Special Edition on the occasion of

Professor Ravi Ravindran
Annual Endowment Lecture

Theme:
Managing IoT Enabled Enterprises: Challenges in Coordinating Massively Parallel, Dynamic Distributed Systems

NATCOM 2017
16th and 17th November 2017
at VIVANTA by TAJ
M.G. Road, Bangalore
NATCOM is the national convention of IIMM professionals and is held every year. SCALE (Supply Chain and Logistics Exposition) is the signature event of IIMM, Bangalore branch being held continuously since the year 2000 and is patronized by many of the top organizations. These two events are being hosted at Bangalore on the 16th and 17th of November 2017 at VIVANTA by TAJ, M.G. Road, Bangalore. This event provides a platform to share and gain knowledge, understand the latest trends and tools, development and advances happening around the world in the area of Supply Chain Management. This event has been an excellent platform for networking with Supply Chain Professionals, academicians across various industry sectors.

### Innovative and new Feature Promotions

<table>
<thead>
<tr>
<th>Delegate Fee</th>
<th>Souvenir Advertisement Tariff (Colour)</th>
</tr>
</thead>
<tbody>
<tr>
<td>IIMM Members</td>
<td>Rs. 8,500</td>
</tr>
<tr>
<td>Non Member</td>
<td>Rs. 9,000</td>
</tr>
<tr>
<td>Group of 5 or more delegates</td>
<td></td>
</tr>
<tr>
<td>From the same organization: 10% Discount</td>
<td></td>
</tr>
<tr>
<td>GST @ 18%is payable on the above fee</td>
<td></td>
</tr>
<tr>
<td>Back Cover (C)</td>
<td>Rs. 1,00,000</td>
</tr>
<tr>
<td>Inside Cover – Front &amp; Back</td>
<td>Rs. 75,000</td>
</tr>
<tr>
<td>Full Page (C)</td>
<td>Rs. 30,000</td>
</tr>
<tr>
<td>Half Page (C)</td>
<td>Rs. 15,000</td>
</tr>
<tr>
<td>Full Page (BW)</td>
<td>Rs. 10,000</td>
</tr>
<tr>
<td>Half Page (BW)</td>
<td>Rs. 5,000</td>
</tr>
</tbody>
</table>

### Sponsorship

<table>
<thead>
<tr>
<th>Category</th>
<th>INR</th>
<th>Delegates</th>
<th>Backdrop</th>
<th>Sponsorship</th>
</tr>
</thead>
<tbody>
<tr>
<td>Event Sponsor</td>
<td>5,00,000</td>
<td>8</td>
<td>✓</td>
<td>Inside Cover Full Page</td>
</tr>
<tr>
<td>Platinum Sponsor</td>
<td>4,00,000</td>
<td>6</td>
<td>✓</td>
<td>Full Page</td>
</tr>
<tr>
<td>Gold Sponsor</td>
<td>3,00,000</td>
<td>4</td>
<td>✓</td>
<td>Full Page</td>
</tr>
<tr>
<td>Silver Sponsor</td>
<td>2,00,000</td>
<td>2</td>
<td>✓</td>
<td>Full Page</td>
</tr>
<tr>
<td>Lunch Sponsor</td>
<td>2,50,000</td>
<td>3</td>
<td>✓</td>
<td>Full Page</td>
</tr>
<tr>
<td>Dinner Sponsor</td>
<td>2,00,000</td>
<td>2</td>
<td>✓</td>
<td>Full Page</td>
</tr>
<tr>
<td>Delegate Kit Sponsor</td>
<td>1,00,000</td>
<td>1</td>
<td>✓</td>
<td>Full Page</td>
</tr>
<tr>
<td>Other Sponsors</td>
<td>50,000</td>
<td>1</td>
<td>✓</td>
<td>Full Page</td>
</tr>
</tbody>
</table>

For more details and registration, contact

**NATCOM/SCALE 2017 Secretariat**

Indian Institute of Materials Management

304, 306& 307, A Wing, III Floor, Mittal Tower, No.6, M.G. Road, Bangalore – 560 001,

Tel: 080-25327251/52/53 Fax: 25327253 Mobile: 9900862486

E-Mail: iimmgbg@airtelmail.in ; nagaraj.sm@iimmbangalore.org Website: www.iimmbangalore.org
Dear Member,

Supply chain is all about anticipation and avoidance of risks. Accurate or close to accurate predictions go a long way in mitigating these risks. Technology has consistently come to our rescue in the collection of data, analysis of data and in helping us to arrive at sound decisions supported by data. However, this is still not adequate and we once again turn to technology to get us real time information instead of relying on historic data to analyse and make decisions. GPS, RFID and other related technologies along with the internet has made real time data collection and analysis a reality. The demand for more accurate and reliable decision making is pushing technology to new frontiers. To be abreast of the latest developments in this field we have instituted Professor Ravi Ravindran’s Endowment Lecture from eminent academicians in the field of SCM for the second year.

