid less Input Tax Credit, for a maximum period of 10 years from the date of

commencement of commercial production/operation or till the validity of the scheme whichever is earlier. However, GST paid on exported goods or services will not be counted towards eligible incentive amounts under this component.

The amount of incentive paid in a financial year will not exceed one-tenth of the total amount of eligible incentive under this component subject to full payment of GST as per GST return filed for the claim period.

In case the Net GST paid by any unit in a financial year is more than one-tenth of the total amount of eligible incentive, the balance can be carried forward to the subsequent financial year(s). Further, if the unit cannot claim the full eligible amount of incentives in the first 3 years, the same can be carried forward to subsequent years. However, this will not be carried forward beyond the eligible period of 10 years or beyond the scheme's validity, whichever is earlier.

In order to avail of benefits under this incentive, a unit will be required to have a new registration number for GST. If an applicant has another unit registered within the same state, the existing GST number shall not be used for the new unit registered under this scheme. Please refer to the scheme guidelines for more details.

**Application period for registration**

- ❖ **Scheme outlay:** INR 10,037 crores
- ❖ **Period of Registration:** Registration open until March 31, 2026
- ❖ **Unit has to commence commercial production within 4 years from the date of grant of registration.**
- ❖ **No new registration will be entertained once the proposed incentives breach the threshold of 115% of the total outlay.**



## FINER's intervention on

## UNNATI POLICY



FINER delegation had a meeting with hon'ble Minister, Finance Smt. Nirmala Sitharaman, Secretary DPIIT Mr. R K Singh, Joint Secretary, DPIIT Mr. Bala Murugan D, Director, DPIIT, Dr. Kajol.



Shri Bajrang Lohia, President, FINER and Shri Binit Todi, Director, FINER met Shri Pravin Bakshi, IAS, Commissioner & Secretary, Commerce and Industries, Government of Meghalaya and Shri F .Sutnga, Director, Commerce & Industries, Govt of Meghalaya in Shillong. Given a representation regarding issues related to UNNATI -24. Also discussed and given representation regarding other Industrial issues of Meghalaya like power and Land .

Shri Bajrang Lohia, President, FINER, Shri Binit Todi and Shri Sandeep Khaitan, Directors, FINER met with Dr. Ravi Kota, Chief Secretary to the Government of Assam, Dr. Laxmanan, Secretary, Government of Assam and Shri Oinam S. Singh, Commissioner, Industries and Commerce to discuss the UNNATI Policy.





# Key highlights of Meghalaya Industrial and Investment policy

Source :  
Industry Department  
Meghalaya

- ❖ Leveraging the Uttar Poorva Transformative Industrialization Scheme, 2024 (UNNATI 2024) to attract investments in the State.

- ❖ Act as a growth catalyst for promotion of entrepreneurship and employment generation in the State.

- ❖ Promote grassroots participation in strengthening the industrial eco-system of the State through proper incentivization.

- ❖ Achieve development of the entire State through judicious harnessing of natural resources in a sustainable manner and promoting green growth.

- ❖ Provide required impetus to the 'Priority Sectors' carrying significant revenue generation, employment creation, exports, and investment potential.

- ❖ Develop and maintain state of art industrial infrastructure in the State for facilitating fast track industrial progress.

Key sectors to be empowered and kept as foundation under this policy:

- ❖ Sustainable and green growth of existing industries.

- ❖ Creation of industrial land-bank with state of art infrastructure.

- ❖ Employment generation for youth.

- ❖ Developing an efficient institutional framework.

- ❖ Focus on regional development.

- ❖ Encourage Community Participation.

## Priority sectors kept in Consideration under the Policy:

1		Hotels & Hospitality	9		EV Charging Station
2		Tourism (Homestays, Adventure, Health Tourism, Eco-Tourism & MICE)	10		Tech-oriented start-ups/units providing services in the field of Education, Primary Healthcare and Agriculture
3		Education (Vocational & Digital/ e-learning)	11		Food Processing
4		Bio-Technology	12		Power Generation
5		Fin-tech & Financial Services	13		Music, Films and Entertainment
6		Healthcare (Secondary and Tertiary)	14		Logistics
7		Information Technology and ITES	15		Green Start-ups
8		Business process outsourcing (BPO)	16		Others – Any other industry or activity notified by Government of Meghalaya





## Objectives of Tripura Investment and Industrial plan 2022

**Source :**  
Industry Department  
Tripura

The Tripura Industrial Investment Promotion Incentive (TIPII) scheme is a comprehensive initiative launched by the Department of Industries and Commerce, Government of Tripura. The primary objective of the scheme is to attract domestic and foreign investments in various industrial sectors within the state. TIPII offers a range of incentives, financial support, and facilitation services to eligible businesses, creating a favorable environment for industrial development.

Under the TIPII scheme, eligible industries can avail themselves of benefits such as capital investment subsidies, interest subsidies, power tariff subsidies, reimbursement of expenses for skill development, and assistance for land acquisition. The scheme also provides customized support for specific sectors, including IT and IT-enabled services, agro-based industries, tourism, and renewable energy. Additionally, the scheme includes provisions for single-window clearance, simplification of procedures, and assistance in obtaining necessary approvals and licenses.

Key highlights of Tripura Investment & Industrial Plan:

- ❖ Capital investment subsidies to reduce the

financial burden on industries

- ❖ Interest subsidies to encourage borrowing for industrial projects
- ❖ Power tariff subsidies to lower operational costs
- ❖ Skill development support to enhance the employability of the local workforce
- ❖ Assistance for land acquisition to facilitate establishment of industries
- ❖ Sector-specific incentives for IT, agro-based industries, tourism, and renewable energy
- ❖ Streamlined approval processes and single-window clearance for ease of doing business

Exclusion of industries under this plan:

- ❖ Industries engaged in illegal or environmentally harmful activities
- ❖ Businesses with a history of non-compliance with statutory requirements
- ❖ Industries located in prohibited areas as per government regulations



# About PMKSY Scheme

Source : MOFPI



Government of India had approved the umbrella Central sector scheme, SAMPADA- Scheme for Agro-marine processing and Development of Agro-processing Clusters with a total allocation of Rs.6000 crore on 03.05.2017 for implementation period 2016-2020 coterminous with the 14th Finance Commission cycle. The scheme has been subsequently renamed as 'Pradhan Mantri Kisan SAMPADA Yojana (PMKSY)'. PM Kisan SAMPADA Yojana was envisaged as a comprehensive package which will result in creation of modern infrastructure with efficient supply chain management from farm gate to retail outlet. It will not only provide a big boost to the growth of food processing sector in the country but also help in providing better returns to farmers and is a big step towards doubling of farmers income, creating huge employment opportunities especially in the rural areas, reducing wastage of agricultural produce, increasing the processing level and enhancing the export of the processed foods.

The PMKSY had seven component schemes viz; (i) Mega Food Parks, (ii) Integrated Cold Chain and Value Addition Infrastructure, (iii) Infrastructure for Agro-Processing Clusters, (iv) Creation of Backward and Forward Linkages, (v) Creation/Expansion of Food Processing & Preservation Capacities, (vi) Food Safety and Quality Assurance Infrastructure and (vii) Human Resources and Institutions.

The Budget 2018-19 also announced launch of new a scheme 'Operation Greens' for the integrated development of Tomato, Onion and Potato (TOP) crops value chain .The scheme has been launched as a new vertical of PMKSY . Government has further announced expansion of scope of "Operation Greens scheme" from Tomato, Onion & Potato (TOP) to 22 perishable products, in the budget speech for 2021-2022, so as to boost value addition in these perishables. Ministry has identified these 22 perishables, which include Mango, Banana, Apple, Pineapple, Carrot, Cauliflower, Beans etc.

Later PMKSY, with the approval of Department of Expenditure, was extended for another year i.e. 2020-21

Now Government of India (GOI) has approved the continuation of the Central Sector Scheme – Pradhan Mantri Kisan SAMPADA Yojana (Scheme for Agro-Marine Processing and Development of Agro-Processing Clusters) with an allocation of Rs. 4600 crore till 31.03.2026 coterminous with the 15th Finance Commission cycle. The scheme will be implemented by Ministry of Food Processing Industries (MoFPI). Pradhan Mantri Kisan SAMPADA Yojana.

