



वर्ष 46 अंक 8
31 अगस्त 2016

मेवाड़ चेम्बर पत्रिका

(मेवाड़ चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री का मासिक पत्र)

उदयपुर, चित्तौड़गढ़, डूंगरपुर, बाँसवाड़ा, प्रतापगढ़
राजसमन्द एवं भीलवाड़ा का सम्भागीय चेम्बर



मेवाड़ चेम्बर के स्वर्ण जयन्ती समारोह को सम्बोधित करती माननीया कपड़ा मंत्री श्रीमती स्मृति ईरानी

मेवाड़ चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री

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मुख्य अतिथि माननीया कपडा मंत्री श्रीमति स्मृति ईरानी का स्वागत करते हुए नगर परिषद सभापति श्रीमति ललिता समदानी।



विशिष्ट अतिथि राज्य के उद्योगमंत्री माननीय श्री गजेन्द्र सिंह खिंवसर का स्वागत करते हुए मानद महासचिव श्री एस पी नाथानी।



विशिष्ट अतिथि केन्द्रीय वित्तराज्य मंत्री माननीय श्री अर्जुन राम मेघवाल का स्वागत करते हुए पूर्वाध्यक्ष डॉ पी एम बेसवाल।



विशिष्ट अतिथि राजस्थान विधानसभा के मुख्य सचेतक माननीय श्री कालू लाल गुर्जर का स्वागत करते हुए पूर्वाध्यक्ष श्री आर पी सोनी।



माननीय अतिथिगण मेवाड़ चेम्बर के पूर्वाध्यक्षों के साथ।



माननीय अतिथिगण मेवाड़ चेम्बर के पदाधिकारियों के साथ।

MEWAR CHAMBER OF COMMERCE & INDUSTRY

Mewar Chamber Bhawan, Nagori Garden

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AFFILIATION

At the International Level : International Chamber of Commerce, Paris (France)

At the National Level : Federation of Indian Chamber of Commerce & Industry, (FICCI) New Delhi
Indian Council of Arbitration, New Delhi
National Institute for Entrepreneurship and Small Business Development
(NIESBUD), New Delhi.

Confederation of All India Traders, New Delhi

At the State Level : Rajasthan Chamber of Commerce & Industry, Jaipur.
: The Employers Association of Rajasthan, Jaipur.
: Rajasthan Textile Mills Association, Jaipur

REPRESENTATION IN NATIONAL & STATE LEVEL COMMITTEES

All India Power loom Board, Ministry of Textile, Govt. of India, New Delhi

National Coal Consumer Council, Coal India Ltd., Kolkata

State Level Tax Advisory Committee, Govt. of Rajasthan, Jaipur

State Level Industrial Advisory Committee, Govt. of Rajasthan, Jaipur

Regional Advisory Committee, Central Excise, Jaipur

Foreign Trade Advisory Committee, Public Grievance Committee, Customs, Jaipur

DRUCC/ZRUCC of North Western Railways

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26vxLr 1966dKLFfr eskMpej usl o'kZ/i uhlFk ukd 50o'kZ vZd, A27vxLr 2016dKs d vR ū ghH[O] xjfele; , oar' kZn Lo.kZ; ūhl ejk g dKvk k s u Hhy oKkd s j k t h x k d h v k M W s; e ead; kx; kA i j s n u d s r h u l = ead p k f y r b l l ejk g ead k l s s v f d p ē j d s n l; , oar' f f x. k a u s h x f y; kA l ejk g d h e ē; v f r f f k h j r l j d k j d h d i M e a h e k u u h k j h e f r L e f r b j z u h f k A f o f K B v f r f f k d s # i e a d s h z f o y k j k t; e a h e k u u h J h v t q j k e e s o k y , o j k t L f k u d s m j k s e a h e k u u h J h x t s h z f g f l a l j u s l l ejk g d s v l s H h x f j e k i z k u d h A H y o K k d s y l s f i z l k a n e k u u h J h l H k k c g s M k j k t; f o k u l H k d s e ē; l p s d e k u u h J h d k y o k y x t j z d s k f k H y o K k f o k d e k u u h J h f o B B y ' l a j v o L F k j u x j i f j ' n l H k i f r e k u u h k j h e f r y f y r k l e n k u j f t y k d y D v j M M v u k d e j j f t y k i t y l v k f k d J h i z h e k u ' k e z u s h l ejk g ead k j d r d h A

i o j k t; l H k l k a n , o a r z k u e a d k d s e g l e f g e j k t; i k y e k u u h J h o h i h f l g u s h h b l l ejk g f d v / { k r k d h L o d l f r i z k u d h f k j y s l u ' k i f x x g . k d s r j u t c n i z k k f u d d k j . k a s o g u g h i / k j i k A

b l d k D e d s f y , j k t h x k d h v k M W s; e d k s v h j , o a d j l s v d ' k Z # i l s t k k x; k A , d r j g l s v k M W s; e d k s u ; k # i f n ; k x ; k A l t k o v d h H O r k n s d j e ē; v f r f f k e k u u h d i M e a h H h j d l d g n B h f d H y o K k t S s h u y k k d h v k c n h o k y s N k s k j e a m g l a s l r j g d s d k D e d h d Y i k u g h u g h d h f k A o g h n j h v l s f t y k d y D v j M M v u k d e j j u s l g f d D k ; g o g h j k t h x k d h v k M W s; e g s t g k e s g y s h d b z k j v k p d h g a v

27vxLr ' k u o j d s o l u h e k j e - t s i k j H k g o l ejk g e s e ē; v f r f f k J h e f r L e f r b j z u h f o f K V v f r f f k J h x t s h z f g f l a l j j l k a n J h l H k k c g s M k j e ē; l p s d J h d k y o k y x t j z x . k i f r d h i f r e k d s v k s e a y n h i z t o f y r f d ; k A H y o K k d h i z e u k f j d u x j i f j ' n l H k i f r u s i q x e n l s e ē; v f r f f k d k L o k r f d ; k A e k u n e g k f p o J h , l i h u k f k u h u s h t h , l f l a l j j i o z { k j h v l j i h l k a h u s h d k y o k y x t j z J h v l j , y u l s [k k u s l h l H k k c g s M k d k i q x e n l s l o k r f d ; k A i f r H k [k s V r o h d k D e k e d k H Z f k u i j i g p s e k M y d L c s d s k y d y d k j k a p s u , o a r f r u s * i / k j k e j j s n s k * d h e k M e a z r f r l s H h d k L o k r f d ; k A

l ejk g e a d k y a s d s f y , p ē j d s d b z o z { k c d j l s y e h ; k e d j d s i / k j A l H h i o z { k a d k L o . k Z f u e z x k M u t q y h e s v e h s d j L o k r , o a r f f u l u h u f d ; k x ; k A l b f k i d v / { k j h , y , u > q a d y k u s h d k D e e a i / k j u s d h L o d l f r i z k u d h f k j y s l u L o k F , d k j . k a d h o t g l s m u d h v u q l f f r e a m u d s i s , o a r l j , l M s ; v e f y f e v s l d s l a d r i z u k f u n s d J h f j t q a u q y k u s o f j " B m i k ; { k j h f n u s k u l s [k l s e f r f p l o i k r f d ; k A i o z { k j h , e i h e k u f l g d k 1968 & 70 / d k m i k ; { k j h t s d s c k M s ; k j J h d s d e k u f l g d k 1977 & 79 / d k m i k ; { k j h , u , u f t l h y J h , d s n k M 1985 & 87 / d k s d k d k j . k h l n l ; J h i h , l r y s j k j J h v l j i h l k a h 1988 & 94 / d k m i k ; { k j h i o h k t s J J h v l j , y u l s [k 1987 & 89 , o a l 98 & 99 / d k s a d r l f p o J h v l j d s t s J J h , l , u e k u h 1998 & 2001 / d k s d k k ; { k j h n h d v x o k y J h , e M i x x j k u h 2004 & 2006 / d k s d k d k j . k h l n l ; J h e d s k v x o k y J h M h j f o l a j 2007 & 2008 / d k s d k d k j . k h l n l ; J h v l j i h v x o k y J M h , e c s o k y 2008 & 2010 / d k s d k d k j . k h l n l ; J h t s h l k a j J h o h d s k a h 2010 & 2012 / d k s d k d k j . k h l n l ; J h M h v E j n j J h t s h y < < k 2012 & 2014 / d k s p y k s < p a j d s v / ; { k j h v t q e q M u s L e f r f p l o H h f d , A

eskmPēj d s v / { k j h v f u y e k u f l g d k v i u s l o k r H k k k e a s k M p e j d s 50 o ' k Z d s f r g k , o a r k s k d f o d k d h x i s o x f f k d k f o l r j . l s o j . k f n ; k A m g l a s o n s k o k i j o f d s f y , b v y h d s 3 ' k j k a p e j d s i f r f u f / e . M y y s t k u s , o a g k a d s m j f e ; k a o d a B u k a s e v k s v l r k k j r d j u s d h c r H h d g h A m y s k u h g s d i o z e p e j v / { k j h v f u y e k u f l g d k d s o f k k i z k k a s f e y k u p e j v k o d k a v Z . M b . M L V h , o a b . M s i k y l p e j v k o d k a v Z . M b . M L V h l s v k l h f o n s k o k i j o f d s f y , , e v k s v l r k k j r f d ; s x ; s o p e j v / { k d s l o k r H k k k d s c n e s k M p e j d s f r g k , o a f k u h m j k s t x r d h 50 o ' k Z e a m u f r i j , d f o f M k i z s l s k u i z r q f d ; k x ; k A b l e s f o f H u m j k a d h 1968 & 67 , o a r z k u d h r g u k e d f L f r d k i n f k z f d ; k x ; k A e ē; v f r f f k e k u u h k j h e f r b j z u h u s l f o f M k i z s l s k u d h l j k g u d j r s g g b l d h , d i f r d h e k a d h A

f o f K V v f r f f k j k t ; d s m j k s e a h j h x t s h z f g f l a l j u s v i u s m e k s u e a d g f d H y o K k d s o l = m j k s d h n s k f o n s k e a i g p k u g s j k t L f k u d h 50 i f r ' k r f l i f u a f e y s H y o K k e s L f r g s f k 44 i f r ' k r ; k u z d k H y o K k e s f u e k z g l s g k g s

jKt; dk70i fr'kr Q6D fu; kZ HhyokMl sd; kt kkgS mglasdgfd ylv dsvkKudhlj. kd hfn' kkeahHhyokMl
 cgg vksqst glanskeBi fr'kr ylv dsvkKudhlj. kgs k kgsSoghHhyokMles90i fr'kr ylv dsvkKudhlj. kgs
 pdkgS Mue mR knu {s eahv genlcn dscn HhyokMl dknly kLFku gS yksd hfoUk fLFkr et cndj us oq
 i hndkj k xk mi yQdjkuseVSI Vby m k d hegPi vZhfed kgs fjl t V/jk LFku d sgr HhyokMl ft ysd sy,
 203yK kdj ksd 26, evksvku fd, x; sgS fnyYh eepZy d kS Mj dkcMkHx jk LFku l sgldj fudy jgkgs
 ft l dkykkHhmj fe; keds kR gksA mglasmj kxi fr; keds hl vj d sgr [k keds c<loknsd kvkxg fd; kA
 dMVS {s fofHw [k , dshdhLFki ukdj mHr sf ky kM keds k kS dkdK Zdj l drsgS omHr sqq fl ky kM kA
 dki kl j dj mglap/k; jegSkdjkl drsgS

m kseahds mneku dscn pEj dsl bFki d v/ {kjh, y, u >qucky k 1/4 hfjt >qucky k 1/2 oal bFki d ekun
 egk fpo Jhl vZ dkkukLFkuhd kSe' kSe; vfrfkekuuh kJ hfr bZuh, ofof KV vfrfKJ hxt shzi g fl kl j us
 l fefur fd; kAmi fLFkr t ul eqk ushrky; kdhxMkMgVl snksd kvfHoknu fd; kA

