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# MATERIALS MANAGEMENT REVIEW



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## WORLD ENVIRONMENT DAY 2018



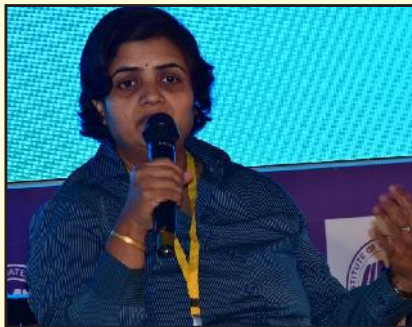
A MONTHLY PUBLICATION OF INDIAN INSTITUTE OF MATERIALS MANAGEMENT





# DISHA 2018

## Annual Signature Seminar - Mumbai Branch, 20-21 April 2018



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*From the Desk of The National President*



Dear Professionals,

Greetings from Your National President!!!

It is a matter of great pleasure for me to apprise you that AICTE have granted Approval to our Following Courses

- a. PGDMM – 2 Years Duration instead of earlier 3 years
- b. PGDSCM&L – 2 Years Duration

I want to thank Dr. M.K. Bhardwaj, Chairman BOS and NEC members for their continued support and contribution without which it could not happen.

IIMM Udaipur hosted 168<sup>th</sup> NC meeting in a befitting manner where latest updates regarding various facets of Institute were shared among National Council members and important decision were taken.

IIMM Burnpur recently had conducted one day seminar on the theme “Supply Chain Management – Emerging Technologies & Trends” meanwhile IIMM Kolkata had celebrated Annual Convocation and distributed Diploma and Post Graduate certificates to students.

I am also happy to note that IIMM Branches are conducting various events every month and each branch is contributing effectively in achieving the mission of the Institute. I congratulate all the Branches for having celebrated Materials Management Day in grand manner.

I am sure that the members of IIMM branches would have gained maximum knowledge through various programs conducted during the MM Week.

Regards



**G. K. SINGH**

National President - IIMM

e.mail : s\_gksingh@yahoo.co.in



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## *From the Desk of Chief Editor*



Dear Members,

An E-Way Bill (EWB) is a unique bill/document which is electronically generated for specific consignment/movement of goods (either inter-state or intra-state) of value more than Rs.50, 000. Effective from 1st April 2018, The National Informatics Centre (NIC) has made this platform more robust and as many as 7.5 million inter-state E-Way bills could be generated daily without any malfunction.

EWB has to be generated by the seller/consignor. Where the seller does not generate, the transporter may do so after the authorization by the seller. Unregistered dealers can also generate e-Way Bill, however, if the supply is being made to registered receiver, it is the responsibility of receiver to ensure all compliances are met as if they are the suppliers. Unregistered dealers will be issued Transporters ID after enrolling on the e-Way Bill portal, after which, e-Way Bills can be generated.

Generation of E-way bills are exempted under several circumstances like, if the Mode of Transport is Non Motor, If the goods are transported from Customs, ports, inland container depot, If Movement of Goods is caused by Ministry of Defence, if the distance between consignor transporting goods and weighment is at 20 Kms with a valid delivery challan and such goods exempted by Govt. by Notification.

Govt. further has notified various products that are exempted from requirement of E-Way Bill. List includes Alcoholic Liquor for Human Consumption, Petroleum Crude, high speed diesel, Petrol, Jewellery, Goldsmith and Silver Smiths and other Particles & Currency etc.

The validity of the E-Way bill depends upon the distance that the goods which have to be transported across the states, will cover. If the distance is less than 100 kms, the validity of e-Way bill is 1 day and per additional 100 kms or part thereof, validity extends to 1 more day. For oversize or over dimensional cargo, the validity of e-Way Bill is 1 day for a distance less than 20 kms and additional 1 day for every 20 kms added.

If Validity of the E-Way bill expires, the goods cannot be moved. However, validity of the E-Way bill can be extended, if the shipment of Consignment is interrupted due to exceptional circumstances such as natural calamity, law and order issues, trans-shipment delay, accident of conveyance, etc. Such E-Way bills can be generated either four hours before expiry or within four hours after its expiry.

Seen as another step in blocking corruption at State Borders, E-Way Bills track the Interstate Movement of Goods and ensures transparency between Consignor, transporter and Consignee. E-Way Bill implementation has brought in more benefits like, Logistics Cost Reduction, Less Documentation for Tax Departments & Transporters also, less or No waiting time at check posts and easier & quicker generation of E-Way Bill.



**(DR. M.K. BHARDWAJ)**





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**MATERIALS MANAGEMENT REVIEW**

**Indian Institute of Materials  
Management**

4598/12 B, 1st Floor, Ansari Road,  
Darya Ganj, New Delhi - 110 002.

Phones : 011-43615373

Fax: 91-11-43575373

E-mail: iimmdelhimmr@gmail.com &  
iimm2delhi@gmail.com

Website : www.iimm.org

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4598/12 B, 1st Floor, Ansari Road, Darya Ganj, New Delhi - 110 002.

Phones : 011-43615373 Fax: 91-11-43575373

E-mail: iimmdelhimmr@gmail.com & iimm2delhi@gmail.com

Website : www.iimm.org

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## WORLD ENVIRONMENT DAY 2018 : “BEAT PLASTIC POLLUTION”

EMERGING ROLE OF SUPPLY CHAIN MANAGER FOR ENVIRONMENTAL  
SUSTAINABILITY -VITAL NEED OF FUTURE.!

RABI NARAYAN PADHI

Fellow in Research Materials Management

NC, Life Member IIMM VIZAG Br, rabin.padhi@gmail.com

**A**bstract: World Environment Day 2018 : “Beat Plastic Pollution”, the theme for World Environment Day 2018, is a call to action for all of us to come together to combat one of the great environmental challenges of our time. Chosen by this year’s host, India, the theme of World Environment Day 2018 invites us all to consider how we can make changes in our everyday lives to reduce the heavy burden of plastic pollution on our natural places, our wildlife – and our own health.

While plastic has many valuable uses, we have become over reliant on single-use or disposable plastic – with severe environmental consequences. Around the world, 1 million plastic drinking bottles are purchased every minute. **500 billion** disposable plastic bags are used worldwide every year. In total, 50 per cent of the plastic we use is single use. Nearly one third of the plastic packaging we use escapes collection systems, which means that it ends up clogging our city streets and polluting our natural environment.

Every year, up to 13 million tons of plastic leak into our oceans, where it smothers coral reefs and threatens vulnerable marine wildlife. The plastic that ends up in the oceans can circle the Earth four times in a single year, and it can persist for up to 1,000 years before it fully disintegrates. Plastic also makes its way into our water supply – and thus into our bodies. What harm does that cause? Scientists still aren’t sure, but plastics contain a number of chemicals, many of which are toxic or disrupt hormones.

Plastics can also serve as a magnet for other pollutants, including dioxins, metals and pesticides. If you can’t **reuse** it, refuse it This year’s World Environment Day provides an opportunity for each of us to embrace the many ways that we can help to combat plastic pollution around the world. And you don’t have to wait **until 5 June to act**. There are so many things that we can do – from asking the restaurants you frequent to stop using plastic straws, to bringing your own coffee mug to work, to pressuring your local authorities to improve how they manage **your city’s waste**.

**Key Words:** (Waste, Recycling, Reuse, Environment, Nature, Plastic)

**I.Introduction :** Many of these products can be **reused, refurbished, or recycled and reused** in an **environmentally sound manner so that they are less harmful to the ecosystem**. This paper highlights the plastic wastes in value chain, the need for its appropriate

management and options that can be implemented.

Here are some other specific ideas:

- Bring your own shopping bags to the supermarket
- Pressure food suppliers to use non-plastic packaging
- Refuse plastic cutlery
- Pick up any plastic you see the next time you go for a walk on the beach

Most of all, World Environment Day is a day of everyone around the world to take ownership of their environment and to actively engage in the protection of our earth.

**Plastic Pollution facts:**

1. Every year the world uses **500 billion** plastic bags
2. Each year, at least 8 million tonnes of plastic end up in the oceans, the equivalent of a full garbage truck every minute.
3. In the **last decade**, we produced more plastic than in the whole **last century**
4. 50 percent of the plastic we use is **single-use** or disposable
5. We buy 1 million plastic bottles **every minute**
6. Plastic makes up **10% of all of the waste** we generate



Today’s highlighted agenda is to raise environmentally responsible consumption and production to recover environmental quality, reduce poverty and bring about economic growth, with resultant improvements in health, working conditions, and sustainability .

1. To reduce the vulnerability of their natural and socio-economic systems.
2. Adaptation can complement mitigation as a cost-effective strategy to reduce climate change risks.
3. Design, advance sustainable development and equity both within and across countries and between generations.
4. One approach to balancing the attention on adaptation and mitigation strategies is to compare the costs and benefits of both the strategies.

**II. The Role of Supply Manager** in Conserving Natural



Resources and Environment Sustainability. Every individual has responsibility to use natural resources judiciously. This will give equal opportunity to all to use the resources for the benefit of mankind. One should not be selfish to spend the available resources without thinking of other fellow beings. There is no limit to spend natural resources if available plenty but at the same time one should realize that natural resources are non-renewable sources. The future also depends on such resources. Every individual should think himself or herself as a world think himself or himself as a world citizen. The whole world is a family and all are inter-dependant for a better life.

The mother earth has given enough for all to satisfy minimum wants but not enough to utilize. Every individual has a role in the conservation of natural resource like in using water electricity woods, foods etc. water is life and every drop is precious similarly every chemical power saved is like it is produced. Woods should be used so has not to destroy the forest procurement of more food than needed is like putting other starving. Equitable use of resources for sustainable life styles.

Everyone has the right to live in this world. All living creatures belong to mother earth and they all have their shine of resources available. All these resources like land, energy, food, mineral, water, forest etc. have to be distributed in an equitable way for sustainable lifestyles of all creatures. The responsibility lies more on the human population because they have got the thinking power and the wisdom to judge good and had man should realize that he is not alone in this world. There are others to use the available resources. Hence responsibility should be for all human being for an equitable use of natural resources for sustainable use of natural resources for sustainable life styles of all in this mother earth.

**III. Methodology :** This paper aims at discussing some of the important issues relating to disaster supply chain management using cutting edge information technologies with possible references to India. The paper is based on available literature and secondary data. The paper is divided in two parts. The first part deals with the **Opportunities** and second part on **Challenges**.

#### **IV. Effects Development of Environment:**

1. The spread of disease via environment
2. Man's activity has impaired protective ozone cover.
3. Over the natural resources such as land, water, minerals coal, oil etc. development has undermined the stock of natural resources.
4. It has resulted into global warning.
5. There has been addition of toxin pollutants to the environment.
6. It has caused loss of bio-diversity or genetic erosion.



#### **V. Need for Conservation:**

1. Use of natural resources is increasing but the amount of these resources by decreasing.
2. Deforestation caused the loss of energy resources.
3. Relational and international capacities conserving the resources are not properly organized, must have some common conservation strategy.

#### **VI. Objectives of conservation of natural resources:**

1. To maintain the essential ecological processes i.e. food chain recycling of mineral resources etc and the life support system – soil, air, water, pond, plants, animals etc.
2. To ensure the availability and sustainability of resources which assumes the survival of all species is a healthy and easy manner.
3. To preserve the diversity at the specific habitat levels.

#### **VII. Methods of Conservation:**

1. For conservation of water.
2. Keeping the water taps closed, when not in use.
3. Using less water-consuming toilets.
4. Watering the plants to be done in the evening hours.
5. Using drip irrigation and sprinkling irrigation systems water lawns etc.
6. Treating water to be provided for irrigation purpose.
7. Water to be used carefully and economically for domestically for domestic and industrial.

#### **VIII. Conservation of energy:**

1. Using alternative source of energy and develops the renewable sources of energy such as solar energy, sea water energy, wind energy, tidal energy, nuclear energy, etc. for our energy requirements.
2. Taking care in using fuels: we should exercise great care is using fuels for getting energy. The fossil fuels should be used only when no other alternative source is available to us. The fossil fuel should be conserved as far as possible.
3. Avoiding wastage of energy.
4. Some methods to avoid wastage:
5. We should use the most efficient fuels available.
6. Most heating devices like stoves, cloths, etc. should be used conserving soil:
7. By addition of fertilizing.
8. By green managing.
9. By biological nitrogen fixation.
10. Together supply of minerals by decomposition and animal excreta.
11. Prevention of soil erosion:
12. By crop rotation.
13. By growing erosion checking crops like grasses, pulses, ground nuts etc.
14. By making suitable outlet channels to carry out flood water.
15. By dancing afforestation and reforestation to check

soil erosion.

16. By making terraces on the slopes to reduce the speed of water for checking soil erosion.



**IX. Results : Go! Green Concept an Emerging new concept**, appearing in recent literatures. although this has been very important in business as well as human life and environment, it is introduced recently and now also literature for environment friendly supply chain is still limited.

“Sustainable Development” is the key concept as discussed in 1992 Earth Summit in Rio, in this, governments and other international organizations decided to take useful measures to protect environment for long term economic development. Today’s highlighted agenda is to raise environmentally responsible consumption and production to recover environmental quality, reduce poverty and bring about economic growth, with resultant improvements in health, working conditions, and sustainability .

**Green Supply Chain Management ( GSCM ) = Green Purchasing + Green Manufacturing/ /Materials Management + Green Distribution / Marketing + Reverse Logistics.** “Sustainable Development” is the key concept as discussed in 1992 Earth Summit in Rio, in this, governments and other international organizations decided to take useful measures to protect environment for long term economic development. Today’s highlighted agenda is to raise environmentally responsible consumption and production to recover environmental quality, **reduce poverty** and bring about economic growth, with resultant improvements in **health, working conditions, and sustainability**.

**X. Implication :** Green Building And Green Living Being eco friendly will help save our planet as well as making a better place for future generations to come. It is in our hand to make our environment healthy to live in. Here in this article we will let you know about green building and green living and how it helps to make a good environment for living. Green building which is also called as green construction or sustainable building is simply the practice of creating structures and using processes that are environmentally responsible and **resource-efficient throughout a building’s life-cycle**.

Equipments and machinery manufacturer and various other products manufacturer are seem to be quite advanced in the implementation of green warehousing and distribution initiatives, most likely because these

initiatives often also mean added efficiency. While green supply chain management shows direct cost and efficiency benefits, then why more companies have not adopted them up to now?

EPI-2012 rank of India is worst, this also shows that awareness of green supply chain management and greening in India is poor, so there will be need to spread the knowledge of green supply chain management, with the help of this green supply chain management, Indian manufacturing enterprises get their cost and efficiency benefits.

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## SERVICES THAT SEEMS TO BE EXPORT, BUT NOT TREATED AS EXPORT UNDER GST

S.N.PANIGRAHI, PMP®  
snpanigrahi@rediffmail.com

Since GST was implemented in India, several exporters of services are facing a number of difficulties, foremost being basic understanding and meaning of “Export of Service”, and its related confusions of legal provisions.

In this article, let us discuss and clarify on basic concept of Export of Service and distinctly distinguish **Services that Seems to be Export**, but are **Not Treated as Export of Service** under GST. Before proceeding let us first understand the concepts.

### What is Meant by Service under GST?

#### Contents

#### As per Sec 2(102) of CGST Act

“**services**” means anything **other than goods, money and securities** but includes activities relating to the use of money or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged

### What is Need for distinction between Goods and Services?

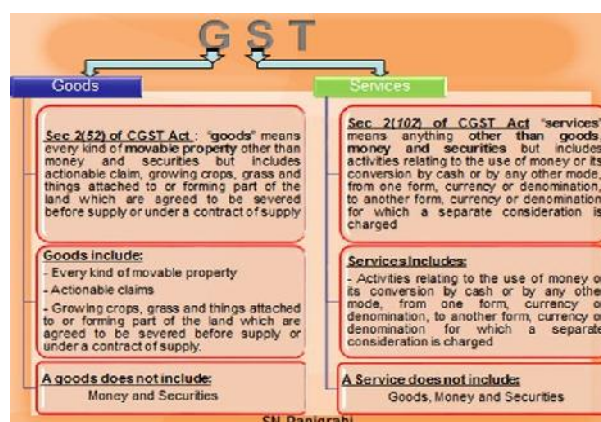
The distinction is necessary because of the following reason:

- Place of provision
- Point of taxation
- Different rate of taxes for supply of goods and supply of services.

### How Goods and Services Are Distinguished?

A service is an **intangible** process that cannot be weighed or measured, whereas a good is a **tangible** output of a process that has physical dimensions.

Schedule II to the **CGST Act, 2017** lists a few activities which are to be treated as supply of goods or supply of services. For instance, any transfer of title in goods would be a supply of goods, whereas any transfer of right in goods without transfer of title would be considered as services.



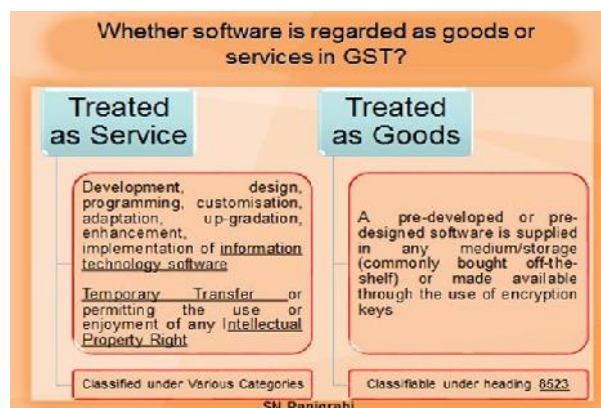
### Whether Software is Regarded as Goods or Services in GST?

As per **Schedule II of the CGST Act 2017**, following are **Treated as Service**

5.(c') : temporary transfer or permitting the use or enjoyment of any intellectual property right;

5.(d) development, design, programming, customisation, adaptation, up-gradation, enhancement, implementation of information technology software

But, if a pre-developed or pre-designed software is supplied in any medium/storage (commonly bought off-the-shelf) or made available through the use of encryption keys, the same is **treated as a supply of goods** classifiable under heading 8523.



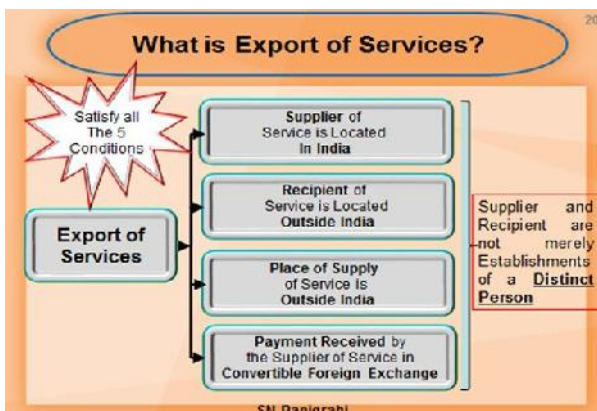
**What is Export of Services? How do we determine whether IT services provided by us constitute export of service?**

**AS per Sec 2(6) of IGST Act: “Export of Services”** means the supply of any service when,—

- (i) the supplier of service is located in India;
- (ii) the recipient of service is located outside India;
- (iii) the place of supply of service is outside India;
- (iv) the payment for such service has been received by the supplier of service in convertible foreign exchange; and
- (v) the supplier of service and the recipient of service are not merely establishments of a distinct person in accordance with Explanation 1 in section 8 of the IGST Act, 2017;

1. An agent in India of a foreign IT/ITES provider (principal located outside India). For agency services, provided in India he shall get consideration in convertible foreign exchange.
2. A Businessman in India rented out his property in Hyderabad to a person residing in Singapore.
3. Microsoft of US, entered into an Agreement with Indian Provider of Software Services to Deliver such service to Client of Microsoft in India.

In the above Examples though all the conditions are fulfilled except the **Place of Supply which is in India**, therefore the transactions are **Not Treated as Exports**

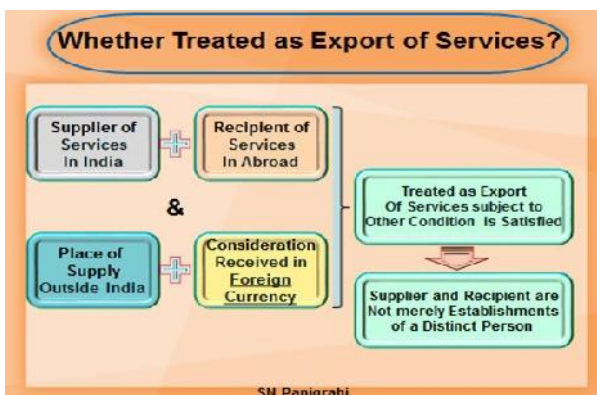


The supply of any service is considered an export of service, where all the above conditions are met. Therefore, unless all the above conditions are not satisfied a supply of service cannot be regarded as exports and hence would be taxable even when place of supply lies outside India.



**Case – 2 : Supply of Service to a Person Located in India where Place of Supply of Service is Outside India**

Example : Indian Agents; Consulting Firms Engaging Indian Service Providers for Delivering Services Overseas, like Engineering & Architectural Services; Education & Training Services.

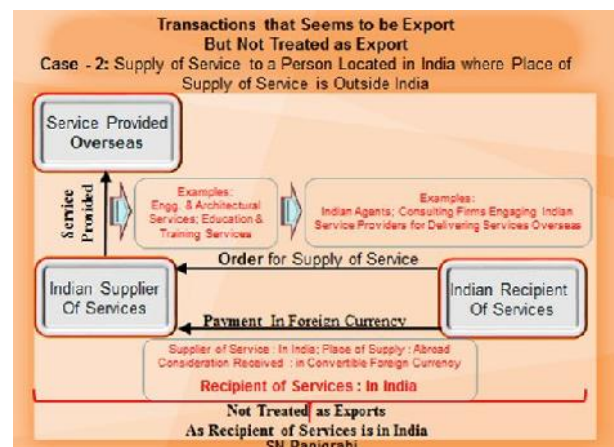


**Cases Seems to be Export, but Not Treated as Export of Service under GST**

Let us now discuss different cases **that Seems to be Export**, but are **Not Treated as Export of Service** under GST.

**Case – 1: Supply of Service to a Person Located Outside India where Place of Supply of Service is in India**

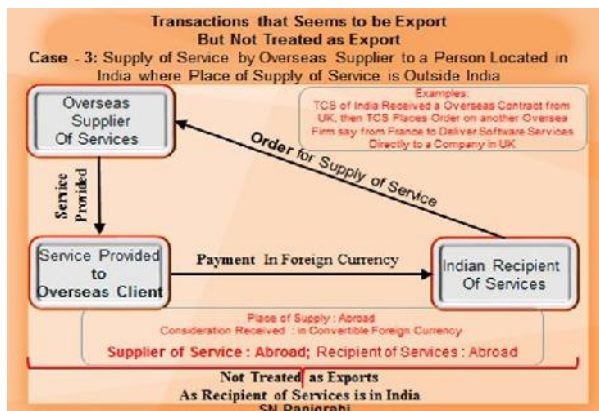
Examples :



In the above examples, since the **Recipient of Services is in India**, therefore even if other conditions are satisfied, the transactions are **Not Treated as Export of Service**

**Case – 3: Supply of Service by Overseas Supplier to a Person Located in India where Place of Supply of Service is Outside India**

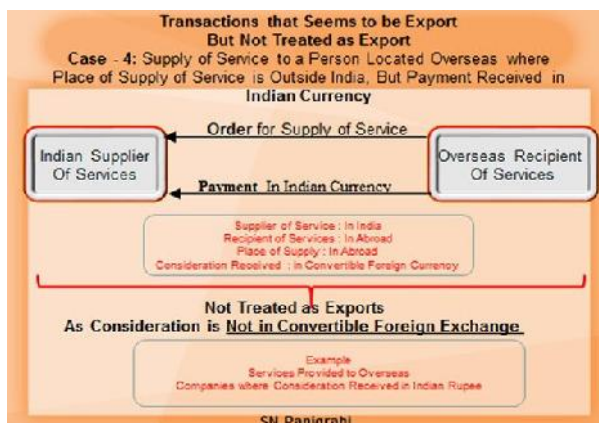




Examples:

TCS of India Received an Overseas Contract from UK, then TCS Places Order on another Overseas Firm say from France to Deliver Software Services Directly to a Company in UK. Here the **Service Provider is abroad** (Not in India), therefore such Services are **Not Treated as Service Exports**

**Case – 4: Supply of Service to a Person Located Overseas where Place of Supply of Service is Outside India, But Payment Received in Indian Currency**



Supply of services where consideration is received in Indian currency or a currency other than convertible currency. For example supply of consultancy service by an Indian consulting firm to an overseas entity, payment for which is made in Indian rupees by Indian branch of overseas entity.