The following schemes will be implemented under PM Kisan SAMPADA Yojana :

- ❖ Integrated Cold Chain and Value Addition Infrastructure
- ❖ Creation/ Expansion of Food Processing and Preservation Capacities (Unit Scheme)
- ❖ Infrastructure for Agro-processing Clusters
- ❖ Food Safety and Quality Assurance Infrastructure
- ❖ Human Resources and Institutions Research & Development
- ❖ Operation Greens

The component schemes of Mega Food Park, Creation of Backward & Forward Linkages, Human Resource & Institution - Promotional Activities, Skill Development & HACCP, a component of Food Safety and Quality Assurance Infrastructure have been discontinued in the 15th FC cycle with the provision of committed liability.

PM Kisan SAMPADA Yojana is expected to leverage investment of Rs. 11,095.93 crore, benefiting 28,49,945 farmers and generating 5,44,432 direct/indirect employment in the country by the year 2025-26.



## Financial benefits available under the PM Formalization of Micro Food Processing Enterprises (PMFME) Scheme

Source : MOFPI

- 01 Upgrade existing micro food processing units with credit linked subsidy at the rate of 35%
- 02 Credit linked capital Investment grants at the rate of 35% to FPOs, Producer Cooperatives, and Self Help Groups.
- 03 Seed Capital support of Rs. 40,000/- to SHG members
- 04 Credit linked grant at the rate of 35% for the common infrastructure
- 05 50% grant support for marketing and branding







CA Mannu Kashliwal  
HNA & Co. LLP

## Tips for handling Departmental Audit under GST

### Introduction

The journey with GST that started in July 2017 has been like a roller coaster ride for all the stakeholders. Just when one thought that things were settling in after 6 difficult years, taxpayers have to now gear up for departmental audit and assessments. Audit by tax authorities is one of the most important instruments for verification of tax compliance of taxpayers. Due to Covid pandemic, the assessment was delayed however this delay has given them much due time for preparation and training and therefore they appear to come out stronger and better prepared than before. In many cases, department are issuing notices for multiple financial years together i.e., from FY 17-18 to FY 20-21.

The necessity of cooperation that an assessee must give to the Department in order for the audit

to be conducted, as well as the need for preparations when the audit is requested by the Department is imperative. Taxpayers can navigate the audit process easily and reduce potential problems or penalties by being adequately prepared. This article offers insightful advice and helpful pointers on how taxpayers can successfully get ready for a departmental audit.

Key points for a taxpayer in relation to preparation and approach:

#### 1. Understand the audit process:

- ❖ Learn about the audit process outlined in the GST law and related regulations.
- ❖ Understand the objectives, scope, and procedures involved in a departmental audit. This knowledge will enable the taxpayer to align an audit plan and respond to the audit requirements



effectively.

## 2. Maintain accurate and organized records:

- ❖ Ensure that all records, documents and books of accounts are accurate, complete, and well-organized. Further, ensure that records are maintained as per compliance with Section 35 r/w Rule 56 and 57.

- ❖ Maintain comprehensive documentation of all transactions, including invoices, purchase and sales registers, financial statements, bank statements, and relevant supporting documents.

- ❖ If the taxpayer has branches in more than one state, a state-by-state account is required since departmental audits are done at the state level.

- ❖ Proper record-keeping helps establish the authenticity and accuracy of your financial data.

## 3. Identify Internal Resources:

- ❖ Assess your internal resources available for the audit preparation process.

- ❖ Adequate training should be provided to the employees involved in Accounts, taxation and Finance about the specific requirements under law and importance of maintaining proper documentation for GST audits.

- ❖ Identify individuals or teams responsible for gathering and organizing relevant documents, conducting internal audits, and coordinating with auditors.

- ❖ Allocate roles and responsibilities to ensure a streamlined audit preparation process.

## 4. Review previous audit findings:

- ❖ If applicable, review any previous audit findings or observations to identify areas that require attention.

- ❖ Address any outstanding issues or recommendations from previous audits and implement corrective measures.

## 5. Assess GST compliance:

- ❖ Perform regular internal audits to review your GST compliance and identify any potential issues.

- ❖ Conduct self-assessments to verify the accuracy of your tax calculations, input tax credit claims, and filing of returns.

- ❖ This proactive approach enables you to rectify any discrepancies or errors before the departmental audit.

## 6. Reconcile GST Returns and Financial Statements:

- ❖ Ensure that your GST returns, such as GSTR-1 and GSTR-3B, reconcile with your financial statements.

- ❖ Cross-verify the figures reported in your returns with the corresponding entries in your

books of accounts.

- ❖ Any differences should be investigated and resolved to maintain consistency and accuracy.

## 7. Verify Input Tax Credit (ITC) claims:

- ❖ Conduct a thorough reconciliation of your ITC claims with the details available in GSTR-2A/2B.

- ❖ Verify that all eligible ITC has been correctly claimed and is supported by valid tax invoices and relevant documents.

- ❖ Address any discrepancies or mismatches promptly to avoid adverse audit findings.

## 8. Review transactional compliance:

- ❖ Review your compliance with transactional aspects such as the correct application of tax rates, exemptions, timely issuance of invoices with e-way bill requirements and timely filing of returns along with payment of taxes.

- ❖ Keep yourself updated with any applicable changes in the GST law, notifications, circulars, and clarifications to ensure accurate compliance.

## 9. Identification of potential disputes:

- ❖ Identify potential risks, disputes or warning signs that might catch the attention of department auditors.

- ❖ Take proactive steps to address these issues by conducting internal investigations, consulting experts, and putting corrective actions in place to reduce risks and guarantee compliance.

## 10. Seek professional assistance:

- ❖ Consider engaging qualified professionals such as Chartered accountants, Cost Accountants and tax consultants experienced in GST audits.

- ❖ It could include consultation of already identified risks and disputes as mentioned above and further effective resolution and way forward strategy.

- ❖ Their advice can assist you in navigating the complex audit requirements, correctly interpreting the GST law, and ensuring compliance with relevant rules.

## 11. Plan for auditor queries:

- ❖ Recognize potential queries that auditors may have while performing the audit. To effectively respond to their inquiries, prepare in-depth and well-documented responses.

- ❖ To support your position, keep concise justifications, documentary evidence and any pertinent legal provisions backed with judicial precedents.

## 12. Develop communication strategy:

- ❖ Prepare a communication strategy to effectively interact with the audit team.

- ❖ Designate a single point of contact for



communication and coordinate responses to audit queries.

- ❖ Establish a clear and professional line of communication to address any concerns or clarification requests from auditors.

- ❖ Respond promptly to their queries, provide requested information, and facilitate their access to relevant records and documents.

- ❖ Demonstrating cooperation fosters a positive environment and may lead to a smoother audit experience.

#### Need for Pre-Audit:

To determine the taxpayer's level of GST compliance, it is preferable to have a Pre-audit cum GST health checkup review conducted on a periodical basis. If the taxpayer has the requisite legal expertise, he should handle it himself. If not, he should hire qualified experts to conduct a pre-audit so that any errors or omissions can be corrected before the audit is started. Such reviews would be also helpful for filing Annual return (GSTR 9) and Reconciliation statement(9C) timely and correctly; further it gives management confidence in the organization's compliance level under GST. This exercise is also value additive where various benefits available in the law are also identified on a timely basis. Broadly, this would cover the following:

- ❖ Review of GST outward supplies, tax rates applied, concessions, and exemptions claimed, fulfilment of related conditions, export benefits claimed, etc.

- ❖ Review of GST input tax credits claimed to assess eligibility, ineligibility, completeness,

documentation for credits, transitional credits carry forward, etc.

- ❖ Review of procedural compliances including GST registrations obtained, payment of taxes, filing of returns, disclosure of ITC & outward supplies in returns, movement of goods for job work, carry forward of credits, etc.

- ❖ Review of reverse charge compliance by reviewing the expense ledgers on a sampling basis, payments made, availment of re-credit after payment, eligibility of such credits, rate and abatements if any claimed including documentation.