IIMM, not to be left behind, has organized this year’s National Conference (NATCOM) on the “Technology Challenges for The Next Generation Supply Chain & Logistics.” This will be an excellent opportunity for all professionals to gain insight into the latest technologies in SCM.

In the last two years this committee has taken steps for all round improvements in all activities associated of the branch. The support of all the members and the advisors in these efforts cannot be overlooked. On behalf of the committee, I would like to thank each one of you for your overwhelming participation and support in all the activities. The support of the back-office staff in the day to day activities has been exemplary. Let us work together to make our branch a model branch for all of IIMM to follow. Thank you.

M.S. SHANKAR NARAYANAN
BRANCH CHAIRMAN
National President
Mr. O.P. Longia (Omni Global Trust, Chandigarh)

Senior Vice President
Mr. G. K. Singh (Central Coalfields Limited, Ranchi)

Vice President (South)
Mr. D. Subramani (KAPL, Bangalore, Karnataka)

National Secretary & Treasurer
Mr. A. K. Mehra (Bilaspur, Chattisgarh)

Distinguished Member and Branch Advisors :
Mr. C.L. Kapoor (Teknic Euchner Electronics)
Mr. C. Subbakrishna (Past National President, IIMM)
Mr. A. Mathias (Past National President, IIMM)
Mr. J.N. Mallya (Past National President, IIMM)

Branch Chairman:
Mr. M.S. Shankar Narayanan (BHEL)

Branch Vice Chairman :
Mr. Srinivas V. Rao (Sakra Hospital)

Hon. Secretary
Mr. Sudheendra K. V. (ADA)

Hon. Treasurer
Mr. D. Lakshmaiah (Indian Institute of Astrophysics)

National Council Members :
Mr. P.M. Biddapaa (MPP Technologies)
Mr. Paul George (DB Schenker India)
Mr. V. Harish (Airbus)
Mr. Channabasappa (KSRTC)
Mr. D. Subramani (KAPL)

Executive Committee Members :
Dr. A. K. Bandopadyaya (M.S.Ramaiah College)
Mr. Akash Gupta (ISRO)
Mr. Viswanathan P. (Management Consultant)
Mr. Sengottaiyan (DISA India Limited)
Mr. Achyutha Rao M.R. (Health Care Global)
Mr. Mahesh Kulkarni (HAL)

Co-opted Member and Adviser
Mr. S.B. Lovekar (BOSCH Management Service)

Co-opted Member :
Mr. G.S. Raju (Sambhram Institute of Technology)
MATEMANEWS is a part of Indian Institute of Material Management, Bangalore Branch has focus to promote educational activity on the supply chain management.

Published in English

See the online version at iimmbangalore.org

Address
Indian Institute of Materials Management,
303, ‘A’ Wing, Mittal Tower,
MG Road, Bangalore, India
Pin Code – 560 001

Telephone : 080 2532 7251/52
Fax : 080 2532 7253

Reprints
Articles from this magazine may be reprinted, with attribution to the author and to IIMM Bangalore’.
A copy of the reproduced article would be appreciated.
Copyrighted photos may not be reproduced.

Print subscription
Rs.100/-

Contents

International Diploma In Supply Chain Management
C. Subbakrishna 5

Government e-Marketplace (GeM)
Akash Kumar Gupta 6-7

Global Supply Chain Strategic Frame work
Pachamuthu Sengottaiyan 8-10

Digital Supply Chain
P. Viswanathan 11-13

100 GST FAQs
14-23

Augmented Reality : Benefits for Logistics Industry
Rahul Brahma 24-25

Digitizing the Supply Chain
Mr. R Sundaram 26-27
HRT Chari

RECAP OF EVENTS
28-30

BRANCH ACTIVITIES
30-32

Disclaimer
Views expressed in MATEMANEWS are the contributors’ and do not necessarily coincide with IIMM, Bangalore.