Since **Consideration is Received in Indian Currency**, the transaction is **Not Treated as Export of Service**.

**Case – 5: Supply of Service to a Person Located Overseas where Place of Supply of Service is Outside India, Payment Received in Foreign Currency, but Supplier & Recipient are Distinct Persons**

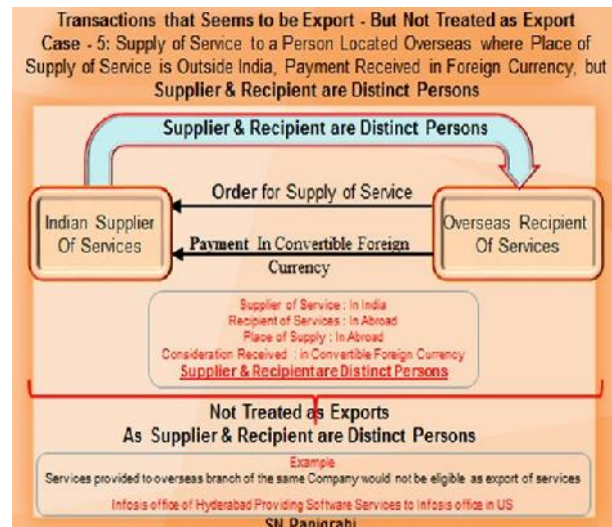
**Who is a Distinct Person?**

Explanation 1 to section 8 of the IGST Act, 2017 For the purposes of this Act, where a person has,—

(i) an establishment in India and any other

establishment outside India;

- (ii) an establishment in a State or Union territory and any other establishment outside that State or Union territory; or
- (iii) an establishment in a State or Union territory and any other establishment being a business vertical registered within that State or Union territory, then such establishments shall be treated as establishments of distinct persons.



When a service is provided by a unit in India to a branch outside India, even though all of the conditions of **Sec 2(6) of IGST Act** are satisfied, except the condition 'The supplier and recipient are not establishments of the same person', such transactions are **Not Treated as Export of Services**.

As the unit in India and the branch outside India are establishments of the same person, this supply cannot be considered as an export of service.

This also means that supply of service to a branch outside India will **not be zero rated** and hence, **not entitled for refund of Input Tax Credit (ITC)**

This supply will also not be a non-taxable supply as it is not listed among the exempt supplies. In the previous tax regime, services provided to overseas branches were treated as non-taxable supplies, as the place of provision of service is outside India. However,

such provisions are not available under GST Law and therefore Taxable.

That means Supply of Services by an Indian Unit to a branch in Overseas shall be treated as a **taxable supply** under GST, and **IGST has to be levied** at the applicable rate, as the place of supply is outside India.

**Disclaimer :** The views and opinions; thoughts and assumptions; analysis and conclusions expressed in this article are those of the authors and do not necessarily reflect any legal standing.

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# CLOUD- SUPPLY CHAIN MANAGEMENT

P. VISWANATHAN

EC MEMBER IIMM BANGALORE BRANCH

vid\_shy@yahoo.com

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**W**arehousing and logistic transportation, are the most prevalent, supply chain management, processing that reside in the cloud which is followed by manufacturing logistics, global trade, and supply chain planning, which are all closely clustered, and are within or almost within the survey's margin, for any error, the practice of using a network of remote servers hosted on the internet, to store and manage, and process data rather than a local server or personal computer in a supply chain.

Cloud allows computing of data of an organization to get their application up, and running faster to the improved manageability, and with less maintenance, and in all enables information technology to more rapidly adjust its resources to meet fluctuating and unpredictable demand, which will lead. Cloud produces a use pay-as-you go about which can lead to unexpected operating expenses in supply chain activities in an organization, which may not be familiarized with cloud pricing.

It is interesting to note that transportation and warehousing are relatively recent in cloud of which computing is coterminous, (having the same boundaries or extent in space time) with internet, while commonly agreed is that cloud is that of a remotely supplied service, rather than it is remotely supplied connectivity, with that in transportation and warehousing, which are mainly internet connected rather than service oriented.

**New capability:** The motivation for adoption of cloud in supply chain management, is what capabilities would it provide the great sensitive mover to provide cloud based supply chain management, and the possibility and capabilities was the visibility, monitoring, metering performance, integration to the next generation technologies, and use of resources and the optimization, which is to be followed by capacity, management and planning, and the ability to manage outsourcing activities.

Cloud in supply chain management with system capabilities, and through to any data exchange, and online web portals will enable shipment track and trace, streamline routine transactional workflow, and optimize the flow of equipment to maximize utilization in supply chain management.

**Integration** with next generation technology is an incentive for a medium sized organization. Vendors and big suppliers are racing to integrate the best technology, possible in order to stay ahead of competition, and in

recent times cloud based supply chain management is hitting the market particularly in vertical of the supply chain value chain.

**Integration:** Cloud will be able to compute and integrate supply chain management, and will have a strong hold potential for streamlining, sharing, input and output data set against individual cross functional organization, and thus plugging in by sourcing data from one cloud to another, and this gives supply chain management, the work on robust, and wide range of capabilities, and platforms. Cloud platforms have higher trust, and transparency, amongst organization utilizing, and sharing cloud in supply chain management.

**Single strategic** advantage by supply chain management is the cost savings which made the greatest impact, which was followed by productivity, improvement in supply chain, and its operational efficiency product service, innovation and their results in big variations in organization.

Cloud allows enterprise to compute their application up and run faster, with improved manageability and less maintenance, and as it enables information technology to more rapidly adjust, its resources to meet the fluctuating and unpredictable demand, as cloud provides use-pay-as-you-go, which can lead to un -expecting operating expenses if organization is not familiarized with cloud pricing in supply chain.

Cloud has the practice of using computing network of remote servers hosted on the internet to store, manage, and process data on personal computers.

**Taking a strategic approach:** A strategic approach to implementation is essential, but all supply chain process are not suitable to migration to cloud, if the complex or if the process are unique that require some customized processing , which are likely to be delivered by cloud in supply chain management, and if the process require heavier integration with a physical flow, or other information technology, system which is complex, and require faster response, are not currently suited for cloud in supply chain management so considering the capabilities, which can be deployed in the cloud, and how best it can be utilized.

**Supply chain planning:** is expected to grow rapidly, such as data security, Enterprise Resource Planning, cloud integration, is to be overcome in supply chain management. There is Sourcing and Procurement which requires high level adoption in this segment, largely



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because of rapid implementation, low cost, and innovation.

**Manufacturing** can be dominant for this segment, alternative delivery, supporting environmental health, and safety, activity quality management and business intelligence.

**Logistic** approach in cloud and computing is rapidly maturing to support collaboration with transportation, sourcing network, capacity, robust visibility, and management and ancillary functions freight, and audit.

Supply chain without cloud based solution, is out of place, and high levels of implementation into specific portions of supply chain have been neglected, since cloud on a concept is accessible by many ways to providing input and output to breakdown, increase productivity, and streamline communications.

**Agility:** sharing and better utilization is possible when utilizing cloud based supply chain management which enhances the agility. A supplier audit can be simultaneously done, and can be completed in different location, making a deadline decision, about continuing the supplier collaboration in a cloud supply chain. The agility of data compilation, and sharing crucial consideration of the supplier, being audited and the facts can be confirmed in cloud supply chain management solution, as the solution based on the market conditions, would compile data from an audit point of view.

**Planning-inventory management:** Warehouse management system, Track Management System, are the best that cloud alleviate, as cloud technology has capability for real time inventory, and customer service, can be kept at optimum, since data on inventory can be managed at the palm of your hands and ensure of not losing track of inventory levels.

**Scalability-** operating with share cloud, the data can be more scalability, especially when business or supply chain, are operating globally, but to need to keep up good communication and collaboration, since the multiple network of supply chain under one cloud may defy geographical boundaries considering storage, sharing and communication, may require Wi Fi connection, and this kind of scalability, is crucial in operational procurement and sourcing in supply chain management organization.

Supply chain management can provide, and extent terms, services, with cloud, for instant, growth and capability, and this cloud based analytic allows business, allows isolating key inefficiencies, with order fulfillment, in supply chain to growth, in the organization.

**Competition,** supply chain moving to cloud information, can create competition, small and medium, sized organization will be able to function with same agility, and transparency, as other organization and cloud based supply chain management can fight enhancing internal collaboration.

**Cost management:** As new resources are in demand, and

it does not come for a price, and immediate scalability does not come at a price, and it is often associated with information technology, changes in cloud supply chain management, and this does allocate the budgets on average to new application with cloud based management.

**Efficiency by** converting to cloud based service, information management, no longer has burden on internal management, and which allow having skilled team for ongoing needs for research, and development and bringing in product development in supply chain.

**On boarding:** difficulties do arise to additional process of new boarding of additional resources in cloud in supply chain, this should be free from reporting, and experience, and should be easy to merge large quantities of data into the information technology; access to new information should be easier.

**Flexibility:** Cloud in supply chain should provide more strategic approval to inventory problems, and enable to deliver network, and priorities of slow moving shipments optimization, as cloud based supply chain should also allow to accelerate the integration, and adoption of services, which will lead to greater collaboration, and flexibility, and with less problems which can be solved, thus can also optimize product development, market expansion activities, and delivery schedules, which will thus reduce overall costs in supply chain.

Commercial application like automated dispatch system linking with carriers, and third party logistics providing critical pick-up and delivery information that reduces transportation spending by shifting the business to most efficient vendors through cloud in supply chain, increases equipment utilization by combining movement, and this automates time consuming namely tasks in cloud management in supply chain, costly billing errors are eliminated, process are streamlined, and the parties involved have access to key information.

**Redundancy:** cloud in supply chain management has surmount the risks of downtime, and accidental data loss, when the switch over to cloud, and this risk will lead to be expensive and potential, interruption, but if implemented correctly cloud based supply chain management has more redundancy but not less envisaged.

Local systems in supply chain management are also vulnerable to cloud system, in the event of usage, because if one server experiences malfunction, temporarily the cloud moves the data and the system around its multiple system of servers since it has to maintain the processing speed, and uninterrupted speed, regardless of the cloud in supply chain works, on the go, and does not hinder the services, that would shut down the organization system in supply chain, while technical support works out to restore services cloud in supply chain are have quicker and efficient data access in supply chain.

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## GST : TAX PLANNING

CMA VINOD SHETE

Vinod\_shete@rediffmail.com

**G**ST :Tax Planning : Goods and Service Tax (GST) replaced all indirect taxes levied on goods and services by the Government, both Central and States. GST is one of the biggest Tax Reforms in India since its independence. One of the Key benefits of GST is removal of the cascading tax effect.

### What is Tax Planning?

Tax Planning is the systematic process of reducing the tax liability by using various provisions under the Law. The main purpose behind Tax Planning is not only Reduction of Tax Liability but also to the Minimization of Litigation. In other words, Tax Planning means to reduce the tax liability by taking maximum benefits of the provisions under the law.

In GST, We can minimise Tax Liability through Effective Procurement Planning.

### Why is Effective Procurement Planning required?

Raw material cost is the major cost element of the total cost of a product of a manufacturing Organisation. Average raw material cost is to the tune of 60 to 65 % of the total cost. By saving 1% cost through effecting procurement planning has good impact on product margins and ultimately bottom line of the company. Following key points will help to minimise the Tax liability and cost of effective procurement:

- i) Registered Dealer: Maximizes Procurement from registered dealer will get full credit of input tax and net landed cost of material will not increase. Major advantage is -100% input tax credit can be availed and ultimately the tax liability outgo can be minimised. Compliance is very much easier and smoother as compared to purchasing from unregistered dealer. Another advantage is that price comparison is easier in case of purchases from the registered dealer.
- ii) Composite Dealer: Input tax credit is not available on the purchases from Dealer who opted under Composition Scheme. Taxes are inclusive in the prices and obviously landed cost of material is higher than procurement from the registered dealer.

Procurement planning should be in such a way that there should be minimal purchases or set a target of Zero purchases from composite dealer.

- iii) Inter-State or Intra-State Purchases : Inter-State purchases attract IGST while Intra-State attracts SGST & CGST. From Cash outflow perspective, IGST input tax credit can be utilised to set off tax liabilities from IGST, CGST and SGST whereas CGST & SGST input credit tax can be utilised to set off for respective liabilities only. In case, inter-state sales and intra-state purchases are higher, cash outflow is heavily impacted and accumulation of input credit increases the pressure on working capital. Cost & Benefit analysis is to be required for decision making about inter-state v/s intra-state procurement in the purview of GST provisions.
- iv) Unregistered Dealer: Always try to avoid purchasing from unregistered dealer mainly due to non-availability of input credit and secondly, because price benchmarking is very difficult. The chances of fluctuations in prices are more and it may lead to increase in the material cost. Compliance issues may be cropped up and tax needs to be paid under Reverse Charge for the purchases from Unregistered Dealer.
- v) Major Procurement: Analyse the impact of GST on the business of major vendors and find out probable saving avenues and negotiate the price with the vendor. It would result in good saving in procurement cost & taxes. Further, it will positively impact the bottom line of the Company.

**Conclusion:** Procurement cost can be saved through analysing & effective applications of GST provisions. Tax planning helps to minimise the tax liability and maximize Compliance. In other words, Tax planning is an integral part of effective procurement. I believe "A RUPEE SAVED IS A RUPEE EARNED".

(Published in WIRC Bulletin of WIRC of Institute of Cost Accountants of India, May 2018 issue.)

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## PRIME MINISTER EXPRESSES CONCERN AT RESTRICTIVE CLAUSES AGAINST DOMESTIC SUPPLIERS IN PUBLIC PROCUREMENT

The Prime Minister has expressed concern at the restrictive and discriminatory clauses being imposed against domestic manufacturers and suppliers in tender documents for public procurement. These observations were made during the course of review of the implementation of the Public Procurement (Preference to Make in India) (PPP-MII) Order, 2017. While the Government of India is committed to ensuring that both quality and price considerations are not compromised, this should not lead to imposing conditions that result in unreasonable exclusion of domestic suppliers.

It may be recalled that the Government of India had issued the PPP-MII Order, 2017 on 15th June, 2017 to promote manufacturing and production of goods and services in India with a view to enhancing income and employment. Since Government procurement is substantial in amount, the Order directed all Central Government Departments, their attached or subordinate offices and autonomous bodies controlled by the Government of India to ensure purchase preference be given to domestic suppliers in Government procurements. The Order also provides 20% margin of purchase preference, while the minimum local content required shall ordinarily be 50%.

In the review meeting, specific cases of such restrictive and discriminatory conditions against domestic manufacturers pertaining to Ministry of Railways and Metro Rail Coaches were examined. Directions were given to ensure strict compliance of the PPP-MII Order in letter and spirit. Further, all nodal Ministries were directed to ensure notification of local content in the next 10 days, whereafter the Cabinet Secretary would be reviewing each individual nodal Ministry.

It was also observed that of e-tenders issued on the Central Public Procurement Portal (CPPP) for the financial year 2017-18, almost 47% pertain to works in terms of value (Rs.6.65 lakh crores out of total of Rs.14.18 lakh crores). It was categorically clarified that the PPP-MII Order is also applicable to procurement of works, including turnkey works, besides goods and services.

Provisions are being incorporated on the CPP Portal, wherein any domestic supplier can raise a grievance against any restrictive or discriminatory condition. A

dedicated cell in the Department of Industrial Policy & Promotion will look into such grievances, before issuing necessary directions. Further all procuring entities would be required to certify that they are complying with the PPP-MII Order.

The Government is committed to implement the PPP-MII Order in right earnest, and thus boost incomes and generate further employment in India.

Source : PIB.

### CUSTOM EXCHANGE RATES ●●●

(All rates per unit) w.e.f. 18th May 2018

CURRENCY	IMPORT	EXPORT
Australian Dollar	52.15	50.40
Bahraini Dinar	185.60	173.70
Canadian Dollar	54.05	52.30
Chinese Yuan	10.85	10.50
Danish Kroner	10.95	10.55
Euro	81.50	78.85
Hong Kong Dollar	8.75	8.50
Kuwait Dinar	232.15	217.20
Newzealand Dollar	47.90	46.05
Norwegian Kroner	8.55	8.25
Pound Sterling	93.35	90.40
Qatari Riyal	19.25	18.00
South Arabian Riyal	18.70	17.50
Singapore Dollar	51.40	49.85
South African Rand	5.65	5.25
Swedish Kroner	7.95	7.65
Swiss Franc	69.00	66.80
UAE Dirham	19.05	17.85
US Dollar	68.65	66.95
Japanese Yen	62.55	60.50
Kenya Shilling	64.90	60.65

Source : [www.dailyshippingtimes.com/custom-exchange-rates.php](http://www.dailyshippingtimes.com/custom-exchange-rates.php)



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# IMPACT OF IOT IN LOGISTICS INDUSTRY

DR. KAVITHA VENKATACHARI  
DEAN-EXAMINATIONS, ICFAI BUSINESS SCHOOL, POWAI  
kavitav@ibsindia.org

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**Introduction of IoT and IIoT:** With the initiation of IoT, Internet connections now expand to physical objects that are not computers in the classic sense and, in fact, serve a multiplicity of other purposes. A shoe, for example, is designed to cushion the foot while walking or running. A street light illuminates a road or sidewalk. A forklift is used to move pallets or other heavy items. None of these have traditionally been connected to the Internet they did not send, receive process or store information. Nonetheless, there is information latent in all of these items and their use. When we connect the unconnected when we light up “dark assets” vast amounts of information emerge, along with potential new insights and business-value. Let us see a small and simple use case which we’ve realized in our office. There are two devices involved: a smart light bulb and a smart weather station. The weather station constantly measures the carbon dioxide level in the office and once it reaches a certain level, the light changes its colour to indicate that it’s time to open a window and let some fresh air in.

**IIoT** is industrial internet of things, the idea is similar to the IoT approach: In this concept we just add interfaces (APIs) to devices which can be accessed by other devices or software. But actually, this isn’t very new in the industrial world. Industry automation has been around for decades and this includes many devices and sensors which communicate with each other over interfaces, usually by leveraging one of the proven communication standards of industry buses. So what’s new? It’s the idea of a broader connection. So far industry automation used to be a much closed system which wasn’t accessible from outside of a factory. Sensors collected data to trigger automation processes and keep the whole system in sync. The idea of the Industrial Internet of Things is to open these closed systems and foster data exchange to other solutions, usually sitting in the cloud.

**Predictive Maintenance :** Nowadays Factories are connected with machines and full of sensors. A single robotic device can have hundreds of sensors it is producing and sending lot of data. Now think how much data is generated of a full assembly line. Today these sensors are usually used to control the actual devices or lines and to report back serious errors. But when such an error occurs, it often means that something is broken and needs to be fixed right now. This leads to an interrupted assembly line and high downtime costs. But what if you could predict errors before they actually

happen and fix those parts during a non-critical maintenance time window? With the high number of sensors and data, it would in most cases be possible to notice some small anomalies which point to an upcoming error. But to find those little anomalies, there is a lot of data to process and moreover, some serious machine learning technology is required.

**IoT is sensing and sense making in the World:** IoT in the world of logistics will be about “sensing and sense making”. “Sensing” is the monitoring of different assets within a supply chain through different technologies and mediums; “sense making” is concerned with handling vast amounts of data sets that are generated as a result, and then turning this data into insights that drive new solutions. Is this the right time to leverage IoT in logistics? Today, we see optimal conditions for IoT to take off in the industry. There is a clear technology push through the rise of mobile computing, consumerization of IT, 5G networks, and big data analytics, as well as a pull from customers who are increasingly demanding IoT-based solutions. Combined, these factors are enabling logistics providers to adopt IoT at an accelerating rate.

## Technology Push

- Mobile computing is growing gradually with more mobile phones expected in 2020 than people in the world.
- Due to consumerisation of IT, sensor technology has become more mature and affordable .It is to be used for industry purpose in logistics.
- The development of 5G network wireless communication has reached the market and connecting everything any time anywhere.
- Cloud computing and big data technologies will enable new data based services.

## Need for logistics solution:

- High need for transparency and integrity control is needed in supply chain sector. (The right products at the right time right place, and right quality and time and right cost)
- Business customers are asking for integrity control for sensitive goods.
- End Users are expecting detailed shipment tracking details to have the transparency in real time.

- Logistics companies need transparency of networks and assets being used for ongoing optimization of efficiency and network utilization.

**IOT in logistics:** In logistics, IoT can connect different assets along a supply chain in a meaningful way, and then analyze the data generated from these connections to capture new insights. By doing so, IoT enables logistics providers to unlock higher levels of operational efficiency, while creating customized, dynamic, and automated services for their customers. Falling prices of device components (sensors, actuators and semiconductors), faster wireless networks, and increasing data crunching capabilities only compound the business benefits, ensuring that IoT becomes a disruptive trend in the logistics industry over the next decade. Logistics industry was among the first adopters of IoT technologies in operations, from the introduction of handheld scanners that digitized the delivery process to the multiple sensors that monitor cargo integrity and delivery truck performance.

Warehouses have always served as a vital hub in the flow of goods within a supply chain. But in today's economic climate, they also serve as a key source of competitive advantage for logistics providers who can deliver fast, cost-efficient, and increasingly flexible warehousing operations for their customers. IoT becomes an essential part of logistics industry so warehouse will track the equipments, inventory and vehicles via the cloud. This is enabled by thousands of machines connected to one another through RFID tags. At a local level the parcels and pallets would communicate with one another at a global level, a company based server will track their movements and their progress constantly. Location and asset tracking can be automated once the physical location is translated into digital transformation.

With thousands of different types and forms of goods being stored in the average warehouse today, every square meter of warehousing space must be optimally utilized to ensure specific goods can be retrieved, processed, and delivered as fast as possible. The result is a high-speed, technology-driven environment that is ideal for IoT applications. From pallets and forklifts to the building infrastructure itself, modern warehouses contain many "dark assets" that can be connected and optimized through IoT. In the warehouse, the widespread adoption of pallet or item-level tagging using low-cost, miniscule identification devices such as RFID will pave the way for IoT-driven smart-inventory management.

**IoT in warehouse management system:** For starters, wireless readers capture data transmitted from each pallet as it arrives through inbound gateways. This data could include information on the product such as volume and dimensions, which could then be aggregated and sent to the WMS for processing. This capability eliminates the time-consuming task of manual counting and volume scanning of pallets. Cameras attached to the gateways could also be used for damage detection, by scanning pallets for imperfections.



Fig:1 IoT on supply chain

Source: DHL and Cisco report <https://logisticsviewpoints.com/>

Once pallets are moved to the right location, tags transmit signals to the WMS to provide real-time visibility into inventory levels, thus preventing costly out-of-stock situations. If any item has been misplaced, sensors can alert the warehouse manager, who can track the item's exact location for corrective action. For quality management, sensors monitor the condition of an item and alert warehouse managers when the temperature or humidity thresholds are about to be compromised. This would allow warehousing staff to take corrective action, ensuring service quality and greater customer confidence.