#### Benefits of Pre-audit

The following could be few benefits of such pre-audit to a business entity:

- ❖ Non-compliance aspects could be identified faster.

- ❖ Availment of eligible input credits without missing major credits.

- ❖ Avoid or mitigate possible litigations from department.

- ❖ Build confidence in management on compliance.

- ❖ Taxpayer is ready and well prepared for future departmental audits or proceedings which could culminate into shock demands

- ❖ Avoid demand in form of interest and penalties for non-compliance.

- ❖ Better tax planning.

- ❖ Scope to reduce cost of procurements.







- ❖ Exploration of export related benefits.

- ❖ Initiation of remedial measures and corrective action.

Tips to taxpayers/professionals before, during and follow up of the audit:

Before the audit takes place-

- ❖ It is advisable to get an audit done by a professional before the audit is taken up by the department, if the taxpayer does not have expertise in GST law. Even otherwise a look by a professional well versed with GST law would be helpful.

- ❖ Timely filing of returns & timely payment of taxes would reduce chances of audit being taken up on priority.

- ❖ It is advisable for a taxpayer to intimate the dept if any change is made in classification, availment of exemption notification, principles for arriving at value etc. Based on expert advice or decisions of judicial fora.

- ❖ Keep the information in an organized manner ready prior to the visit by the audit party. These may include financial statements, GST returns, details of inward and outward supplies, ITC availed and RCM paid, invoices, debit note/credit note/Eway bills generated.

- ❖ If a taxpayer is not ready or not in a position to provide all the records, it is better to intimate the department explaining the circumstance and seek more time - MH Trade Circular. 13T of 2020.

- ❖ Reply to the dept email/letter in time. (Some do not give much importance to this and face disputes with allegation of suppression)

- ❖ Pay Taxes with interest if found liable even before the audit takes place. This will ensure that the auditors do not find low hanging fruits during audit.

During the Audit-

- ❖ Check whether audit notice has been issued by the officer who is empowered/authorised for the purpose.



❖ Asking for cancellation or waiver of audit can be an option if parallel Audit/ investigation has already been conducted. However, request for cancellation/postponement should be made for genuine valid reasons and if not accepted, cooperation to the best of the taxpayer ability should be extended.

❖ Identity of the each and every member of the audit team must be verified.

❖ Extend full co-operation as regards making records/documents/books of accounts available.

❖ Submit the relevant information called for with the acknowledged covering letter.

❖ Replying all the queries to the audit team in writing. Explain in brief & submit in writing - Mention view based on advice of expert GST consultants

❖ All answers to questions whether in writing or oral, should be to the point and relevant and there is no need to volunteer additional information.

❖ If department asks for original documents - Make available only on a sample basis backed by a CA certificate.

❖ Remember the auditors are not anti-evasion officers and are to verify records only;

❖ Be clear in facts and documentation during the audit. Right person for handling audit who is thoroughly conversant with the business activities and understanding of GST compliances.

❖ Qualified Professional can be involved as an authorized representative to handle the audit and represent the taxpayer.

❖ When the auditors point out short levy, it is not necessary that without studying the correctness of the audit points, short levy should be accepted, and payment made (One can always request for time to study the issue and revert to the department).

❖ Pay Taxes voluntarily with interest, if audit observations are genuine

❖ Decisions regarding acceptance/non-acceptance of the audit point should not be based on the view that payment may end the litigation.

❖ Reply to the audit points should be given with a clear caveat that all the relevant points have not been examined and may be taken as interim reply and not the final one.

❖ Type of replies given during the audit would make the foundation strong for future litigation.

❖ Reply to the audit note citing legal provisions+ judicial decisions in depth and within

time

❖ Never deposit any amount under pressure - if paid file a letter intimating such payment, mention specifically that "the payment is made under the directions of audit team under protest".

❖ Unofficial demands by the aggressive officers in the course of audits - Payment must not be demanded under coercion/harassment

❖ Interest and penalties payments can be deferred till the correctness of the audit point is established and accepted by the taxpayer.

❖ Efforts have to be made to provide a separate venue with good ventilation and reasonable amenities for the audit team. A standalone computer system (if possible) and stationery must be made available.

❖ It is not essential that lunch and refreshments have to be provided in the auditee premises.

❖ An assessee is not expected by law to provide any material comforts to the auditors.

After closure of the Audit-

❖ Get the written audit note before making any payment towards liabilities. If not made available, politely request for the same and assure that response will be prompt after getting the written notes.

❖ If the objection is not understood, get professional help.

❖ Remember that the officers who conduct the audit need not necessarily have the expertise in law.

❖ If no communication from the audit party, one may send a simple communication to the jurisdictional officer with copy to audit party thanking for audit conclusion and that no issues communicated. Therefore, assumed all aspects in order.

Conclusion

To conclude, the approach to handling departmental audits under GST from a taxpayer's perspective requires diligent preparation, effective communication, technological integration, proactive compliance measures, and professional guidance. By adopting these principles along with implementation of best practices as discussed in this article and putting them into the action during the audit process, taxpayers can enhance their audit responsiveness and mitigate risks of further proceedings by department under GST.

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For feedback, the author can be reached at [mannu@hnaindia.com](mailto:mannu@hnaindia.com).





# Cleanliness is a Sign of Development

Dr. Pranjali Kumar Phukan  
DBA CEng, FIPE, MIE, MIIE, MInSc, FMREC

Cleanliness is an essential aspect of societal progress and development. It is not merely the absence of dirt or waste but encompasses a comprehensive approach to maintaining cleanliness in our surroundings, both individually and collectively. Cleanliness plays a vital role in enhancing the quality of life, promoting good health, preserving the environment, and fostering a sense of civic responsibility. This article explores the significance of cleanliness as a sign of development and highlights its impact on various aspects of society.

## Cleanliness and Health

One of the primary benefits of cleanliness is its direct correlation with good health. Maintaining cleanliness in our surroundings helps prevent the spread of diseases and infections. Regular cleaning and sanitation practices in homes, public spaces, and healthcare facilities are crucial in reducing the risk of illnesses caused by germs, bacteria, and viruses.

Cleanliness also extends to personal hygiene practices, such as regular handwashing, proper waste disposal, and maintaining clean living spaces. These practices play a significant role in preventing the transmission of communicable diseases, including respiratory infections,

gastrointestinal illnesses, and skin infections.

Furthermore, clean and hygienic surroundings contribute to better mental and emotional well-being. Living in clean and organized environments reduces stress, promotes relaxation, and enhances overall mental health. A clutter-free environment allows individuals to focus better, think more clearly, and experience a greater sense of tranquillity.

## Cleanliness and Environmental Sustainability

Cleanliness is closely linked to environmental sustainability. A clean environment helps preserve the natural resources and ecosystems that support life on our planet. When we keep our surroundings clean, we minimize pollution, conserve energy, and reduce the strain on the environment.

Effective waste management is a critical aspect of environmental cleanliness. Proper waste segregation, recycling, and responsible disposal of hazardous materials are essential in minimizing the negative impact of waste on the environment. By adopting sustainable waste management practices, we can reduce the amount of waste sent to landfills, conserve resources, and mitigate



pollution risks.

**Waste Management:** Effective waste management is a key aspect of cleanliness and environmental sustainability. When waste is not properly managed, it can have severe negative impacts on the environment, such as pollution of air, water, and soil. By practicing proper waste segregation, recycling, and responsible disposal, we can minimize the amount of waste sent to landfills, conserve resources, and reduce pollution risks. Adopting sustainable waste management practices, such as composting organic waste or using alternative energy sources from waste, can further contribute to environmental sustainability.

**Reducing Pollution:** Cleanliness helps in reducing various forms of pollution. For instance, proper disposal of hazardous materials prevents them from contaminating the environment, protecting ecosystems and human health. Regular cleaning and maintenance of industrial facilities can minimize air and water pollution by preventing leaks, spills, and emissions. Moreover, clean transportation systems, including efficient public transportation and electric vehicles, help reduce air pollution and greenhouse gas emissions, contributing to cleaner and healthier environments.