ef; vfrfKds#i eavi usmneku eadsh di Mkeahekuuh kJ hfr Lefr bZuhuspEj dsl Hhl nL; keds lo. kZ
 t; Uhdhc/kbZ hA mglasdgfd eanfkgs bz aBu 10&20 o'kpy dj clh gk k rsgS i pk o'kZ d l aBu dks
 l f0; #i l spykukcgg cMick gS mglasdgfd VSI Vby m k keds c<loknsd sy, dshz jdk i jsi zk dj
 jghgS bl dsy, 6gt k dj ksd ku; ki d s cuk kx; kgs ft l l sVSI Vby ead; wMvku dsc<lokfey xA j fVSI
 xk eal l Vj dsc<kusd sy, u, J fed keds ure 240 fnu j [kud sct k 150 fnu dj fn, gS i zkueahckekt hou
 l jk; k ukdsek, el s R d J fed dk12# i fr o'kZ eckfd; kt kdj m d s fjt ukd kHf; eakfZ i jsk; k s
 cpk kt kl drkgS mglasLFkuh m fe; keds i us R d J fed d k d ctek; k ukl st ksd kvkku fd; kA

l jdk m k keds c<ku dsy, i d s rks k k dj nshgSy fdu vD j m k kerd i garSi garsoä yx t kkgS
 ft l dkykk mglas e; ij ughafey i k kujæekahl jdk, bsc; k dj jghgSd vc m k keds ksdZ dy k ugha
 vk xA mglasHhyokMlesVSI Vby m k yxkud kspqShcrk k rkd l l jdk hcf0; ki j Hhl oky nBk AJ hfr
 bZuhusdgfd nskei aH J e l [kky vj m k keds k bFNk' kA gS f0j HhHhyokMles kuZ mR knu dhvi k
 l khouk gS fli fua lykv vj syxk st kl drsgS m dsy, m fe; keds oy vksvksdht #jr gS HhyokMl dsmj eh
 egur hHhgy fdu vc mud kHhyokMl d s l k VLVp j d hnfVI snfkukpfg, A

J hfr bZuhusdgfd fu; kZ dsy, t c m ehl ZkZdj rsgS kskyxrkgSd, QMv kZ d s k. kosnly kdsed kys
 T; knkdaj s/o ugha k k j gS bl dsy, MvMkcd; k ukei kku fd; kgs mglasdgfd m fe; keds vkmV
 i h; MeaQahVQ l fC Md kHarku fd; kt k xkD k l fC Mhmj fe; kdhugafyd c k dhx yrhd s k. kvVd h
 gS mglasdgfd vUjKVh Lrj ij fu; kZ dsc<kusd hnfVI st ezh, oavYht Snksd s duhl g; k i kR djuk
 gksA J hfr bZuhds mneku dscn ekun egk fpo Jhl vZ dkkukLFkuhd k on Hk k kei oZ {k oal nL; k s0
 o'kZ seys g; k d s fr vHk i dV fd; kA ef; vfrfK, ofof KV vfrfK kds k fki oZ {k oarZ ku i nk/d k j; kds
 xj Qk d s d k De l pky dkt; i j d h l hfr T; k t kshus Hhl snsgj kS eal fefyr gksd kvkxg fd; kA

dk De dsnly s = dhv/, {k k d shh f0k j k; eahekuuh J hv t j jle e3ky usd hA i oZ {k MvMh, e c3ky us
 i q x fN l sekuuh eahegk; d kLokx fd; k J hohd s k khus lo. kZ; U h l efr fplg Hh fd; kA vi usmneku ea
 ekuuh eahegk; ust hl Vhd s j sefo' k k #i l st kud j hnhA mglasdgfd t hl Vhedj nj 18v f0k 20i fr'kr
 j [kud hl khouk gS fdu vHh r d bl fo'k eafu. kZ ughgukgS mR kn, oal foZ dh4 Lys cuk st k xs oamuea
 fofHw nj sykwdht k xA; snj st hl Vhd kV y ghr; dj xA l Hh j k; k s k j r gksd s d t hl Vhvi g 2017 l s
 ykvdj fn; kt k xA t hl Vhykvgas snkdht hMh 10i fr'kr l sc<usd hv k kgs bl l si jansk d s d l kul
 m fe; k0k k j; k oarle t urkd kQk nkgkA

bl l = dsnfku fnyYhl svk svfrfkoDr kJ hfcey t s t ksd t hl Vhi j fQDd h, oal h pMhpEj dhdeB; kds
 l nL; gS fknkskefo[; k , D i VZds#i eat kust k rsgSust hl Vhi j folr k. l si z v/sku fn; kA J hfcey t s } k k
 fyf k t hl Vhi j , d v kVZy bl i f=dkei d k k fd; kt k j gkgs nly svfrfkoDr k e pZ d Vhchi koj d s h Qvks
 J hchv k. t k qus Challenges of Industry under present Geo-political regime and Survival Strategies fo'k i j d r s
 gg dgfd i jso o eamj k k o d k j dhmez 40&45 o'kZ sVdj 15&25 o'kZ gxbZ gS 50l s70n' kd dhdbZ k hfo o

fo[; kr dE fu; kav d; seaxq glsxbZgA, tsseavi usm] ksked kscpk sj [kul] m d sy kkd ksc<kukl cl scMhpqkShgA
mghasvi us z v/sku ead bZ ekku crk Abl hl = dsm] fuf o d s fi) ekuj] fghtr ku ft d d s fW gA hi zhk
t si, oahy oMkd hi gpk cu pqsm] ehJ hvkj i hl kahl s pkydkJ hfr T; k t kshuski l hok kzi kj dj mudh
l Qyrkd s k t] mudhm] fe; ksd s ykj mi fLFr t ul eqk rd i gpk kA

fjrh l = dscn t yi ku, oavA ?kVsdsv/utj ky dscn l k a7-30ct s s d HQ l kdfird dk De vk k r gqkA
l ekj g eaj kt Lfku ds fi)- yak, oaeaf.k kj dykd kj kusvi uhi zr f; k smi fLFr t ul eqk dkeu ekj fy; kA
efcbZ svk sd ykd kj ksd egvus kfgd d Rd] l Qh, oad Rd Q; wu r fkd Rd dh, dy uR dh' kunkj i zr f; kA
d hA l kdfird dk De dsm] fuf mi fLFr l nL;] muds i f j o k t u, oav U x. leku t ul eqk eaeA k fA Lo. kZ; U h
l ekj g dkl eki ubl dscn l kfgd j k f=Hk l sgqkA

Hhy oMkd sbr gk eeskMpEcj d kLo. kZ; Uhl ekj g, d vHv vZ ekj g ds#i ea kn fd; kt k k j gA eskM
pEcj, oahy oMkd sbr gk ead l hHh ekj g ead uhcMh l f; keaeahx.k, oaf of KB vfr fK, d l kFmi fLFr gqA
l ekj g dh oLFr k agq ghl q<, oad Q of LFr fK; gkd d dh d k De d k j k i nku d j usv k s i f y l v f d k j h. k
Hhi nk f d k j; ksd s qj oLFr k v k d s y, c/kbZhsn[kA

Lokx Hkkk&J hv fuy ekufi g d k j v /; {keskMpEcj

Hj r l j d k j dh di Mkahekuuh kJ hfr Lfr t h b j u h j k t; dsm] kkahekuuh J hxt b h z i g t h f l k a j] Hhy oMk
ds l an ekuuh J h l Hkkt hcgM k j e f; l psd fo kul Hkekuuh J h d k y g y t h x t j] l Eekur vfr fKx.k, o
eskMpEcj ds nL; x.k—

eskMpEcj v k d k v Z. Mb. MLVhd hLFr ukd Lo. kZ; Uhl ekj g eav k l c d k Lokx, oav fHulu d j r s g e s
vkuh l s v f H v g A b l l ekj g d s x f e k i n k u d j r s g H j r l j d k j dh di Mkahekuuh kLfr t h b j u h e f; vfr fK
ds#i ea o j k t; dsm] kkahekuuh xt b h z i g t h f l k a j l l g c f o f K B v f r f K d s # i e a k j s g s v k i n k u s v i u s
v R U g h O L r d k De e a s g e j s y, l e; f u d k y k j b l d s y, v k H j O D r d j r s g e j s L o; a o a m i f L F r t u l e q k
d h v j s v k i d k g k n Z Lokx, oav fHulu d j r k g A v

bl d k De d h v /; {k k d s y, g e j s t y s d s l f o, o a r z k u e a t a k d s e g l e f g e j k t; i k y e k u u h J h o h i h f l g t h u s
L o h f r i n k u d h f K j y f u i z k k f u d d k j. k d s v k t o s g e j s e /; u g h i k j l d f o j H h i j k s e a g e l c m u d k g k n Z
v f H u l u d j r s g A l e k j g d s f o f K B v f r f K d s # i e a H j r l j d k j d s f o k j k t; e a h e k u u h J h v t j j k e t h e s k y d l
i f j o r z d h o t g l s b l l = e a u g h i k j i k j s o n l y s = e a g e j s e /; i k j j s g s

bl l ekj g e a H y o M k d s y k d f i z l l a n e k u u h J h l H k k t h c g M k j e f; l p s d f o k u l H k e k u u h J h d k y g y t h
x t j] u x j i f j " k l H k i f r e k u u h k J h f r y f y r k t h l e n u h H y o M k d s f o k k d e k u u h J h f o B B y ' k e j t h v o L F r j
e s k M p E c j d s l H h i o z { k a o a l n L; k a r f k v k l c v f r f K x. k a d k j e a H y o M k d s m j k s, o a O k i j. t x r, o a v i u h
Q f D r x r # i l s g k n Z Lokx, oav fHulu d j r k g A v

ekuuh k j 26 v x L r 1966 d k l h y { e h f u o k t h > a u q y k j J h l v z d k k t h u f k u h, o a v U d h l m j f e; k a u s l l a B u
d k c h t d s k t k v k t f o k y o k d k # i y s p d k g s e j s s i o z z v /; {k a u s l p E c j d s f o; k d y k i k s m j k s, o a O k i j
t x r d s f o l r j e a v H v v z; k n k u n d j b l l a B u d k s m j k H j r d s l o z d l f o; l a B u d k # i f n; k A 1969 e a
j k t L f k u d s y k d f i z e f; e a h e k u u h J h e l g u y k y t h l k k M k d s c n g e e f; e a h d s # i e a l h t X u k f k i g k M k j J h
f k o p j. k e l f j, o a k u u h k o l b j k j k t s d k l k u /; , o a k x z k i z i k r g q k A