**Improving warehouse management system:** During outbound delivery, pallets are scanned through an outbound gateway to ensure that the right items – in the right order for delivery – are being sent. Stock levels are then updated automatically in the WMS for accurate inventory control. Beyond goods stored in a warehouse, IoT can also drive optimal asset utilization. By connecting machinery and vehicles to a central system, IoT enables warehouse managers to monitor all assets in real time. Managers can be alerted when an asset is being over-utilized or when an idle asset should be deployed to do other tasks. For example, a variety of sensors could be deployed to monitor how often assets in a sorting system, such as conveyer belts, are in use or idle, and at what times. Analysis of the data could then identify optimal capacity rates and tasks for the assets. One such innovation is Swisslog's "SmartLIFT" technology. The solution combines forklifts sensors with directional barcodes placed on the ceiling of the warehouse and WMS data to create an indoor GPS system that provides the forklift driver with accurate location and direction information of pallets. It also delivers a dashboard for managers to observe the real-time speed, location and

[illegible]

**Conclusion:** When GPS and RFID-derived location data are combined with other sensor data and data from other nodes on the IoT network, such as other cars and trucks, the supply chain will become proactive, not reactive. For example, trucks and vans will be informed of delays before the vehicle gets caught in a traffic jam, whether the delay is caused by bad weather or an accident. In addition, supply chain operators are able to monitor vehicle and driver performance. Metrics such as a gearbox or engine running hot often indicate an impending failure, and by scheduling maintenance proactively, time-sapping breakdowns can be reduced. Companies will also be able to tell which drivers are the most economical, both in terms of fuel usage and vehicle wear and tear. Education and training can then be used to bring other drivers up to the same level. By being open to all the possibilities of the IoT, organizations will be able to identify inefficiencies in real-time, enabling them to constantly improve the effectiveness of their operations.

<https://www.powerlinx.com/blog/internet-things-iot-will-impact-logistics-industry/>

<https://www.linkedin.com/pulse/how-internet-things-iot-impact-logistics-industry-shekhar-gupta>

Kavitav@ibsindia.org, Dean-Examinations, ICFAI  
Business School, Powai.



## MISSION

- To promote professional excellence in Materials Management towards National Prosperity through sustainable development.

## OBJECTIVE

- To secure a wider recognition of and promote the importance of efficient materials management in commercial and industrial undertakings.
- To safe guard and elevate the professional status of individuals engaged in materials management faculty.
- To constantly impart advanced professional knowledge and thus improve the skill of the person engaged in the materials management function.
- Propagate and promote among the members strict adherence to IIMM code and ethics.

## CODE OF ETHICS

- To consider first the total interest of one's organisation in all transactions without impairing the dignity and responsibility of one's office :
- To buy without prejudice, seeking to obtain the maximum ultimate value for each rupee of expenditure.
- To subscribe and work for honesty and truth in buying and selling; to denounce all forms and manifestations of commercial bribery and to eschew anti-social practices.
- To accord a prompt and courteous reception so far as conditions will permit, to all who call up on legitimate business mission.
- To respect one's obligations and those of one's organisation consistent with good business practices.



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# PROVIDING WORLD CLASS LOGISTICS

**DR. SASIKALA PUSHPA, MEMBER OF PARLIAMENT RAJYA SABHA  
B. RAMASWAMY - FORMER VC AT APG SHIMLA UNIVERSITY  
AND LEGAL ADVISOR TO MEMBER OF PARLIAMENT  
sasikalapushpamprs@gmail.com**

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## NORTH EAST FRONTIER RAILWAYS

...it has become imperative for the IR to undertake a concerted effort at improving passenger amenities, decentralizing decision making, fast-tracking projects of national importance, adopting uniform accounting standards and ensuring better delivery of services in order to drive the growth of the economy and also improve its financial health as suggested by various committee reports submitted recently and in the past

The Indian Railways (IR), a 162-year-old national asset has the distinction of being the second largest railway system in Asia and the fourth largest railway system in the world, operating more than 19,000 trains and 7,112 stations. Indian Railways plays a critical role in facilitating the economic and social development of the country by enabling geographic connectivity, citizen mobility and commercial activity, in addition to providing a world-class logistics and transportation infrastructure. Indian Railways is the fifth biggest rail network in the world with 1.3 million employees and it is a massive task to streamline its operations.

Railway Ministry is trying to restructure the Railways to make it more efficient-from upgrading the quality of coaches, adding Wi-Fi, running special trains like super luxury Tejas and modern Deen Dayalu unreserved coaches to reducing costs, speeding up project execution, and dreaming up new ways of raising finances. But Indian Railways still faces a lot of challenges.

**Budget Allocations :** Government has allocated capital expenditure of Rs 1,48,528 crore for the Indian Railways for 2018-19; all trains to be progressively provided with WiFi, CCTV and other state-of-the-art amenities; all railways stations with more than 25,000 foot fall to have escalators; 12,000 wagons, 5160 coaches and 700 locomotives being procured; focus will be on safety, maintenance of railway tracks, increase in use of technology and fog safety devices.

Redevelopment of 600 major railway stations has been taken up; Rs 17,000 crore is being set aside for the Bengaluru Metro and Rs 11,000 crore is being allocated for the Mumbai suburban railways; an institute is coming up in Vadodara to train the manpower required for the high speed railway projects; 36,000-km of rail track renewal is targeted in the coming year; government to eliminate 4267 unmanned rail crossing in broad gauge in 2 years; 4000 kilometers of electrified railway network is slated for commissioning during 2017-18; work on Eastern and Western dedicated Freight Corridors is in full swing.

**Challenges :** Although the development of railways in

our country took place rapidly, still there are numerous problems in the path of steady growth. The main problems are stated as under:

**Slow Pace of Expansion and Modernization :** While the passenger traffic and number of routes operated by the IR has increased significantly since its inception, the corresponding growth in infrastructure is inadequate. In fact, the Indian Railways (IR) has added only 10,000 route-kms since Independence while China has added more than 50,000 route kms in the same period.

Additionally, the share of double/ multiple track as a percentage of total route kms has grown by only 52 percent over the past 3 decades and today only 30.32 percent of the route kms have double/multiple tracks. Owing to the slow pace of expansion, the current infrastructure has reached a saturation point and today, almost 40 percent of the 1219 sections operated by the IR are running at more than 100 percent line capacity utilization.

**Railway Accidents :** The incidence of railway accidents in our country is greater as compared to other countries of the world. Accidents occur due to the errors and negligence of the employees.

**Travel without Tickets :** Another problem that is being faced in India is that a large number of passengers travel without purchasing tickets. Indian railways have to bear extra loss of about Rs. 5 crore every year on account of travelling without tickets.

**Fiscal Problems:** The working of Indian Railways is caught up between making it a self-sufficient organization and serving as a transport system for the poor. The result being no rise in passenger fares and new trains and routes being decided on non-commercial reasons.

The passenger fares usually remain static for years, burdening the Union Budget. In order to keep finances in check, freight charges have been raised in the past. But the discrepancy between freight charges and passenger fares seem to distort the Railways' performance. The recent decision of surge pricing of tickets in premium trains is a move in a right direction. But the biggest headache for Railways is expansion of their freight basket.

**Operating Efficiency :** Indian railways has a huge employee base of 1.3 million, which includes powerful workers' unions. It has become a centralised organization with hierarchical decision-making. As a result, even simple decisions take years to resolve.

Operating ratios are likely to get worse as costs pile up,

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including money for the 7th Pay Commission recommendations which is nearly Rs 28,000 crore this year to retirees and serving employees of Railways.

**Finances and Accounting :** Indian Railways spends heavily on revenue expenditure - there is little left for capital expenditure. Indian Railways need to generate enough funds on its own for capital expenditure and also find new, non-government sources of funding in order to witness a noticeable change.

But that can only happen if Railways is run as an efficient corporation with a healthy balance sheet that can be leveraged to raise debt. The ministry is also looking at taking the investments in Railways to Rs 8.56 lakh crore by 2019.

**Old Track and Poor State of Rolling Stock :** Another major problem faced by Indian railways is that the tracks are old and outdated. These old tracks cause many serious railway accidents. This has also resulted in speed restrictions. Virtually, in every new timetable, running time of all trains has been increased while railways in other advanced countries are reducing it drastically.

**Lack of Modern Management :** There is a lack of modern management as railways failed to attract adequate incentives and suitable talent. In addition to it, it could not make economic analysis for perspective planning tariff.

**Outmoded Technology :** The rolling stock technology is absolutely outmoded. The system is beset with excessive man-power and manpower development has not kept pace with technology up-gradation. This has made railways incapable of coping with increasing transport demands and of raising and improving the traffic volume and flows at lower unit cost of operation.

**Problem of Replacement :** The problem of replacement of old and obsolete railways engines, wagons and other equipment has created a serious problem in India.

**Problem of Laying Double Lines :** Most of the railway lines are single lines which create great inconvenience to the railway organization and passengers.

**Inadequate Investment :** The railway transport has lagged behind the requirement due to inadequate investment. The shortcoming has been highlighted by different committees, like the National Transport Policy Committee, the Rail Tariff Enquiry Committee and the Railway Reforms Committee.

**Competition with Road Transport :** The competition with road transport is growing in\* intensity, both in passenger and in goods transport. The lack of coordination between railways and road transport has lowered the earning capacity of the railways. This has further caused delay in traffic movement and inconvenience to passengers. India's railway network is recognised as one of the largest railway systems in the world under single management.

**Market Size :** During April-November 2017, the passenger traffic of Indian Railways grew 0.68 per cent to 5,543.15 million.

The overall revenue of Indian Railways grew 5.68 per cent year-on-year to Rs 109,209.15 crore (US\$ 16.87 billion) during April-November 2017.

The passenger earnings grew 5.24 per cent to Rs 32,370.54 crore (US\$ 5 billion) and the freight earnings grew 8.01 per cent to Rs 71,168.67 crore (US\$ 10.99 billion) during the same period.

**Investments/Developments :** Foreign Direct Investment (FDI) inflows into Railways related components from April 2000 to September 2017 were US\$ 896.99 million. Following are some of the major investments and developments in India's railways sector:

Apian for redevelopment of Surat's railway station will soon be announced requiring a total expenditure of Rs 4,650 crore (US\$ 715.12 million). The Indian Railways is planning to invest around Rs 3,000 crore (US\$ 461.08 million) to convert 40 out of its 100 yards into smart yards and end manual inspections.

The Indian Railway network is growing at a healthy rate. In the next five years, the Indian railway market will be the third largest, accounting for 10 per cent of the global market. Indian Railways, which is one of the country's biggest employers, can generate one million jobs, according to Railway Ministry.

In order to develop three new arms of Dedicated Freight Corridor (DFC) in the various regions of the country, Indian government is planning to invest Rs 3,30,000 crores (\$50.98 billion). Also, Indian Railways is planning to invest in order to adopt European Train Control Systems (ETCS) which will help in the development of the infrastructural facilities.

#### **Economic Survey: Recommendations Tariff Rationalisation**

In a bid to make rail transportation attractive and arrest the declining trend of rail share, the survey said, various initiatives were taken in FY2017 which includes tariff rationalisation, new policy guideline for station to station rates, withdrawal of dual freight policy for export of iron ore and rationalisation of coal tariff. The following measures to attract rail traffic by Indian Railways have been listed.

Classification of new commodities; Tariff rationalization; rationalization of coal tariff; Expansion of freight basket through containerization; New policy guideline for station to station rates; Liberalised Automatic Freight Rebate scheme for traffic loaded in empty flow directions; Withdrawal of dual freight policy for export of iron ore; Policy guidelines of Merry Go Round System; Discount for loading of bagged consignment in open and flat wagons; New delivery models like Roll-on Roll-off services; Re-introduction of short lead concession and reduction in minimum distance for charge; Digital payment for freight business and Long Term Tariff Contract Policy (which provides tariff stability and attractive rebate in freight to customers).

**Station Redevelopment :** According to the Economic Survey 2018, the project of station redevelopment is the "biggest non-fare revenue generating" one. Also, the commercial development undertaken near the stations will become the nerve centers of the city and provide quality retail, commercial and hospitality development.

Besides, the redeveloped stations will improve passenger experience by providing amenities like digital signage, escalators/ elevators, self-ticketing counters, executive

lounges, luggage screening machines, walkways, holding areas for passengers, grand and distinctive roofing and flooring, free and paid WiFi etc., the survey adds.

### Safety

**World Bank Report :** Apparently concerned with the increasing number of rail accidents in India recently, the World Bank has pitched in a list of guidelines to the Indian Railways that would help the national transporter avert large-scale of disasters in future.

As a measure to avert accidents, the trains are to be equipped with 'ditch lights' and painted bright yellow that will enable more visibility even during twilight hours; The rail employees should be garbed in "high-visibility" clothes that can be worn round the year. Special heed is to be taken to ensure that they wear it on duty at all times. The footwear and helmets are to be chosen by the employees that stay well within the allowance's range and serve the purpose; Every train must be equipped with fire extinguishers and the staff must be well guided on various fire prevention measures.

The level crossings and paths are to be painted with a crosshatched pattern that can alert and highlight the dangers for people in the area; The investigators who have been assigned to investigate root-cause of accidents are to be trained for better analysis; The authorities have been suggested to review timetables such that a maintenance block of four hours is provided weekly on all main lines as well as review safety performance in terminal operations with the intent of recognizing prevailing risks.

An independent rail safety regulator is to be created by the railways to strengthen the powers of commissioner of railway safety and form a safety management system under the Chairman, Railway Board; To address derailments, fires, or any other possible mishaps, an emergency response plan is to be constituted.

**Anil Kakodkar Committee Report :** The Committee had made 106 recommendations covering various aspects viz. General Safety Matters, Organizational Structure, Empowerment at Working Level, Safety Related Works and Issues, Filling up of vacancies in critical safety categories and Manpower Planning Issues, Plugging the shortage of critical Safety Spares, External Interferences - Removal of Encroachment and Sabotage, Upgradation of Signaling, Telecommunication and Train Protection System, Upgradation of Rolling Stock, Track, Bridges, Elimination of Level Crossings, Human Resource Development with emphasis on Education and Training Institutes on Indian Railways, Eco-system and Safety Architectures on Indian Railways.

Of the 106 recommendations, 68 recommendations have been fully accepted, 19 partially accepted and 19 not accepted by the Ministry of Railways. So far, 22 recommendations of the Committee have been implemented. 20 recommendations are in final stages of implementation.

**Future Vision :** Government support in liquidity crunch; Increased compliance with rail safety procedures like LHB coaches, ultrasound based rail testing etc are some of the schemes that could be adopted. Other successful models can be studied like the Shinkansen of Japan. Merging of rail and union budget is a welcome step.

Indian Railways faces a stiff challenge in reforming itself back to a star among the exiting PSUs. Reforming the bureaucratic structure into a more open and inclusive structure will lead to quick results to different endeavors by the Indian railways; railway should put a system of online reporting of deviation, also there should be periodic analysis of safety investment made; summary of the findings of major accidents and follow up action taken should be put in public domain.

Existing unhygienic conditions created by direct discharge toilets, which also corrode the rails should be replaced by bio-toilets. Other recommendations by various committees like Bibek Debroy, Anil Kakodkar, Sam Pitroda on Removal of Encroachment and Sabotage, Upgradation of Signaling, Telecommunication and Train Protection System, Upgradation of Rolling Stock, Track, Bridges, Elimination of Level Crossings should be considered and acted on immediately.

**Conclusion :** The Indian Railways has played a critical role in the social and economic development of the country and in ensuring access to cheap and affordable public transport for the masses. Moreover, it has grown significantly and is among the largest railway networks in the world. However, over the past two decades, it has not been able to maintain its position as the prime mover of the nation and concerns have been cast over its ability to provide competitive and cost-efficient transport services for passengers and freight in the country.

As the Bibek Debroy Committee Report pointed out, the supply-side improvements have not been commensurate with demand end requirements, indicated by the slow speed of passenger and goods trains as well as the delay in modernization and expansion of the network.

Therefore, it has become imperative for the IR to undertake a concerted effort at improving passenger amenities, decentralizing decision making, fast-tracking projects of national importance, adopting uniform accounting standards and ensuring better delivery of services in order to drive the growth of the economy and also improve its financial health as suggested by various committee reports submitted recently and in the past.

### SPECIAL LOOK ON - " BUDGET 2018-NORTH EASTERN STATES DEVELOPMENT-OVER ALL VIEW " Total Allocations:

The total budgetary allocation for the region for 2018-19 is Rs 47,994.88 crore, up from Rs 40,971.69 crore in 2017-18. Significantly, this increase of Rs 7,023.19 crore is the highest since the country's independence.

- Apart from this, the Development of North Eastern Region (DoNER) Ministry's budget has also been hiked from Rs 2,737 crore (in 2017-18) to Rs 3,060 crore (2018-19).
- The direct grants-in-aid to the North Eastern states has also increased from Rs 1,449.83 crore to Rs 1,638.27 crore in this budget.
- Capital outlay for the region has gone up to Rs 700 crore from Rs 420 crore.
- The North East region has received a substantial budgetary allocation for infrastructure projects that will boost its connectivity and unlock its economic



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potential.

#### **Railways:**

- A total of 20 major railway projects involving the laying of 13 new rail lines, gauge conversions, laying double tracks and construction of other paraphernalia like new stations and expansion of existing ones have been sanctioned.
- Arunachal Pradesh will be a major beneficiary with three new rail lines being extended to the Indo-China border through steep mountainous and treacherous terrain.
- All the states will soon be connected with rail lines, something that could not even be imagined till 2014.
- The government has committed a whopping Rs 5,886 crore over the past four years for rail connectivity in the region and this figure is expected to rise to Rs 40,000 crore (including investments from Japan and by private players) by 2019.
- 970 kms. gauge conversion have been completed in NE region in the last 3 years. Thus, all operational MG sections have been converted to BG and there is no MG operation in entire North East Region.
- Agartala-Akhaura (Bangladesh) rail link supported by MDoNER is at processing stage.

#### **Bamboo:**

- Bamboo is essentially a type of grass, but its classification as a tree for 90 years prevented the northeast, which grows 67 per cent of India's bamboo, from exploiting it commercially unlike China, the only country with richer bamboo genetic resources.
- Now Budget 2018 has ignited farm hope for the grass which once fuelled insurgency in the northeastern States.
- The allocation of Rs. 1,290 crore for a restructured National Bamboo Mission (NBM) has raised hopes for a range of bamboo-based industries — from food processing to construction.
- The Budget provision is one of the best initiatives to promote holistic development of bamboo.

#### **Aviation:**

- The Centre's focus on increasing air connectivity to the Northeast continued in the Union Budget for 2018-19.
- The Finance Ministry announced an allocation of Rs 1,014.09 crore for the upcoming financial year towards revival of 50 airports and viability gap funding for improving aviation infrastructure in the area under the flagship regional connectivity scheme. This amount is nearly five times the allocation of Rs 200.11 crore as per the revised estimates of 2017-18.
- Around 40 per cent, or 129 of the 325 air routes awarded under the second phase of the regional connectivity scheme were for Northeastern and hill states. These include strategic airports such as Kargil in Jammu & Kashmir, Pakyong in Sikkim, and Tezu in Arunachal Pradesh, where civilian air connectivity will be provided for the first time.
- Air connectivity to remote areas of the Northeast will boost tourism and result in greater flow of investments to the region, while also enhancing

trade and commerce.

#### **Roadways:**

- The emphasis on connectivity by the government will result, by 2019, in about 10,500 kms of new roads in the region having come up since 2014.
- According to the Ministry of Road Transport and Highways the investment in construction of new roads, bridges and related paraphernalia and improving as well as expanding the existing ones in the North East would come to a staggering Rs 2 lakh crore from 2014 till 2019.
- This includes the Rs 40,000-crore, 1,300km-long Express Highway along the Brahmaputra and the Rs 55,000 crore trans-Arunachal Highway projects.
- Under Bharatmala Pariyojana, 5301 kms in NER have been approved for improvement. Out of this, 3246 kms of roadways is for development of the Economic Corridor in the North East.
- 9.15-kms. long Dhola-Sadiya Bridge, India's longest river bridge connecting Assam and Arunachal Pradesh, has been inaugurated.
- Work for India-Myanmar-Thailand Trilateral Highway awarded in December, 2017 is underway.

#### **Power Sector:**

- Rs 1,292 crore has been set aside for ongoing power projects in the North East and capital outlay for the power sector has been increased to Rs 267.45 crore. This is in addition to the roughly Rs 54,000 crore that has been invested in various hydro-power projects in the region, especially in Sikkim and Arunachal Pradesh.
- Another Rs 234 crore has been allotted for developing solar power plants in the region over the past two years.

#### **Shipping/Inland Waterways:**

- Development of Barak river is taken up in two phases for shipping and navigation purposes.
- In Phase-I, development of Bhanga-Silchar (71 km) stretch with up gradation of existing terminals at Karimganj and Badarpur is to be taken up.
- Dredging of river Barak in 1st Phase has commenced in November, 2017
- In Phase-II, development of Silchar - Lakhimpur (50 km) stretch with setting up of new terminals at Silchar and Lakhimpur is proposed

#### **Conclusion:**

- Budget 2018 provides the proper traction to the 'Act East' policy. "Connectivity is the key to unlocking the North East and that is happening.
- Investments to this region, once just a dream, have started trickling in and are expected to turn into a flow within a couple of years.
- Enhanced links between the North East and the rest of India and between the North East and South East Asia will be a game-changer for this region.

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## BEAT PLASTIC POLLUTION IF YOU CAN'T REUSE IT, REFUSE IT

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**B**eat Plastic Pollution, the theme for World Environment Day 2018, is a call to action for all of us to come together to combat one of the great environmental challenges of our time. Chosen by this year's host, India, the theme of World Environment Day 2018 invites us all to consider how we can make changes in our everyday lives to reduce the heavy burden of plastic pollution on our natural places, our wildlife – and our own health.

While plastic has many valuable uses, we have become over reliant on single-use or disposable plastic – with severe environmental consequences. Around the world, 1 million plastic drinking bottles are purchased every minute. Every year we use up to 5 trillion disposable plastic bags. In total, 50 per cent of the plastic we use is single use.

Nearly one third of the plastic packaging we use escapes collection systems, which means that it ends up clogging our city streets and polluting our natural environment. Every year, up to 13 million tons of plastic leak into our oceans, where it smothers coral reefs and threatens vulnerable marine wildlife. The plastic that ends up in the oceans can circle the Earth four times in a single year, and it can persist for up to 1,000 years before it fully disintegrates.

Plastic also makes its way into our water supply – and thus into our bodies. What harm does that cause?

Scientists still aren't sure, but plastics contain a number of chemicals, many of which are toxic or disrupt hormones. Plastics can also serve as a magnet for other pollutants, including dioxins, metals and pesticides.

### If you can't reuse it, refuse it

This year's World Environment Day provides an opportunity for each of us to embrace the many ways that we can help to combat plastic pollution around the world. And you don't have to wait until 5 June to act.

There are so many things that we can do – from asking the restaurants you frequent to stop using plastic straws, to bringing your own coffee mug to work, to pressuring your local authorities to improve how they manage your city's waste. Here are some other specific ideas:

- Bring your own shopping bags to the supermarket
- Pressure food suppliers to use non-plastic packaging
- Refuse plastic cutlery
- Pick up any plastic you see the next time you go for a walk on the beach

What else can we do to tackle this problem? Share your ideas on social media using the hashtag #BeatPlasticPollution.

Source: [worldenvironmentday.global](http://worldenvironmentday.global)



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## COMMODITY INDEX

Commodities	Days's Index	Prev. Index	Week Ago	Month Ago
Index	2633.8	2628.8	2615.0	2627.3
Bullion	4839.1	4829.5	4848.6	4872.4
Cement	1871.8	1871.8	1878.5	1838.1
Chemicals	2559.3	2559.3	2601.3	2727.5
Edible Oil	1729.2	1722.6	1704.3	1612.6
Foodgrains	2203.8	2203.8	2197.5	2248.2
Fuel	2759.1	2747.7	2690.3	2652.8
Indl Metals	2102.0	2102.0	2059.5	2059.4
Other Agricom	1924.5	1901.3	1917.7	2024.4
Plastics	1710.9	1710.9	1717.7	1687.1

Source: ETIG Database dated 22nd May 2018

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# ROLE AND USE OF SOCIAL MEDIA IN SUPPLY CHAIN MANAGEMENT

V.K.VAISHNAV  
PAST CHAIRMAN & NC MEMBER BHARUCH BRANCH  
vkvaishnav60y@yahoo.in

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There once was a time when companies were adding policies that discouraged their employees from using social media while on the job. Over the course of the last few years, this notion had taken a turn for the opposite. Instead of shying away from social media, now companies are embracing the platform as a way for their company to expand their reach online and tap into new revenue sources. In many cases, social media from employees can act as additional brand awareness building implementations.