Cleanliness also extends to the preservation of natural spaces and ecosystems. Protecting forests, conserving water bodies, and promoting biodiversity are integral parts of maintaining a clean and sustainable environment. By valuing and protecting our natural resources, we ensure a healthier and more sustainable future for generations to come.

**Preservation of Natural Spaces:** Cleanliness extends to the preservation of natural spaces, such as forests, rivers, and oceans. By keeping these areas clean and free from pollution, we can protect biodiversity and ecosystems. Avoiding littering and practicing responsible tourism in natural areas helps preserve the beauty and ecological balance of these spaces. Additionally, organized clean-up campaigns and initiatives can remove existing litter and debris, restoring the natural habitats and ensuring their sustainability.

**Conserving Water Resources:** Cleanliness is essential for the conservation of water resources. By preventing water pollution through responsible waste disposal, we safeguard freshwater sources and maintain their quality. Cleanliness also involves efficient water use, such as fixing leaks, practicing water-saving measures, and adopting sustainable irrigation techniques. Conserving water not only benefits the environment but also ensures the availability of this vital resource for future generations.

**Promoting Sustainable Practices:** Cleanliness encompasses adopting sustainable practices in various aspects of our lives. This includes using eco-friendly cleaning products that are free from harmful chemicals, reducing water consumption

during cleaning activities, and minimizing energy usage. Embracing renewable energy sources, such as solar or wind power, for cleaning purposes further promotes environmental sustainability. Moreover, practicing sustainable agriculture, landscaping, and urban planning contribute to clean and sustainable environments by minimizing pollution and conserving natural resources.

**Educating and Raising Awareness:** Cleanliness and environmental sustainability go hand in hand with education and awareness. By educating individuals about the importance of cleanliness, waste management, and sustainable practices, we can foster a sense of responsibility towards the environment. Awareness campaigns, workshops, and educational programs can help people understand the environmental consequences of their actions and motivate them to adopt clean and sustainable practices in their daily lives.

**Collaboration and Policy Support:** Achieving environmental sustainability requires collaboration among individuals, communities, businesses, and governments. Encouraging partnerships between stakeholders, including local authorities, environmental organizations, and businesses, can drive collective action towards cleanliness and environmental sustainability. Governments can play a vital role by formulating policies and regulations that promote cleanliness, waste management, and sustainable practices. They can incentivize businesses and individuals to adopt environmentally friendly practices through tax incentives, subsidies, or recognition programs.

### Cleanliness and Social Cohesion

Cleanliness plays a crucial role in fostering social cohesion and community development. When communities come together to maintain cleanliness in their surroundings, a sense of pride and unity is nurtured. Clean and well-maintained public spaces, parks, and streets create a positive environment that encourages social interaction and a sense of belonging.

In addition, cleanliness contributes to the aesthetics and beauty of a locality, making it an attractive place to live, work, and visit. Clean cities and towns enhance tourism potential, attract investment, and boost economic growth. A clean and visually appealing environment creates a positive impression on visitors, thus promoting a favourable image for the community.

Moreover, cleanliness instils a sense of civic responsibility and respect for public spaces. When individuals take ownership of their surroundings and actively participate in cleanliness initiatives, it creates a collective consciousness and a shared commitment to maintaining a clean and healthy environment. This sense of responsibility extends beyond cleanliness to other social issues, fostering a culture of active citizenship and community engagement.





### Cleanliness and Economic Development

Cleanliness is closely intertwined with economic development. Clean and well-maintained cities and towns provide a conducive environment for businesses to thrive. Companies are more likely to invest in areas that offer a clean and healthy living and working environment for their employees. A clean city attracts industries, promotes entrepreneurship, and enhances employment opportunities, thus driving economic growth.

Cleanliness also plays a significant role in the tourism and hospitality industry. Tourists are more inclined to visit destinations that are known for their cleanliness, hygiene, and environmental sustainability. A clean and well-maintained tourism infrastructure not only attracts visitors but also generates revenue, creates jobs, and supports local businesses.

**Tourism and Hospitality Industry:** Cleanliness plays a crucial role in the tourism and hospitality industry. Tourists are more likely to visit destinations that are known for their cleanliness, hygiene, and well-maintained infrastructure. Clean and attractive tourist sites, hotels, restaurants, and public spaces create a positive impression on visitors, leading to increased tourism revenue. Moreover, a clean and safe environment enhances the overall tourist experience, encourages longer

stays, and promotes positive word-of-mouth, attracting more tourists and driving economic growth in the tourism sector.

**Business and Investment Attraction:** Clean and well-maintained cities and towns are more likely to attract businesses and investments. Companies consider cleanliness and quality of life factors when choosing locations for their operations. A clean and healthy living and working environment is essential for attracting industries, promoting entrepreneurship, and enhancing employment opportunities. Additionally, a clean city with efficient waste management systems and sustainable practices creates a favourable business climate, attracting environmentally conscious companies and contributing to economic development.

**Productivity and Efficiency:** Cleanliness has a direct impact on productivity and efficiency in various sectors. Clean and organized workspaces contribute to employee well-being, job satisfaction, and overall productivity. A clean and clutter-free environment fosters concentration, reduces distractions, and enhances employee morale. Additionally, cleanliness in manufacturing and industrial settings promotes safety, reduces accidents and downtime, and increases operational efficiency, leading to improved productivity and economic outcomes.





**Infrastructure Development:** Cleanliness is closely linked to infrastructure development. Maintaining clean and well-maintained infrastructure, including roads, public transportation systems, and utility services, is crucial for economic growth. Clean and efficient transportation systems reduce travel time, enhance logistics, and improve connectivity, facilitating the movement of goods and services. Furthermore, clean infrastructure attracts investment, boosts commerce, and supports the overall economic development of a region.

**Image and Reputation:** Cleanliness contributes to the image and reputation of a city or region. A clean and well-maintained locality projects a positive image, signalling a high standard of living, efficiency, and attention to detail. Such positive perceptions enhance the reputation of the area, attracting businesses, tourists, and potential residents. A good reputation further stimulates economic growth by fostering trust, attracting investment, and encouraging collaboration with other regions.

**Public Health Expenditure:** Cleanliness reduces the burden on public health expenditure. By maintaining cleanliness and hygiene in public spaces, homes, and healthcare facilities, the risk of diseases and infections decreases. This leads to improved public health outcomes, reduced healthcare costs, and more efficient allocation of resources towards preventive measures and public health infrastructure development. The savings in healthcare expenses can be redirected towards other developmental initiatives, contributing to economic growth.

**Environmental Sustainability and Cost Savings:** Cleanliness practices often align with environmental sustainability, leading to cost savings and economic benefits. Sustainable waste management, energy

conservation, and water conservation practices adopted in the pursuit of cleanliness can result in reduced operational costs for businesses and households. Energy-efficient practices, such as using eco-friendly cleaning equipment and adopting renewable energy sources, can lower energy expenses. Similarly, water conservation efforts lead to reduced water bills and increased resource efficiency, benefiting both the economy and the environment.

#### Conclusion

Cleanliness is an essential driver of economic development. It impacts various sectors, including tourism, business attraction, productivity, infrastructure, and public health expenditure. By prioritizing cleanliness, communities and regions can create a positive image, attract investments, enhance productivity, and contribute to sustainable economic growth. Embracing cleanliness practices not only leads to economic benefits but also promotes the well-being of individuals, enhances quality of life, and fosters a sense of pride and responsibility in maintaining a clean and prosperous environment.

Hygiene is indeed a sign of development, impacting various aspects of society. From its role in promoting good health to its contribution to environmental sustainability, social cohesion, and economic development, cleanliness plays a vital role in shaping the progress of communities and nations. Recognizing the significance of cleanliness, it is crucial for individuals, communities, and governments to prioritize cleanliness initiatives, promote awareness, and actively participate in maintaining cleanliness in their surroundings. By doing so, we can foster a cleaner, healthier, and more prosperous future for ourselves and future generations.



A photograph showing two people riding elephants through a grassy field at sunset. The sun is low on the horizon, creating a warm, golden glow. The elephants are moving away from the camera, and the riders are silhouetted against the bright sky. The title 'Wildlife Tourism Beyond Kaziranga' is overlaid in white text on the right side of the image.