Hj r d s o r z k u e g l e f g e j k v f r e k u u h J h i z l o e f k t h z o j o j h 2000, o a u h r v k k s d s o r z k u m i k /; {k J h v j f o u h
i k u x f M, k o " k 2010 e a g e j s g k i k j s f A V S l V l o y m j k s d s f o d k e a ' k r H f o d k l s H j r d s r h u o L = e a h & o " k 2000
e a l h d k k j l e j k k j 2006 e a l h ' k e j f l g d k y k, o a 2015 r f k 2016 e a l h a k s d e j x a o k j] n k s k j H j r d s o L = v k D r
2003 e a l h q s k d e j, o a 2008 e a l h, c h t k s h d s k f o " k 2009 e a a d r l f p o l o L = 1/2 h, l, l x t r k d k l k u /; i k r
g q k A e k u u h J h l a k s c k M f n; k j d s h d l s e a h e k u u h M M h i h t k s h d s h x e h k f o d k e a h e k u u h j k t h
i z k i # M j d s h d l s y f o d k e a h d s v k r f, d k H h l q o l j g e a k r g q k A

e g l a; k j e a v k d k s g a r k u k p l o k f d n s k e a V S l V l o y m j k s d s f o d k e a g R i v z H f o d k f u k u s o k y h v O; k s u k d k

cht HheskMpEj usghciskFKA o'kZ1990&91 ear Riky hu di Mj kT; eahekuuh J hv' ksd xgyks t c Hhy oMki /kjs
rc gelj soj "B m' fe; kausmud s kfgghZCsd eaVSI Vbby m k dsvk/fudhij.kdhvko'; drkij t kjs nssgg bl
rjg dh; k ukcukud kvkxg fd; kJl kfgghcnd so'kZagek soj "B m' fe; k& J hvk; i hl ksh J hvk; , y uk [kJh
ohd sy kM kuseaky; dsvf/dkfj; ksd kfgfotulu cBd leedol ; k ukdsi k fthd i #i cukuseegPoi vZ; k nku
fn; kA o'kZ2000 ea; k uki k Hk gksd sckn Hhbl eal dki , oavU fcluhkai j dbZckj pEj dsoj "B l nl; , oa
i fr fuf/le. My kuseaky; l scj kj l E dZ oafopkj foe' kZjr s gsg

fi Nys50o'kZepEj ds z k kshy oMk eam ksd sy, vko'; d vkkj Hm f/kv ksd kfolr kj gqkAjs l skv ksd kfk
vkt gel Hhfin' k vka Oksys gkoZs st vqsf uepEj dhcgq cM Hhied kj ghgA bl hi d k gelj s z k k svt i js
ft y eal32dshxMdk ky Oskgqkgs kfgghft ykj kT; eafol q Vh fe' ku dkegPoi vZd hzgA bl l s k usm k k
dskuckZfol q vki frvZsd sm fe; kdh; gku; sm ksd hLk uk, oafolr kj h j. keafopd ughgA i k d fr d xS dh
mi y O k j, d ek= eskMpEj ds z k k shhhy oMk xS fMLVc Vku d k Hhfo' kky gc cuust kj gkgA nskdh, d cMh
xS i kbi y kbu ey; oje&Hhy oMk dk; g VfeZy i kbu gksA bl l sebfux m k d s kfkvU m ksd k Hh k s ea
folr kj gks d s kA

vki d s oam fLk t ul eqk d s g /, ku fnykukplgr kgm Hhy oMk ea st y vki frvZs y, cuhpEcy i fj; k uka
Hh j kA < l s kuhy ksd ki rkol cl s gys o'kZ2002 ea eskMpEj ushj kT; l j d k d ksn; k fKA

l Hkxh pEj ds i eol {k d s7ft y kshy oMk f/kv ksd k} j k l euh] cl a oMk i z k x < j My i j, oam; i j d s425
l svf/d cM Nks oay? k m k s] Od k h, oav k s k d r k k O k k j d l a Bu bl d s nl; gA j kT; ea h e s v n r k n u d k
41 i fr' k] i k y L v j f o l d k s ; k u Z k 70 i fr' k] y s v M O s d d k 80 i fr' k] f t d j y s j v k j u v l s j f l Y o j j V k j d k
' k & i fr' k m r k n u b l d h l n l ; b d k o Z k j k f d ; k t k k g s ; g p E j 40 g t k j d j k A s v f / d o k f d V u z k j , o a 9
g t k j d j k A s v f / d f u ; k z d v k s k d b d k o Z k d k i fr f u f / r o d j r k g s 60 d s n' k d l s v t r d e s k M k s d s l e k f t d
f o d k j i ; k j . k l d k j , o a v k s k d m u f r e s k M p E j v i u h f o u e z H h e d k v i u k v k j g k g s

Lkukh m eh, oafu; kZd VSI Vbby fu; kZ d k c < l o k n s s d s y , f o k k i z k d j r s g s g e k j s u ; k Z d k a u s n f k k v e s d h
n s k e a f u ; k Z d s u ; s j k r s [k s g s ; j k s e a f u ; k Z d k c < l o k n s s d s y , e s k M p E j f o k k i z k d j j g k g s H h y o M k d s
m j f e ; k a u s i u h m j e' k y r k d s c y i j g h b l m j k s d s v t b r u h A p k ; k a d i g p k k g s d o r z k u e a g e f o o e a l o h
l f / a f u e k d s d c l s c M d h z g A b l h m j e' k y r k d k i f j p ; e s v k d k n s k p l g r k g m e s k M p E j v k d d k e l Z . M
b. M L V h u s v i u s c y & c n i j b l o' k Z b y h d s f e y k u p E j v k d d k e l Z o a k s s M p E j v k d d k e l Z d s l k f , e v k s w
g l r k k j r f d , g A b l h l u H h e a s v t , d v l s u b z m k k k d j u k p l g r k g m l d s y , e s k M p E j , o a s i N y s 6 e g l s
i z k j r f A

; j k s e a v y h H h v S i V b b y O k k j d k e g P o i v Z d h z g s ; g n s k f o o d s g y s V S i V b b y i k A h j , o a D i k s Z n s k e a g s
y f d u o g k d s V S i V b b y b e k s Z e h j r d k L f k u c g q u h s g s g e k j ; g i z k f k f d , s k d n f d ; k t k j f t l l s h j r l s
b v y h d s u ; k Z d k c < k k t k l d a v k u s o y s e ; e a g e , d i fr f u f / l e . M y b v y h d s y l s l @ i k k s j x l e o d k s o a
o a s k r h u L f k u k i j y s j t k x s o a g l a d s m j f e ; k l s f o p k j f o e ' k Z o a m k s k d h f o t V d j k s A , d & , d m j e h d h
O S V h e a t k s s k d l e > l d s d o k e ' k u t k o b i k s Z d j u k p l g r s g o g b v y h e a d s d l e d j r h g a t k s k x k g e , D i k s Z
d j u k p l g r s g o g f d u e' k u k i j j f d u d u h k u e p y x k t k d i M k g e , D i k s Z d j u k p l g r s g m l s d s x k j e s l c u r s g s
l k f g h r h u k k j k e a d & , d f n u f i M d ' k u d s y , H h j [k x ; k g s v l e r k s l s j k s e a l k s Z h v i u h b . M L V h d k s o f t V
u g h d j u s n s k g s v l s l l e f o d # i l s k d r b z u g A ; g i g y k , f g k f d v o l j g k s k t c e s k M p E j d k i fr f u f / l e . M y d k s
o g l e f o t V d j u s d h v u e f r i k r g b z g A b l v o l j i j e s j D o s V d j r k g m d o s y l b M c r k o z k f t l e a H S E x c e l l e n c y
A m b a s s a d o r o f I n d i a t o t h e I t a l y a n d H i s E x c e l l e n c y A m b a s s a d o r o f I t a l y t o I n d i a n k a k e x g l s o l d s y , L o d f r v k o z g A
e s v k l c d k / , k u b l v l s H h v d f k Z d j u k p l g r k g m e s k M p E j d o y m j k s , o a O k k j d s y , d k Z u g h d j r k g s
o j u t l e k f t d l s k , o a v k Z o a d Y p j d s c < l o s d s y , g e u s c g q d k Z d ; s g s x t j k r e a h u e j n f k k H h j r e a q l e h j f t y s
e a c k < , o a v f u d k M , o a v U i k d f r d v k n k d s e ; c g q c n k ; k n k u f n ; k g s H h y o M k , o a p k s A < e s e M & M e h y
d h p u g e k j s n l ; k s j k g h c u o k b z b A b l o' k Z e k u h k e j ; e a h e g s ; k d h e g P o d k h t y L o l o y E c u ; k u k e a g e k j s
L r j i j 1 d j k A l s h h v f / d d s d k Z d j o k s x ; A H h j r h ' k l = h l a h , o a d y k d k c < l o k n s s d s y , f i N y s 10 o' k k e a

geus. Fkuh egfo| ky; , oaf| ky; k s 2001 s v f d d k Øe v k k r fd; şft l eansk d ş; kfr ulekd y d k j kausvi uh i z r f; kanA

vlt e a ş, d d k i q % e k s e/ i k j u s d s y, ekuuh k j r e f r L e f r t h o j z u h ekuuh J h x t ş z f g t h f [k a j] ekuuh J h l k k t h c g s k ekuuh J h d k y g y t h x t j z , o a r k i l H n f o f K B v f r f f x . k d k , o a n l; k a d k g k n d v k k j i d V d j r s q q v i u k l F k u x g . k d j r k g a v k u d n ———

List of members who joined hands to form Bhilwara Chamber of Commerce & Industry in 26th August 1966

1.	Rajasthan Spinning & Weaving Mills Ltd	Associate Member
2.	Mewar Textile Mills Ltd	Associate Member
3.	Bhopal Mining Works	Associate Member
4.	Nathany Company	Ordinary Member
5.	Seth Puslal Mansinghka Pvt Ltd	Ordinary Member
6.	Mahadeo Cotton Mills Ltd	Ordinary Member
7.	Mansinghka Export Company	Ordinary Member
8.	Udaipur Mineral Development Syndicate Pvt Ltd	Ordinary Member
9.	Rajasthan Sizing Factory	Ordinary Member
10.	Ganesh Industries	Ordinary Member
11.	Shri Ram Balabux	Ordinary Member
12.	Rajasthan Machinery & Tractor Company	Ordinary Member
13.	R.R. Contractor & Company	Ordinary Member
14.	Ajay Vijay Spinning Mills	Ordinary Member
15.	Rajasthan Commercial House	Ordinary Member
16.	Ramprasad Ramswarop	Ordinary Member
17.	Sudarshan Aurvedic Pharmaceuticals	Ordinary Member
18.	Narayandas Shyamsunder	Ordinary Member
19.	Seth Satyanarayan Nathany & Co	Ordinary Member
20.	A.L.Chechani & Company	Ordinary Member

List of members who joined hands to form Mewar Chamber of Commerce & Industry, the Divisional Chamber of Mewar Region

Sr.	Name of Member	Category	Name of Representative
1	Rajasthan Spinning & Weaving Mills Ltd	Associate Member	Shri L.N.Jhunhunwala/Shri H.S.Ranka
2	Mewar Textile Mills Ltd	Associate Member	Shri S.M.Lodha /Shri B.S.Bagri
3	Rajasthan Vanaspati Products	Associate Member	Shri M.P.Mansinghka/ K.K.Mansinghka
4	Lake Palace Hotel, Udaipur	Associate Member	M.K.Mahendra Singh
5	Udaipur Distillery Co (P) Ltd, Udaipur	Associate Member	Shri F.B.Ilavia
6	Bhopal Mining Works	Ordinary Member	Shri K.L.Mathur
7	Nathany Company	Ordinary Member	Shri S.P.Nathany
8	Seth Puslal Mansinghka Pvt Ltd	Ordinary Member	Shri S.P.Mansinghka
9	Mahadeo Cotton Mills Ltd	Ordinary Member	Shri S.K.Mansinghka
10	Mansinghka Export Company	Ordinary Member	Shri S.P.Mansinghka
11	Udaipur Mineral Development Syndicate Pvt Ltd	Ordinary Member	Shri M.L.Chittora
12	Rajasthan Sizing Factory	Ordinary Member	Shri G.S.Agarwal
13	Ganesh Industries	Ordinary Member	Shri S.R.Darooka
14	Shri Ram Balabux	Ordinary Member	Shri R.L.Garg
15	Rajasthan Machinery & Tractor Company	Ordinary Member	Shri M.S.Murdia
16	R.R. Contractor & Company	Ordinary Member	Shri L.M.Patel
17	Shri Ram Bhagat Ram	Ordinary Member	Shri G.K.Agarwal