It seems that over time the logistics arena has been able to work past their initial doubts and really embrace the idea of social media as a whole. A recent study that was conducted by IDG Research Services stated that 57% of all those that responded to the survey stating that they did not use social media in their supply chain, they would be open to the idea of using it if it became available to them.

Although widespread adoption of using social media in the supply chain would never be immediate, expecting a slow adoption over time seems to be the safe bet, given recent surveys among professionals within the industry. Social media could potentially completely shift the processes of the industry. As of now, supply chain management professionals are watching what is happening within social media, and preparing themselves as best as they can for upcoming changes.

**Early Adopters :** Early adopters have the early lead. Although a vast majority of people reference only the most popular social networks – Facebook, Twitter and LinkedIn when thinking of social media, the true social media experience is much larger for companies. They can engage users through smart phone applications, RFID, IoT, Big Data, business social media (for sharing information between partner groups) in order to help information spread much more quickly.

Many companies use social media implementations, accessible by only their own employees. For instance, Home Depot use their own social media sharing website, The Warehouse, to help quickly move information between management and ensure that they have a quick and efficient way to reach those that need to be in the know as quickly as possible.

Many other large businesses use social media in their supply chain management processes. These companies are on the cutting edge of the supply chain management industry. Social media is inevitably going to play an important role in the future – across all different types of media. From the 140-character text messages of Twitter, to .mp3 uploads on Soundcloud, companies have more ways of engaging employees and clients than ever before. Today's marketplace is highly competitive and it's critical for companies to think of innovative new ways to streamline their operations, increase efficiencies, and optimize

productivity in order to stay ahead of the competition.

Using modern technologies, such as social media, can improve your organization's supply chain management. It can create more visibility, improve communication, increase control, and reduce operational and labor costs. When you have a more efficient and stable supply chain, you can enhance your customer satisfaction. The ripple effect of using social media to improve your supply chain management can expand outwardly across virtually your entire organization, which is great for business.

## How Can Social Media Be Used in the Supply Chain?

Social media is about building relationships, and it can be used in a supply chain to build and grow relationships among trading partners. Information and knowledge gathered from the use of social media by supply chain partners can provide insight into various issues of the supply chain, industry, competition, etc. It can also be used to build relationships and determine key performance indicators, such as on-time performance of a carrier or slow payments from a shipper. Some companies use social media to solicit information from their customers as a platform for making recommendations for improvement.

Social media allows supply chain participants to monitor supply chain events and transactions to keep everyone up-to-date with current situations, such as a delay in shipping or a carrier failed to pick-up a shipment. Twitter messages can indicate the arrival or departure of a shipment from a particular warehouse. Twitter can be used to communicate the need for shipments of a particular type or to alert drivers to accidents and road closures. Social media can provide companies with more timely and insightful information about risks and events, enabling them to make corrective action sooner and thus minimizing the impact of a supply chain disruption.

Social media can be an invaluable tool for supply chain professionals looking to identify new innovations, understand commodity and pricing trends, capture best practices, and collaborate with stakeholders, peers, and suppliers. It can improve existing processes, mitigate risk, and increase efficiencies. By tapping the collective insights and knowledge of supply chain participants, businesses can drive innovation within their supply chains, which leads to continuous improvement and business growth.

You can expect for more companies to adopt social media processes in the future. Supply chain management is all about finding the most efficient way to deliver information. Social media inevitably helps with the distribution of important information and continues to be a prominent and effective way for companies to quickly disseminate that information. Businesses that ignore social media forgo these opportunities and miss out on potential business



development opportunities. If you are considering the implementation of social media in your own supply chain management processes, it is important that you understand the benefits that could be utilized but also consider the implications it could have on current processes.

Global supply chains by definition are very large and include a number of vendors, distribution centers, suppliers, buyers, manufacturing plants, logistics service providers, etc. If social media is embedded in the supply chain, the supply chain can gather information from a broad base of different sources. This collective intelligence can be used to uncover evolving trends or for better-informed decision-making. One such tool to gather and disseminate information throughout the supply chain is social media.

Studies show that 1.5 billion use social media on a global basis with seventy percent of businesses using it. Of Fortune 500 companies, seventy-seven percent use Twitter, 70 percent have an active Facebook page, and 69 percent utilize YouTube. Companies are not using social media to socialize; rather they are using it to grow their business and bring value to their company and their customers. It is estimated that the potential value of social media across the value chain is more than \$1 trillion annually. (1)

Social media benefits the supply chain industry in many ways. Companies can enhance communication with customers, generate demand, reduce operating costs, mitigate risk, increase productivity, and enhance marketplace intelligence. If companies aren't participating in social media, they could be at a disadvantage because most of their customers, suppliers, and competitors are. Social media can help companies generate better ideas for improving supply chain processes and solving existing problems by tapping into the collective insights of supply chain trading partners.

#### How Can Social Media Be Used in the Supply Chain?

Social media is about building relationships, and it can be used in a supply chain to build and grow relationships among trading partners. Information and knowledge gathered from the use of social media by supply chain partners can provide insight into various issues of the supply chain, industry, competition, etc. It can also be used to build relationships and determine key performance indicators, such as on-time performance of a carrier or slow payments from a shipper. Some companies use social media to solicit information from their customers as a platform for making recommendations for improvement.

The supply chain operations reference (SCOR) is a process reference model developed by PricewaterhouseCoopers LLP (PwC) and endorsed by the Supply-Chain Council (SCC) as the cross-industry de facto standard diagnostic tool for supply chain management. In the SCOR Model, there are five key events: Plan, Make, Source, Deliver, and Return. Social media can be used to capture information associated with various supply chain events.

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about risks and events, enabling them to make corrective action sooner and thus minimizing the impact of a supply chain disruption.

#### Examples of Social Media Uses in the Supply Chain:

- Send social media posts to indicate the arrival and departure of a shipment from a particular distribution center or warehouse
- Information about accidents and road closures can be issued that affect delivery times and can be used to re-route deliveries
- Search for the need for shipments of a particular type
- Search for carriers which address a certain territory/area using a certain mode
- Report weather conditions that might affect shipments
- Coordinate supply chain shipments — if you have room on your truck for more shipments, broadcast this info out through the social media to find additional loads
- Facilitate responses to supply chain disruptions via social media
- Post performance information, such as whether a carrier picked up and/or delivered an order on-time
- Gain knowledge by discovering influencers and thought leaders
- Analyze trends, such as number of shipments lost or best day for expediting a shipment
- Monitor your suppliers and vendors reputation
- Gain information about different vendors/suppliers, such as the advantages and disadvantages of each
- Capture and communicate best practices
- Share supply chain risk identification to uncover vulnerabilities and to mitigate risks in the supply chain
- Share global regulations and compliance factors to avoid non-compliance
- Collect and prioritize continuous improvement ideas and initiatives
- Research and find new suppliers, business partners, vendors, carriers, and customers

The use of social media is expanding, even in supply chain management, to improve communication and collaboration among supply chain trading partners. Social media brings businesses closer to their customers, provides a platform for communication and building thought leadership, and when executed properly it can help drive business and provide a significant return on investment. Businesses that ignore social media forgo these opportunities and miss out on potential business development opportunities.

Social media can be an invaluable tool for supply chain professionals looking to identify new innovations, understand commodity and pricing trends, capture best practices, and collaborate with stakeholders, peers, and suppliers. It can improve existing processes, mitigate risk, and increase efficiencies. By tapping the collective insights and knowledge of supply chain participants, businesses can drive innovation within their supply chains, which leads to continuous improvement and business growth.

#### BASED ON

- 1) Articles from Fronetics
- 2) "Role and Use of Social Media in Supply Chain Management" by Dragan Berak
- 3) "YOU SHOULD BE USING SOCIAL MEDIA TO IMPROVE SUPPLY CHAIN MANAGEMENT" by Julia Fournier
- 4) "Social Media for the supply chain" by Richard Professor Wilding OBE,

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# INDIRECT TAXES UPDATES

## GST, CUSTOMS, EXCISE, SERVICE TAX & VAT

### Month - April 2018 (updated up to 04.05.2018)

**CMA RAKESH BHALLA**  
**PAST CHAIRMAN NIRC OF ICAI (CMA)**  
**nancybhalla@yahoo.com**

#### **GST : Highlights of 27<sup>th</sup> GST Council meeting held on 4<sup>th</sup> May 2018:-**

##### **1. GST Return Simplification:-**

- GSTR 1 and GTR 3B will continue for the next 6 months.
- New Single-return plan will go live after 6 months - 12 returns a year, instead of 36 returns.
- Provisional credit can be claimed by the return preparers in the transitional phase of 6 months based on self-calculations.
- The GSTN shows the buyer, invoices uploaded by the seller and thus buyer can check the gap between the credit claimed by him and actually allowed to him.
- After 6 months of transition period, if it is noticed that after uploading invoices, seller has not paid tax amount, GSTN has all right to recover these taxes from the buyer. There will be no automatic reversal of credit from buyer in these cases.
- No provisional credit can be claimed after this 6 month transition period.
- Nil return preparers and Composition dealers will file GST returns quarterly.

##### **2. Change in GST Rate:-**

- Levying 5% GST Cess on sugar-will comes up with a decision within 2 weeks. The proposed Cess could be in the range of Rs.1 to Rs.1.50 per kg of sugar.
- Duties on Ethanol – Reduction in rate suggested.

##### **3. Incentives for digital payments:-** Proposal of a concession of 2% in GST rate [where the GST rate is 3% or more, 1% each from applicable CGST and SGST rates] on B2C supplies, for which payment is made through cheque or digital mode, subject to a ceiling of Rs. 100 per transaction, so as to incentive promotion of digital payment.

##### **4. De- Privatization of GST:-**

- The GSTN will now be a government owned company with the central government holding 50% and state governments holding the balance 50% of the stake holding. The holdings by the state governments will be on pro-rata basis based on the GST ratios.

##### **❖ IT Grievance Redressal Mechanism put in place to address grievances due to technical glitches:Central**

Board of Indirect Taxes and Customs (CBIC) has set up IT Grievance Redressal Mechanism whereby nodal officers will be appointed to address issues relating to technical glitches on GST portal. Taxpayers have to file application along with evidence on bona fide attempt to comply with law. Nodal officers will forward applications to GSTN which will verify and forward the same to IT Grievance Redressal Committee with suggested solutions. Only problems relating to Common Portal (GST Portal) and affecting a large section of taxpayers will be addressed through this mechanism. Further, TRAN-1, not filed or revised due to such issues, can now be filed (by identified taxpayers) by 30-4-2018. **Circular No. 39/13/18-GST, dated 3-4- 2018.**

##### **❖ Exports – LUTs deemed to be accepted on generation of acknowledgment bearing ARN: -** Letter of Undertaking (LUT) will be deemed to have been accepted as soon as an acknowledgement for the same, bearing the Application Reference Number (ARN), is generated online. No document is required to be physically submitted to the jurisdictional officer for acceptance of a LUT. At present exporters have to submit LUT online in Form GST RFD-11 on the common portal. **CBIC Circular No. 40/14/2018-GST, dated 6-4-2018.**

##### **❖ GST TRAN-2 can be filed till 30-6-2018:**Period for filing FORM GST TRAN-2 under Rule 117(4)(b)(iii) of the CGST Rules, 2017 has been extended till 30<sup>th</sup> June, 2018. Order No. 1/2018-Central Tax, dated 28-3-2018 has been issued for this purpose.

##### **❖ GST rates on supply of food and drinks in trains and at platforms clarified:**Ministry of Finance has clarified that GST rate on supply of food and drinks by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd., or their licencees is 5%, without Input Tax Credit (ITC). According to the Press Release dated 6-4-2018 & Order No. 2/2018-GST, dated 31-3-2018 (letter issued to the Railway Board), said rate is applicable in both trains and at platforms (static units).

##### **❖ Transitional credit – Restriction of one year for ITC on stock of goods, valid:** Bombay High Court has upheld the constitutional validity of clause (iv) of sub-section (3) of Section 140 of the Central Goods and Services Tax Act, 2017. It rejected the plea that the provisions, restricting the transitional credit (input tax credit on stock of goods) to only cases

where such goods were purchased after 30-6-2016, are ultra vires Articles 14 and 19(1)(g) of the Constitution of India and are unenforceable qua the first stage dealer. The provision was also held as not in violation of principles of promissory estoppel. [**JCB India Limited v. Union of India – Writ Petition No. 3142 of 2017 and Ors., decided on 19/20-3-2018, Bombay High Court**].

- ❖ **Supply of UPS along with battery for a single price is “mixed supply”:** UPS and batteries supplied for a single price cannot be regarded as “composite supply” as these are not naturally bundled. Authority for Advance Ruling, West Bengal, while holding so, observed that standalone UPS and battery can be supplied in a retail setup and that both have separate commercial value as goods. The supply of UPS and battery was hence held to be covered as “mixed supply” within the meaning of Section 2(74) of the CGST Act, as they are supplied under a single contract at a combined single price. [**Switching AVO Electric Power Ltd. – Advance Ruling dated 21-3-2018 in Case No. 4 of 2018, WB AAR**].
- ❖ **Skin Care Preparations – Classification as medicaments or as cosmetics:** Only those skin care preparations which are used to cure from, or for treatment of, or for prevention of a specific skin disease are to be treated as a medicament classifiable under Heading 3004, unless specifically included under Heading 3304. Skin care preparations not offered primarily as medicaments are to be classified under Heading 3304. The authority held that a skin care preparation, unless specifically included under Heading 3304, should first be examined for its inclusion as a medicament in Heading 3004 by applying the twin tests laid down by the Supreme Court in Puma Ayurvedic Herbal (P) Ltd., and if it fails the tests, it should be classified under Heading 3304. [**Akansha Hair & Skin Care Herbal Unit–Advance Ruling 9-4-18 in Case No. 01 of 2018, WB AAR**].
- ❖ **Recovery of food expenses from employees for canteen services provided by company liable to GST:** Recovery of food expenses from employees for canteen services provided by company comes under definition of “supply” and is liable to GST. It was observed that even though there is no profit on the supply of food to employees, there is “supply”. [**Caltech Polymers Pvt. Ltd. - Order No. CT/531118-C3, dated 26-3-2018, Kerala AAR**]
- ❖ **No GST on sale of goods procured and directly supplied outside India, without importing to India at any point:** GST will not be payable in case of sale of goods procured and directly supplied outside India. The applicant was held as not liable to GST either on the sale of goods procured from China and directly supplied to the party in USA or on the sale of goods stored in the warehouse in Netherlands, after being procured from China, to customers in and around Netherlands. It was noted that the goods are not imported into India at any point of

time. CBEC Circular No. 33/2017-GST, dated 1-8-2017 was relied for this purpose. [**Synthite Industries Ltd. - Order No CT 12275/18-C3, dated 26-3-2018, Kerala AAR**].

- ❖ **‘Block Joining Mortar’ is to be classified under Tariff Item 3214 90 90:** Block Joining Mortar is to be classified under Tariff Item 3214 90 90 and is therefore taxable under Serial No. 24 of Schedule IV to Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017. The authority noted set aside the applicant’s contention of classifying the product under TI 3824 50 90. Block Joining Mortar is a ready to use grey cement based water resistant mortar used for joining masonry units. It was observed that the product needs to be mixed with water before applying a thin uniform layer of the paste using trowel for joining masonry units and is therefore a bonding compound, and thus satisfies the general characteristics of the products to be classified under HSN 3214 90 90 as per the Explanatory Notes to HSN. [**SIKA India Pvt. Ltd. - Advance Ruling dated 9-4-2018 in Case No 03 of 2018, WB AAR**].
- ❖ **Rubber trees agreed to be severed before supply taxable @ 18%:-** Rubber trees which are agreed to be severed before the supply come under the definition of ‘Goods’ as per the CGST Act, 2017. The applicant contended that there is no GST liability on standing rubber trees which fall under the HSN 06. Noting that there is no differentiation between soft wood and hardwood in GST, the authority ruled that rubber wood fall under the HSN 4403 and will be taxable @18%.  
[**N.C. Varghese - Order No. CT/3270/18-C3, dated 26-3-2018**].

#### Customs

- ❖ **Japan - Customs duty reduced on specified imports therefrom:** - Customs duty has been reduced on import of specified goods from Japan, in case they are imported in compliance with the Country of Origin Rules. Notification No. 34/2018-Cus. Dated 27-3-2018 substitutes the table containing 806 entries in Notification No. 69/2011-Cus. The reduction/ amendment has come into effect from 1st of April, 2018. It may be noted that India has a Comprehensive Economic Partnership Agreement with Japan, & Rules issued for this purpose provide for a method to determine country of origin.
- ❖ **Pneumatic tyres for buses/lorries, from China – CVD investigation initiated:** - Ministry of Commerce and Industry has initiated countervailing (anti-subsidy) investigation in respect of import of new pneumatic tyres for buses and Lorries, from China. According to notification dated 27-3-2018, Chinese government provides benefits in the form of grants to producers/exporters through 72 identified programs. DGAD notes that there is prima facie evidence of ‘injury’ to domestic industry by such subsidized imports. New/unused pneumatic radial tyres used in buses and lorries/trucks, are liable to



anti-dumping duty at present.

- ❖ **Demand for duty or interest - Pre-notice Consultation Regulations notified:** -Ministry of Finance notified Pre-notice Consultation Reg. 2018 under Customs Act, 1962. It provides for consultations with proper officer, prior to issue of SCN to person chargeable with duty or interest. According to new Regulation, pre-notice consultation must be initiated at least 2 months prior to due date for issuance of SCN, & conclude within 60 days from date of communication of grounds. Further, proper officer shall proceed to issue SCN if no response is received from assessee within 15 days.
- ❖ **Exemptions from IGST and Compensation Cess extended till 1-10-2018:**-Both CBIC and DGFT have on 23-3-2018 extended exemption available to EOUs from IGST and Compensation Cess payable on imports, till 1-10-2018. While on the Customs side, Notification No. 52/2003-Cus. amended, DGFT issued notification to revise Para 6.01(d)(ii) of the Foreign Trade Policy 2015-20, for this purpose. The exemption is also available on procurements from bonded warehouses in DTA or from international exhibition held in India. Further, the exemption from IGST and Compensation Cess in respect of imports under Advance Authorization & EPCG scheme has also been extended till 1st October, 2018. Notification No.35/2018-Cus., dated 28-3-2018 amends various Customs notifications for this purpose. DGFT in this regard has issued Notification No. 54/2015-20 on 22-3-2018 amending Para 4.14 & Para 5.01(a) of Foreign Trade Policy 2015-20.
- ❖ **BCD increased on certain parts for use in manufacture of cell phones:** -Import duty has been increased on camera modules, connectors and certain printed circuit boards for use in manufacture of cellular mobile phones. According to amendments effective from 2-4-2018, Basic Customs Duty on these goods will be 10% instead of nil. Inputs or parts for manufacture of these products, including sub-parts for manufacture of parts for these goods, however will continue to enjoy exemption from Basic Customs Duty. **Amendments made in Notification Nos. 57/2017-Cus., 24/2005-Cus., 25/2005-Cus. & 50/2017-Cus. by Notification Nos. 37-40/2018-Cus., all dated 2-4-2018.** Further it may be noted that by **Notification No. 36/2018-Cus.**, also dated 2-4-2018, the tariff rate of BCD for Tariff Item 8517 70 10 has been increased from nil to 10%.
- ❖ **Monetary limit for departmental appeals extended to classification and refund cases:** -Monetary limit for challenging a judgment pronounced not in favor of the Revenue Department is now applicable in respect of judgments / orders on classification and refund cases as well. CBIC has withdrawn the exclusion earlier provided to “classification and refunds issues which are of legal and/or recurring nature”. These cases were to be contested

irrespective of amount involved. Further, field formations have been directed to withdraw cases pending before the Commissioner (Appeals) where Supreme Court has decided the issue and the same has been accepted by the Department. Instruction dtd 4-4-18 from file F.No.390/Misc/116/2017-JC issued for this purpose.

- ❖ **Second-hand goods can be freely imported for repairs:** -Second-hand goods imported for repair, re-furbishing, re-conditioning or re-engineering can be imported freely subject to conditions. The benefit is however available only if the waste generated during such repair, etc. is treated as per the domestic laws and the imported item is re-exported according to the Customs notification. **New Para 2.31(iii) inserted by Notification No. 58/2015-20, dated 28-3-2018.**
- ❖ **Pepper import policy revised – MIP prescribed:** - Ministry of Commerce and Industry has revised import policy for pepper classifiable under Chapter 09 of ITC (HS). Import of pepper having CIF price over and above Rs. 500/kg only is now free. Pepper with CIF price below this has been prohibited for import. However, according to DGFT Notification No. 53/2015-20, dated 21-3-2018, import of light black pepper under Advance Authorization Scheme would be exempted from said Minimum Import Price (MIP) condition when import is for extraction of oleoresin for re-export by the manufacturer exporters only, subject to certain conditions.
- ❖ **Apple imports allowed without port restrictions:** - Port restrictions in case of import of apples (TI 0808 10 00) have been removed. Ministry of Commerce has issued Notification No. 56/2015-20, dated 27-3-2018 to revise the import policy condition specified in Chapter 08 of the ITC (HS). Hitherto, apples could be imported only through seaports and airports in Kolkata, Chennai, Mumbai and Cochin and land port and airport in Delhi, and through India's land borders.
- ❖ **Jute products from Nepal – Exemption from Additional Customs duty:** -Jute products falling under Headings 5310 and 6305 of Customs Tariff have been exempted from Additional Customs Duty for the period from 17-7-2015 to 15-12-2016. As per Notification No. 30/2018-Cus. (N.T.), issued under Customs Section 28A, there was a general practice of non-levy of additional duty of customs during the said period. Interestingly, India at present imposes antidumping duty on certain jute products imported from Nepal on the ground that dumped imports from Nepal are causing injury to domestic industry.
- ❖ **Solar panels/modules equipped with bypass and/or blocking diodes – Classification:** -CBIC has clarified that solar panels or modules equipped with bypass diodes are to be classified under Heading 8541. Solar panels/modules equipped with blocking diodes are however to be covered under Heading 8501 of the Customs Tariff. Instruction No. 8/2018-

Cus., dated 6-4-2018 further clarifies that solar panels or modules equipped with both blocking diodes and bypass diodes are to be classified under Heading 8501. The Board in this regard deliberated upon the functioning of bypass and blocking diodes with reference to the decisions of World Customs Organization.

- ❖ **Exemption to import of inputs when contract for final product cancelled:** -Observing that dispute between assessee-importer and their customers was pending for arbitration, CESTAT Delhi has remanded the matter, relating to exemption to imports, to original authority for decision after arbitration. The assessee had imported components, under Notification No. 39/96-Cus., for manufacture of machinery to be supplied to Ministry of Defence. The contract with Research Centre Imarat, DRDO, and Ministry of Defence was however cancelled subsequent to import. The Tribunal in this regard observed that matter regarding validity of purchase order was still to be resolved by due process. It was noted that at the time of import, the claim for exemption was supported by due documents provided by DRDO. **[Aron Hurley Koncepts Pvt. Ltd. v. Commissioner - Final Order Nos. 51062- 51064/ 2018, dated 14-3-2018, CESTAT Delhi]**
- ❖ **Importer – Name in Bill of Lading not conclusive proof of ‘importer’:**-CESTAT Delhi has held that in case the assessee denies import of goods and does not hold himself to be an importer, it is for the Revenue Department to establish that the assessee was indeed the owner/importer of goods. The Tribunal in this regard observed that except for the bill of lading which itself was disputed as a mistaken transaction by the shipper, there was no other evidence on record to hold the assessee as importer or the person behind importation of such goods. It noted that there was no evidence that the assessee/ appellant received the invoices, packing list or remitted the money towards said goods. The original authority had emphasised the fact that the bill of lading was bearing the name of the appellant which was handed over to the CHA by an employee of assessee. **[R.S. Impex v. Commissioner – 2018 (359) ELT 593 (Tri. – Del.)]**

#### Central Excise and Service Tax

- ❖ **Export of service – Advisory for investing in real estate firms in India:** -In a case involving advisory in respect of investment opportunity in Indian real estate companies, where the job of the assessee was limited to research and analysis, CESTAT Delhi has allowed benefit of exports. Department’s contention that service was in relation to evaluation of real estate and hence not covered for export benefit, was rejected. The Tribunal agreed with the plea that by investing in a company in real estate sector, investor does not acquire real estate itself. The service was held to be covered under Management or Business Consultant Service and not Real Estate Advisory Service in respect of immovable properties in India.