# Wildlife Tourism Beyond Kaziranga

Bhaskar Kakoty  
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19th December 2022 is a land mark day for Assam Tourism as The Cabinet has decided to accord Industry status to the Tourism sector. By virtue of this decision tourism in Assam will be covered under the Assam Industrial Policy. As a result of this decision units like heritage hotels, bungalows, camping sites, restaurants, amusement parks, rope way, museum, tour operator service, adventure parks, water sports facilities etc. will be eligible to enjoy the benefits under the state industrial policy.

The "Wildlife tourism" is the biggest contributor to the tourism basket of Assam. The Kaziranga National Park has taken the lead in attracting tourist from across the world for last many decades. Today globally Assam is known for Wildlife Tourism and the prime responsibility and credit goes to The Kaziranga National Park.

As per data available in the public domain around 2.06 lacs tourist has visited Kaziranga between October 2022 to January 2023 (first four months of the current season). In the last year (2021-22) the Kaziranga National Park has hosted around 2.2 lacs tourist which was the record itself and going by the current trend this year will make another record. This figure was between 1.0 to 1.3 lacs during the 2010 to 2015 period. The number of tourists

visiting Kaziranga went up to around 1.8 lacs in 2017-18 season.

While this seems to be a very encouraging scenario from the industry point of view but at the same time one has to look into the bearing capacity of the Kaziranga National Park. In the current season, there are few incidences of Tourist Safari Jeeps either being chased or attacked by Rhino. This incidence has raised the alarm among the environmentalist and lot discussions and actions have been initiated to find the cause of such incident. As per many of them such behaviours of animals are attributed to the excessive stress on the National Park. The long-term impact of such stress on the life of wild animals as well as forest can be gradual degradation of the both. Hence, it is very essential to have scientific study on this subject for the for the very existence of the National Park and its habitats.

This is a very critical juncture for the Tourism industry and its stake holders. The need of the hour is to preserve and protect the glory of Kaziranga and at same time build up capabilities to accommodate more and more Wildlife Lovers /Tourist. In this regard Assam is lucky to have another six National parks besides Kaziranga to cater to the need of wildlife lovers. In total the



state have seven national parks – (1) Kaziranga National Park, 2. Manas National Park, 3. Nameri National Park, 4. Dibru-Saikhowa National Park, 5. Orang National Park, 6. Raimona National Park, 7. Dehing Patkai National Park. The . Raimona and Dehing Patkai were declared as National Park in June 2021.

All these National Park has its own unique beauty and identity. For example - The Manas National Park is the largest among all and is spread over 950 SQKM and is more than double of Kaziranga. This park is known for its biodiversity. Manas has exceptional importance as one of the most significant remaining natural areas in the region, where sizeable populations of a large sunk of threatened species continue to survive. The Manas River flowing down from Bhutan carries huge potential for adventure tourism like river rafting. Similarly, Nameri is another national park which used to be a popular destination among wildlife lovers. The main attraction of Nameri used to be the Rafting in the Jia Bhoroli river from Bhalukpung down stream to Nameri and the eco- camps available in the national park. But, the forest department has closed few eco-resorts in the Nameri and as a result wildlife tourism got a blow in that park. Similarly, every other National Park possesses its unique beauty to attract and cater to the wildlife lovers and tourists.

But the infrastructure facilities of these national parks except for Kaziranga are not adequate to attract and cater tourist. There is a need for more quality hotels and resorts, better facilities for Elephant ridding and Jeep safari as well as availability of trained guides.

The training of the host community is very critical for developing new locations. For example- the villagers nearby Kaziranga are well versed with the tourist and they know the tourists bring revenue for them and hence they are welcomed. But in a new location the local people and the host community must be trained to understand this concept otherwise they might consider it as an

infringement to their privacy. In June 2021 a new national park RAIMONA was declared in the Kachugaon forest division of Kokrajhar district. This is said to be the home for famous Golden Langur. Now, if it is to be made popular for tourist first government should make initiative to develop the infrastructure for accommodating the tourist and also should arrange visit by the stake holders of the tourism industry like tour operators so that they can provide the right information to the tourists.

In addition to the national parks Assam also has the pride to have as many as 17 Wildlife Sanctuary. These are - Garampani, Laokhowa, Bornadi, Chakrasila, Burachapori, Panidehing, Hollongapar, Pabitora, Sonai Rupai, Bherjan-Borajan, Nambor, East Karbi-Anglong, [Borail](#), Amchang, Deepar Beel, Marat Longri and Nambor-Doigrung Wildlife Sanctuary.

The forest department is the custodian of these resources and are trained to protect and preserve it. On the other hand, to develop wildlife tourism it is essential to develop the culture of Hospitality within the forest department. Therefore, the forest officials also need to be trained on how to bring a balance between protection and hospitality.

Similarly, the stake holders of tourism industry need to be trained on forest rules and regulations.

Now, when Tourism has got status of industry, the government should come up with attractive policy to encourage private players to set up quality hotels & resorts in nearby areas. The rich and diversified wildlife resources of Assam can truly take the state tourism to the next level. A strategic approach with proper marketing is required to develop all resources together and reduce the load on the Kaziranga National Park. The wildlife tourism season is going to be over after Aril and there will be a gap of six months with everyone to at least identify few national parks if not all and develop some basic infrastructure there to attract tourist in the coming season.





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Why is this a game-changer? Because the Certificate of Origin is not just a piece of paper – it's your ticket to global trade success. It certifies the origin of your goods, boosting credibility and trust with international buyers. And now, getting it is easier than ever with FINER.

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Ready to unlock your trade potential? Get in touch with us today at +91 7002064424 and let's take your business to new heights!





# Empowering Growth: The Impact of SAP on Modern Businesses

Mr. Debasish Choudhury  
Business Strategic Head - SAP



As some of us prepare to race full speed ahead on the journey to ERP, many who are preparing to embark on this journey are watching with a mixture of trust, curiosity, and a good dose of uncertainty. We all share this thought: change is real, change is hard, SAP is very costly and sometimes change is real hard, especially when it comes to our people.

But that doesn't mean that change isn't immensely rewarding. Fortunately, as we observe from our similar LOBs (Check – SAP Customer Story), we are in the pilot's seat on how much change is right for where we are today and how quickly we need to get where we need to be tomorrow. From largely technical upgrades to full reinvention of our workspaces, the world is our oyster in terms of how much we want to stretch and adapt.

For those visionary leaders who are ready to begin their journey and to embrace the next generation of tools that support planning, sourcing, procurement and proactive exception management, change can be transformative. To fully take advantage of all that SAP has to offer, we must be prepared to deploy the new purpose-built platforms that are rapidly evolving to meet today's supply chain challenges... and the way people need to work in order to meet them.







### Is SAP meant for Small & Mid-Size Companies?

SAP offers ERP solutions that are well-suited for small and mid-sized companies. While SAP is often associated with large enterprises, it has tailored versions of its ERP software specifically designed to meet the needs and budgets of smaller businesses. Here are a few reasons why SAP ERP can be a good fit for small and mid-sized companies:

**Scalability and Flexibility:** SAP's ERP solutions are highly scalable, allowing businesses to start with the features a company need and expand as they grow. This scalability ensures that the ERP system can adapt to the changing needs of a growing business.

**RISE with SAP S/4 HANA:** RISE with SAP S/4HANA offers a comprehensive suite of capabilities designed to support digital transformation and cloud adoption for businesses of all sizes, including mid-sized companies. It combines SAP S/4HANA, a next-generation ERP system, with cloud infrastructure, technical services, and business process intelligence in a single subscription-based package. This offering includes advanced analytics, AI, and machine learning to optimize business processes, enhance decision-making, and drive continuous innovation. Additionally, it provides tools for analyzing and improving business processes, ensuring scalability, security, and compliance, all while reducing the complexity and cost traditionally associated with ERP implementations.



❖ **Customization and Integration:** SAP ERP systems offer a high degree of customization to fit the unique processes of small and mid-sized companies. They also integrate well with other business applications and technologies, ensuring seamless operation across various functions.