18	Ajay VIjay Spinning Mills	Ordinary Member	Shri Prem Chand Jain
19	Rajasthan Commercial House	Ordinary Member	Shri S.L.Pokharna
20	Sudarshan Aurvedic Pharmaceuticals	Ordinary Member	Shri D.S.Ajmera
21	Ramprasad Ramswarop	Ordinary Member	
22	Duduwalla & Company	Ordinary Member	
23	Narayandas Shyamsunder	Ordinary Member	Shri Ramsharan Das
24	Seth Satyanarayan Nathany & Co	Ordinary Member	Shri S.K.Nathany
25	A.L.Chechani & Company	Ordinary Member	Shri A.L.Chechani
26	Manohar Lal Mansinghka	Ordinary Member	Shri M.L.Mansinghka
27	Nathmal Moondra	Ordinary Member	Shri N.Moondra
28	Jaideo Singh	Ordinary Member	Shri Jaideo Singh
29	Laxmi Candle Manufacturing Co	Ordinary Member	Shri B.L.Agarwal
30	Jagdish Industries	Ordinary Member	Shri P.R.Saraff
31	Shri Babu Lal Daruka	Ordinary Member	Shri B.L.Daruka
32	Rambilas Chandram	Ordinary Member	Shri Ram Gopal
33	Vikramditya Singh Rakhilal	Ordinary Member	Shri R.L.Khandelwal
34	Hari Ram Nathany	Ordinary Member	Shri K.K.Nathany
33	Ramrai Ramprasad Kothari	Ordinary Member	Shri R.R.Kothari
36	Makhanlal Jugalkishore	Ordinary Member	Shri V.K.Mansingka
37	Chaturbhuj Dal & Oil Mill	Ordinary Member	Shri R.S.Jagetia
38	Ladulal Roshanlal	Ordinary Member	Shri Ladu Lal
39	Bharat Oil Mills	Ordinary Member	Shri Bhanwar Lal
40	Surya Brothers	Ordinary Member	Shri Shanti Lal
41	Yadav Transport Com	Ordinary Member	Shri Rajendra Singh
42	Rajasthan Mineral Company	Ordinary Member	Shri M.P.Rajgarhia
43	Surana & Company	Ordinary Member	Shri N.K.Surana
44	Alok Radio & Electricals	Ordinary Member	Shri L.P.Seth
45	Kacharmal Godha & Co	Ordinary Member	Shri Poonam Bhai
46	Ramlal & Sons	Ordinary Member	Shri H.S.Kachhawaha
47	M.R.Textile Industries	Ordinary Member	Shri Bhag Chand
48	Pradeep & Company	Ordinary Member	Shri P.K.Mathur
49	Maharana Talkies	Ordinary Member	Shri Abbas Ali
50	Ganpatlal Bhanwarlal, Gangapur	Ordinary Member	Shri B.L.Hiran
51	Chhotulal Ajitsingh, Gulabpura	Ordinary Member	Shri Kistur Chand
52	R.S.Dani & Company, Ajmer	Ordinary Member	Shri R.S.Dani
53	Udaipur Cement Works, Udaipur	Ordinary Member	Shri S.R.Nevatia
54	Udaipur Cotton Mills, Udaipur	Ordinary Member	Shri R.K.Mohta
55	R.B.Seth Moolchand Nemi Chand P Ltd, Mandal	Ordinary Member	Shri B.L.Choudhary
56	Ram Karan Sharma, Pur	Ordinary Member	Shri R.K.Sharma
57	Nathu Lal Shankar Lal, Shahpura	Ordinary Member	Shri S.L.Rathi
58	Mewar Fertilizers, Bhilwara	Ordinary Member	Shri G.C.Jagetia
59	Kailash Chand Jain, Bhilwara	Ordinary Member	Shri K.C.Jain
60	Vijay Mica Mining Company	Ordinary Member	Shri C.K.Kashyap
61	Shankar Lal Agarwal	Ordinary member	
62	Suresh Kothari, Bhilwara	Ordinary member	
63	Rashik Bihari Mathur, Bhilwara	Ordinary member	
64	Pratap Singh Agriculture Farm, Jagpura	Ordinary member	
65	Aurved Sevasharma, Udaipur	Ordinary member	
66	Choturam Hariram Pvt Ltd, Kishangarh	Ordinary member	
67	Mangalram & Company, Nimbahera	Ordinary member	
68	Khaitan Enterprises, Gangapur	Ordinary member	
69	Diesel Engineers, Bhilwara	Ordinary member	

i t k d s e g e f g e j k t; i k y e k u u h J h o h i h f i g t h d k l o k r

j k t; i k y i n d h' k f x g. k d s c n i t k d s e g e f g e j k t; i k y e k u u h J h o h i h f i g f i n u l 31 v x l r 2016 d k s t y d k M k f t y s e a v i u s f d x l o c n u l s, o d e h i d n l s r x < x l o e a k h u d s i o t o k d L o - J h f d' k u f i g p d M o r d h e f v z k y l d k z k d j u s d f y, i k j A b l v o l j i j g e h x < g o b z V h i j p e j d s v / { k J h v f u y e k u f i g d k j e k u n e g k f p o J h l v z d k k u l k u h i o z { k M W h, e c s o k y J J h v l j, u f e r y J J h o h d s e k u f i a d k J h M h v e j n j, l f g r d b z n l; k a u s e k M p e j d h v l j s l s t o L o k r f d; k A g o b z V h l s h f i g l h n l s r x < d s f y, j o k u g l s x; A

GST- REVITALISING INDIAN INDIRECT TAXATION

Bimal Jain FCA, FCS, LLB, B.Com (Hons)

Goods and Services Tax ("GST") is a destination based consumption tax levied at multiple stages of production and distribution of goods and services, with taxes on inputs credited against taxes on output. GST is going to be big game changer and under proposed GST regime, all the major taxes levied under the indirect taxation i.e. Central Excise, Service tax, VAT/CST etc., would be brought under the ambit of GST. Hence, the prevailing concepts of manufacturing of goods/ provision of services/ sale of goods would no longer be relevant as tax would be levied on 'supply' of goods and/or services.

Recently, on June 14, 2016, the Government has put the Model GST Law on public domain after getting in-principle nod from the Empowered Committee of State Finance Ministers, and most importantly, now, the Rajya Sabha has unanimously passed the long-delayed Constitution (122nd Amendment) Bill, 2014 on GST ("GST Bill") on August 3, 2016 with certain key amendments, which includes dropping of 1% additional tax on inter-state supply of goods, full (100%) compensation to States for any revenue loss for a period of 5 years, etc., followed by their adoption in Lok Sabha on August 8, 2016, in a way, signalling that the GST might mark its advent from April 1, 2017.

It is imperative that Trade and Industry should understand key provisions in the Model GST law including the intention of the legislation along with the probable impact on their business operations. We are summarising herewith an overview and key highlights of the Model GST Law along with analyses on likely implications of inclusive definition of supply, for easy digest:

Overview of the Model GST Law:

The Model GST Law is a model, which the Central Government and each of the State Governments would use to draft their respective Central and State GST Acts. Further, a Model of the Integrated GST (IGST) Act, 2016 ["Model IGST Act"], which will govern levy of GST on inter-State supplies by the Central Government, is also issued.

The Model GST Law provides an insight on the governing provisions regarding levy and collection of GST. The Model GST Law also states that the Act shall be referred as the Central/ State Goods and Services Tax Act, 2016 ["Model CGST/SGST Act"]. The Model CGST/SGST Act consists of 162 clauses divided into 25 Chapters along with 4 schedules and Rules as to Valuation under GST. Further, the Model IGST Act consists of 33 clauses divided into 11 Chapters.

Key Highlights of the Model GST Law are as follows:

Levy of, and Exemption from, GST :

- q Levy and collection of Central GST ("CGST")/ State GST ("SGST") and Integrated GST ("IGST")
 - w On Intra-State supplies of goods and/ or services: CGST & SGST shall be levied by the Central and State Government respectively, at the rate to be prescribed;
 - w On Inter-State supplies of goods and/ or services: IGST shall be levied by the Central Government at the rate to be prescribed.
- q Reverse charge basis
Notification may be issued for providing specific categories of supply of goods and/or services, on which, GST is payable by the person receiving such goods and/ or services, on reverse charge basis.
- q Composition levy
A registered taxable person, whose aggregate turnover in a financial year does not exceed Rs. 50 lakhs, shall be provided an option to pay, in lieu of the tax payable by him, an amount calculated at such rate as may be prescribed, but not less than 1% of the turnover during the year, subject to following conditions:
 - w The benefit of composition scheme shall not be granted to a taxable person who effects any Inter-State supplies of goods and/or services
 - w The taxable person opting for composition levy shall not collect any tax from the recipient to whom goods and/ or services are supplied;
 - w No credit of input tax shall be allowed.

q Taxable person - Threshold limit to pay tax

A person is liable to pay tax if his aggregate turnover in a financial year exceeds Rs. 10 lakhs. However, a person conducting business in any of the North Eastern States including Sikkim, is required to pay tax if his aggregate turnover exceeds Rs. 5 lakhs.

The Central Government, a State Government or any Local Authority shall be regarded as a taxable person in respect of activities or transactions in which they are engaged as public authorities other than the activities or transactions as specified in Schedule IV to this Act, like activities of issuance of passport, visa, birth certificate etc.

q Persons not to be considered as taxable person

- a) Any person who provides services as an employee to his employer in the course of, or in relation to his employment, or by any other legal ties creating the relationship of employer and employee as regards working conditions, remunerations and employer's liability;
- (b) Any person engaged in the business of exclusively supplying goods and/or services that are not liable to tax under this Act;
- (c) Any person, liable to pay tax under reverse charge basis, receiving services of value not exceeding the amount as may be prescribed in a year for personal use, other than for use in the course or furtherance of his business.

Registration:

Threshold limit

A supplier is required to get registered under the GST if his aggregate turnover in a Financial Year exceeds Rs. 9 lakhs and Rs. 4 Lakhs where business is conducted in any of the North Eastern States including Sikkim.

No threshold exemption for persons making Inter-State supply and those who are required to pay GST under reverse charge mechanism.

Place of registration

A supplier has to take registration in the State from where taxable goods and/or services are supplied.

Taxable Event: Supply

In the Model GST Law, a uniform and single taxable event 'supply' would replace multiple taxable events i.e. manufacture, provision of service and sale, etc., as prevalent in the present regime. Thus, the constant monitoring and compliance required for keeping track of varied tax trigger points at present would fade away in GST, but, simultaneously, the term 'supply' will hold the greatest significance and shall be important in determining the taxability of all transactions, whether commercial or otherwise under GST regime.

Section 3 of the Model CGST/SGST Act, 2016 [also applicable for the Model IGST Act vide Section 2(f) thereof] specifies the meaning and scope of the term supply, broadly, in the following manner:

Broad Category	Sub- section of Section 3	Particulars
	1	Supply includes:
Normal supply of goods and/or services	1(a)	All forms of supply of goods and/or services such as sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business.
Import of service	1(b)	Importation of service, whether or not for a consideration and whether or not in the course or furtherance of business.
Supply Without consideration	1(c)	A supply specified in Schedule I (Matters to be treated as supply without consideration), made or agreed to be made without consideration.
Supply of goods v/s Supply of services	2	Schedule II (Matters to be treated as supply of goods or services), in respect of matters mentioned therein, shall apply for determining what is, or is to be treated as either supply of goods or supply of services.
Principal - Agent Transaction	2A	Where a person acting as an agent who, for an agreed commission or brokerage, either supplies or receives any goods and/or services on behalf of any principal, the transaction between such principal and agent shall be deemed to be a supply.

Broad Category	Sub- section of Section 3	Particulars
Power(s) of Central/State government	3	Subject to sub -section 2, the Central or a State Government may, upon recommendation of the GST council, specify, by notification, the transactions that are to be treated as: - (i) a supply of goods and not as a supply of services; or (ii) a supply of services and not as a supply of goods; or (iii) neither a supply of goods nor a supply of services.
Branded service by an aggregator under trade or brand name	4	Notwithstanding anything contained in sub -section 1, the supply of any branded service by an aggregator, as defined in sec 43B, under a brand name or trade name owned by him shall be deemed to be a supply of the said service by the said aggregator.

Point of taxation:

q Time of supply of goods

CGST/SGST shall be payable at the earliest of the following:

- (i) Date on which the goods are removed for supply to the recipient (in case of movable goods); or
- (ii) Date on which the goods are made available to the recipient (in case of immovable goods); or
- (iii) Date of issuing invoice by supplier; or
- (iv) Date of receipt of payment by supplier, or
- (v) Date on which recipient shows the receipt of the goods in his books of account.

q Time of supply of services

The time of supply of services shall be as under:

- (i) The date of issue of invoice or the date of receipt of payment, whichever is earlier, if the invoice is issued within the prescribed period; or
- (ii) The date of completion of the provision of service or the date of receipt of payment, whichever is earlier, if the invoice is not issued within the prescribed period; or
- (iii) The date on which the recipient shows the receipt of services in his books of account, in a case where the provisions of (i) or (ii) do not apply.

Place of supply of goods and/ or services :

Since, the proposed GST framework will work on the principle of destination based consumption tax, place of supply rules plays an important role to build up a mechanism to determine taxable jurisdictions for the smooth implementation of GST. It becomes more important in case of Inter-State transactions and e-commerce transactions. Thus, the relevant provisions have been prescribed for determining the place of supply of goods and/ or services under Chapter IV of the Draft IGST Act.