Cover photo courtesy : GeM & GST Website

Branch Chairman
M.S. Shankar Narayanan

Branch Vice Chairman
Srinivas V. Rao

Hon. Secretary
K.V. Sudheendra

Hon. Treasurer
D. Lakshmaiah

Hon. Editor
Akash Kumar Gupta

Manager (Administration)
S.M. Nagaraj

Vice-President (South)
D.Subramani

National President
O.P. Longia

Printer
Ranganatha Printers

Publisher
Indian Institute of Materials Management, Bangalore Branch

Branch Chairman
M.S. Shankar Narayanan

Branch Vice Chairman
Srinivas V. Rao

Hon. Secretary
K.V. Sudheendra

Hon. Treasurer
D. Lakshmaiah

Hon. Editor
Akash Kumar Gupta

Manager (Administration)
S.M. Nagaraj

Vice-President (South)
D.Subramani

National President
O.P. Longia

Printer
Ranganatha Printers

Disclaimer
Views expressed in MATEMANEWS are the contributors’ and do not necessarily coincide with IIMM, Bangalore.

Cover photo courtesy : GeM & GST Website

Publisher
Indian Institute of Materials Management, Bangalore Branch
Dear Supply Chain Professionals,

Greetings of the Monsoon Season!!!!

Once again, I am happy to present MATEMANEWS on the occasion of Professor Ravi Ravindran Annual Endowment Lecture. On implementation of Goods and Service Tax (GST) by Government of India, now Companies are moving forward to implement it. The present issue of this magazine contains 100 GST related questions along with answers. Hope this will be helpful to you and your organization.

One more sector where Government is focusing now is Digital India under which bringing procurement of all Goods and Services into one platform developed by DGS&D called Government e-Marketplace (GeM). This will certainly bring transparency in the procurement system and it expected that a thousands crore rupees of Government can be saved.

The present day Supply chain is not like as it was five years ago, many technologies have been evolved and it is being adopted. IIMM Bangalore branch always promote the advancement of this field and conducting NATCOM/SCALE-2017 which is scheduled to be held between 16-17 November, 2017 at “Vivanta by Taj, MG Road Bangalore”. The theme for the NATCOM/SCALE-2017 is “Technology challenges for next generation Supply Chain and Logistics”. To know the further details of the event, you are invited to the IIMM Bangalore Branch.

Finally, I would like to express my appreciation to IIMM Bangalore Branch and all authors of the articles in this issue to make this special issue for development of entire supply chain community.

Thank you all !!

AKASH KUMAR GUPTA
Hon.Editor, MATEMANEWS
New and exciting career opened for present management students in Supply Chain Management.

World economics is undergoing a transitional stage with business taking a front seat in all walks of life. The competition quotient is making headway in all business and social life even. Competition is present in student’s life, business life, and even in political life.

Coming to academic and education front there are mundane courses which many students take aimlessly and take a chance to get a job and lead a career life of no excitement but to accept and satisfy with whatever is available. I am now talking a course on newly opened in Supply Chain Management with assured career growth.

“The importance of supply chain management is being felt by all business community whether it is a Software sector, Auto sector, Mining sector, Manufacturing Sector, Textile and Garment sector, Hospital sector & Pharma sector (referred to as Health Care sector) Hotels and resorts (referred to as Hospitality sector), and even Temples and Mutts.”

Since the stake holders invest maximum money in purchasing of Materials and Services in any of the above sectors of industries, maximum attention is on Materials and services. When the concept of managing materials in any company has limited scope, the firms started looking towards their upstream suppliers and also downstream customers to reduce cycle time, reduce cost and to improve quality to be competitive in the market. This process of extending the focus on both sides of their operation is referred to Supply Chain Management. All the chain from the root of raw material supplied by the vendors in various forms to the final products used by the final consumers are linked with logistics which form the chain.

Hence there is unlimited potential in adding value to the products by managing the supply chain smartly and prudently. These are highly specialised techniques imparted in the educational courses by various Universities and Business Schools.

This article is only meant for students to realise that there is a course in Supply Chain Management who may take some graduate courses with the aim of securing a job without any career goal. The candidates with a course on Supply Chain Management is highly preferred by Industries as the course syllabus is targeted for enabling them to work in the area of Material Planning, Procurement, Warehousing, Logistics, Inventory etc.,

The career growth is also assured and there are professionals who started with these departments have reached the top executive levels also. The supply chain manager’s role is also glamorous as much as marketing managers as the value added services by a supply chain manager is recognised and rewarded.

The International Trade Centre, Geneva, which is a part of World Trade Organisation of United Nation Organisation, has developed Modular Learning System of all the functional aspects of supply chain. The students who pass all the modules get International Diploma in Purchasing and Supply Chain Management (IPSCM). This is recognised globally and this may be taken by Engineering students and other Management Students.