❖ **Industry-Specific Solutions:** SAP provides industry-specific solutions tailored to the unique requirements of different sectors. This ensures that small and mid-sized companies can benefit from best practices and processes specific to their industry.

❖ **Cost-Effective Cloud Solutions:** SAP's cloud ERP solutions reduce the need for significant upfront capital investment in IT infrastructure. The subscription-based pricing model helps manage

costs more effectively, making it affordable for smaller businesses.

❖ **User-Friendly Interface:** Modern SAP ERP solutions come with user-friendly interfaces and dashboards that simplify usage and improve productivity. This is particularly beneficial for smaller businesses that may not have extensive in-house IT expertise.

❖ **Global Reach with Local Compliance:** SAP ERP solutions support multiple languages and currencies, and they help ensure compliance with local regulations and standards. This is beneficial for small and mid-sized companies with international operations or aspirations.

❖ **Strong Support and Ecosystem:** SAP has a vast network of partners and a strong support



system. This ecosystem provides small and mid-sized businesses access to resources, training, and support to help them maximize their ERP investment.

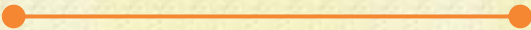
❖ **Innovation and Updates:** SAP continuously invests in innovation, incorporating the latest technologies such as artificial intelligence, machine learning, and advanced analytics into their ERP solutions. This ensures that businesses remain competitive and can leverage new technologies for growth.

Overall, with solutions like SAP S4 HANA and SAP Business ByDesign, SAP has made significant strides in catering to the ERP needs of small and mid-sized businesses, providing them with the tools they need to streamline operations, improve efficiency, and support growth.

What advantages does SAP bring to your business as its chosen ERP system?

Implementing SAP can revolutionize a business by significantly enhancing operational efficiency, financial management, and supply chain optimization. It streamlines processes across departments, providing real-time data access for informed decision-making. Financial operations become more accurate and compliant, while inventory and procurement are managed more effectively, reducing costs and improving supplier relations. Additionally, customer relationship management is strengthened through better data integration and service delivery, ultimately driving higher productivity, profitability, and competitive advantage.

Enhanced Operational Efficiency:	<b>Streamlined Processes:</b> Integration of various business processes reduces redundancy and manual efforts, increasing overall efficiency. <b>Automation:</b> Automates routine tasks and workflows, freeing up employees to focus on higher-value activities.
Real-Time Data Access and Analytics:	<b>Informed Decision-Making:</b> Access to real-time data and advanced analytics tools enables quicker, data-driven decision-making. <b>Transparency:</b> Enhanced visibility across all business operations improves transparency and accountability.
Improved Financial Management:	<b>Accurate Reporting:</b> Provides comprehensive tools for accurate financial reporting, budgeting, and forecasting. <b>Compliance:</b> Ensures compliance with financial regulations and standards.
Optimized Supply Chain Management:	<b>Inventory Control:</b> Better inventory management through real-time tracking and demand forecasting. <b>Efficient Procurement:</b> Streamlined procurement processes and improved supplier relationship management.
Enhanced Customer Relationship Management:	<b>Customer Insights:</b> Better understanding of customer needs and behaviors through integrated CRM tools. <b>Service Delivery:</b> Improved customer service and satisfaction through efficient order processing and issue resolution.
Scalability and Flexibility:	<b>Adaptability:</b> Scalable solutions that grow with the business, accommodating increasing data volumes and transaction complexities. <b>Customization:</b> Flexible to adapt to specific industry needs and business requirements.
Innovation and Continuous Improvement:	<b>Advanced Technologies:</b> Leverages AI, machine learning, and advanced analytics to drive innovation. <b>Continuous Updates:</b> Regular updates and enhancements ensure the system remains cutting-edge.
Cost Efficiency:	<b>Cost Savings:</b> Reduces operational costs through improved efficiencies and optimized resource utilization. <b>Investment Returns:</b> Enhances ROI by aligning technology investments with strategic business goals.







# FINER's Effective Opposition Against Utility Tariff Hikes in Assam: A Boon for Consumers

In the ongoing battle to maintain reasonable electricity tariffs for consumers, the Federation of Industry and Commerce of North Eastern Region (FINER) has emerged as an advocate for fair pricing in the state of Assam. With recent objections lodged against the annual tariff increase proposed by the distribution utility, the Assam Electricity Regulatory Commission (AERC), FINER has proven effectiveness in curtailing power costs and safeguarding the interests of consumers.

For the past seven years, FINER has consistently submitted objections to proposed tariff hikes, citing various factors and providing comprehensive analyses to support their stance. Their submissions have not only caught the attention of AERC but have also been quoted in various comments within AERC's tariff orders, highlighting the credibility and influence of FINER's interventions.

The details of petition filed by FINER for the year 2024: -

- ❖ Filing of Objection Report on the Petition No. 30 of 2023 filed by Assam Electricity Grid Corporation (AEGCL) for approval of True Up for FY 2022-23, Annual Performance Review for FY 2023-24 and ARR for FY 2024-25 for Transmission Business under the AERC (Terms and Conditions for determination of MYT) Regulations, 2021.

- ❖ Petition No. 29 of 2023 filed by Assam Power Distribution Company Limited (APDCL) of True Up for FY 2022-23, Annual Performance Review for FY 2023-24 and Revised ARR and Retail Tariff for FY 2024-25 under the AERC (Terms and Conditions for determination of MYT) Regulations, 2021.

- ❖ Filing of Objection Report on the petition filed by Assam Power Generation Corporation Limited (APGCL) Petition No. 28 of 2023 for approval of True Up for FY 2022-23, Annual Performance Review for FY 2023-24 and Revised ARR and Retail Tariff for FY 2024-25 under the AERC (Terms and Conditions for determination of MYT) Regulations, 2021.

- ❖ Filing of Objection Report on the petition filed by Assam Electricity Grid Corporation (AEGCL) on Behalf of State Load Despatch Centre Petition No. 31 of 2023 for approval of True Up for FY 2022-23, Annual Performance Review for FY 2023-24 and ARR for FY 2024-25 for State Load Despatch Centre (SLDC).

The significance of FINER's efforts becomes evident when examining the tangible outcomes of their objections. Over the years, their interventions have played a pivotal role in either lowering or minimizing tariffs in Assam, thereby alleviating the financial burden on consumers across the state.

FINER has been instrumental in providing valuable reviews and comments on various regulatory drafts issued by the Honorable AERC. Our contributions to the electricity supply code, open access regulations, and renewable energy regulations, among others, have been well-registered and serve as effective tools for the implementation of these regulations in the right spirit.

FINER played a key role in securing bank guarantees for new consumers and ensuring that contract demand is independent of connected load as per the electricity supply code. We have also actively participated in providing comments for NTPC Bongaigaon Thermal Power Plant review petitions to the Honorable Central Electricity Regulatory Commission (CERC).

Furthermore, FINER's proactive engagement with stakeholders, including policymakers, regulators, and consumer advocacy groups, has helped garner support for their cause. By fostering dialogue and collaboration, FINER has cultivated a network of allies who recognize the importance of affordable electricity tariffs for the overall economic well-being of Assam. Looking ahead, it is imperative that FINER continues its vigilant oversight of utility tariff proposals and remains steadfast in its commitment to consumer protection.