**[SITQ India Pvt. Ltd. v. Commissioner – Final Order No. 50963-50967/2018, dated 13-3-2018, CESTAT Delhi]**

- ❖ **Cenvat credit on capital goods used in mines when waste cleared therefrom to others:** -CESTAT Chennai has rejected department’s appeal in a case involving Cenvat credit on capital goods used in mines when some inferior quality of limestone was cleared from the mines to other manufacturers. Department’s contention that mines cannot be considered captive mines inasmuch as waste or inferior quality of goods were sold outside for commercial exploitation, was hence rejected. It was held that such disposal of waste, after permission from the State government, will not make the mines non-captive mines.

**[Com. v. India Cements Ltd. - Final Order No. 40589/ 2018, dated 7-3-2018, CESTAT Chennai]**

- ❖ **Cenvat credit - Notification prescribing time limit applicable prospectively:** - Mumbai Bench of CESTAT has held that Notification No. 21/2014-C.E. (N.T.) prescribing time limit for taking Cenvat credit is only applicable when invoices are issued on or after 11-7-2014, i.e. the date of said notification. The Tribunal in this regard observed that no time limit was available at the time of issuance of invoices. It was also noted that though credit was not entered in RG23A Part-II, same was recorded in books of accounts, which is to be considered as recorded, and hence there was no delay. Allowing assessee’s appeal, the Tribunal also observed that limitation period was further revised/relaxed in 2015 and that the invoices issued in 2014 became eligible then. **[Voss Exotech Automotive Pvt. Ltd. v. Comm. - Order No. A/85346/2018, dated 16-2-2018, CESTAT Mumbai]**

- ❖ **SEZ – Exemption from Service tax when service also used outside SEZ:** -CESTAT Chennai has held that merely because facility of mobile phone was used outside SEZ unit also, exemption under Notification No. 4/2004-S.T. was not deniable. This notification provided exemption from Service Tax in respect of services provided to a SEZ unit. Tribunal in this regard also observed that it was not department’s case that subscribers were outside SEZ units. Relying on provisions of Special Economic Zones Act, 2005, it was held that denial of exemption was unjustified.

**[Bharti Airtel Ltd. v. Comm- Final Order Nos. 40585-40588/2018, dated 7-3-18, CESTAT Chennai]**

- ❖ **Valuation – Reimbursable expenses not includable prior to 14-5-2015:-** Observing that amendment in Section 67 of the Finance Act, 1994 with effect from 14-5-2015, was a substantive change and therefore was prospective in nature, Supreme Court has held that reimbursable expenses were not includible in the value of service before the said date. The Apex Court in this regard upheld the Delhi High Court’s view that value of taxable service was the gross amount charged by the service provider ‘for such

service' and that the valuation of tax service cannot be anything more or less than the consideration paid as quid pro qua for rendering such a service. The Court was of the view that expression 'such' occurring in Section 67 was of importance for this purpose both before and after amendment in 2006, and that Rule 5 of the Service Tax (Determination of Value) Rules, 2006 went much beyond the mandate of Section 67.

**[Union of India v. Intercontinental Consultants & Technocrats Pvt. Ltd. – 2018 (10) GSTL 401 (SC)]**

- ❖ **SSI exemption on use of brand name on packing material when not available:-** In a case involving brand name of packing material and not the brand name of goods contained in such packing material, CESTAT Delhi has denied SSI exemption under Notification No. 8/2003-C.E. as amended in 2010. The Tribunal rejected reliance on clause 4(e) allowing benefit if a brand name of another person was used on packing material. It was held that exemption was only with reference to material used for packing branded goods, and hence was not relevant here. The Tribunal however reduced redemption fine to 15% of value of confiscated goods. **[Kenplast Industries v. Commissioner - Final Order No. 50098/2018, dated 1-1-2018, CESTAT Delhi]**

- ❖ **Commercial Training or Coaching service – Sale of prospectus not covered:** -Observing that students by way filling of prospectus do not become entitled to get coaching from the assessee providing Commercial Training or coaching service, CESTAT Mumbai has held that the same cannot be considered as part of such service. It was noted that the prospectus was only for the purpose of screening of students by way of Admission Screening Examination and was not a part of the services. Reliance in this regard was also placed on an earlier order in the case of Balaji Society holding that sale of prospectus was not part of the Commercial Training or Coaching Services.

**[True Education Institute Pvt. Ltd. v. Commissioner - 2018-TIOL-1082-CESTAT-MUM]**

- ❖ **Technical Testing & Analysis services – Liability on import of service before and after 1-4-2011:-** CESTAT Mumbai has held that the Technical Testing and Analysis service performed abroad and received by recipient in India was liable for Service Tax under Reverse Charge Mechanism only from 1-4-2011 onwards. The Tribunal in this regard was of the view that after omission of clause (zzh) w.e.f. 1-4-2011, Technical Testing and Analysis service even though only performed outside India shall be liable as per clause (iii) of Rule 3 of Taxation of Services (Provided from Outside India and Received in India) Rules, 2006. Further noting that no part of the testing was provided in India for the reason that the testing agency was located outside India, it set aside the liability under said service category for the period

prior to 1-4-2011. **[EMI Transmission v. Commissioner - Order No. A/85726/2018, dated 23-3-2018, CESTAT Mumbai]**

- ❖ **Excise Section 35 cannot take down powers of High Court under Article 226:-** Full Bench of Andhra Pradesh High Court has held that constitutional power of judicial review vesting in High Court under Article 226 of the Constitution cannot be whittled down or be made subject to statutory restrictions. It agreed with the Gujarat High Court decision holding that no piece of legislation, including Excise Section 35 could dilute this power. The Court was of the view that writ petition would lie against Order-in-Original, against which appeal was dismissed as time-barred or no appeal was preferred as it would have been time-barred, provided sufficient grounds are made out. **[Electronics Corporation of India v. UOI - 2018-VIL-124-AP-CE-FB]**

#### VAT

- ❖ **Kerala VAT - Ice cream when not covered under 'cooked food', and revision of deemed approval:** - Kerala High Court has held that there was no intention of the legislature to include all cooked foods, in common parlance, under the compounding scheme. It observed that ice cream may in general terms be understood as cooked food, food, or a sweet, however common parlance test has no relevance when there is a specific entry. The Court however set aside the penalty observing that assessee made a bonafide attempt to be included under the compounding scheme on the reasonable presumption that "ice-creams" would also be "cooked food". Further, on the question of deemed approval for compounding, since the department had not responded to the application for compounding, the Court was of the view that the department should have taken up the matter for suomotu revision under Section 56 of the Kerala VAT Act. It observed that when there is deemed permission then there is a deemed order which can be revised.

**[Commercial Tax Officer v. Milano Ice Cream Private Limited – Judgement dated 5-3-2018 in WA.No. 387 of 2018, Kerala High Court]**

- ❖ **Karnataka VAT – Input Tax credit when invoices not in the name of assessee:** - In a case involving lease of motor vehicles by the assessee-lessor, where invoice pertaining to purchase of the vehicle mentioned name of the lessee, the Karnataka High Court has held that input tax credit cannot be denied merely for the reason that the assessee-petitioner's name is shown as lessor in the tax invoice.

**[Clix Finance India Pvt. Ltd. v. State of Karnataka - 2018-VIL-151- KAR]**

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# GREEN LOGISTICS APPLICATIONS IN SYDNEY

D N CHAKRAVARTI

FELLOW AND DISTINGUISHED MEMBER—IIMM

VISITING PROF...ST.XAVIERS COLLEGE, IISWBM

dn\_chak@yahoo.com

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**L**ogistics, we know, is the activity related to the flow of consignments Freights, products, merchandise, money, information from the point of origin to the point of destination or the desired terminating point and the competitive logistics is overcoming the distance with respect to the time parameter in order to gain the competitive advantage by taking the service support by engaging the transporter or the 3P/L solution providers combining the time effectiveness and the cost effectiveness.

Green Logistics is the eco friendly logistics solution to save our Green planet. Eco friendly logistics gives solution to minimise the Carbon emission, CFC gases or other green house gases. These are the highly focused area in the total green logistics activities. Transport industries and logistics solution providers bears the responsibility along with the local and National Government for a continuous improvement of the environmental aspect.

In Sydney, the continuous achievement for the industry and environmental aspect is looked into by the National Transport Council. Freight transport is more or less responsible along with the passenger transport for GHG emissions in Logistics area.

If we go to the Chronological history of transportation, in Australia, we find that in 1863 steam hauled road trains were used in copper mines in South Australia, lot of woods were used affecting green forests.

In 1912 IC engines, 1960-70 diesel engine, turbocharger came in automobile functioning in the search for alternative fuel, minimisation of green house gases has been always kept in mind and transport companies in this place work with the logistics management approach.

Australia transport commission(ATC) and National Transport Council(NTC) have adopted certain measures for more impacts on green logistics. Some few are placed below:-

- \* Cutting carbon emissions by productivity reforms. Improvement in the road/rail infrastructure, Proper road maintenance etc in a scheduled time frame.
- \* Improvement in the transport productivity by accommodating more number of TEUs, FEUs by using very large trucks. Use of larger super vehicles improves productivity, minimises green house gas emissions by way of minimising number of traditional fleet.
- \* For improvisation and reduction of freight travel time in rail transportation, separate freight network and passenger networks exists.
- \* By introducing and providing high productivity vehicles fuel consumption is reduced. Reduction in fuel consumption leads to lesser carbon emission.
- \* Reduction in carbon emission is also achieved by clean engine technology, adopted in the super technology trucks
- \* Reduction in carbon emission is also achieved by way of De-congestion and continuous flow of traffic, which also Improves the freight efficiency.
- \* Night time operation has also reduced the queuing and the loading unloading delays and saved nodal points times delays by reducing the GHG and additional Nodal activity costs. Less Carbon and other green house gas emission by way of collaborative management involving Industry, FFSP and Government body is definitely a right direction in total green logistics solution in a cross country cross functional manner considering the best possible combined L/M/F/R solution approach.
- (\* Obligated to and my special gratitude to ATC, NTC and LINC)

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## THE CONTINUED GROWTH OF INTERNET OF THINGS (IOT)

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**L**ogistics experts are continually finding ways to utilize Internet of Things (IoT) to improve systems and networks, reduce costs, and identify new opportunities to generate more revenue. IoT is a system of interconnected computing devices that have unique identifiers to transfer data over a network, without the need for human-to-human or human-to-computer interaction.<sup>1</sup> According to Gartner, IoT is about to play an even larger role in retail and supply chain in the upcoming years.

The research firm stated that retailers that are engaged in IoT partnerships with major manufacturers will take substantial market share from competitors.<sup>2</sup> Additionally, Gartner listed IoT as a top supply chain technology trend of 2018 – alongside other emerging technologies like blockchain, robotic process automation (RPA), and artificial intelligence, suggesting that IoT will continue to be implemented in logistics processes.<sup>3</sup>

So what practical purposes does IoT hold now and how is it shaping the future of the supply chain industry?

**Improving Asset Tracking :** With the “Amazon effect” in full force, consumers now expect a higher level of speed and traceability than ever before. Rather than manual scanning of bar codes, radio-frequency identification (RFID) tags enhanced with IoT, are able to connect to the cloud and businesses can share tracking data immediately to consumers. Shippers can also access essential data through these tags and GPS sensors, including temperature and time spent in transit, which can improve quality control and increase on-time delivery percentage.<sup>4</sup>

**Advancing Fleet Management :** IoT, GPS, and other tracking technologies provide shippers with the ability to trace fleets in real time. This visibility allows shippers to proactively avoid potential risks or delays, rather than be responsive to them.<sup>5</sup> Data includes traffic, weather conditions, driving patterns, and average speed.<sup>6</sup> Analytics derived from RFID also helps identify inefficiencies and determine and manage fleet availability, potential fuel cost savings, driver headcount, preferred routes, and more.<sup>7</sup>

**Enhancing Warehouse Management :** IoT sensors within warehouses offer greater accuracy, with the ability to manage and track specific items, equipment, and vehicles through Internet-connected trackers.<sup>8</sup> IoT offers a holistic view of a warehouse floor, ranging from

ambient temperatures to the amount of inventory and equipment performance. Alarm sensors and closed-circuit television (CCTV) utilize IoT technology to aid in detecting theft within distribution centers – with the ability to detect unusual activity through alerts or lock doors via a mobile app, for example. IoT can also be a valuable tool in monitoring the safety of staff and equipment, as well as reducing risk. Through sensors and aggregated data, equipment failures can be predicted far in advance, reducing the chance of delays, damaged equipment, and workplace injuries.<sup>9</sup>

These are just a few fundamental ways IoT is already shaping – and growing – within the logistics industry. While the technology is still in its infancy, it has the ability to transform the way we do business. It’s predicted that there will be 50 billion devices connected to IoT by 2020 – a rapid 226 percent increase from today.<sup>10</sup> As the technology continues to grow, shippers should focus on managing, monitoring, and collecting data from smart devices to further optimize processes in the supply chain realm.

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Source: Supply Chain Link



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# INDIA TO HOST WORLD ENVIRONMENT DAY 2018

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- India is the global host of 2018 World Environment Day which will take place on June 5, 2018.
- With “Beat Plastic Pollution” as the theme for this year’s edition, the world is coming together to combat single-use plastic pollution.
- In the time it takes Hardik Pandya to bowl an over in a cricket match, four garbage trucks worth of plastic get dumped into the ocean.

Dr. Harsh Vardhan, Minister of Environment, Forest and Climate Change, and Erik Solheim, United Nations Under-Secretary-General and Head of UN Environment, jointly announced that India will be hosting the global World Environment Day celebrations on 5 June 2018.

“**Beat Plastic Pollution**”, the theme for World Environment 2018, urges governments, industry, communities and individuals to come together and explore sustainable alternatives and urgently reduce the production and excessive use of single-use plastic polluting our oceans, damaging marine life and threatening human health.

“India is excited to host the World Environment Day this year on June 5. Indian philosophy and lifestyle has long been rooted in the concept of co-existence with nature. We are committed towards making Planet Earth a cleaner and greener place”, said Dr. Harsh Vardhan.

He added: “If each and every one of us does at least one green good deed daily towards our Green Social Responsibility, there will be billions of green good deeds daily on the planet.”

The Government of India has committed to organizing and promoting the World Environment Day celebrations through a series of engaging activities and events generating strong public interest and participation. From pan-Indian plastic clean-up drives in public areas, national reserves and forests to simultaneous beach clean-up activities – India will lead the initiative by setting an example.

“India will be a great global host of 2018’s World Environment Day celebrations,” said Erik Solheim at the announcement on Monday.

He added: “The country has demonstrated tremendous global leadership on climate change and the need to shift

to a low carbon economy, and India will now help galvanize greater action on plastics pollution. It’s a global emergency affecting every aspect of our lives. It’s in the water we drink and the food we eat. It’s destroying our beaches and oceans. India will now be leading the push to save our oceans and planet.”

India is emerging as a leader, given it has one of the highest recycling rates in the world. It can be instrumental in combating plastic pollution. By hosting World Environment Day 2018, the Indian government is accelerating its leadership on an issue of tremendous magnitude.

World Environment Day is a UN Environment-led global event, the single largest celebration of our environment each year, which takes place on June 5 and is celebrated by thousands of communities worldwide.

Since it began in 1972, it has grown to become a global platform for public outreach that is widely celebrated across the globe.

Most of all, World Environment is a day of everyone around the world to take ownership of their environment, and to actively engage in the protection of our earth.

## Plastic Pollution facts:

- Every year the world uses **500 billion** plastic bags
- Each year, at least 8 million tonnes of plastic end up in the oceans, the equivalent of a full garbage truck every minute.
- In the **last decade**, we produced more plastic than in the whole **last century**
- 50 per cent of the plastic we use is **single-use** or disposable
- We buy 1 million plastic bottles **every minute**
- Plastic makes up **10% of all of the waste** we generate

For more information about World Environment Day and Plastic Pollution, visit:

[www.worldenvironmentday.global](http://www.worldenvironmentday.global)

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## DELIVERING THE GOODS LOGISTICS NEED A SHAKE-UP SURGING DEMAND REQUIRES NEW DISTRIBUTION METHODS

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**Y**ANG MING IS standing beside his red electric tricycle in a courtyard in Beijing. A former factory worker from an industrial town outside the capital, he and dozens of other men are awaiting the arrival of a lorry. As it pulls in from JD's warehouse, the men form an assembly line to unload boxes. They reload the packages to their tricycles and are off, weaving through the traffic. JD has about 400 such delivery stations in Beijing alone. Across the country, 2.5m couriers are at the ready to shuttle packages to their final destinations. When he first started several years ago Mr Yang made about 80 deliveries a day. Now the number is closer to 130 and still rising.

To a consumer, e-commerce's rapid delivery seems like magic: a few clicks, and within an hour or two a package can land on your doorstep. Behind this, however, lies an enormous amount of investment, engineering and hard work as firms face ever-rising expectations of fast, cheap delivery. Delivery networks are likely to be strained as the volume of parcels grows. That is spurring new experiments in logistics, some mundane (picking up parcels in stores) and some apparently mad (Amazon patents for underwater warehouses).

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In emerging markets, e-commerce has relied on an army of delivery men with relatively low wages, such as Mr Yang. In America, points out Christian Wetherbee of Citi, a bank, the United States Postal Service has subsidised the rise of e-commerce by systematically underpricing the cost of parcel deliveries. Amazon has been a main beneficiary, sorting goods by zip code in big warehouses, then

delivering them to post offices to handle the last mile of delivery.

Both these things look set to change. In America, the postal service owes \$34bn in defaulted worker benefits. Mail volumes are declining, which means fewer deliveries per stop, and thus even lower efficiency and more financial duress. If the post office introduces reforms, as some politicians are now asking, parcel delivery will become more costly. Labour costs are rising, too. That is no surprise in Japan, where the broader labour market is tight. But even in China, a shortage may loom: swelling parcel volumes will require 4m express delivery staff by 2020, according to Goldman Sachs. In September, BEST Inc, a logistics firm backed by Alibaba, had a disappointing initial public offering in New York, in part because investors were anxious about labour costs. Pressures on e-commerce companies to deliver cheaply will only rise, yet customers are thinly spread, making it less efficient to deliver to them than to offices or shops.

Another challenge is sorting out how to deliver packages across international borders. DHL, which with FedEx and UPS forms a triumvirate of global parcel firms, estimates that 15% of all e-commerce sales already move from one country to another. By 2020 it expects that share to exceed 20% as customers seek lower prices and a broader selection. The big carriers are keen to capture that business. In 2014 FedEx bought a company called Bongo that specialises in cross-border deliveries, to help customers with duties and protect them from fraud.

E-commerce firms are testing innovations that might help. Cainiao, the logistics network in which

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Alibaba now owns a majority stake, has built bonded warehouses where foreign manufacturers can store goods, duty-free, within China's borders, ready to be shipped to consumers. Alibaba wants to build free-trade zones around the world to help small businesses with customs clearance, warehousing and financing.

Automation may lower costs. In one of JD's huge warehouses outside Shanghai, men still operate forklifts, but by the end of the year robots will take over. Amazon's robots already bring packages to warehouse staff. The next frontier of warehouse automation is for robots to pick individual items and put them in bags or boxes. More than 90% of such work is still done by hand. Amazon holds a regular robotics contest for automating the process. Robotic pickers may be more broadly deployed as technology becomes cheaper and labour more expensive.

Lowering delivery costs is tricky. What has been achieved so far does help, though it can seem unexciting. With the aid of machine learning, demand is predicted on the basis of past shopping patterns, weather and other inputs; that information is then used to decide which goods should be stored where. Amazon has opened small warehouses where it keeps popular products, so they can be dispatched quickly to impatient shoppers. Companies are also trying to concentrate deliveries by sending goods to central pickup points rather than to customers' homes.

Retailers have long used "click and collect" models, though the ease of collecting online orders varies greatly from one shop to another. Now some stores are becoming hubs for online orders from third parties. From November FedEx will have package-pickup counters in about 8,000 Walgreens pharmacies across America. In Japan, both Rakuten, Japan's leading e-commerce firm, and Amazon deliver packages to convenience stores.

### **Look, no hands**

The most enticing ideas in logistics involve

unmanned delivery. Driverless delivery trucks may one day help, and Amazon has patents for flying warehouses and drone-charging stations atop church steeples. But all such new methods have drawn scepticism. Many drones carry only one parcel, then must recharge. Asked about technological changes that might bring down costs, FedEx's Mr Smith says, "We don't see them on the horizon for the last-mile delivery at present."

Once again, things are moving faster in China. Cainiao has developed a waist-high robot called Little G to undertake the final leg of delivery. JD is testing something similar in universities. Both companies expect to dispatch autonomous trucks within the next three years. Wan Lin, president of Cainiao, doubts the economics of drone delivery, but JD is forging ahead. In four Chinese provinces, drones fly on fixed routes to predetermined landing spots. A worker then carries the parcels for the last stretch of the journey. JD plans to expand to more provinces and offer more services. One of the drones being tested can carry up to a tonne.

As this experimentation continues, once again the largest players are the most likely to win. They have the cash to pour into new technologies and the volume of sales to reap the benefits from big investments. If America's postal service were to raise its charges, MrWetherbee reckons, Amazon might, perversely, be the one to gain. Driven by higher charges, independent sellers that once used the postal service might turn to Amazon to handle their distribution. It has more bargaining power with logistics firms like FedEx and UPS and has recently expanded its network of delivery partners, using both regional firms and crowdsourced couriers. So Amazon would become even mightier.

This article appeared in the Special report section of the print edition under the headline "Delivering the goods"

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## BRANCH NEWS

- |                     |                   |                         |
|---------------------|-------------------|-------------------------|
| ■ ALWAR BRANCH      | ■ KOLKATA BRANCH  | ■ NEW DELHI BRANCH      |
| ■ BANGALORE BRANCH  | ■ LUDHIANA BRANCH | ■ PUNE BRANCH           |
| ■ CHANDIGARH BRANCH | ■ LUCKNOW BRANCH  | ■ VADODARA BRANCH       |
| ■ DURGAPUR BRANCH   | ■ MUMBAI BRANCH   | ■ VISHAKHAPATNAM BRANCH |
| ■ HYDERABAD BRANCH  |                   |                         |

### ALWAR BRANCH

Indian institute of Materials Management Alwar Branch Celebrated MM day and annual Day on 29/4/2018 at Hotel Lemon Tree Shanti Kunj Alwar, Rajasthan. During the Celebrations the branch Organised a Seminar on "Creating Competitive Edge through Digital Supply Chain". The speakers to the programme were Sh. V K Jain former National President and executive Director Indian Airlines, Sh. Sanjeev Vermaji Chief Information Technology officer and Chief Materials Manager Indian Railways, Dr. Rabi Narayan Padhi from Hindustan Aeronautics Limited Vishakhapatnam, Prof. Saroj Koul from O P Jindal University, Sonipat, Haryana and Mr. Suresh Kumar former National President and Head MM Bharat Electronics, Ghaziabad. Mr. Anand Patil, Associate Vice president, Center for excellence, Eicher Engines was Guest of honour. Mr. Lalit Raj Meena National Secretary and Treasurer Presided over the function.



Mr. V D Gupta Chairman Alwar Branch welcomed the guests and spoke about the branch activities. Mr. V K Jain talked about the digital technology, benefit of digital technology, misuse of digital technology and security

issues. He also warned about possible misuse and security issues of digitisation.



Mr. Sanjeev verma discussed about various tools and techniques available in digital technology, how it can be used in supply chain to reduce inventory, procurement cost, preparation of data of all the transaction we do, importance of data and its use with possible misuse was discussed in detail. The use of digital technology in Indian Railways and benefit to the railway was explained in detail.

Prof. Saroj Koul shared her view various tools of digital technology and its possible benefit to the Industries, with specific reference to the supply chain. Mr. Suresh Kumar former National President and supply chain Bharti Electronic shared his views about use and the benefits of digitisation in his company specially in the supply chain area.