I have tried to introduce the subject of Supply Chain Management in all, sectors of Industries and its career opportunities since the subject is gaining more and more importance in Industries. Students can take supply chain management course and reap the benefit of the present trend.
Government e-Marketplace (GeM)

AKASH KUMAR GUPTA
Executive Committee Member,
IIMM Bangalore Branch

Public procurement is a very important part of Government activity. Government e-Marketplace (GeM) – URL www.gem.gov.in is a very bold step of the Government with the aim to transform the way in which procurement of goods and services is done by the Government Ministries/Departments, PSUs, autonomous bodies etc.

Directorate General of Supplies and Disposal (DGS&D) with technical support of NeGD (MeitY) has developed GeM portal for procurement of both Products & Services. GeM is a completely paperless, cashless and system driven e-market place that enables procurement of common use goods and services with minimal human interface. As stated by Prime Minister Narendra Modi on the official government portal,

"The Government is committed to curbing corruption. One of the key aspects of this objective is to minimize Government's human transactional interface. Accordingly, public procurement is being transformed by leveraging technology such as online market places and e-tendering. The Government E-Marketplace (GeM) also offers other advantages such as minimizing prices while maximizing ease, efficiency and transparency, It will help enhance processes in ways such as demand aggregation, real-time price discovery, and prompt automated payments."

Benefits of GeM to the Government, Sellers and the Indian industry and economy

1. **Transparency:** GeM eliminates human interface in vendor registration, order placement and payment processing, to a great extent. Being an open platform, GeM offers no entry barriers to bonafide suppliers who wish to do business with the Government. At every step, SMS and e-Mail notifications are sent to both buyer, his/her head of organization, paying authorities as well as sellers. Online, cashless and time bound payment on GeM is facilitated through integration with PFMS and State Bank Multi Option System (SBMOPS); web-services integration is being extended to payment systems of Railways, Defence, major PSUs and State Governments. Seamless processes and online time-bound payment, which is also mandated by the OM issued by Department of Expenditure, has given confidence to the vendors and reduced their ‘administrative’ cost involved in pursuing officers for timely payment.

2. **Efficiency:** Direct purchase on GeM can be done in a matter of minutes and the entire process in online, end to end integrated and with online tools for assessing price reasonability. For procurements of higher value, the bidding/RA facility on GeM is among the most transparent and efficient, in comparison to e-procurement systems in vogue within the Government sector. For creating a bid/RA, the buyer does not need to create his/her own technical specifications as they have been standardized on GeM. The bid/RA can be created in a matter of minutes and finalized within a minimum of 7 days. The bid/RA is notified via e-mail and SMS to all the eligible suppliers; new suppliers are also notified once they get themselves registered online on GeM and are determined as ‘eligible’ by the system. GeM bidding/RA therefore ensures competition, fair play, speed & efficiency and leads to proper price discovery. The reasonableness of the rates can also be
confirmed through online comparison with market price on leading e-Commerce portals. GeM has started getting feeds from various other public procurement portals in order to ensure that the same item has not been procured at a lesser rate by any other Government agency, from the same or a different vendor. The reasonability of price would be further strengthened by way of integration with GSTN and ICEGATE that will enable the buyer to ascertain the price of an item when it exited the factory gate or when it got imported into the country. These would make GeM an extremely powerful tool in the hands of Government organizations to plan and procure.

3. Secure and safe: GeM is a completely secure platform and all the documents on GeM are e-Signed at various stages by the buyers and sellers. The antecedents of the suppliers are verified online and automatically through MCA21, Aadhar and PAN databases. In addition, SEBI empaneled credit rating agencies are also being used for conducting third-party assessment of suppliers. This would further strengthen due diligence about the veracity of suppliers wanting to do business on GeM. For high value bids/RA on GeM, an e-Bank Guarantee is also being introduced.

GeM is a far better system than the existing one which relies more on financial instruments (EMD in case of tenders for large procurements only) to guarantee good conduct by the suppliers. In the existing system, there is zero check on the antecedents of the suppliers for small value procurements (upto Rs 1 lakh) whose cumulative value is huge across the Government organizations. GeM does a 100% online verification of all vendors irrespective of the value of procurement.

4. Potential to support Make in India: On GeM, the filters for selecting goods which are Preferential Market Access (PMA) compliant and those manufactured by Small Scale Industries (SSI), enables the Government buyers to procure Make in India and SSI goods very easily. Easily accessible MIS also enables the administrators and policy makers to easily and effectively enforce the Government regulations on PMA and SSI sourcing. After the launch of GeM it has been noticed that several leading computer manufacturers have placed PMA compliant products on GeM.