Determination of the Value of supply of goods and services :

In this regard, Draft GST Valuation (Determination of the Value of Supply of Goods and Services) Rules, 2016, has been prescribed, which shall apply to the supply of goods and/or services under the IGST/CGST/SGST Act. Methods prescribed for determination of value of supply are as follows:

- a) Transaction Value Method: The value of goods and/or services shall be the transaction value i.e. the value determined in monetary terms.
- b) Comparison Method: Where value of supply cannot be determined under the Transaction Value Method, the value shall be determined on the basis of transaction value of goods and/or services of like kind and quality supplied at or about the same time to customers.
- c) Computed Value Method: Where value cannot be determined under the Comparison method, it shall be based on a computed value which shall include cost of production, manufacture or processing of the goods or, the cost of the provision of services, the charges, if any, for design & brand and amount towards profit & general expenses equal to that usually reflected in supply of goods and/or services of the same class or kind as the goods and/or services being valued which are made by other suppliers.
- d) Residual Method: Where the value cannot be determined under the Computed Value method, the value shall be determined using reasonable means consistent with the principles and general provisions of the Valuation Rules.

Valuation in certain cases: Provisions prescribed in relation to the valuation in the case of Pure Agent (such as exclusion of the expenditure or costs incurred by the service provider as a pure agent of the recipient of service subject to the fulfilment of the conditions);

Money Changer (such as for a currency, when exchanged from, or to, Indian Rupees (INR), the value shall be equal to the difference in the buying rate or the selling rate, as the case may be, and the Reserve Bank of India (RBI) reference rate for that currency at that time, multiplied by the total units of currency, etc.) are also prescribed under the Draft Valuation Rules.

Payment of tax, interest, penalty and other amounts:

Every deposit towards tax, interest, penalty, fee or any other amount by a taxable person shall be made by internet banking or by using credit/debit cards or National Electronic Fund Transfer (NEFT) or Real Time Gross Settlement (RTGS) or by any other mode.

The amount shall be credited to the electronic cash ledger of such person to be maintained in the manner as may be prescribed.

Returns:

Every registered taxable person shall be required to furnish the following returns:

- q Monthly Return: Every registered taxable person shall have to file a monthly return, electronically, of inward and outward supplies of goods and/or services, input tax credit availed, tax payable, tax paid and other particulars as may be prescribed within 20 days after the end of such month.
- q Return for Composition Scheme: A registered taxable person paying tax under composition scheme shall have to furnish a return for each quarter or part thereof, electronically, within 18 days after the end of such quarter.
- q TDS Return: Every registered taxable person who is required to deduct tax at source shall furnish a return, electronically, within 10 days after the end of month in which deduction is made.
- q Return for Input Service Distributor: Every Input Service Distributor shall file return for every calendar month or part thereof, electronically, within 13 days after the end of such month.
- q First Return: Every registered taxable person shall have to furnish the first return from the date on which he became liable to registration till the end of the month in which the registration has been granted.
- q Annual return: Every registered taxable person except certain specified person shall have to furnish an annual return for every financial year electronically on or before the 31st day of December following the end of such financial year.
- q Final return: Every registered taxable person who applies for cancellation of registration shall have to furnish a final return within three months of the date of cancellation or date of cancellation order, whichever is later, in a prescribed form.

Utilization of input tax credit:

Credit available of	To be utilised against only
CGST	1st preference : CGST 2nd preference: IGST
SGST	1st preference: SGST 2nd preference: IGST
IGST	1st preference: IGST 2nd preference: CGST 3rd preference: SGST

It is to be noted that input tax credit on account of CGST shall not be available for payment of SGST and vice versa.

Refund:

Any person claiming refund of any tax and interest, if any, paid on such tax or any other amount paid by him, may make an application in that regard to the proper officer of IGST/CGST/SGST before the expiry of two years from the relevant date in such form and in such manner as may be prescribed.

However, the limitation of two years shall not apply where such tax or interest or the amount referred to above has been paid under protest.

A taxable person may also claim refund of any unutilized input tax credit at the end of any tax period subject to the conditions specified.

E-commerce - Tax at source to be deducted on online sales of goods and/or services

Every E-commerce operator who is directly or indirectly, owns, operates or manages an electronic platform that is engaged in facilitating the supply of any goods and/or services or in providing any information or any other services incidental to or in connection therewith (like Amazon, Flipkart etc.), but shall not include persons engaged in supply of such goods and/or services on their own behalf, shall, at the time of credit of any amount to the account of the supplier of goods and/or services or at the time of payment of any amount in cash or by any other mode, whichever is earlier, collect an amount, out of the amount payable or paid to the supplier, representing consideration towards the supply of goods and/or services made through it, calculated at such rate as may be notified.

Tax deduction at source :

The Central or a State Government may mandate certain Departments, Local Authority, Governmental agencies, etc., to deduct tax at the rate of 1% on the notified goods and/or services, where the total value of such supply, under a contract, exceeds Rs. 10 lakhs.

GST compliance rating score :

Every taxable person shall be assigned a GST compliance rating score based on his record of compliance with the provisions of the GST Act. The GST compliance rating score shall be updated at periodic intervals and intimated to the taxable person and also placed in the public domain, which in return, shall enhance the reputation of the taxable person.

Issuance of Notification from retrospective effect:

The Central/ State Government may, on the recommendation of the Council, make rules, including rules conferring the power to issue notifications with retrospective effect under those rules, to carry into effect the purposes of this Act.

Transitional Provisions :

The transitional provisions have also been provided in respect of various matters which, inter alia, includes:

- q Migration of existing taxpayers to GST
- q Treatment of carried forward Cenvat credit and unavailed Cenvat credit
- q Issue of supplementary invoices, debit or credit notes where price is revised in pursuance of a contract
- q Pending refund claims to be disposed of under earlier law
- q Treatment of long term construction/ works contracts, etc.

The availability of Draft Model GST Law enables the Trade and Industry to plan the transition from the existing Indirect tax regime to the GST regime. It is important that a thorough analysis of the Draft GST Law is undertaken so as to provide necessary suggestions/ feedback to the Government.

Frequently Asked Questions (FAQs) on GST

Following are the answers to the various frequently asked questions relating to GST, released by Government on August 3, 2016 (source: <http://pib.nic.in/>):

Question 1. What is GST? How does it work?

Answer: GST is one indirect tax for the whole nation, which will make India one unified common market.

GST is a single tax on the supply of goods and services, right from the manufacturer to the consumer. Credits of input taxes paid at each stage will be available in the subsequent stage of value addition, which makes GST essentially a tax only on value addition at each stage. The final consumer will thus bear only the GST charged by the last dealer in the supply chain, with set-off benefits at all the previous stages.

Question 2. What are the benefits of GST?

Answer: The benefits of GST can be summarized as under:

For business and industry

Easy compliance: A robust and comprehensive IT system would be the foundation of the GST regime in India. Therefore, all tax payer services such as registrations, returns, payments, etc. would be available to the taxpayers online, which would make compliance easy and transparent.

Uniformity of tax rates and structures: GST will ensure that indirect tax rates and structures are common across the country, thereby increasing certainty and ease of doing business. In other words, GST would make doing business in the country tax neutral, irrespective of the choice of place of doing business.

Removal of cascading: A system of seamless tax-credits throughout the value-chain, and across boundaries of States, would ensure that there is minimal cascading of taxes. This would reduce hidden costs of doing business.

Improved competitiveness: Reduction in transaction costs of doing business would eventually lead to an improved competitiveness for the trade and industry.

Gain to manufacturers and exporters: The subsuming of major Central and State taxes in GST, complete and comprehensive set-off of input goods and services and phasing out of Central Sales Tax (CST) would reduce the cost of locally manufactured goods and services. This will increase the competitiveness of Indian goods and services in the international market and give boost to Indian exports. The uniformity in tax rates and procedures across the country will also go a long way in reducing the compliance cost.

For Central and State Governments

Simple and easy to administer: Multiple indirect taxes at the Central and State levels are being replaced by GST. Backed with a robust end-to-end IT system, GST would be simpler and easier to administer than all other indirect taxes of the Centre and State **levied so far.**

Better controls on leakage: GST will result in better tax compliance due to a robust IT infrastructure. Due to the seamless transfer of input tax credit from one stage to another in the chain of value addition, there is an in-built mechanism in the design of GST that would incentivize tax compliance by traders. Higher revenue efficiency: GST is expected to decrease the cost of collection of tax revenues of the Government, and will therefore, lead to higher revenue efficiency.

For the consumer

Single and transparent tax proportionate to the value of goods and services: Due to multiple indirect taxes being levied by the Centre and State, with incomplete or no input tax credits available at progressive stages of value addition, the cost of most goods and services in the country today are laden with many hidden taxes. Under GST, there would be only one tax from the manufacturer to the consumer, leading to transparency of taxes paid to the final consumer.

Relief in overall tax burden: Because of efficiency gains and prevention of leakages, the overall tax burden on most commodities will come down, which will benefit consumers.

Question 3. Which taxes at the Centre and State level are being subsumed into GST?

Answer :

At the Central level, the following taxes are being subsumed:

- a. Central Excise Duty,
- b. Additional Excise Duty,
- c. Service Tax,
- d. Additional Customs Duty commonly known as Countervailing Duty, and
- e. Special Additional Duty of Customs.

At the State level, the following taxes are being subsumed:

- a. Subsuming of State Value Added Tax/Sales Tax,
- b. Entertainment Tax (other than the tax levied by the local bodies), Central Sales Tax (levied by the Centre and collected by the States),
- c. Octroi and Entry tax,
- d. Purchase Tax,
- e. Luxury tax, and
- f. Taxes on lottery, betting and gambling.

Question 4. What are the major chronological events that have led to the introduction of GST?

Answer: GST is being introduced in the country after a 13 year long journey since it was first discussed in the report of the Kelkar Task Force on indirect taxes. A brief chronology outlining the major milestones on the proposal for introduction of GST in India is as follows:

- a) In 2003, the Kelkar Task Force on indirect tax had suggested a comprehensive Goods and Services Tax (GST) based on VAT principle.
- b) A proposal to introduce a National level Goods and Services Tax (GST) by April 1, 2010 was first mooted in the Budget Speech for the financial year 2006-07.
- c) Since the proposal involved reform/ restructuring of not only indirect taxes levied by the Centre but also the States, the responsibility of preparing a Design and Road Map for the implementation of GST was assigned to the Empowered Committee of State Finance Ministers (EC).
- d) Based on inputs from Govt of India and States, the EC released its First Discussion Paper on Goods and Services Tax in India in November, 2009.
- e) In order to take the GST related work further, a Joint Working Group consisting of officers from Central as well as State

Government was constituted in September, 2009.

f) In order to amend the Constitution to enable introduction of GST, the Constitution (115th Amendment) Bill was introduced in the Lok Sabha in March 2011. As per the prescribed procedure, the Bill was referred to the Standing Committee on Finance of the Parliament for examination and report.

g) Meanwhile, in pursuance of the decision taken in a meeting between the Union Finance Minister and the Empowered Committee of State Finance Ministers on 8th November, 2012, a 'Committee on GST Design', consisting of the officials of the Government of India, State Governments and the Empowered Committee was constituted.

h) This Committee did a detailed discussion on GST design including the Constitution (115th) Amendment Bill and submitted its report in January, 2013. Based on this Report, the EC recommended certain changes in the Constitution Amendment Bill in their meeting at Bhubaneswar in January 2013.

i) The Empowered Committee in the Bhubaneswar meeting also decided to constitute three committees of officers to discuss and report on various aspects of GST as follows:-

(a) Committee on Place of Supply Rules and Revenue Neutral Rates;

(b) Committee on dual control, threshold and exemptions;

(c) Committee on IGST and GST on imports.

j) The Parliamentary Standing Committee submitted its Report in August, 2013 to the Lok Sabha. The recommendations of the Empowered Committee and the recommendations of the Parliamentary Standing Committee were examined in the Ministry in consultation with the Legislative Department. Most of the recommendations made by the Empowered Committee and the Parliamentary Standing Committee were accepted and the draft Amendment Bill was suitably revised.

k) The final draft Constitutional Amendment Bill incorporating the above stated changes were sent to the Empowered Committee for consideration in September 2013.

l) The EC once again made certain recommendations on the Bill after its meeting in Shillong in November 2013. Certain recommendations of the Empowered Committee were incorporated in the draft Constitution (115th Amendment) Bill. The revised draft was sent for consideration of the Empowered Committee in March, 2014.

m) The 115th Constitutional (Amendment) Bill, 2011, for the introduction of GST introduced in the Lok Sabha in March 2011 lapsed with the dissolution of the 15th Lok Sabha.

n) In June 2014, the draft Constitution Amendment Bill was sent to the Empowered Committee after approval of the new Government.

o) Based on a broad consensus reached with the Empowered Committee on the contours of the Bill, the Cabinet on 17.12.2014 approved the proposal for introduction of a Bill in the Parliament for amending the Constitution of India to facilitate the introduction of Goods and Services Tax (GST) in the country. The Bill was introduced in the Lok Sabha on 19.12.2014, and was passed by the Lok Sabha on 06.05.2015. It was then referred to the Select Committee of Rajya Sabha, which submitted its report on 22.07.2015.