The youngest speaker Dr. Rabi Narayan Padhi also spoke on digital supply chain with specific reference to the Digital Supply Chain Industry 4.0. Dr. Padhi also shown some interesting films about various Jugaad technology being used for supply chain in India.

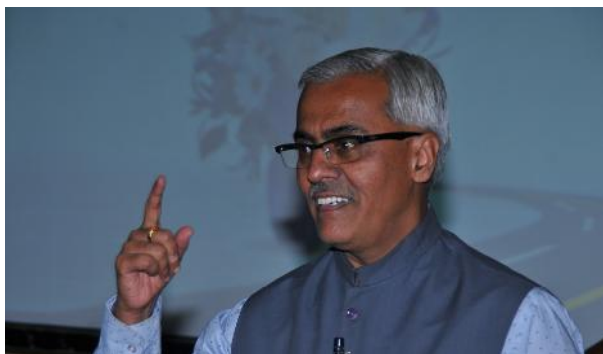
Mr. Lalit Raj Meena, National Secretary and Treasurer IIMM National Headquarters spoke about IIMM and IIMM activities, education, consultancy, strength of branches, its members and how IIMM can help the Indian Industries to face the global competition with increased profitability.

At the end of the programme Sh. V K Jain summed up the proceedings of the day. Dr. S Roy Choudhury National Council Member was the master of ceremony. Mr. B L Meena executive committee member proposed vote of thanks with specific reference to the contribution of Sh. L R Meena, Gulab Singh Rathore, Sh. Babu Lal Kotwal Dr. S Roy Choudhury and Pradeep Sharma.



## BANGALORE BRANCH

**23.04.2018 -MM Day celebration :** Materials Management Day – was celebrated in the evening on 23<sup>rd</sup> April 2018 at Woodlands Hotel, Bangalore. The theme of this year's MM Day Celebration was “**Transforming to Smart Digital Supply Chain Fostering Technology Sustainability and Innovation**”. Mr. H. Sridhar Hande, GM & Head – Machinery Works, L&T Construction Equipment Ltd- Bangalore was the Chief Guest and Dr. K.N. Subramanya, Principal and Professor Industrial Engineering and Management, R.V. College of Engineering Bangalore was the Key Note Speaker. Mr. Srinivas V. Rao, Branch Chairman, welcomed the dignitaries and gathering.



*Dr. K.N. Subramanya, Principal, RVECT addressing Key note speech*



*Mr. A.V. Sham Sundar, EC Member giving presentation about IIMM and MM Day*



*Mr. C.S. Subash, Master ceremony - MM Day 23.04.2018*



*Mr. H. Sridhar Hande, GM & Head - Machinery Works, L&T - Chief Guest addressing gathering*

Mr. A.V. Sham Sundar, EC Member- IIMM, gave presentation about IIMM activities and briefed on the MM Day. Dr. K.N. Subramanya, Principal Engineering and Management, R.V. College of Engineering, in his Key Note Speech, explained about Vision 2035, Technological Innovations in SCM, Dimensions of Digital Supply Chain, Digital Technologies in Supply Chain, and presented some case studies on E-Procurement, Cloud Supply Chain, B2B Market, VR in manufacturing. Mr. H. Sridhar Hande, GM & Head – Machinery Works, L&T Construction Equipment Ltd- Bangalore gave away the awards to the winners of Quiz, Essay Competition, Best Materials Manager – BEML Forum Trophy, Senior Members who have completed twenty five years of membership of IIMM and Awarded certificates to the CSCM course candidates, and he also congratulated to all the participants and winners in various competition held during the occasion of MM Day.



*Mr. J.N. Mallya, Past National President welcoming Key note Speaker Dr. KN Subramanya, Principal - R.V.College of Engineering*



*Mr. P. Sengottaiyan, Honorary Secretary proposing vote of thanks*



*Mr. Srinivas V. Rao, Branch Chairman, welcoming Dignitaries and Gathering*

Mr. H. Sridhar Hande, in his Chief Guest Address explained, Globally, Supply Chain is being transformed into Digital Supply Networks in varying degrees of velocity, technology penetration, maturity and sustainability. Innovation is becoming the cause and result of such a transformation. Today, the tenure of an organisation is becoming shorter and shorter either by merger and acquisition or by extinction. Start-ups are becoming the torch bearer of innovations.



*Mr. Suresh B.N., ADA BMM- BEML Trophy receiving by Chief Guest*



*Mr. Uma Maheshwari-GSD Rail Wheel Factory receiving BMM -Beml Trophy by Chief Guest*

They are the disruptors of technology. When these disruptors themselves are not sustainable, sustainability of technology also becomes difficult. This results in hesitation to adopt technology for enduring organisations. Invariably, this leads to transformation in parts into DSNs(Digital Supply Network) in Enduring

Organisations, making the process gradual but in definite steps. This requires re skilling of the entire Supply Chain participants from Strategists to Order Picker with a wearable on his arm, if not a Robot. Ultimately, transforming into DSNs in enduring organisations will be a gradual (he doesn't want to call it a slow), step by step process making use of the best of the appropriate technology. Skilling and Re-skilling is the need of the hour for all MM professionals. It is in this context, IIMM Bangalore Branch is playing a key role, in particular, the branch being so close to the many technology disrupters in this city.

One underlying fact which he clearly appreciated was that in this transformation is being changed from a Linear Supply Chain Process to a Network of Supply Chain Participants. It requires a total mind-set change in the MM professionals which will be the biggest challenge in this transformation unless the technology makes the process so simple to use, as simple as booking an OLA / Uber / Oyo Rooms / Digital Fund Transfer / BHIM payment / E-market Supply to Government Purchases / E shopping on Amazon / Flipkart etc.

Mr. C.S. Subash, EC Member was the master of ceremony. MM Day was ably organised the leadership of Mr. Srinivas V. Rao, Branch Chairman and with support of all EC / NC members and staff, the MM Day was grand success. 100+ members from various industries attended the program, which was followed by dinner. The session ended with vote of thanks by Mr. Sengottaiyan P., Honorary Secretary.

**26<sup>th</sup> and 27<sup>th</sup> April 2018 – Two days workshop:** IIMM Bangalore was conducted Two days workshop on “Cost Reduction in Sourcing and Purchasing” on 26<sup>th</sup> and 27<sup>th</sup> April 2018 at IIMM Bangalore Branch conference hall. Senior faculty of IIMM handled the sessions. Program ended with very good interaction sessions and received excellent feedback from participants.

## CHANDIGARH BRANCH

**1. MM DAY CELEBRATIONS :** Indian Institute of Materials Management (IIMM), Chandigarh branch celebrated Materials Management (MM) Day at Hotel Sip n Dine, Sector 7, Chandigarh. The celebration started with lamp lighting ceremony. The prominent persons of the occasion was Mr S.K. Sharma, Former National President along with Dr. Ashutosh Sharma, Associate Professor, SD College, Mr AK Saihpal, National Councillor and Past Vice President(North) IIMM, Mr Arun Batra, Vice Chairman, IIMM Chandigarh Branch, Dr. Ashutosh Sharma, Associate Professor, SD College, Mr Rakesh Bhalla, CGM, SML ISUZU also presented.

Mr Arun Batra Vice Chairman Chandigarh Branch welcomed all members, and presented report about IIMM, Chandigarh Branch and shared future plans also.

Dr.Ashish Saihpal Secretary narrated about the formation of IIMM. Materials Management Day is celebrated on the auspicious day of 23rd April, 1983 when Indian Association of Material Management



(IAMM) was renamed to Indian Institute of Material Management(IIMM) to secure wider recognition of the profession and to elevate the professional status of individuals engaged in the field of Materials Management.

Mr.S.K. Sharma, Founder Member (1984) IIMM, highlighted the achievement of IIMM, and apprised the members about the development of IIMM at National Level. He said Materials Management / Supply Chain & Logistics Management is very important and Vital area for any organisation for survival and to have competitive edge in today scenario.

Mr. Rakesh Bhalla, Chief General Manager (Finance & Taxation), SML- Isuzu, Chd had an interactive session on the topic 'E-Way Bill – A critical Analysis'. He explained the E-way bill and the cases in which E-Way bill has entered. Dr. Ashutosh Sharma, Associate Professor, SD College delivered a talk on the topic 'Meditation Techniques for Managing Stress' and practised these techniques with members which left the participants relaxed.

This was followed by oath taking ceremony conducted by Dr.AK Saihpal renowned educationist and Form VP North. More than 40 members attended the celebration. Vote of thanks was proposed by Mr VS Maniam, Immediate Past Chairman Chandigarh Branch.



*Mr. VS Maniam proposing vote of thanks.*



*Dr.ashish saihpal conducting mm day celebrations.*



*Dignatories on dias from left-Mr. Rakesh Bhalla, Mr. S.K.Sharma, Mr.Arun Batra-Vice Chairman Chandigarh Branch, Dr. Ashutosh Sharma Associate Professor S D College and Dr. A K Saihpal*



*Dr.ak saihpal conducting oath taking ceremony*

## 2) Two Day Training Programme on E-Procurement for engineers and officers of Bhakra Beas Management Board, Nangal (Punjab) on 3<sup>rd</sup> and 4<sup>th</sup> May,2018

Chandigarh Branch also organised two days Training Programme on Procurement for engineers and officers of Bhakra Beas Management Board, Nangal(Punjab) on 3<sup>rd</sup> and 4<sup>th</sup> May, 2018. The programme was attended by 30 participants. Various topics Basic & Importance of Procurement, E-Business, E-logistic, E-Procurement, Legal Aspects, Procurement & Government E-Market, Vendor Development & Analysis, Role of Negotiation in Procurement, Inventory Control Tools, Impact of G.S.T on Procurement were covered in the training. Programme was conducted by Mr.SK Sharma, Dr. A K Saihpal and Mr. Sanjay Malhotra a noted GST expert.



*Mr. Rakesh Bhalla delivering lecture on GST*





*Participants including JE, SDO, and EXEN of BBMB along with Faculty Dr A K Saihpal, Mr.SK Sharma and Mr.Sanjay Malhotra*



*Mr.SK Sharma Delivering Lecture*



*Mr. Sanjay Malhotra Delivering Lecture on GST*

## DURGAPUR BRANCH

**Seminar on “Strategic Supply Chain Management”:** To commemorate Materials Management Day, IIMM, Durgapur Branch organized a seminar on “Strategic Supply Chain Management” on 23<sup>rd</sup> April’2017 at Steel Club, Durgapur. Sri A.K. Rath, Chief Executive officer, Durgapur Steel Plant & Alloy Steels Plant was the Chief Guest for the occasion while Shri Ranjan Das, Professor, Indian Institute of Management, Calcutta was the keynote Speaker for the programme. Seminar was attended by around two hundred officials from various organizations in and around Durgapur and many invitees & delegates from outside Durgapur .

In the welcome address, Branch Chairman Shri A.K. Mondal expressed his gratitude to the Chief Guest Shri A.K. Rath and Keynote speaker Prof Ranjan Das for accepting the invitation and welcomed the Speakers for

Technical session, invitees, delegates and the IIMM members present on the occasion.



*Welcome address by Branch chairman Shri A. K. Mondal*

Shri A.K. Rath, CEO, Durgapur Steel Plant & Alloy Steels Plant in his inaugural address emphasised on finding root-cause analysis on high inventory, finding strategies for overcoming the crisis situation in refractories, ferro alloys and rolls, and evolving effective vendor management strategy .



*Address by Chief Guest Shri A.K. Rath*

Prof Ranjan Das, Keynote Speaker dwelled upon the various challenges faced by Supply Chain professionals in the changed business scenario and touched upon issues like options available to customers, competition , limited & migrating resources, de-regulation in terms of environmental & safety issues and digitalization of business processes.



*Keynote speech by Prof Ranjan Das*



*Invitees & delegates*

The “Code of Ethics” was read out by Shri SK Singal, Vice Chairman, IIMM Durgapur Branch.



*Sri S K Singal reading out Code of Ethics*

The Technical section comprised talk by Dr. S. Dasgupta, Ex Scientist, CMERI, Durgapur on “Digital Supply Chain Management” and by Shri I. Chaudhuri, General Manager, Mjunction on “Unlocking Strategic values on Non-Strategic procurement”, followed by a Panel discussion. In the Panel discussion, procurement experts Shri S. Dasgupta (Ex-ED MM,BSL/SAIL), Shri S. Chakravorty (Ex-ED MM,DSP/SAIL), Shri H. Bhattacharjee (Ex-ED MM,ISP/SAIL), Shri D.K. Das (Ex-GM MM,SRU/SAIL) along with the technical speakers spoke out about today’s challenges and various strategies to counter those.



*Panel discussion*

Shri C. Patra, Hony. Secretary, IIMM, Durgapur branch proposed Vote of thanks .



*Vote of Thanks by Shri C. Patra, Hony Secretary*

The Programme was conducted by Shri A. De and Smt. K. Bhattacharjee.

## HYDERABAD BRANCH

After new EC of 2017-19 taken over IIMM HYDERABAD, branch- following are the highlights, covering period **from August 2017 to May 2018.**

We are handling all aspects of the branch in a befitting manner with special orientation to Students Admissions, EDP/ Training programs, Membership Improvement, Etc.

The happenings are:

1. Regularly organizing monthly EC Meetings. So far we have conducted 10 such meetings with proper Agenda, covering Educational Aspects, Membership Drive, Calendar programme for EDPs/ Training programs, etc., to improve the status of IIMM Hyderabad.
2. During November17, our NC Member Mr. P Mahender Kumar was elected as VP ( South ). We once again convey our congrats to him and also to the newly elected National Body. A big team from IIMM Hyderabad branch attended the NATCOM 2017 at Bangalore.
3. EDPs/ Inhouse training programs organized:
  - 3.1 During December17, need based inhouse EDP/One day training program was conducted for DODLA DAIRY , Executives in there conference hall on 09-12-2017. The theme was - Latest Trends in MM and SCM including GST. The GST subject was handled by external faculty and the topics under theme was presented by Mr. A.Preetam kumar,( Hony. Chairman of the branch) and Mr.MD.Ziauddin (Hony.Secretary & Course Coordinator of the branch). The program was also attended by their MM Head, HR Head and the appreciated for the updated inputs provided to their team (the group photo with participants, Dodla Dairy officials and IIMM Hyderabad Branch organizing team - is appended here under).





3.2. During March 2018, another need based One day training programme was conducted at Hotel Hamshire Plaza on 10-03-2018. The Program subject was "Next Generation MM and SCM - 5G Concepts" (i. Global SCM Present and Future Trends. ii. Global Mfg. Practices relevant to SCM.

iii. Green – Environment, Health, Safety –Practices – Role of SCM

iv. Good Distribution Practices in SCM. v. GST Implementation and its effectiveness in SCM)

The Multifacet faculty members were: Dr. Rabi Narayan Padhi, NC-IIMM VIZAG., Mr. B.H.K Satyadev, GM, CQA., Hetero Labs Ltd., Mr. GV Reddy, Team Labs., Mr. Gubba Kiran, CEO, Gubba Cold Storage Pvt Ltd.

Mr. SN Panigrahi, GST Consultant, Trainer, Practitioner.





The faculty introduction, monitoring of presentations by above faculty and summing up activity was carried out by Mr. A. Preetam Kumar, Hony. Chairman. The faculty introduction was also done by Mr. D.D. Reddy NC Member. The program conclusion/Vote of thanks was performed by Mr. Md. Ziauddin, Hony. Secretary & Course Coordinator. The interactive discussions between delegates and faculty on topics were very effective and lead to knowledge gaining and it was to full satisfaction of delegates. The participation certificates were presented to delegates.

On this day we honoured our senior member and EC Member Mr. P. Somayajulu in recognition of his continued services to IIMM Hyderabad which includes Membership Drive, Meeting Organization Heads in getting good number of their representatives/ delegates to different events, office management, etc.



#### 4. MM Day Celebrations and unique Faculty and Students Meet

4.1 MM day Celebrations: In line with NHQ proposals for MM Day, IIMM, Hyderabad branch celebrated MM Day on 22<sup>nd</sup> April'18, jointly with NMDC Ltd., a Diamond Jubilee celebrating GOI Enterprise. (This is the third time that IIMM Hyderabad branch celebrated MM Day jointly with NMDC Ltd.).

During celebrations, two young Executives, Mr. K.M. Kalyan Chakravarthy, Arch Pharma Labs & Mr. Gaurav Kumar Shrivastava, Tata Projects (our IIMM Hyderabad student who was honoured with IIMM National President's Gold Medal during NATCOM 2017) were the speakers on MM Day theme – "Transforming to Smart Digital Supply Chain: Fostering Technology Sustainability and Innovation".

The Master of ceremony role was played by our Chairman Mr. A Preetam kumar. In the program, Mr. Mahender kumar our VP (South) was Guest of Honour on the Dias along with speakers, IPC Mr. S. Chandra Shekar, Mr. A. Preetam Kumar, Hony. Chairman & Mr. Md. Ziauddin, Hony. Secretary & Course Coordinator.

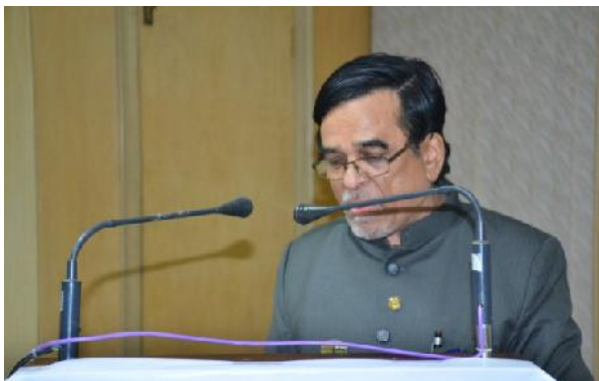
A Souvenir was also released on MM Day by VP (South). The Souvenir preparation was solely arranged by Mr. A. Preetam Kumar, Hony. Chairman, covering – messages from our IIMM National President Mr. G.K.Singh, Dr. T.R.K. Rao, Director (Commercial) NMDC Ltd., Mr. P. Mahender Kumar VP (South) & Mr. A. Preetam Kumar, Hony. Chairman and Technical papers from him and

Mr. Gaurav Kumar Shrivastava. Souvenir also included adds given by sponsors. The programme included address by VP(South), honouring (with mementos/Gifts) to the speakers, IIMM Hyderabad EC team (Present) and its secretarial staff, IPC Mr. Chandrashekar.

Few Past Chairmen of IIMM Hyderabad branch were also graced the occasion besides IIMMians of our Hyderabad branch and few officers from NMDC Ltd.

The celebrations concluded with vote of thanks from Mr. MD.Ziauddin, Hony. Secretary & Course Coordinator. Media coverage was organized by our Vice Chairman Mr. Bhs. Murthy.





4.2. As a unique approach, convened a "Faculty & Student meet" on 12<sup>th</sup> May 18. The faculty (Hyderabad) present were: Dr. M. Aruna, Assoc. Professor, IBS., Dr. Ammani, Sr. Assoc. Professor, NICMAR, and Dr. Y.R.K. Prasad, Professor & Dean Admissions-GRIET.

The meet gave good inference and students present appreciated the branch for a such move, to improve the interest in their courses and to get a qualitative guidance from faculty. Chairman Mr. Preetam kumar, NC Member Mr. DD Reddy, EC Member Mr. Somayajulu, besides MD.Ziauddin Hony. Secretary & Course Coordinator, who monitored the meet – have addressed the gathering bring out the purpose of meet.

## KOLKATA BRANCH

**33<sup>RD</sup> ANNUAL CONVOCATION 2018** : 33<sup>rd</sup> Annual Convocation of IIMM Kolkata was held on Thursday, the 3<sup>rd</sup> May, 2018 at ICCR - Satyajit Roy /Auditorium. Mr. G K Singh, National President, IIMM, graced the occasion as the Chief Guest. Prof. (Dr.) S N Roy, Executive Director of

Industries under PWD, Government of West Bengal also graced the occasion as the Special Guest of Honour and delivered Convocation Address. GDMM (Regular) passed out students of R-52, R-53 and R-54 Batches were awarded GDMM Diplomas by the Chief Guest, the Guest of Honour and the Branch Chairman respectively. Mr. Souris Samanta, Mr. Rajdip Dhang and Sumanta Kumar Banerjee were also awarded Gold Medal for securing 1<sup>st</sup> Class 1<sup>st</sup> in R-52, R-53 and R-54 Batch respectively. Mr. Ashutosh Kumar Giri, Mr. Souvik Bhattacharjee and Mr. Debasish Bhattacharjee were also awarded Silver Medal for securing 1<sup>st</sup> Class 2<sup>nd</sup> in R-52, R-53 and R-54 Batch respectively.

Mr. Kallol Ghosh, Hony. Secretary, IIMM Kolkata, steered the programme. Mr. Animesh Chattopadhyay, Branch Chairman, gave Welcome Address. In absence of Mr. D K Acharya, Course Co-ordinator, Mr. D N Chakravarti, Past Vice President (East), Past Chairman, IIMM Kolkata and Senior Faculty Member presented report on Education Activities of IIMM Kolkata. Mr. G K Singh, National President, in his address, motivated passed out students to their journey with professional degree of IIMM. Prof. (Dr.) S N Roy, Executive Director of Industries under PWD, Government of West Bengal, gave Convocation Address. In his address, Prof. (Dr.) Roy stressed on value added supply chain management to cope up with the ever changing business environment.



*Deliberation of National President Mr. G.K.Singh on the occasion of IIMM, Kolkata Annual Convocation 2018.*



*Handing over of Memento to the Branch Chairman Mr. Animesh Chattopadhyay to the National President Mr. G.K.Singh.*





*IIMM Kolkata Branch Annual Convocation 2018  
Dignitaries, Faculty & Students*

A colourful souvenir was also brought out and Mr. G K Singh, National President, IIMM released the Convocation Souvenir. Mr. Animesh Chattopadhyay, Branch Chairman, felicitated Mr. G K Singh and Prof. (Dr.) S N Roy. Mr. G K Singh awarded President's Medals to Mr. Animesh Chattopadhyay, IIMM Kolkata, Mr. Koushik Roy, Vice Chairman, IIMM Kolkata, Mr. Kallol Ghosh, Hony. Secretary, IIMM Kolkata and Mr. D K Acharyya, Course Co-ordinator, IIMM Kolkata. Mr. Koushik Roy, Vice Chairman, conducted Certificate Awarding Ceremony assisted by Mr. Tapas Chakraborty, Senior Education Officer. Mr. Koushik Mukherjee, Executive Committee Member, offered Vote of Thanks. IIMM Kolkata Branch also felicitated Mr. D K Acharyya, Course Co-ordinator, IIMM Kolkata, for his valuable service to the cause of imparting professional management courses including GDMM Course in the branch level. IIMM Kolkata also recognized untiring efforts of Mr. Tapas Chakraborty, Senior Education Officer, IIMM Kolkata by awarding him with a Memento. The Annual Convocation was followed by Convocation Dinner.



*IIMM, Kolkata Branch Annual Convocation 2018 view  
& inaugural Session.*



*IIMM, Kolkata Branch Annual Convocation 2018  
Souvenir being released by Mr. G.K.Singh, National  
President*



*IIMM Kolkata Branch - Annual Convocation 2018,  
Happy view with our National President*

### **Workshop on "Materials Management in Tea Industry"**

IIMM Kolkata organized a Workshop on "Materials Management in Tea Industry" in co-ordination with Indian Tea Association (ITA) at ITC Hall, BCC&I Premises, on Friday, the 4<sup>th</sup> May, 2018. Mr. Sajal Das, Executive Committee Member of IIMM Kolkata steered the Workshop so precisely. Mr. Animesh Chattopadhyay, Chairman, IIMM Kolkata in his Welcome Address, presented about IIMM, its wide spread activities throughout the country to the cause of supply chain management. Mr. Arijit Raha, Secretary General, Indian Tea Association, graced the Workshop as the Chief Guest and addressed the gathering. Mr. Asok Dasgupta, Past National President, IIMM, outlined the scope and function of supply chain management in tea industry as a whole. Mr. D N Chakravarti, Past Vice President (East), IIMM and Past Chairman, IIMM Kolkata, discoursed on "Materials Management in Tea Industry" followed by Question-Answer Session. On behalf of sponsor of the Workshop, Mr. Hemant Bhatt, Sylvan Chemicals, placed on record hearty thanks and gratitude to the participants for attending the programme. He also placed on record hearty thanks to IIMM and ITA. Mr. Prasun Ganguly, Chairman, Membership Committee, IIMM Kolkata, who was instrumental for organizing the Workshop, offered Vote of Thanks. The programme was followed by palatable High Tea enjoyed by all.