Know the

## GEOGRAPHICAL INDICATION TAG PRODUCTS

of North Eastern Region

(Till 31st March, 2024)

### ASSAM



Muga Silk of Assam (Logo)



Muga Silk



Boka Chaul



Assam Karbi Anglong Ginger



Joha Rice



Assam Orthodox Tea



Assam (Orthodox) Logo



Majuli Mask



Gamosa



Kaji Nemu



Tezpur Litchi



Judima (a drink of the Dimasas)



## ASSAM



Japi



Dhol



Matel Craft



Mising Taat



Paani Meteka



Chokuwa Rice

## ARUNACHAL PRADESH



Idu Mishmi Textile



Arunachal Orange



Dao( Machete)



Marua Apo  
( millet Beverages)



## NAGALAND



NAGA sweet cucumber



Chakshesang Shawl



Naga Mircha



Naga Tree Tomato

## TRIPURA



Risa



Tripura Queen Pineapples



Rignai pachara



Matabari pera prasad



## MANIPUR



Chak Hao



Judima Wines



Kachai Lemon



Moirang Phee



Red Oranges



Shaphee Lamphee



Sirarakhing Chili



Wangkhei Phee

## SIKKIM



Sikkim large Cardamom



Dalle Khursani



## MIZORAM



Hmaram



Mizo Chilli



Mizo Puanchei



Ngotekherh



Pawndum



Tawlhlohpuan

## MEGHALAYA



Khasi Mandarin



Memong Narang



Meghalaya Garo Textile



Lakadong Turmeric



Lynai Pottery



Meghalaya Chubitchi





## NORTH EAST RENEWABLE AND ELECTRIC VEHICLE EXPO-2024

Organized by : FINER

The North East Renewable Energy & Electric Vehicle Expo (NEREV)-2024, organized by the Federation of Industry & Commerce of North Eastern Region (FINER), marked a significant milestone as the first-ever expo dedicated to renewable energy and electric vehicles in the North Eastern Region. Held from January 21st to 23rd, 2024, at the Sarusajai Stadium in Guwahati, Assam, the event garnered attention from key stakeholders, government bodies, industry leaders, and the public alike. The expo has garnered substantial support from esteemed government bodies, including the Ministry of Micro, Small and Medium Enterprises (MSME), Ministry of Development of North Eastern Region (DONER), Ministry of New and

Renewable Energy (MNRE) and Ministry of Road Transport and Highways (MoRTH), Government of India.

Under the auspices of the Ministry of New & Renewable Energy, Ministry of MSME, Ministry of DONER, and Ministry of Road Transport and Highways, NEREV-2024 saw notable participation from various sectors and regions. The inauguration ceremony, graced by Shri Ashok Singhal, Honourable Minister of Urban Affairs and Irrigation, Government of Assam, alongside Shri. Ravi Kota, Additional Chief Secretary, Government of Assam and Smt Laya Madduri, Secretary of Finance and Science & Technology government of Assam and other esteemed





officials, set the tone for the event.

The significant attendance of over 3000 individuals at the NEREV-2024 expo underscores the keen interest and relevance of renewable energy and electric vehicles in the North Eastern Region (NER).

The presence of participants from various parts of India, including major cities like Delhi, Gujarat, Bangalore, and Hyderabad, adds a pan-Indian dimension to the expo.

The exhibition at NEREV Expo 2024 served as a focal point for showcasing the latest advancements, innovations, and solutions in the fields of renewable energy and electric vehicles. With a diverse array of exhibitors, ranging from industry giants to innovative startups, the exhibition provided attendees with a comprehensive overview of the current landscape and future prospects of renewable energy and electric mobility.

❖ **Renewable Energy Technologies:** The exhibition featured displays and demonstrations of various renewable energy technologies, including solar, wind, hydroelectric, and biomass. Exhibitors showcased state-of-the-art solar panels, wind turbines, energy storage solutions, and other renewable energy systems, highlighting their efficiency, reliability, and sustainability.

❖ **Electric Vehicles (EVs):** A significant portion of the exhibition was dedicated to electric vehicles, with leading automobile manufacturers showcasing their latest electric car models, electric bikes, scooters, and other electric-powered vehicles. Attendees had the opportunity to explore the features, performance, and environmental benefits of electric vehicles through interactive displays and test rides.

❖ **Charging Infrastructure:** In addition to electric vehicles themselves, exhibitors also presented charging infrastructure solutions, including electric vehicle charging stations, fast chargers, and smart grid technologies. These displays highlighted the importance of building a



robust charging infrastructure to support the widespread adoption of electric vehicles and ensure convenient and efficient charging options for EV owners.

❖ **Energy Efficiency and Conservation:** Alongside renewable energy and electric vehicles, the exhibition featured displays focused on energy efficiency and conservation measures. Exhibitors showcased energy-efficient appliances, lighting systems, building materials, and smart home technologies aimed at reducing energy consumption and promoting sustainable living practices.

During the NEREV Expo-2024, a specialized two-day workshop took place on January 22nd and 23rd. This workshop was dedicated to providing comprehensive training in various aspects of renewable energy, including financing renewable energy projects. The training was specifically tailored for engineers and officials from different departments, such as irrigation, agriculture, and DISCOM. A small orientation program on Renewable Energy was also conducted for the students during the workshop period.

The workshop sessions were conducted by Global Sustainable Energy Solutions (GSES), an organization headquartered in Sydney, Australia, renowned for its expertise in sustainable energy practices.

The event offered a platform for exhibitors to showcase their offerings, exchange ideas, and explore potential partnerships with fellow industry peers and FINER members. It facilitated meaningful discussions on industry trends, challenges, and opportunities, fostering a sense of community and cooperation among participants.

Throughout the Networking Dinner, attendees had the opportunity to strengthen existing relationships, establish new contacts, and lay the groundwork for future collaborations. The event not only served as a platform for business networking but also as a celebration of the collective efforts towards promoting renewable energy and electric vehicles in the North Eastern





Region.

NEREV-2024 left a lasting impact on the development landscape of the North Eastern Region, particularly in Assam. The outcomes of the expo are multifaceted, encompassing various areas of influence:

**Awareness and Adoption of Renewable Energy Technologies:** By showcasing the latest advancements in solar technology, NEREV-2024 played a pivotal role in raising awareness about renewable energy solutions. The expo attracted the attention of businesses, government officials, and the public, potentially leading to increased adoption of renewable energy technologies in Assam.

**Promotion of Electric Vehicles (EVs):** The participation of prominent companies like Mercedes, Audi, Mahindra, and Hyundai in showcasing electric vehicles underscored the expo's contribution to promoting eco-friendly transportation solutions. The enthusiastic response from attendees signals a growing interest in electric mobility, which could spur the development of charging infrastructure and supportive policies in Assam.

**Industry Collaboration and Investment**

**Opportunities:** NEREV-2024 provided a platform for industry players, government officials, and entrepreneurs to collaborate. With over 70 prominent companies participating, discussions during the expo may have paved the way for potential investments in renewable energy projects and the electric vehicle sector in Assam.

**Government Support and Policy Implications:** The patronage of esteemed ministries signifies strong government support, which is expected to translate into favorable policies and incentives for renewable energy and electric mobility in Assam. This support is instrumental in propelling the growth of these sectors and positioning Assam as a hub for sustainable development in the North Eastern Region.

In conclusion, NEREV-2024 not only showcased cutting-edge technologies but also laid the groundwork for transformative changes in Assam. The expo's impact is anticipated to extend beyond its duration, influencing various sectors and fostering sustainable development, innovation, and collaboration. As Assam emerges as a hub for renewable energy and electric mobility, NEREV-2024 serves as a catalyst for driving progress and prosperity in the North Eastern Region.



## ACTIVITIES OF FINER



Shri Pabitra Buragohain and Directors Shri Anupam Deka, Shri Utpal Kr Hazarika, Shri Binit Todi & Shri Narendra Nimodia donating ₹21 lakh to CM Relief Fund on 29th June, 2022



Mr. Amrit Deorah, Vice President, FINER and Mr. Binit Todi, Director, FINER, met Shri Som Prakash, Honorable Union Minister of State I/c Commerce and Industry, Govt. of India, in Shillong on 2<sup>nd</sup> December, 2022.





Under the aegis of MSME, FINER had organized the International Co-Operation Summit on 26th August 2022 in Shillong, Meghalaya. Overseas speakers from Nepal and Bangladesh graced the event along with officials from the ministry and other departments.



FINER organised a meeting with Shri. Rakesh Agarwala, IAS, Commissioner of Taxes, Government of Assam as "Guest Of The Month" on 9th September, 2022





Under the aegis of North East MP Forum, Federation of Industry & Commerce of North Eastern Region (FINER) in association with North East Development Finance Corporation Limited (NEDFi) organised the 3rd NER Dialogue, an Interactive session with the Hon'ble Members of Parliament and Ministers on 15<sup>th</sup> December 2022.