Question 5. How would GST be administered in India?

Answer: Keeping in mind the federal structure of India, there will be two components of GST – Central GST (CGST) and State GST (SGST). Both Centre and States will simultaneously levy GST across the value chain. Tax will be levied on every supply of goods and services. Centre would levy and collect Central Goods and Services Tax (CGST), and States would levy and collect the State Goods and Services Tax (SGST) on all transactions within a State. The input tax credit of CGST would be available for discharging the CGST liability on the output at each stage. Similarly, the credit of SGST paid on inputs would be allowed for paying the SGST on output. No cross utilization of credit would be permitted.

Question 6. How would a particular transaction of goods and services be taxed simultaneously under Central GST (CGST) and State GST (SGST)?

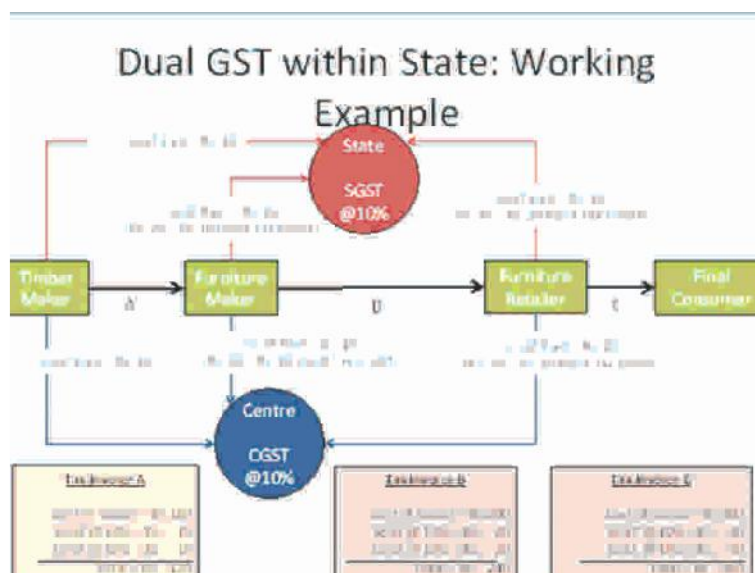
Answer: The Central GST and the State GST would be levied simultaneously on every transaction of supply of goods and services except on exempted goods and services, goods which are outside the purview of GST and the transactions which are below the prescribed threshold limits. Further, both would be levied on the same price or value unlike State VAT which is levied on the value of the goods inclusive of Central Excise.

A diagrammatic representation of the working of the Dual GST model within a State is shown in Figure 1 below.

Figure 1: GST within State

Question 7. Will cross utilization of credits between goods and services be allowed under GST regime?

Answer: Cross utilization of credit of CGST between goods and services would be allowed. Similarly, the facility of cross



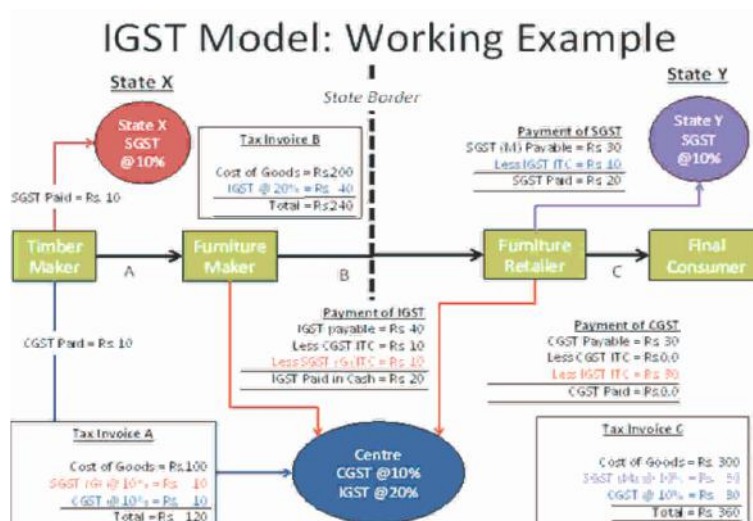
utilization of credit will be available in case of SGST. However, the cross utilization of CGST and SGST would not be allowed except in the case of inter-State supply of goods and services under the IGST model which is explained in answer to the next question.

Question 8. How will be Inter-State Transactions of Goods and Services be taxed under GST in terms of IGST method?

Answer: In case of inter-State transactions, the Centre would levy and collect the Integrated Goods and Services Tax (IGST) on all inter-State supplies of goods and services under Article 269A (1) of the Constitution. The IGST would roughly be equal to CGST plus SGST. The IGST mechanism has been designed to ensure seamless flow of input tax credit from one State to another. The inter-State seller would pay IGST on the sale of his goods to the Central Government after adjusting credit of IGST, CGST and SGST on his purchases (in that order). The exporting State will transfer to the Centre the credit of SGST used in payment of IGST. The importing dealer will claim credit of IGST while discharging his output tax liability (both CGST and SGST) in his own State. The Centre will transfer to the importing State the credit of IGST used in payment of SGST. Since GST is a destination-based tax, all SGST on the final product will ordinarily accrue to the consuming State.

A diagrammatic representation of the working of the IGST model for inter-State transactions is shown in Figure 2 below.

Figure 2



Question 9. How will IT be used for the implementation of GST?

Answer: For the implementation of GST in the country, the Central and State Governments have jointly registered Goods and Services Tax Network (GSTN) as a not-for-profit, nonGovernment Company to provide shared IT infrastructure and services

to Central and State Governments, tax payers and other stakeholders. The key objectives of GSTN are to provide a standard and uniform interface to the taxpayers, and shared infrastructure and services to Central and State/UT governments.

GSTN is working on developing a state-of-the-art comprehensive IT infrastructure including the common GST portal providing frontend services of registration, returns and payments to all taxpayers, as well as the backend IT modules for certain States that include processing of returns, registrations, audits, assessments, appeals, etc. All States, accounting authorities, RBI and banks, are also preparing their IT infrastructure for the administration of GST. There would be no manual filing of returns. All taxes can also be paid online. All mis-matched returns would be auto-generated, and there would be no need for manual interventions. Most returns would be self-assessed.

Question 10. How will imports be taxed under GST?

Answer: The Additional Duty of Excise or CVD and the Special Additional Duty or SAD presently being levied on imports will be subsumed under GST. As per explanation to clause (1) of article 269A of the Constitution, IGST will be levied on all imports into the territory of India. Unlike in the present regime, the States where imported goods are consumed will now gain their share from this IGST paid on imported goods.

Question 11. What are the major features of the Constitution (122nd Amendment) Bill, 2014?

Answer: The salient features of the Bill are as follows:

- a) Conferring simultaneous power upon Parliament and the State Legislatures to make laws governing goods and services tax;
- b) Subsuming of various Central indirect taxes and levies such as Central Excise Duty, Additional Excise Duties, Service Tax, Additional Customs Duty commonly known as Countervailing Duty, and Special Additional Duty of Customs;
- c) Subsuming of State Value Added Tax/Sales Tax, Entertainment Tax (other than the tax levied by the local bodies), Central Sales Tax (levied by the Centre and collected by the States), Octroi and Entry tax, Purchase Tax, Luxury tax, and Taxes on lottery, betting and gambling;
- d) Dispensing with the concept of 'declared goods of special importance' under the Constitution;
- e) Levy of Integrated Goods and Services Tax on inter-State transactions of goods and services;
- f) GST to be levied on all goods and services, except alcoholic liquor for human consumption. Petroleum and petroleum products shall be subject to the levy of GST on a later date notified on the recommendation of the Goods and Services Tax Council;
- g) Compensation to the States for loss of revenue arising on account of implementation of the Goods and Services Tax for a period of five years;
- h) Creation of Goods and Services Tax Council to examine issues relating to goods and services tax and make recommendations to the Union and the States on parameters like rates, taxes, cesses and surcharges to be subsumed, exemption list and threshold limits, Model GST laws, etc. The Council shall function under the Chairmanship of the Union Finance Minister and will have all the State Governments as Members.

Question 12. What are the major features of the proposed registration procedures under GST?

Answer: The major features of the proposed registration procedures under GST are as follows:

- i. Existing dealers: Existing VAT/Central excise/Service Tax payers will not have to apply afresh for registration under GST.
- ii. New dealers: Single application to be filed online for registration under GST.
- iii. The registration number will be PAN based and will serve the purpose for Centre and State.
- iv. Unified application to both tax authorities.
- v. Each dealer to be given unique ID GSTIN.
- v. Deemed approval within three days.
- vi. Post registration verification in risk based cases only.

Question 13. What are the major features of the proposed returns filing procedures under GST?

Answer: The major features of the proposed returns filing procedures under GST are as follows:

- a. Common return would serve the purpose of both Centre and State Government.
- b. There are eight forms provided for in the GST business processes for filing for returns. Most of the average tax payers would be using only four forms for filing their returns. These are return for supplies, return for purchases, monthly returns and annual return.
- c. Small taxpayers: Small taxpayers who have opted composition scheme shall have to file return on quarterly basis.
- d. Filing of returns shall be completely online. All taxes can also be paid online.

Question 14. What are the major features of the proposed payment procedures under GST?

Answer: The major features of the proposed payments procedures under GST are as follows:

- i. Electronic payment process- no generation of paper at any stage
- ii. Single point interface for challan generation- GSTN
- iii. Ease of payment – payment can be made through online banking, Credit Card/Debit Card, NEFT/RTGS and through cheque/cash at the bank
- iv. Common challan form with auto-population features
- v. Use of single challan and single payment instrument
- vi. Common set of authorized banks
- vii. Common Accounting Codes

Video Presentations on GST

Watch the following videos to enrich knowledge regarding the key takeaways of the Model GST Law and the areas to be worked upon under the Model GST Laws – CGST, SGST and IGST:

Highlights of Draft GST Law, 2016: <https://www.youtube.com/watch?v=7ByfCXugAk0>

Presentation on Draft GST Law - Levy, Taxable Event: Supply, Taxable Person, Composition Scheme: <https://www.youtube.com/watch?v=XrWHZMZf8GQ>

GST impact & preparedness for Service sector: <https://www.youtube.com/watch?v=0Hwh92GSsm-A>

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GST BILL GETS PRESIDENT'S ASSENT – NOW BECOMES A LAW

The Government's plan to roll out Goods and Services Tax (“GST”) from April 1, 2017, has moved an inch closer to the reality with the Hon'ble President Shri. Pranab Mukherjee signing the Government's flagship Constitution (122nd Amendment) Bill, 2016 on GST (“GST Bill”), on 8th Sept 2016. The much-awaited GST now becomes a law with President signing the GST Bill after more than 16 States (BJP-ruled Assam being the first one) ratified it.

After being assented by the President, the **GST Bill will be enacted as the Constitution (101st Amendment) Act, 2016**, to pave the way for much-awaited roll out of the landmark tax reform that will create a common national market of 1.25 billion people. GST, the biggest indirect tax reform since independence, is aimed at dismantling Inter-State barriers to trade in goods and services by subsuming a slew of around 17 indirect taxes viz. Excise Duty, Service Tax, VAT, CST, Luxury tax, Entertainment Tax, Entry Tax, etc.