*View of Workshop on Materials Management in Tea  
Industry*





*View of Workshop on Materials Management in Tea Industry From Left : Mr. Prasun Ganguly, Mr. Animesh Chattopadhyay, Mr. D.N.Chakravorti, Mr. Asok Dasgupta, Mr. Arijit Raha*

Visit of IIMM Kolkata's newly acquired premises at Salt Lake by National President Mr. G K Singh, National President, IIMM, very kindly visited the newly acquired premises of IIMM Kolkata on 4<sup>th</sup> May, 2018. He was accompanied by him spouse. Mr. S B Sarkar, Past Vice President (East), IIMM and Past Chairman, IIMM Kolkata, Mr. Amal Chakraborty, Past Vice President(East), IIMM and Past Chairman, IIMM Kolkata, Mr. Koushik Roy, Vice Chairman, IIMM Kolkata, Mr. K Gupta, Administrative Manager and Mr. Tapas Chakraborty, Senior Education Officer, IIMM Kolkata welcomed the National President at IIMM Kolkata's newly acquired premises at SIDCO Global Tower, Sector V, Salt Lake City, Kolkata 700091. It is at 14<sup>th</sup> Floor, 2700+ sq. ft. area having picturesque views from every corner of the premises. It is situated at the heart of newly developed business and education hub.

#### **Knowledge Seminar on "Redesigning Supply Chain with Automation & Digitization"**

IIMM Kolkata is going to organize a Seminar on 'Redesigning Supply Chain with Automation & Digitization' on Saturday, the 2<sup>nd</sup> June, 2018 at Hotel Hindusthan International, Kolkata. Speakers drawn from leading public and private sector organizations having expertise on the subject, have already been lined up for the Seminar. It is expected that around 90 delegates will attend the Seminar. A colourful Souvenir inserting articles on the relevant subject will also be brought out commemorating Knowledge Seminar of IIMM Kolkata. Interested professionals may visit IIMM Kolkata's revamped Website : [www.iimmkolkata.com](http://www.iimmkolkata.com) in this respect.

### **LUDHIANA BRANCH**

Ludhiana branch celebrated MM Day by conducting EDP on Supply Chain Management & released its third edition of souvenir. The program was held on 27<sup>th</sup> April 2018 in Hotel Regenta, Ludhiana. Program started at 6 pm with Mr Upkar Singh Ahuja, Managing Director, New Swan Industries as Chief Guest, Mr. S K Sharma as Guest of Honour. Prof (Dr.) V K Singh was key note speaker.



Program was started with lamp lighting. Welcome address was given by Branch Chairman Mr. Munish Garg. He welcomed chief guest of the day, key note speaker, Shri S.K.Sharma and distinguished guests. He emphasized on importance and benefits of membership of IIMM. Sh S K Arora, immediate past chairman of the Ludhiana Branch also addressed the audience & shared his valuable thoughts. Dr. Singh presented well & explained the importance of SCM through various case studies like of Amazon, Dell & other well known companies. The program was attended by material professionals from various Ludhiana based industries. Many of the participants were from OEM vendors of well established auto companies. Later souvenir was launched & chief guest addressed. Mr. Ahuja is also president of leading industrial association "Chamber of Industrial & Commercial Underatking". He assured of association with Ludhiana Branch for joint programs in future. Later Mr. S K Sharma addressed & shared his valuable thoughts. Mr S P Srivastva was awarded with outstanding contribution award. Mr. Gagan was managing the stage. The program ended with Dinner.



## LUCKNOW BRANCH

**IIMM WEEK CELEBRATIONS :** IIMM Lucknow Branch celebrated IIMM Week by arranging Evening Lectures on 25th and 28th April 2018 in their premises.



*Shri Manoj Rastogi presenting Memento to Dr. Vishampayan*



*A Group photograph wherein members including VIPS are seen*



*Mr Soud Usmani delivering his lecture and Students / Members are listening to him.*

25th April 2019 Shri Soud Usmani, Senior Manager Tata Motors, Lucknow was invited to deliver on change Management. Initiating The Lecture The Learned speaker said if this entire world was only one year old what has happened in the past would have happened when Niel Armstrong would have reached Moon. Shivaji would have ruled when, When did Sonipat/Panipat wars were fought, when train came into existence, when did East India Company was formed, When did brishishers came to India, When Airplanes came into existence, When did India became Free, When 1-7 Mobile came in being.



*Shri H. Sawhney, Secy presenting memento to Shri Soud Usmani*



*A Group photograph taken on the occasion.*

If you have to arrange all these things happened in past so many centuries / decades/ years / months / hours / minutes / seconds.

It would be charming to know that by inagination we can think that India became Free when we entered the office and 1-7 phone came just 3 seconds back. Very funny to look at the above instances in a span of one year. Which change is the rule of Life.

We take certain decisions and these may be proved to be wrong in due course of time. Therefore while taking a decision circumstances play a big role and they have to be recorded at a later date these will come to your rescue. Client rely on us and wants a change then we have to change. esult focused changes are oriented and knowledge s the biggest asset.

World is changing fast and we have to keep our ear and eyes open our Jankar Baniye. At this juncture the lecture concluded. Shri Soud was presented by a Memento by the secretary. All present were served with light refreshment. Appx. 20 members were present.



At the commencement of the programme Shri Bhute gave information about how and why the IIMM Day is celebrated and when it commenced.

28th April 2018 : DR. J.V. Vaishampayan, Former VICE Chancellor, Chhatrapati Sahuji Maharaj University, Kanpur delivered a Lecture on an overview of the remarks in the Indian Economy in the present Scenerio. In his lecture he explained about the various reforms undertaken in the various generations. The learned speaker distributed the period in 4 generations. The mistakes committed by the government as well as good steps taken by the govt. He also explained that once India had to place its Gold in England to obtain Loan from IMF.

He also explained that in the circumstances prevailing the Govt. has to take action against tir own mandate. The lecture was attended by Shri S.K.Jha, Former MD, Shri C K Vishwakarma Former ED, Shri R B Sharma Former GM, all from HAL and Senior Officers / Managers Tata Motors and Director International Institute of Management and our other members.

Dr. Vaishampayan was presented with IIMM Lucknow Memento and Vote of Thank conveyed by Shri A R Bhute. The meeting concluded with light refreshment.

## MUMBAI BRANCH

Material Management day was celebrated at IIMM Goregoan Branch on 29<sup>th</sup> May 2018. It started off by the traditional lighting of the lamp which was done by Mr.Animesh Shah, Mr.AshokMhatre, Mr. Virendra Mantri, Mr.G.Apte, Mr.M.H.Varma and the students of IIMM, cake cutting was done.



This was a free program for the students of IIMM and

IIMM members. This was followed by lectures from Mr. Ganesh Apte on negotiation from given case study a role play was enacted under the guidance of the mentors. Mr. Debojyoti – Commodities expert from MCX spoke on the topic Price risk management through Hedging. Mr. Suhas Mhaskar – Senior Manager Corporate M & M spoke on Transforming to smart digital supply chain it was mainly on digitization and innovation, the theme of MM day celebration.







Materials Management day was celebrated on 3rd May 2018 at Thane. The program started by the traditional lighting of the lamp by Chairman of IIMM Mr. Satish Palekar, Mr. Bala Iyer, Mr. G R. Apte and Mr. Vivek Patwardhan – Ex Global HR Head, Asian Paints Ltd. Mr VivekPatwardhan shared with the audience how to do Development Dialogue for Self-improvement. Participants appreciated the tips given by the speaker.



**DISHA 2018** : Indian Institute of Materials Management (IIMM), Mumbai conducted its annual, signature seminar Disha 2018 at Hotel West Inn, Goregaon ,Mumbai on the 20<sup>th</sup> and 21<sup>st</sup> April. The theme for the seminar is carefully chosen to address current issues, new trends, challenges & opportunities for future.

The theme for Disha 2018 was **Supply chain as an enabler to achieve business goals**-Exploring new frontiers in Digitalization, Collaboration, Innovation and Agility.

The seminar was attended by more than 200 supply chain professionals from industries ranging from Agri, Auto, Engineering, Banking, Construction, Communication, Defence, Infra, IT, Hydrocarbon, Healthcare, Logistics, Shipping from both private & public sector. Eminent speakers from 26 diverse backgrounds shared their experience and the knowledge with the supply chain fraternity. Overall feedback from the participants continue to be exceptionally good as it gives them insight into developments in the field and also an opportunity to network with the best in the industry.

The high lights of the seminar were the address by the Chief Guest, Mr S.K. Moitra, Director (onshore) ONGC, who provided a glimpse of energy future of India and stressed on the need for digitalisation & Innovation.

At the seminar, IIMM Mumbai signed an MOU with MCX to create awareness about price risk management using futures, as a tool for hedging commodity price risk. Speaking at the occasion, the Managing Director of MCX, MrMrugank Paranjape expressed that, due to various global factors commodity prices have been highly volatile in the recent months and the imperative need for joint efforts to cultivate the culture of price risk management amongst local businesses. The MOU was signed by IIMM Mumbai Chairman, Mr Satish Palekar in presence of IIMM National President G K Singh for conducting joint training programsto SCM professionals.

Mr Ravindra Sharma, VP - Business Development, SAP-ARIBA,spoke about how Digitalization is transforming Supply Chains through analytics by fostering a culture of collaborative working. Dr.Narang, CTO of Government E market place illustrated, how GeM Portal is transforming procurement in Public Sector Organisations. It was an eye-opener for several participants from private sector.

Dr Raghuram, Director IIM-Bangalore, shared about “Improving the Logistics in India: The SWIFT way”, whichbrought to fore the presentchallenges and possible solutions.Mr R. B. Gupte, Director, MSME, showed how industry can create better opportunities for MSME. On the second day Swami Shubha Vilas , Author, Motivational Speaker, Lifestyle Coach and Storyteller from ISKCON enthralled the participants with his 7 principles of “Stop Worrying , Start Living” in the VUCA world. Swamiji’s speech was laced with stories and illustrations from mythology and real world alike.

Mr Sunil Deodhar illustrated on ‘Exploring new frontiers in uncharted territories through belief, strategy, micro planning and excellence in execution’ based on his Tripura success story in true management style and in totally apolitical manner. Mr Ashwini Nagia, Executive Director and Chief of MM, ONGC, beautifully explained the entire landscape of how ONGC is nurturing MSME in their procurement seminar. During the Fireside chat, M. SomnathChatterjee, Head Procurement and Logistics, ITC Foods, set the thinking on fire by sharing numerous success stories of collaboration within communities, suppliers as well as internal groups. Other eminent speakers from industry emphasised on the need for innovation, agility and speed for SCM professionals to contribute to the business goals of their respective industries.

Over all it was full bouquet of supply chain management essentials for present times .The delegates walked out with a strong conviction that Supply Chain is an enabler to achieve business goals and how new frontiers are achievable through digitalisation, collaboration, innovation and agility.

## NEW DELHI BRANCH

### Specialised Programme for Hospital Officers on May 2<sup>nd</sup>2018 at ESI Hospital, Okhla, New Delhi :

Addressed by Dr. Munesh Kasana, Deputy Medical Superintendent ESI Hospital being presented memento by Dr. M K Bhardwaj, Chairman Board of Studies, Former President Mr. V K Jain on May 2<sup>nd</sup> 2018 at ESI Hospital, Okhla, New Delhi.



*IIMM Members & ESI Hospital Staff*



*Dr. Munesh Kasana, Deputy Medical Superintendent ESI Hospital being presented memento by Dr. M K Bhardwaj, Chairman Board of Studies, Former President Mr. V K Jain & Dr. H K Mittal, IIMM on May 2<sup>nd</sup> 2018 at ESI Hospital, Okhla, New Delhi.*



*Dr. M K Bhardwaj, Chairman Board of Studies, IIMM presenting a memento Mr. Arun Bhute, Coordinator Lucknow Branch visiting NHQ Delhi Office on April 18, 2018*



## PUNE BRANCH

IIMM, Pune Branch organized a lecture on Challenges and Opportunities in Managing Hospitals which was held on the auspicious day (Materials Management Day) Friday, 23<sup>th</sup> April, 2018 at the Branch Office as a part of Materials Management Week.



The Lecture was delivered by Dr. Ashish Ranjan Banerji who is an innovative and experienced Hospital Medical Director with 17.5 years of experience in hospital administration during which he has developed deep expertise in all aspects of hospital management such as Infection Control, Nurse Empowerment, Financial Management, Communication and Negotiation skills. He has been involved in the startup (from Project phase) of 3 hospitals: Bombay Hospital Indore, Royal Bahrain Hospital & Nova Specialty Hospitals, Pune. He has also been involved in the startup of Symbiosis Hospital 7 research center at Lavale (Pune). He has also served in the Indian Air Force from March 1978 to July 2000.



He explained the types of Hospitals from Primary Health Centre to Super Speciality Hospitals. He further shared the major challenges faced by Hospitals like hiring of Consultants due to their typical mindset of considering themselves as free lancer and willing to work at more than one hospital, shortage of trained Nurses, very high capital investment in technologically advanced machines required for brain and other surgeries, very high cost of AMC for these machines, rapid advancement in technology rendering the existing machines obsolete, long time required for replacement of machines leading to loss to the hospital, high amount of inventory to be kept for specialized implants. He also touched upon the SCM aspect in movement of special implants by air from one hospital to other in case of emergencies.

The program was attended by more than 45 members at the Branch Office. Dr. Banerji was honored for this informative knowledge sharing and given a memento by the Chairman, Mr. Amit Borkar. Hon. Treasurer Mr. Shashikant Kulkarni proposed the vote of thanks.

As a part of the Material Management Week being celebrated at the IIMM, Pune branch, a visit to the **Aundh Chest Hospital** was arranged on the 24<sup>th</sup> of April 2018 to meet Dr. Shelke (Civil Surgeon) and his assistant Mr. Murli Pedishetty to study and understand their current arrangements and implementations to manage their stores by the IIMM team.



We found that their stores use E-Ayushya software and are currently catering to the demands of 27 hospital. The store space spreads across an area of 10000 sq. Ft, out of which 5000sq.ft is air-conditioned space, using space saving storage compactors. This store handles approximately 3500-line items. the items with the closer expiry dates are stored separately in quarantine stores. They use the 5S workplace organization method. The racks they use are currently identified but we have



further suggested that they have a list with the location numbers for easy searching. We also suggested the use of RFID coding which would simplify things further.



Recently Anudh Chest Hospital has received the best hospital award by the central health minister. One of the best hospitals in Maharashtra to not only serve the poor but also cares for the middleclass & senior citizens with facilities of dialysis, chemotherapy & day care center. This visit was an eye opener for the whole IIMM team. Overall it was good and successful visit.

As a part of Materials Management Week activities, IIMM Pune Branch organized a visit on 25<sup>th</sup> April to the Manufacturing unit of the famous Chitale Bandhu Mithaiwale at Ranje on Shivapur Kondhanpur Road, around 25 kms from Pune city.



Mr. Indraneel Chitale personally greeted the team of about 16 members from IIMM. He then took the entire team for a plant round. This plant has state-of-the-art machinery and was installed in 2016. Mr. Indraneel himself was instrumental in the erection and commissioning of this unit.

This unit is manufacturing "Bakarwadi" which is a famous snack item not only in Pune but all over India and abroad. This unit was developed basically to cater to the trade market which needs the product to be packed for increasing its shelf life to around 2 months.

Mr. Chitale explained that Supplier of each ingredients of Bakarwadi is carefully chosen to ensure quality and continuous supply of all the items.

The team first visited the RM Stores and then the shev manufacturing section. Shev is made from besan and is used further in production of Bakarwadi. Further, Bakarwadi manufacturing section was visited. The total facility follows highest standard of cleanliness. The total manufacturing takes place in fully automated custom-built Special Purpose Machineries. During the entire



process, there is no human touch to the product. The entire manufacturing process is closely monitored by the latest techniques of IOT for all the process parameters.

IIMM Pune had organized a press meet at IIMM's Pune office on 27/4/18 with a team of Hindustan Times. The Office Bearers & the EC members represented IIMM Pune while Mr.Abhay Vaidya (Resident Editor), Mr.Roopesh Raj (News Editor), & Ms. Anjali Shetty (Asst. Editor) represented Hindustan Times.



Mr. Amit Borkar (Chairman) welcomed all & briefed about IIMM and its presence at National Level, also showcased the various activities of Pune Branch level. Mr.Mohan Nair (Past Chairman) expressed his views on changing SCM practices in today's fast changing world. Mr.K.R.Nair focused upon the challenges in SCM. The Secretary Mr.Suhas Gawas & other members of IIMM put forward their SCM practices from professional perspective.



Mr.Abhay Vaidya elaborated on the practice of SCM & overall operations of Hindustan Times.He also focused upon the importance of timely delivery of newspaper to the end customer.Mr.Roopesh Raj took interest in knowing the role of IIMM in present technological change over of businesses.Ms.Anjali Shetty was also present during the meeting.

The meeting was concluded with interactive Questions & Answers from both the sides which informative & knowledge more sharing was too. At the end Mr.K.R.Nair presented vote of thanks', & Mr.Amit Borkar, Mr.Mohan Nair, Mr.Suhas Gawas & Mr.Shashikant Kulkarni (Treasurer) presented a memento to the Hindustan Times Team as a token of love & affection from IIMM.

IIMM, Pune Branch organized a one day Seminar on "Challenges and Opportunities in Packaging" which was held on Friday, 20<sup>th</sup> April, 2018 at Hotel Sheraton Grand in association with Indian Institute of Packaging, Mumbai. This was a kick start to the celebration of the Materials Management Week.

The Indian Institute of Packaging (IIP) is a national apex body set up in 1966 by the packaging and allied industries and the Ministry of Commerce, Government of India with a specific objective of improving the packaging standards in the country.





In the first session, Chairman Mr. Amit Borkar welcomed the speakers and the participants. Past Chairman Mr. Mohan Nair explained that Packaging topic was selected, being an important aspect of SCM.

The Inaugural address was delivered by Prof. (Dr.) Saha, Director IIP and vote of thanks was proposed by Dr. Babu Rao, Joint Director, IIP.

In the second session, Dr. Saha explained the global scenario of Packaging and its importance for food, Engg and automobile products. Dr. Babu Rao shared the Innovative packaging technologies for engineering and automobile goods.

Next lecture on Significance of Corrosion and its protective measures was delivered by Mr. P.R.Bantwal, Chairman cum Managing Director, M/s Suprabha Protective Products Pvt. Ltd. He explained how the VCI technology, indigenously developed, is helping the industry worldwide. He also showcased how the involvement of women power employed in his Organization is helping in increasing the life standard of Village community.

New developments of labels and labeling were shared by the young entrepreneur Mr. Rohit Mehta, Director, M/s SMI Coated. Latest development of Corrugated Fibre board boxes was shared by Mr. Ramkumar Sunkura.

Mr. T.M. Mallik, Dy. Director, IIP, explained the Testing and Evaluation of Packaging materials. The program ended with a very important panel discussion on "packaging—A curse or boon" which was moderated by Prof. Saha. Four Alumni of IIP working in Industry in Packaging field participated. This was followed by Q&A session. There was active involvement from the participants.

Mr. Mohan Nair, Program Coordinator, proposed the vote of thanks after the concluding remarks. The program was attended by more than 50 participants from various Organizations.

## VADODARA BRANCH

**Training Programme for Participants from GUJ. SIDHEE CEMENT LTD. in MAR'18 at Veraval :** One day in-house training programme on 'Negotiation Skills' topic was organised on **24<sup>th</sup> March'18** at Plant premises of **GUJARAT SIDHEE CEMENT LTD.** in Sidheegram, Off Veraval –

Kodinar Highway, Tal. Sutrapada, Dist. Gir, Somnath – 362275 for participants (**18 Nos.**) from Purchase, Stores, Accounts Dept. wherein faculty Mr.L.L.Notani conducted the training programme. The Asstt.Mngr.(HR), Mr.Nipul Zala had sent mail to us regarding their training need for personnel wherein points to be covered in above topic had been planned & sent for their approval. Thereafter, commercial aspect was finalized & forwarded to Client for their confirmation. The Presentation & Exercises for participants had been sent by Faculty for Ref. Mtrl. booklet preparation by us. The training programme was successfully completed with positive feedback received from participants who assured to attend our future training programmes as few students had done GDMM-R & MBA(MM) courses from our branch.

The Participation Certificates were distributed to all participants by Mr.Notani with following photos depicting highlights of training programme –



**GST Workshop 2018 by Mr.Yogen Mahadevia held on 9<sup>th</sup>, 10<sup>th</sup> APR'18 :** IIMM Vadodara branch organised Two Days' Goods & Service Tax Workshop with latest updations on provisions of Goods & Service Tax Laws by prominent Advocate & Service Tax Consultant, Mr.Yogen Mahadevia on 9.4.18 & 10.4.18 at Hotel Grand Mercure Surya Palace with about 115 participants from more than 75 Organisations, PSUs, Industries, etc. in & around Vadodara attending the workshop. The Programme was



arranged with Class Room type seating arrangement to accommodate more no. of participants who appreciated the contents & query resolution by Faculty. The Reference Material comprising of **9 Volumes with 1600+ Pages** alongwith Kit Bag was provided to all participants. The programme highlights are depicted in following photos –



*Participants at Registration Counter*



*Lamp lighting ceremony done by EC Members at Inauguration*



*Mr.Yogen Mahadevia conducting GST Workshop*



*Participants engrossed in GST Workshop*

**Events Organised for MM Day 2018 Celebrations by IIMM Vadodara Branch :** Generally, MM Day Programmes are organized during the Week of our Foundation Day i.e. **23<sup>rd</sup> April** but we planned following Events for entire month of Apr. 2018 –

- The **Seminar Course** on ‘Materials & Manufacturing’ and ‘Logistics & Supply Chain Management’ topics with about **100 Students** attendance in both sessions was conducted at **Entrepreneurship Development Institute of India, Ahmedabad** which was accomplished in APR’18.
- The **GST Workshop** (Third since GST implementation in JUL’17) was held on 9<sup>th</sup>, 10<sup>th</sup> APR’18 with more than **700 Delegates’** participation altogether.
- **MM Day Prog.** with ‘Transforming to Smart Digital Supply Chain : Fostering Technology Sustainability & Innovation’ theme organized on 21<sup>st</sup> Apr’18 wherein **Chief Guest, Mr.Neelamkumar Valecha – President (Reliance Ind. Ltd., Dahej)** delivered Talk on Theme & the programme attended by about **115 Members, Guests & others.**
- An **Evening Talk** on ‘Relevance of Emotional Intelligence in the age of Artificial Intelligence’ topic by prominent Mentor & Strategic Thinker, **Mr.Hemang Desai** was conducted on 23<sup>rd</sup> Apr’18 which was attended about **50 Members.**
- The **Faculty Meet** with ‘Board of Studies’ Members & Core Committee held for **Curriculum Updation & Academic Upgradation** of IIMM Courses.

**MM Day Programme organised on 21<sup>st</sup> APR’18 :** The **MM Day Programme** with ‘Transforming to Smart Digital Supply Chain : Fostering Technology Sustainability & Innovation’ theme was organised on 21<sup>st</sup> April’18 wherein **Chief Guest, Mr.Neelamkumar Valecha – President (Reliance Ind. Ltd., Dahej)** delivered Talk on Theme. The programme was attended by about **115 Members, Invited Guests, etc.** who appreciated the Event. The Chairman, Mr.Tushar Trivedi shared details about programmes scheduled for MM Day Celebrations.