Under the aegis of MSME and support from Dept. of Trade, Commerce & Industry, Govt. of Manipur, FINER organized "International MSME Conference in NER" in Imphal, Manipur. Honorable Minister of textile, Industries & Commerce Govt of Manipur inaugurated the event on 4th November, 2022.





An outreach programme on Export Promotion and APEDA Schemes was organized by FINER Supported by APEDA on 15th June 2022 in Gangtok, Sikkim. The event was well supported by Industries & Commerce Department and Horticulture Department, Government of Sikkim.



FINER has successfully organized Buyer Seller meet under the aegis of MOFPI in Agartala, Tripura on 6th May 2022. The event is well supported by Government of Tripura, where senior officials from the industry department and representatives from the ministry attended.





FINER successfully organized "Workshop on GST" on 23rd July, 2022 in Guwahati.



With the support of the Ministry of Food Processing Industries, Government of India, FINER has successfully organized the "Seminar on PMFME & PMKSY" in Shillong, Meghalaya, on 13th October, 2023.





Under the aegis of the Ministry of Food Processing Industries, Government of Assam, Seminar on Agro Processing Cluster Development of Modern Infrastructure and Common Facilities to Encourage Group of Entrepreneurs is being organised on 17th February, 2023 in Hotel Manor, Jorhat.



Shri. R.S.Joshi, Past- President FINER and Shri. Sandeep Khaitan, Director FINER attended the Pre State Budget interaction Chaired by Honorable Minister of Finance, Smt. Ajanta Neog, on 7th February 2023 in Assam Secretariat.



Under the aegis of the Ministry of Food Processing Industries, Govt. of India, FINER organized a workshop on PMKSY and PMFME in Lunglei, Mizoram on 15th February, 2023.





FINER President, Shri Bajrang Lohia along with Past President, Shri Pabitra Buragohain and Director, Shri Bhaskar Kakoty had a meeting with Honourable Industry Minister Shri Bimal Borah to discuss an upcoming event NEREV Expo 2023 and other issues related to Industries on 6<sup>th</sup> July 2023



FINER organized a summit on international cooperation of MSMEs based North East region in the Agartala on 9<sup>th</sup> June 2023



During the "Summit on MSME for International Cooperation" delegates from Malaysia, Bhutan and Bangladesh spoke on Agarwood and bamboo processing, tourism and export import. Bamboo and Agarwood products were also displayed on 9<sup>th</sup> June 2023





In presence of Honorable Union Minister of Commerce & Industry, Shri. Piyush Goyal, Honorable Union Minister of Law & justice and Chairman of NE MP Forum, Shri Kiren Rijiju, , Honorable Union Minister of Port, Shipping & Waterways, Shri Sarbananda Sonowal on 24<sup>th</sup> March, 2022.



FINER Women Cell had organised a seminar on "Entrepreneurship development in NER" with Special focus on Women Empowerment in NEDFI Convention Centre, Guwahati. Hon'ble MP Smt. Queen Oja graced the event as Chief Guest along with other esteemed Speakers on 17<sup>th</sup> May 2023.



Shri. Sandeep Khaitan, Director FINER attended the meeting of Empowered Committee on MSME organised by Reserve Bank of India in Novotel, on 15<sup>th</sup> May in Guwahati, Assam.





Under the aegis of the Ministry of Food Processing Industries, Govt. Of India, FINER had organized a seminar on "Awareness Programme on Millet Production, Processing and Export" in Pasighat, Arunachal Pradesh on 14th March 2023.



Under the aegis of the Ministry of Food Processing Industries, Govt. Of India, FINER observed Swachhata Pakhwada in Agartala, Tripura. Cleanliness drive in industrial estate, Drawing competition in School and distribution of essentials to food vendors across the city on 9<sup>th</sup> March, 2023.



FINER has organized Millet Seminar cum Exhibition in Khonsa, Arunachal Pradesh. Shri. W.Sawin, Hon'ble MLA of Khonsa East graced the event as the Chief Guest on 2<sup>nd</sup> May 2023.





Shri Bajrang Lohia, President and Shri Binit Todi, Director, FINER met Shri S. C. L. Das, IAS, Secretary, Ministry of Micro, Small and Medium Enterprises, Government of India along with officials of Department of Industries and Commerce, Government of Assam. Forwarded a Memorandum regarding issues related to MSME.



Shri Bajrang Lohia, President, Shri Sandeep Khaitan, Director, Shri Binit Todi, Director along with Shri Umang Lohia, Member, FINER met Dr. Ravi Kota, Addl Chief Secretary, Industries and Commerce, Govt of Assam. Had a fruitful discussion regarding new Industrial policy (state and Central) and other issues related to Industry.



# 28<sup>TH</sup> ANNUAL GENERAL MEETING

11<sup>th</sup> May, 2024

Hotel Radisson Blu  
Guwahati







## *Tribute to*

### **Shri Sudip De**

A Visionary Leader and Beloved Figure in  
North Eastern India's Industry and Commerce

It is with heavy hearts that we reflect on the sudden and unexpected passing of Shri Sudip De, on 2nd February, 2024 at the age of 75. A man with a cheerful spirit and an ever-smiling face, Shri De was a monumental figure whose contributions to the industry and commerce of North Eastern India were nothing short of transformative. Shri De's demise has created a profound void in our hearts and the broader community he so passionately served.

Shri Sudip De was more than a dynamic and visionary leader; he was a self-made individual whose dedication and efforts significantly propelled the development of the region's industrial landscape. He pioneered the shipment of export teas from ICD, Amingaon, and in a short time, gained credibility as a person who could deliver. His company, Technotive Eastern, was a respected entity, and he was forthright and honest to the core. His legacy is one of tireless work and commitment, characterized by sincerity, efficiency, and an unwavering dedication to the cause of regional development.

From 1997 to 2016, Shri De served as a respected member of the Federation of Industry and Commerce of North Eastern Region (FINER), where he held pivotal roles as Director and Vice Chairman. His tenure was marked by numerous significant initiatives and mega events that have left an indelible mark on the region's commercial sector. Shri De's leadership was instrumental in fostering growth and innovation, and his strategic vision helped shape FINER into a key player in North Eastern India's economic landscape.

Beyond his professional achievements, Shri De was known for his intellect, vision, and courage. His booming voice and sharp wit were matched only by his unparalleled sense of humor, qualities that endeared him to many. His ability to connect with people and his knack for inspiring others were central to his success and left a lasting impact on all who had the privilege of working with him.

Shri Sudip De's influence extended far beyond his immediate contributions. He built bridges between communities, industries, and individuals, leaving behind a legacy of collaboration and progress. His memory will live on in the countless lives he touched and the positive changes he initiated.

With profound grief, the Governing Board of FINER stands united in extending our deepest condolences to Shri Sudip De's bereaved family. Our prayers and thoughts are with them, and we hope they find solace in the cherished memories of a life well-lived. As we remember Shri Sudip De, we honor his legacy by continuing to uphold the values and ideals he championed, ensuring that his spirit of innovation and dedication endures.

**OM SHANTI !**



# JOIN FINER EMPOWER YOUR GROWTH



## WHY JOIN FINER ?

- Strong Network: Connect with over 300 industry leaders and professionals
- Regional Focus: Specialized support for businesses operating in North East India
- Advocacy Power: Influence policy decisions to create a conducive business environment
- Knowledge Hub: Stay updated with the latest industry trends, innovations, and opportunities
- Platform for Collaboration: Collaborate with peers, academia, and government bodies
- Visibility & Recognition: Showcase your brand, achievements, and expertise on a regional platform

## MEMBERSHIP BENEFITS

- Policy Advocacy: Representing members' interests at governmental and regulatory levels
- Knowledge Dissemination: Access to industry insights, market trends, and best practices
- Enhancing Efficiency & Competitiveness: Workshops, seminars, and training programs
- Industrial Research: Access to cutting-edge research and development initiatives
- Industrial Events: Networking opportunities, trade fairs, and business conferences
- Research Reports / Publications / Whitepapers: Exclusive access to valuable industry reports



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