Earlier, the Rajya Sabha has unanimously passed the ambitious GST Bill, as amended with over 2/3 majority on August 3, 2016, followed by its approval by the Lok Sabha on August 8, 2016. The key to forging consensus was the amendments the National Democratic Alliance (NDA) effected in the GST Bill, which importantly included dropping of 1% additional tax on Inter-State sale of goods and a definite provision in the statute for 100% compensating the States for any revenue loss for 5 years, amongst others.

With the President giving his assent to the GST Bill, a GST Council will be set up within 60 days of the enactment of the GST Bill, comprising the Union Finance Minister as Chairman, MOS–Revenue/ Finance and State Finance Ministers as Members of the GST Council, which will make important recommendations on GST rates, Common list of Exempted goods and services, dual control & adjudication, subsumation of surcharge and cesses, etc. Thereafter, following legislations—Central GST (CGST) and Integrated GST (IGST) will have to be passed by Parliament and a State GST (SGST) legislation by each of the State Legislatures.

The States and the Centre are working overtime and talking to stakeholders to draft the CGST, SGST and IGST laws, which are to be passed in the Winter Session of Parliament in November this year. Today is indeed a landmark day for the economy.

BHILWARA DISTRICT MINERAL SURVEY REPORT

(As per guidelines given in Gazette Notification of Ministry of "Environment, Forest and Climate Change" Dated 15.01.2016)

Over view of Mining Activity in the District

Mineral Occurrences

Bhilwara district is well known for mica mining in the country for considerable long period but after the discovery of huge deposit of lead-zinc near village Rampura-Agucha by state department, this district has attained national importance. Other important minerals available in the district are copper ore, soapstone, clay, quartz, feldspar, garnet, dolomite, clacite, limestone, silica sand, marble, granite and sandstone.

Mineral wise description is given below:

Basemetal deposits

Agucha Lead-Zinc deposits:

The Rampura-Agucha lead zinc deposit is associated with high grade metamorphic rocks belonging to "Banded Gneissic Complex". It is located about 15 km. SE of Gulabpura. Since its discovery by the state department of Mines and Geology in 1977, the district has attained significance because of the deposit has huge potential. It is the richest and largest zinc deposit in India with over 60 million tonnes of ore containing +1.5% lead and +13% zinc. It occurs as wedge-shaped ore body and persists up to a proved depth of 320 m. over a strike length of 1 km. After preliminary investigation the area has been leased out to H.Z.L. which has already started exploration. A super smelter has also been set up at Chanderia near Chittaurgarh based on this deposit.

Pur-Banera Lead-Zinc-Copper belt:

The lead, copper and zinc deposits of Pur-Banera belt are extending over 30 km. strike length 5 km. width from Gurlan in the south-west to Banera in northeast in form of disseminations, stringers and thin films. The basemetal mineralisation is associated with magnetite amphibolite, cale-schist and cale-gneisses. The Pur-Banera block contains indicated reserves of 1.65 million tonnes of ore with 1.05% copper while the Banera block carries an indicated reserve of 2.98 million tonnes with 1.05% copper. Further Samodi. Dewas and Devpura, blocks carry reserves of the order of 14.13 million tonnes of low grade ore containing 1.5% to 2% zinc and 1.2% lead.

Pur-Banera magnetite deposit:

The banded magnetite quartzite and ferruginous carbonate rocks inter layered with mica schist occur as persistent horizon and are exposed along a series of discontinuous ridges in Pur-Banera area over a strike length of 29 km. The possible reserves of magnetite quartzite and the associated ferruginous carbonate rock are estimated to be about 45 million tonnes upto general ground level and 522 million tonnes to a depth of 50 m. below the ground level. These are expected to contain 16 M.T. and 172 M. T. of magnetite averaging 33% iron and 2.48% SiO₂. The deposit is of low grade but is amenable to beneficiation by magnetic process.

Soapstone:

The soapstone deposits in Bhilwara district are one of the best grade and are located at Ghevaria, Chainpura, Kishangarh, Bagwara, Asanmata, Bhilai Kheda, Kacholia, Amargarh, Chhabria, Abhaipur, Bhunagar and near Jahajpur. The Ghevaria deposit is the single largest soapstone deposit in the country which is estimated to contain 20 million tonnes of reserves. The soapstone occurrences are confined to dolomitic limestone / quartzite belonging to Pre- Aravallis. Two parallel ridges of dolomitic limes one extend from Ghevaria in the south west upto J ahajpur in the north east for a distance of more than 32 km. All the important deposits of soapstone in this area are located on these ridges. The soapstone occurs mainly as veins and lenticular pockets of varying dimensions. The soapstone is generally of pale greenish to light green in colour. Near surface it is off-coloured, stained yellow and red but at depth becomes snow-white coloured and also improves in quality.

Mica:

The Bhilwara district is prominent through out the country as a mica-mining centre in Rajasthan. There are three mica belts in the state. The Bhilwara mica belt runs east to west and covers Bhilwara, Deoli and Tonk districts. Another belt runs from KuanriaGangapur to Mandal and the third from Kankroli to Kishangarh. The important places are Bhunas, Danta, Tunka, Mandal, Gandhi, Jamoli etc. Two to three decades back the production of mica from district was prominent but presently its production is limited owing to change in technology which replaces the use of mica with other substance.

Feldspar:

Feldspar occurs in the pegmatite rock and it is being quarried & prominently occurred in Asind, Mandal Sahara, Raipur, Banera tehsils of Bhilwara district. Occurrences of Soda & Potash feldspar were reported in these tehsils.

Quartz:

After Ajmer, Bhilwara district is next for the production of quartz in the state. In this district important localities are - Bakliya, Sulwara, Papdiya, Dholi, Ganeshpura, Devatri, Jakampura, Doulatgarh, Rajaji Ka Khera, Takatpura, Ratanpura etc.

Garnet:

There are huge deposits of abrasive garnet (almandine) in Bhilwara district found in garnetmica schist of Aravalli Supergroup and schist & gneiss of Mangalwar Complex. Important occurrences are found at Kadnapura, Rupaheli, Agucha Koduta, Deori and Samodi. Small quantity of gem variety garnet is also found with abrasive garnet.

Dolomite

Koshithal : There are two parallel bands of dolomite exposed over a strike length of about 5 km. and width varying from 40 to 140 m. The dolomite is crystalline, medium to coarse grained, highly fractured and jointed, white and grey in colour. Reserves of 9.3 million tonnes upto 10 m. depth of indicated category and 9.3 million tonnes upto next 10 m. of inferred category have been estimated. It contains 15 to 21 % MgO with an average -2.44% SiO₂ and 32% CaO.

Jahajpur area:

Fine-grained crystalline, hard compact, grey, white pink dolomite is a major formation of Jahajpur Group of Bhilwara Supergroup. In most of the area the dolomite is talcose in nature and has been leased out. The hard, compact, fine grained, grey dolomite can be used as flux in steel industry. Some of the dolomite bands have also been identified suitable for block mining near Panchanpura and Bandha.

Kotri area:

Medium grained crystalline, white, buff coloured dolomite is quarried as marble near Kanti, Kishanpura, Jetpura etc. areas of Kotri tehsil.

Mandalgarh:

A small band (500 x 250 m.) of dolomite (analysing 18.92 to 21.7% MgO and 0.16 to 1.8% SiO₂) having 2 million tonnes reserve have been assessed in Mandalgarh area.

Asbestos:

Asbestos occurs in ultrabasic rocks near BaranaSalwara area in Asind tehsil. About 10,000 tonne of reserves have been estimated.

Beryl:

Beryl occurs in mica-pegmatites. Some of the important locations are near Tuholi, Bhunas, Jampura, Deori etc.

Flourite:

Occurrence of flourite was noted near village Dantra in Asind tehsil. Fluorite mineralization is confined to fracture filling, joints, small cavities in granite and granite gneisses. There is no workable deposit in the area.

Marble:

Dolomite marble belonging to Pur-Banera and Jahajpur Groups and some calc-silicate bands found in Pre- Aravalli rocks are being worked for marble in different areas on Bhilwara distt. A brief account of different marble areas is given below:

Mujras:

Mujras village is located about 15 km. southwest of Bhilwara town. Marble bands are extending for 800 m. in length and 150 to 200 m. in width. The marble is medium to coarse grained, hard compact and dull white in colour with black and brownish black bands. The area is leased out for block mining.

Jetpura:

Near village Jetpura 30 to 40 mts. thick bands of crystalline, medium to coarse-grained, white to dull white marble is found. Due to intrusion of pegmatites, quartz and amphibolites, only small size blocks can be excavated from this area.

Panchanpura:

It lies 15 km. south of Jahajpur where marble belt has been identified along the southeastern slope of the hill. The marble is fine-grained, white to chocolate in colour with alternate grey coloured bands. Part of the area is leased out for block mining and rest area falls in forest.

Sarankhera & Kanti Area:

This area is the best known for marble in Kotri teh. of Bhilwara distt. The marble is medium-grained, fractured at top, but at depth fractures gradually become less and blockability improves. Owing to green bands and pattern in white colour, the marble of the area has got good market value and in fairly good demand.

Phyllite and schist:

Phyllite, garnetiferous chlorite schist, fine garnet sericite schist are also being quarried and used as decorative building stone. Cut and sized tiles of Badnor area are being exported. Near village Tikar, Kishorpura and in adjoining area in Jahajpur tehsil there is a scope for mining of garnetmica schist, gamet-sericite schist, mica-chlorite schist and phyllite as decorative bulding stone.

Sand Stone:

Large expanse of the upper Bhandar sandstone is exposed around Menal in the southwestern corner of the district to Bundi in NNE. Bijoliyan is a small town located about the middle of it and quarries have developed all around these places with greater concentration towards south and west. Sand stone is purple to reddish brown in colour with pale white bands. It is compact, massive and having quadrangular joints. The importnt mining area is Bijoliyan, Barisal, Nava Nagar, Banioka- Talab etc.

Silica Sand:

Occurrence of silica sand in Bhilwara district is known near village Jawal in Kotri tehsil where it is found in 150x15 m. area upto 8 m. depth containing 98.60% SiO₂ and 0.44% R₂O₃. About 32400 tonne reserves of silica sand have been estimated. The area is already leased out.

Clay:

Good qualiy china clay deposits are known to occur near villages Kakrolia, Bhimai Kheda, Chandpura etc. in Kotri tehsil, Jikli, Biletha, Amalda etc. in Jahajpur tehsil and Mangrop in Bhilwara tehsil covering about 67 sq. km. area and having total reserves of about 22 million tonnes. In Mangrop area deposits of good quality China clay are found. It has analysed 47.17% SiO₂, 33.63% Al₂O₃, 1.7% Fe₂O₃, 3.26% Na₂O and K₂O. It is suitable for manufacture of sanitary wares, tiles, potteries and other uses. About 2 million tonnes of clay reserves are available in the area.

Limestone:

Two distinct belts of limestone occure near Mandalgarh and Jahajpur. In addition to these there are smaller occurrences near Balev, Ampura, Karana etc.

Limestone deposit near Mandalgarh:

The limestone belt extends for a strike length of 15 kms. from Ruppura to Patiyal in Mandalgarh tehsil through Daulji Ka Khera, Hamadpura, Mandiyardi, Hamiriya etc. villages. The width of the limestone band varies from 50 to 200 meters. The deposit is of complex nature. Generally it is grey and chocolate-red in colour. Grey coloured limestone is marginal cement grade while red is shaly in nature.

The deposit can be divided in 3 blocks namely:

1. Daulji Ka Khera Block
2. Hamadpura-Mandiyardi Block and
3. Mandiyardi-Patiyal Block

In Daulji Ka Khera block, limestone is exposed for 1.5 kms. strike length and concealed upto Hamadpura for further 4 kms. The width is 150 m. It is medium to fine grained and chocolate in colour. Department has carried out investigation by putting 8 boreholes totalling 247.15 m. drilling and proved 10.63 million tonnes reserves having average 44% CaO, 1.8% MgO and 14.6% SiO₂.