The Sr. Vice President, Mr.Malay Mazumdar informed about brief history of Vadodara branch & former National President, Mr.Lalbhaj Patel gave inputs about International aspects of IIMM & intimated about Certificate of Recognition for ‘Garner Themoin Award 2017’ presented to him by IFPSM at International Conference & IFPSM Regional Asia Pacific meeting 2018 held between 19-21 Mar’18 at Indonesia. The faculties, Mr.D.N.Zala & Prof.Prakash Teredesai were felicitated for their long association with us for lecture delivery in GDMM-Reg. course. Mr.R.M.Shastri was appreciated for his honorary contribution in upgrading / updating syllabus of all subjects in our DIT course. The programme highlights are seen in photos given below –



(L-R) Mr.Manoj Patel-Hon.Secretary, Mr.Rakesh Desai-Hon.Treasurer, Mr.Tushar Trivedi-Chairman Mr.Neelamkumar Valecha-Chief Guest, Mr.Lalbhai Patel-former National President, Mr.Malay Mazumdar-Sr.Vice President



Mr.Lalbhai Patel delivering Talk on IIMM's International Avenues.



Mr.Neelamkumar Valecha delivering talk on Theme.



Mr.A.B.Karmakar felicitating faculty, Mr.D.N.Zala



Mr.Tushar Trivedi addressing audience in Prog.



Mr.K.B.Walvekar felicitating faculty, Prof.P.Teredesai



Mr.Malay Mazumdar delivering Talk on History of Vadodara. Branch.



Mr.Neelamkumar Valecha felicitating Mr.R.M.Shastri





*More than 115 Members attended MM Day Prog.*

**Evening Talk held on 23<sup>rd</sup> APR'18 (MM Day) :** An Evening Talk with 'Relevance of Emotional Intelligence in the age of Artificial Intelligence' topic by **Mr. Hemang Desai** was held on **23/4/18 (MM Day)** which was attended by about **50 persons** comprising of members, their spouses & students.

Mr. Hemang Desai is an astute HR Professional, Business Coach, Orator, Mentor & Strategic Thinker. With his sound Interpersonal Skills and strong background in Human Dynamics, he has been widely acclaimed as Human Engineer as well as successful Business Maverick.

A Post Graduate in Social Work, he has a PG Diploma each in Training & Development and Psychotherapy & Counselling.

Currently, he is operating as freelance Entrepreneurial Advisor and Business Success Coach. He is advising and mentoring MSMEs / Startups / Entrepreneurs for their Organisational Strategies, Structures, Policies and Processes for Effective Performance of people and thereby of the Organisation.

His forte lies in building and restructuring Organisations & Systems for Sustainable Growth. He intimated about Return on Investment of Life. & shared details about **Effective Interpersonal Relationships**.

He informed about Type of Persons like **Assertive, Reserved, Responsive, Receptive** and their respective Behaviours like **Controlling, Analysing, Advocating, Facilitating** which indicate their Styles & How they Respond?

The Talk was very much appreciated by audience as they participated in Exercise for above interesting findings. Thus, MM Day was nicely celebrated with Event memories shared in photos given below –



*Mr. Tushar Trivedi felicitating Mr. Hemang Desai with Memento*

## VISAKHAPATNAM BRANCH

IIMM, Visakhapatnam Branch has conducted Materials Management Day Celebrations on 22.04.2012 on the theme **"Transforming Smart Supply Chain ; Fostering Technology Sustainability & Innovation"** at Hotel Diamond Perl Visakhapatnam Steel. Senior Executives from various Industries and Like RINL Vizag Steel, NMDC, DCI, HAL, NALCO, CMA, BIOCON, Dr Reddy Labs, Indian Navy, RVR, NTPC, Defence, Railway and different sectors attended the Galaxy event.

Branch Chairman Sri N. Udayabhanu lead the event and Sri N. Ram Prasad, General Manager (MM), RINL, Vizag Steel Plant was the Chief Guest. Dr. Rabi Narayan Padhi, Keynote Speaker of the theme, Hindustan Aeronautics Ltd (HAL), National Councilor, IIMM Vizag, Sri. V.K. Praviraj, General Manager (Materials) DCI, Vizag, NC-IIMM Vizag, Course Director Mr. B. Durga Prasad, Mr. K.K. Kishore and Hon. Secretary Mr. A. V. Rajendra kumar participated the meeting. During this event various competitions were conducted to inculcate the importance of Materials Management profession and to match the upgraded needs of Indian industries.

Quiz competition was conducted at 4.30PM. Chief Guest and the Branch chairman delivered excellent speeches about the main theme of the event "Building SCM competency for Global challenges". The chief Guest presented mementos to Late S. Pravakar Rao Family, Dr. Padhi, Meritorious students and Quiz winners. Vote of thanks was delivered by Mr. Rajish. The event was ended with a delicious dinner.





# EXECUTIVE HEALTH

## WORLD THYROID DAY 2018: LIFESTYLE AND DIET CHANGE FOR BETTER THYROID MANAGEMENT

AVANTIKA CHOPRA

**W**orld Thyroid Day 2018: For any person suffering from thyroid, it is not only important to take the medication regularly, but also imperative to control other diseases associated with the disorder. From avoiding Brassica vegetable family to working out daily, these simple yet crucial changes can make all the difference.

Thyroid, the butterfly-shaped gland in our body, is responsible for secreting thyroid hormones which influences the metabolic rate and protein synthesis as well as the rate at which the body produces energy from nutrients and oxygen. Situated in the neck, this two-inch gland plays a very important role in managing weight, mood swings, hair growth, body temperature, heart-rate as well as other important functions like brain development and fertility. However, when this gland does not function properly (hypothyroidism) or produces more hormones (hyperthyroidism), then multiple problems can crop up for an individual.

While taking medication is the first resort for this auto-immune disorder, following a proper diet and lifestyle are also recommended as it can improve the condition drastically. On the occasion of World Thyroid Day, experts state some lifestyle and diet changes that a patient can inculcate to reduce the risk of other diseases as well as manage the disorder.

“Once a person is detected with hypothyroidism, it is a lifetime disease and it has to be regularly evaluated. We want such patients to have a good amount of iodine in their diet. There were earlier studies that stated that certain set of food items should be avoided such as cabbage, cauliflower, soy. However, due to the soil erosion, the exact iodine content in vegetables is not known, hence, I don't restrict them but suggest one should take them on a weekly basis”, informs Dr Priyanka Rohatgi, senior consultant nutritionist, Apollo Hospitals. One thing that definitely affects (thyroid patients) is soy protein. If they are indulging in anything made out of soy on a daily basis, then that needs to be stopped.

In terms of lifestyle change, Rohatgi and her team have devised a wellness guide table for the patients; 853210

- \* 8 — denotes six to eight hours of sleep
- \* 5 — denotes a minimum of five fruits
- \* 3 — denotes three litres of water
- \* 2 — denotes maximum two hours of screen time
- \* 1 — denotes one hour of physical exercise
- \* 0 — denotes zero intake of sugary drinks on a daily basis

There are very high chances that untreated Hypothyroidism can lead to goiter, which is a large bulge in the neck. “For people suffering from enlargement of the thyroid gland, which we call goiter, we tend to avoid vegetables of Brassica class of family like cauliflower, broccoli, cabbage. However, There is no preventive study to help in reducing thyroid imbalance as it is an auto-immune disease,” says Dr SK Wangnoo, endocrinologist (senior consultant) and diabetologist, Indraprastha Apollo hospitals, New Delhi. He further states that it is important for thyroid patients to take adequate iodine intake in terms of salt.

In order to prevent other diseases, which are associated with thyroid disorder such as obesity, patients should exercise regularly to maintain an ideal body weight to prevent weight gain, advises Wangnoo. “When it comes to thyroid, there are few foods that can alter the secretion by the gland, for example, mustard and to an extent cauliflower. These can interfere and cause hypothyroidism”, says Dr Manjunath Malige, consultant endocrinologist, Fortis Hospital, Bangalore. Regular workout and exercise are always welcomed as it will

help in maintaining the body weight, he adds. For any person suffering from thyroid, it is not only important to take the medication regularly, but is imperative to keep the other diseases associated with the disorder at bay. From avoiding Brassica vegetable family to working out daily, these simple yet crucial changes can make all the difference.

### World Thyroid Day 2018: 5 lifestyle changes to help deal with Hypothyroidism - by Sukanya Nandy

Hypothyroidism or lack of thyroid hormone production causes the body's functions to slow down. People with this condition experience a slower metabolic rate and gain weight. On this World Thyroid Awareness Day, observed on May 25 every year, experts shares tips on how to treat hypothyroidism.

Hypothyroidism is a condition that occurs when the thyroid gland fails to produce enough thyroid hormones. People with this condition experience a slower metabolic rate and in turn gain weight due to the accumulation of salt and water in the body.

According to DrAvinashPhadke, president, Technology and mentor, Clinical Pathology, SRL Diagnostics, one in ten adults in India suffer from hypothyroidism. The signs and symptoms take time to develop and varies from age to age. Children and teenagers may face slight weight gain, dryness of skin, excessive sleep, irregular menstrual cycle, hair fall and indigestion. In case of adults, the problems remain the same along with depression, muscle and joint pain.

Untreated Hypothyroidism can lead to Goitre — a condition that leads to abnormal enlargement of thyroid gland. “It develops due to iodine deficiency or inflammation of the thyroid gland”, says DrPhadke.

On World Thyroid Awareness Day, observed on May 25 every year, we have spoken to Dr Nidhi Malhotra, senior consultant and coordinator, Endocrinology, Jaypee Hospital, Noida and Dr S K Wangnoo, senior consultant, Endocrinologist and Diabetologist, Indraprastha Apollo Hospitals, New Delhi, who shared tips on how to treat hypothyroidism.

\* Exercise is an important part to deal hypothyroidism. Regular exercise and yoga help burn calories and thus prevent weight gain. It also improves the slow metabolic rate and is a good mood booster since, during exercises, your body releases endorphins that enhance your mood.

\* Walking for 45 minutes to 1 hour also keeps your heart healthy and keeps cholesterol in control, says DrWangnoo.

\* A diet low in protein and sugar and high in fat needs to be incorporated into your everyday regime. One also needs to avoid eating junk and oily food. Intake of vitamin D rich foods and iodine are essential in treating hypothyroidism. For patients who have Goitre, they must avoid eating cruciferous vegetables like cabbage, broccoli and cauliflower.

\* Drinking plenty of water helps control body temperature and keeps skin hydrated. It also eliminates fatigue and lethargy. Hypothyroid patients are required to drink 8-10 glasses of water to speed up the metabolism resulting in speedy weight loss.

\* Avoid smoking or drinking alcohol as it suppresses the thyroid gland functions and acts as a depressant. Tobacco is harmful as it blocks the hormones.. Besides all these, proper medication and regular check-ups are necessary.

Source: The Indian Express, 25<sup>th</sup> May 2018.

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IIMM NHQ : Plot No. 102 & 104, Sector-15, Instl. Area, CBD Belapur, Navi Mumbai-400614. Tel.: 27561754 / 2756 5831, Fax : 022-27571022  
E-mail NHQ : iimnhq55@gmail.com, members@iimm.co.in E-mail Edu. Wing : iimmedu@iimm.co.in, Website : www.iimm.org

### ALWAR BRANCH

Indian Institute of Materials Management  
15, Shopping Centre, Shanti Kunj,  
Alwar - 301001 (Rajasthan)  
Ph.: 09731245655/ 07877745655  
Email: iimmalw@gmail.com

### AHMEDABAD BRANCH

Indian Institute of Materials Management  
C/o Indian Infotech  
10, 1st Floor, Vishwas City Complex  
Part-1, Opp: Shayona City, RC Tech Road  
Ghatlodia, Ahmedabad, Gujarat  
Cell: 9374012684 / 990996711  
pankajpanchbhai@yahoo.co.uk

### AURANGABAD BRANCH

Indian Institute of Materials Management  
C/o. Training & Placement Cell  
GF-19, JNEC Campus, CIDCO, N-6  
Aurangabad - 431001, Ph : 0240-2473339  
E-mail : iimmau@rediffmail.com

### BANGALORE BRANCH

Indian Institute of Materials Management  
# 304, A-Wing, III Floor, Mittal Tower # 6  
M G Road, Bangalore - 560001  
Ph.: 080-25327251/52  
E-mail : iimmbg@airtelmail.in

### BHARUCH BRANCH

Indian Institute of Materials Management  
303, Vinay Complex, Near Dudhdhara Dairy,  
Old NH Highway # 8, Bhaurch  
Ph.: 02642-283223  
E-mail : iimmbhaurch@gmail.com

### BHILAI BRANCH

Indian Institute of Materials Management  
Room No. 326, 3rd Floor, Ispat Bhawan,  
Bhilai Steel Plant, Bhilai - 490001  
Ph.: 0788-2892948/2222170

### BHOPAL BRANCH

Indian Institute of Materials Management  
4/9-B, Saket Nagar, Bhopal - 462024

### BILASPUR BRANCH

Indian Institute of Materials Management  
C/o. Gen. Manager (MM)  
South Eastern Coalfields Ltd.,  
Seepat Road, Bilaspur - 495006 (CG)  
Ph.: 07752-241087/75014  
E-mail : iimmbilaspur2015@gmail.com

### BOKARO BRANCH

Indian Institute of Materials Management  
Room No. B-237, Purchase Dept.,  
Ispat Bhawan, Bokaro Steel City - 827001  
Ph.: 06542-240263/280768  
E-mail : iimmbokarobranch@gmail.com

### BURNPUR BRANCH

Indian Institute of Materials Management  
Matls. Dept. New Matls. Bldg.  
IISCO, Burnpur Works  
Burnpur - 713325 (West Bengal)  
Tel: 0341-2240523/09434777116

### CHANDIGARH BRANCH

Indian Institute of Materials Management  
SCO 19-B, Swatik Vihar, Mansa Devi  
Complex, Sector - 5, Panchkula - 134114  
Ph. : 0172-2556646/4654205  
E-mail : iimmchandigarh2@gmail.com

### CHENNAI BRANCH

Indian Institute of Materials Management  
4th Floor, Chateau D'Ampa, 110 (New #  
37), Nelson Manickam Road  
Aminjikarai, Chennai - 600029  
Ph.: 044-23742195/23742750  
E-mail : chn.iimm@gmail.com  
iimmchennai@gmail.com

### COCHIN BRANCH

Indian Institute of Materials Management  
GCDA Shopping Complex, Kadavanthra PO,  
Kochi - 682020 (Kerala)  
Ph.: 0484-2203487/9400261874  
E-mail : iimmkochi@bsnl.in

### DEHRADUN BRANCH

Indian Institute of Materials Management  
C/o. 30, Kalindi Enclave, Balliwala Chowk,  
Lane No. 2, Dehradun - 248001 (U.K)  
Ph.: 0135-2795486/9410397734

### DHANBAD BRANCH

Indian Institute of Materials Management  
O/o. GM (MM), B C C L Koyla Bhawan  
Koyla Nagar, Dhanbad - 826005  
(Jharkhand) Cell # 09470595238  
E-mail : iimmdhanbad@gmail.com

### DURGAPUR BRANCH

Indian Institute of Materials Management  
Office of ED (MM) 3rd Floor  
Ispat Bhawan, SAIL, Durgapur Steel Plant  
Durgapur - 713203  
Tel: 0343-2574303

### GANDHIDHAM BRANCH

Indian Institute of Materials Management  
1,2,3, Plot # 356, Ward-12B, Tagore Road  
Gandhidham -370201 (Kutch) Gujarat  
Tel: 02836-231711/231745  
E-mail : iimm\_gim@rediffmail.com

### GOA BRANCH

Indian Institute of Materials Management  
S-6 & S7, 2nd Floor, Vasco Citicentre  
Opp: Canara Bank, Swantantra Path  
Vasco-da-Gama, Goa - 403802

### GREATER NOIDA BRANCH

Indian Institute of Materials Management  
B-193, Swam Nagri, Opp: J P Golf Course  
Greater Noida - 201308  
E-mail : iimmgreno@gmail.com

### HARIDWAR BRANCH

Indian Institute of Materials Management  
C/o. 97-B, Vigyan Kunj, Indian Institute of  
Technology, Roorkee, Haridwar - 247667  
E-mail : iimmaridwar@gmail.com

### HOSUR BRANCH

Indian Institute of Materials Management  
Opp: Hosur Bus Stand, By Pass Road  
Above Axis Bank, Palaniyappa Building  
Hosur - 635109 (TN) Tel # 04344-240448  
E-mail : iimmosur1@gmail.com

### HUBLI BRANCH

Indian Institute of Materials Management  
Karnataka Chamber of Commerce of  
Industry Building, 1st Floor, Jayachamaraj  
Nagar, Nr. Nehru Ground, Hubli - 580020  
Tel: 0836-2264699/09972703336

### HYDERABAD BRANCH

Indian Institute of Materials Management  
III Floor, GD Enclave, 4-8-68/A/21  
Rangmahal Road, Putlibowli, Koti  
Hyderabad - 500095 (Telangana State)  
Tel # 040-65504252/24608952  
E-mail : iimmhyd@hotmail.com  
Off: Timing: 4:30 pm to 8:30 pm)

### INDORE BRANCH

Indian Institute of Materials Management  
03, Rajmahal Colony, Ext Manik Bag Road,  
Indore - 452007 (M.P)

### JABALPUR BRANCH

Indian Institute of Materials Management  
Jabalpur  
Email: iimmjabalpur2@gmail.com

### JAIPUR BRANCH

Indian Institute of Materials Management  
C/o. Mr. Purushottam Khandelwal  
48, Mohan Nagar, Gopalpura Bypass,  
Jaipur - 302018 Cell: 09799299157  
E-mail : iimmjaipur1@gmail.com

### JAMSHEDPUR BRANCH

Indian Institute of Materials Management  
Room # 6, Russi Modi Centre for  
Excellence Jubilee Road,  
Jamshedpur - 831001  
Ph.: 0657-2224670/2223530  
E-mail : iimm\_jsr@yahoo.co.in

### JAMNAGAR BRANCH

Indian Institute of Materials Management  
C/o. Mr. Jayesh Joshi  
Riddhi Engineering Works  
111, Madhav Complex,  
Opp: DKV Collage, Jamnagar - 361008  
0288-2750171 / 9824263869  
riddhieng@yahoo.com

### KANPUR BRANCH

Indian Institute of Materials Management  
C/o. IGM Computer Academy  
Mallick Complex, Nr. Rama Devi  
Chauraha, G T Road, Kanpur - 208007  
Ph.: 0512-2401291  
iimmkanpurbranch@gmail.com

### K G F BRANCH

Indian Institute of Materials Management

### KOLKATA BRANCH

Indian Institute of Materials Management  
8/B, Short Street, Kolkata - 700017  
Ph.: 033-22876971/22834963  
E-mail : iimmcal17@gmail.com

### LUCKNOW BRANCH

Indian Institute of Materials Management  
75, 8th Floor, Lekh Raj Homes  
Faizabad Road, Lucknow (UP) - 226016  
Ph.: 93352211389  
E-mail : arun\_bhute@rediffmail.com

### LUDHIANA BRANCH

Indian Institute of Materials Management  
C/o. Guru Nanak Industrial Corporation  
Adj. Hero Cycle Ltd.,  
G T Road, Ludhiana - 141010 (Punjab)  
Ph.: 0161-5212268  
E-mail : iimmdhbr@gmail.com

### MUMBAI BRANCH

Indian Institute of Materials Management  
2-A, Arihant Bldg, Above Bhandari Co-op  
Bank Ltd., Goregaon (E) Mumbai - 400063  
Ph.:022-26863376/26864528/26855645-46  
E-mail : iimmbom@gmail.com

### MUNDRA BRANCH

Indian Institute of Materials Management  
C/o. Kundan Industrial Product & Service.,  
Shop No. 6, Golden Arcade, Zero Point,  
Adani, Mundra Road, Mundra - 370421  
(Kutch)

### MYSORE BRANCH

Indian Institute of Materials Management  
Anubhav Udyog, K-64, Hootagalli Ind. Area,  
Mysore - 570018 (Karnataka)  
Ph.: 0821-4282124  
E-mail : mysoreiimm@gmail.com

### MANAGALORE BRANCH

Indian Institute of Materials Management  
C/o. B Sandeep Nail, GM (Matls.)  
MRPL, Materials Dept., PO: Kuthethur  
Via: Katipalla, Mangalore - 575030. DK  
Tel # 0824-2882203  
Email: bsnaik@mrpl.co.in

### NAGPUR BRANCH

Indian Institute of Materials Management  
404, Suryakiran Complex-1, Bajaj Nagar, Nr.  
VNIT Gate, Nagpur - 440010  
Ph.: 0712-2229446  
E-mail : iimmnagpur@gmail.com

### NAICO BRANCH

Indian Institute of Materials Management  
Qtr. # C-352, Nalco Township, Nalco Nagar -  
759145 Dist: Angul, Orissa  
Cell: 09437081126  
Email: snbaghar@nalcoindia.co.in

### NASIK BRANCH

Indian Institute of Materials Management  
1, Parag Bldg, Patel Lane # 4  
College Road, Nasik - 422005  
Ph.: 0253-2314206  
E-mail : iim\_nsk@bsnl.in

### NEW DELHI BRANCH

Indian Institute of Materials Management  
U-135, Vikash Marg, Shakrapur  
Near Laxmi Nagar Metro Stn  
Delhi - 110092  
011-22464969/22466089  
E-mail : iimm1delhi@gmail.com

### PUNE BRANCH

Indian Institute of Materials Management  
Pratibha Towers, Plot # 22, Old Pune  
Mumbai Road, CTS # 15/2, Above TVS  
Showroom, Wakdevadi, Pune - 411003  
Ph.: 020-65000854  
E-mail : iimpune1@gmail.com

### RAE BARELI BRANCH

Indian Institute of Materials Management  
497, Near CMO Office, Jail Road,  
Rae Bareli - 229001  
iimmrbl@yahoo.com, iimmrbl@gmail.com

### RANCHI BRANCH

Indian Institute of Materials Management  
Gen Manager (MM) Office  
Central Coalfields Ltd.,  
Darbhanga House, Ranchi - 834001  
Tel: 0651-2360716/2360198  
E-mail : rajesh0021@yahoo.com

### ROURKELA BRANCH

Indian Institute of Materials Management  
TH-01(West) Sector - 4, Near Mahila Thana  
Dist: Sundergarh, Rourkela - 769002  
(Odisha)  
Cell: 08260711943/08895501056  
Email: iimm.rourkela@gmail.com

### SURAT BRANCH

Indian Institute of Materials Management  
C/o. Mr. Dilip Dhabarde, Hony Secy.  
Manager Matls, Krishak Bharati Co Ltd  
PO: Kribhaco Nagar, Nr. Kawas Village  
Suresh-394515, Tel: 0261-2802682  
E-mail : dilipdhabarde@kribhaco.net

### TRIVANDRUM BRANCH

Indian Institute of Materials Management  
TC-9/1447, 2nd Floor, Future House  
Temple Road, Sasthamangalam  
Thiruvananthapuram - 695010  
Ph. : 0471-2724952  
E-mail : iimmtvpm@gmail.com

### UDAIPUR BRANCH

Indian Institute of Materials Management  
2nd Floor, Above Manohar Furniture  
Ashwini Marg, Udaipur - 313001  
Ph.: 0294-2411969/2421530  
E-mail : iimmudpr@sancharnet.in  
iimmudpr@gmail.com

### VADODARA BRANCH

Indian Institute of Materials Management  
Vishal Chambers, 2nd Floor, 34, Vishwas  
Colony, Alkapuri, Vadodra - 390007  
Ph.: 0265-2359060  
E-mail : iimmbdr@satyam.net.in  
iimmbarda@gmail.com

### VAPI BRANCH

Indian Institute of Materials Management  
223, 2nd Floor, C B Desai Chambers  
Koparali Road, GIDC, Vapi - 396195  
Ph.: 0260-2429114  
E-mail : iimmvapi@gmail.com

### VISAKHAPATNAM BRANCH

Indian Institute of Materials Management  
C/o. A V Rajendra Kumar  
Droo No. 39-8-34/4 & 5, Sector - 8,  
Muralinagar, Visakhapatnam - 530007  
Ph.: 0891-2704757 / 9701-347694  
E-mail : iimmvizag@gmail.com

### V U NAGAR BRANCH

Indian Institute of Materials Management  
Champs Engineering, 1-52, GIDC Estate  
Vithal Udyog Nagar - 388121  
Tel: 02692-230440/ 09825028050  
Email: harshad.champs@gmail.com