In Hamadpura block, limestone is exposed for 4 kms. length with an of average 100 m. width. 8 boreholes with 265.55 m. drilling were put in the area. On the basis of drilling 16.65 million tonne limestone reserves containing 44% CaO, 1.78% MgO and 14.68% SiO₂ have been proved.

In Mandiyardi sub-block, there are two limestone bands. The northern band is exposed over a strike length of about 2 kms. with an average width of 30 m. while the southern band is exposed for 1.5 kms. and 60 m width. Drilling carried out in 3 boreholes has proved 2.38 million tonne reserves containing 44% CaO, 1.78% MgO and 14.50% SiO₂ in the prospected block. In addition to these about 4 million tonnes reserves have been inferred.

In Patiyal sub-block, limestone extends for 1 km. length and average 65 m. width. 97.50 m. drilling was carried out in 2 boreholes has poroved 1.22 million tonnes reserves containing 42.70% CaO, 1.78% MgO and 16% SiO₂.

Limestone deposit near Balev-Gopalpura :

Limestone occurring near Balev, Gopalpura is fine to medium grained, crystalline, white and pale green in colour. It contains 46 to 47% CaO, 4 to 4.3% MgO and 2.5 to 4.6% SiO₂. Due to its pleasing colours block mining for marble was carried out in the area.

Limestone deposits near Amargarh:

Limestone deposit of Hindoli Group of Bhilwara Supergroup occurs near Amargarh village of Jahajpur tehsil. It extends for over 3 kms. in strike length from Amargarh in SW to Gelaji in NE with varying width of 20 to 200 m. It is fine to medium grained, light pink, grey and buff in colour. It contains 42 to 50.6% CaO, 0.2 to 1.4% MgO and 6.5 to 20% SiO₂.

Limestone deposit of Ampura area:

This band is located about 40 kms NNW of Mandalgarh town. The limestone belongs to Bhilwara Supergroup and is exposed near village Ampura over an area of 55x250 m. Investigations carried out have revealed that it is dolomitic limestone analysing 14.10 to 21.76% MgO, 29.4 to 38.08% CaO and below 1 % SiO₂. Small limestone occurrences of 100 to 150 m. length occur near Chitamba and Naga Ka Baria village containing 48 to 54.74% CaO, upto 1.2% MgO and upto 7.70% SiO₂. About 40,000 tonnes reserves have been inferred. Occurrences of 3 kms long and 50 to 500 m. wide band of crystalline limestone has been observed near Shahpura and Narana. Spot samples indicated 42 to 47% CaO, 1.20 to 2.4% MgO and 9 to 12% SiO₂.

Granite: The granite mining was not known in the district before a decade. By the efforts of state Mines and Geology department, granite quarrying was started in the district at number of places. After launching of the Granite Policy-1994, department has identified number of granite areas in the district and were notified after delineation for leasing. The important granite areas of the district are Kidimal (Pink), Katar (Greyish pink), Bor-Ka-Baria (whitish grey), Naya Talab (cobra skin black), Rampura and Narelli (cobra black), Shivpura (cobra pink), Udai Ramji-Ka-Guda (black), PhakoliaChitamba-Dhuwala (cobra black), Bhatewar (pink), Kameri (grey to pink), Bhita.(pink), Bhania (pink), Gyangarh (cobra black) etc.

Barytes:

Occurrences of barytes have been located by the state department near villages JipiaDhulkhera in Bhilwara tehsil in the form of medium to coarse grained, brownish white coloured, lensoidal bands containing 2.75 to 72.90% BaSO₄. It extends from northwest of Dhulkhera to east ofKheri over 1350 m. strike length and 10-20 m. width. About 1/3rd (i.e. 350 m.) part falls

Details of Royalty or Revenue received in last three years.

Details of Royalty of Revenue Received in last three years

(in Lakhs)

S.No.	Name Of Mineral	2013-14	2014-15	2015-16
1	Soapstone	649.37	803.97	1027.65
2	Chinaclay	80.32	132.67	129.67
3	Quartz	0.45	0.47	0.24
4	Yellow Ocher	0.57	0.68	0.54
5	Sandstone	3227.55	3474.73	2750.33
6	Mica	3.22	2.96	6.89
7	Feldspar	420.81	537.35	704.75
8	Calcite	1.29	0.31	0
9	Red ocher	5.30	6.96	41.04
10	Kynite	0.40	0	0.65
11	Lead & Zinc	73969.54	91351.29	73614.76
12	Abrasive Garnet	0.45	0.54	1.21
13	Silica Sand	0	0	0
14	Iron Ore	2152.84	3809.73	3006.89
15	Masonry Stone	333.42	565.09	553.08
16	Bajri	2557.93	2765.72	2820.45
17	STP	36.47	45.73	9.54
18	Marbal	50.15	20.76	67.81
19	Granite	438.41	669.12	1081.06
20	Phyllite Schist	0.84	1.32	1.35
21	Ordinary Clay	0.25	0.15	0.33
22	Limestone Burning	5.10	2.18	24.93
23	Sand Permit	46.17	51.20	202.13
24	Others	322.49	27.57	94.30
Total		84303.43	104270.5	86139.60

MAN-MADE FIBRE YARNS EXPORT CONTINUES UPTREND, UP 35.9% IN VALUE

100% man-made fibre yarns export from India was valued at US\$20.76 million in June 2016, up 35.9 per cent YoY while volumes were at 7.82 million kg, up 40.5 per cent as compared to the same month last year. The total volume comprised 2.93 million kg of polyester yarn, 3.81 million kg of viscose yarn and 1.07 million kg of acrylic yarn.

Polyester yarn exports were up 6.9 per cent in value while viscose yarn exports value surged 108.3 per cent during the month. Acrylic yarn exports saw a drastic plunge of 24.7 per cent in June. Unit price realization was down US cents 14 a kg for polyester from a year ago and that of viscose yarn was down US cent 1 a kg. Acrylic yarn unit price realization was down US cents 70 a kg year on year basis.

Polyester spun yarns were exported to 49 countries in June with total volumes at 2.93 million kg, of which, 23.2 per cent was shipped by Turkey alone. Twelve new destinations were found for polyester yarn this June, of which, Canada, Argentina, Uganda, Algeria and Russia were the major ones.

Turkey, Egypt and Indonesia were the fastest growing markets for polyester yarns while four countries did not import any polyester yarns during the month including Botswana and Nigeria.

Viscose yarn export was at 3.81 million kg and were exported to 25 countries with Iran at the top, followed by Belgium. Both these markets accounted for 45.7 per cent of all viscose yarn exported in June.

Brazil, Egypt, Germany and Indonesia were the fastest growing markets for viscose yarns while Portugal, United Kingdom, Canada, China and Turkmenistan were the new major markets.

Pakistan, South Korea and Vietnam were the major ones among the 7 countries that did not import any viscose yarns during the month.

(Source: YarnsandFibers News Bureau, August 03, 2016)

ANTI-DUMPING DUTY TO HIT MMF SECTOR

Summary: The anti-dumping duty on PTA will certainly monopolize yarn manufacturing business and big industries will rule the prices of yarn in the domestic market. "The domestic spinners in the industry predicted that the anti-dumping will crush over 20,000 small and medium polyester fibre and polyester yarn manufacturers in the country. The prices of yarn will be increased by Rs 3 to Rs 4 per kilogram. This will end competition within the industry, which will be totally inequitable for the finished product Indian consumers. Federation of Gujarat Weavers Association (FOGWA) president Ashok Jirawala told TOI, "The anti-dumping duty on PTA will have a cascading effect on weavers and end users as well. The government's decision will benefit a couple of giant industries that manufacture yarn.

SURAT: The country's largest man-made fabric (MMF) hub in Surat is to be adversely affected by the decision of Government of India's finance ministry to impose definitive anti-dumping duty on purified terephthalic acid (PTA) imports from China, Iran, Taiwan, Indonesia and Malaysia. Industry sources said the anti-dumping duty on PTA imports from foreign countries will create a monopoly of big spinning houses and that small and medium-scale spinners in Surat and Mumbai will have to suffer. This will further escalate yarn prices by Rs 3 to Rs 5 per kilogram in the domestic market, thereby increasing the final cost of the polyester fabric manufactured in Surat. As per the government notification, the PTA imports from China, Iran, Taiwan, Indonesia and Malaysia will attract duty ranging from \$85.67 per tonne to \$168.76 per tonne. The high import duty will prevent small spinners in Surat and other places in the country from importing PTA, main raw material for manufacturing of yarn. PTA - a white, free flowing crystalline powder - is the primary raw material for the manufacture of polyester chips, which in turn is used in a number of applications in textiles, packaging, furnishings, consumer goods, resins and coatings. Surat Art Silk Cloth Manufacturers' Association (SASCMA) secretary Dinesh Zaveri told TOI, "There is an urgent need for anti-dumping duty on fabrics and not PTA imported from China and other foreign countries.

The government's decision will benefit a couple of giant industries that manufacture yarn. The anti-dumping duty on PTA will certainly monopolize yarn manufacturing business and big industries will rule the prices of yarn in the domestic market. The prices of yarn will be increased by Rs 3 to Rs 4 per kilogram. "The domestic spinners in the industry predicted that the anti-dumping will crush over 20,000 small and medium polyester fibre and polyester yarn manufacturers in the country.

(Source: TOI, NYOOOZ, August 08, 2016)

25 NEW TEXTILE MACHINERY TO BE LAUNCHED AT ITME 2016

As many as 25 new products for the textile sector will be launched at the 10th India International Textile Machinery Exhibition (ITME) to be held in Mumbai in December this year.

The products, which would benefit the entire textile industry, include eight for the spinning sector, seven for processing and nine for weaving, Chairman of India ITME 2016, Sanjiv Lathia told reporters last night here.

Apart from new products, 162 new companies, including 32 from abroad, will participate and showcase their products at the six-day event beginning December 3.

The event, which is supported by the Union Heavy Industry and Textile Machinery Department with Gujarat as the state partner, makes it the only privately organized exhibition supported by central and state governments, Lathia said.

A new and exclusive hall for digital printing, testing and measuring equipment, dye stuff and chemicals will be showcased by overseas companies, including those from Taiwan, Turkey, Italy, China and Australia.

Another major attraction will be green technology and waste water technology from Italy, China and India, which will provide much required solutions for domestic textile units, he said.

Estimating that the exhibition will see 1.5 lakh visitor footfall, Lathia said ITME 2016 is a catalyst and also the best avenue to take advantage of India's improving manufacturing competitiveness, cost advantage and large urban and rural market.

(Source: Press Trust of India, Business Standard, August 08, 2016)

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स्वर्ण जयन्ती समारोह में उपस्थित सम्मानित सदस्य।



दोपहर भोज में सम्मिलित माननीय श्री जी एस खिंवसर,
जिला कलक्टर डॉ टीना कुमार, पुलिस अधीक्षक श्री पी एम शर्मा
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स्वर्ण जयन्ती समारोह में सांस्कृतिक कार्यक्रम।



31 अगस्त 2016 को हमीरगढ हवाई पट्टी पर विमान से उतरते हुए
पंजाब के महामहिम राज्यपाल माननीय श्री वी पी सिंह।



पंजाब के महामहिम राज्यपाल माननीय श्री वी पी सिंह का स्वागत करते हुए
मानद महासचिव श्री एस पी नाथानी।



माननीय राज्यपाल का स्वागत करते हुए चेम्बर के वरिष्ठ सदस्य।



शहर हमारा जिम्मेदारी भी हमारी

शहर साफ और सुन्दर बना रहे -
हमें ही सुनिश्चित करना है

- सड़क पर कचरा ना फेंकें, ना गंदगी फैलायें ना दीवारों पर लिखें ।
- घरों, स्कूलों, व्यवसायिक स्थलों एवं दुकानों आदि के बाहर सफाई का ध्यान रखें ।
- शहर की ऐतिहासिक धरोहरों का ध्यान रखना भी हमारी ही जिम्मेदारी है ।



यह विज्ञापन
हिन्दुस्तान जिंक (वेदान्ता ग्रुप)
द्वारा जनहित में जारी