5. Savings to the Government: The transparency, efficiency and ease of use of the GeM portal has resulted in a substantial reduction in prices on GeM, in comparison to the tender, Rate Contract and direct purchase rates. The average prices on GeM are lower by atleast 15-20%, and in some cases even upto 56%. GeM is also doing Demand Aggregation for items that are to be procured by various Central/State Government Departments. Demand Aggregation is expected to further drive the prices south, by way of standardization of specifications and economy of scale. Demand aggregation for most of the common use goods and services is estimated to result in annual savings to the tune of Rs 40,000 Crore per annum. If pursued to its logical conclusion, GeM would eventually emerge as the National Public Procurement Portal, keeping in tune with the Global best practices; most of the OECD countries, like USA, South Korea, UK, Singapore etc, have a single NPPP and as a result annual savings of billions of dollars are made in public procurement, besides giving a fillip to the domestic industry.

The Government e-Marketplace (GeM) portal will manage procurement for ministries and departments for items such as laptops, air conditioners, furniture and items of daily use like stationery at both the state and central level. Services such as taxis and florists are also come under the purview of GeM. Earlier this year, the government amended the General Financial Rules (GFR) to make it mandatory for central and state agencies to route all their office purchases through the GeM portal. Since its scope has broadened exponentially, the government is looking at roping in private companies to build and manage it. All government agencies will have to pay the vendor within 10 days of accepting of goods and services. GeM also aims to speed up payment, addressing one of the biggest concerns of vendors.

It has been estimated that the portal of GeM could contribute about INR 40,000 Crore in savings & future is bright for India.

Jai Hind...
Global Supply Chain Strategic Framework

PACHAMUTHU SENGOTTAIYAN
General Manager (Materials), DISA India,
Executive Committee Member,
IIMM Bangalore Branch

In the past few decades, the strong competition and globalization manifest in world markets have led companies to develop international purchasing strategies involving dramatic price reductions, quality and delivery enhancements, improved cycle times, increased responsiveness to customers, and better financial conditions. In order to effectively support their globalization process, companies have been forced to pursue internationalization strategies for their purchase management.

The literature focusing on the influence of multinational companies’ (MNC) corporate purchasing strategy on affiliates’ global supply strategy (GSS) development reveals a strong link between two key dimensions: supply source (i.e., the level of supply globalization as related to the MNC’s worldwide operating needs) and purchasing location (i.e., the level centralization in relevant purchasing decisions.)

This article, based on the study of a sample of seven Italian MNCs that have expanded their operations to the MERCOSUR (Southern Common Market) area, explores the purchasing strategy definition and development process, focusing on the relationship between its two key dimensions and identifying the definitional criteria used in each of them, as well as their impact on decision-making processes.

All the same, the literature discusses the limitations in international sourcing strategy application when companies lack an integrated and coordinated management of all transactions between subsidiaries and supply sources around the world. Depending on their globalization levels, companies need to develop “global purchasing” strategy based on the integration and coordination among materials, processes, designs, technologies, and suppliers across worldwide purchasing, engineering, and operating locations.

In turn, according to the models developed by Monczka it seems that, as companies move towards globalization in response to greater competitive pressures, global supply strategies evolve through several phases or stages (from a domestic purchasing scenario to global sourcing, through an intermediate international purchasing stage) featuring different purchasing strategies.

Although current literature views global supply strategy as evolving throughout companies’ globalization processes towards strong supply globalization and purchase centralization coherence, several relevant factors or influence dimensions may imply dynamic decision process involving various purchase and supply strategies. In short, this research work intends to identify relevant, procurement-specific criteria and context variables affecting global supply strategy definition in terms of supply source (global or local) and purchasing location (central or local), analyzing the behavioral patterns of these variables as well as their interactions with and influences on strategic alternatives as part of decision-making processes.

The evolution from local to global sourcing is described in the literature as a process entailing different levels of involvement in internationalization, and different types of advantages perceived. Many authors, however, couple this process with an increasing level of centralization of purchasing decisions within the company. Purchasing location strategies refer to this dimension and can vary from central purchases, involving key decisions made by headquarters, to local purchases, where key decisions are made by subsidiaries.
Thus, in a centralized purchasing strategy, key decisions are made by headquarters (associated with suppliers’ certification and selection, price negotiations and agreements, and long-term contract design and elaboration), while operative decisions and follow-up actions in purchasing and sourcing management are handled locally. Conversely, in a decentralized purchasing strategy framework, key decisions are made by subsidiaries or other regional divisions. Although these two dimensions are separate in nature and refer to different strategic aspects, they are discussed in relation to each other in many models presented in the literature.

Describe four stages that build purchasing management internationalization processes, distinguished by the level of involvement in internationalization and the types of perceived advantages entailed by global supply standardization. Each of these stages also involves a clearly defined strategy related to purchasing management centralization, going from buyers at subsidiaries to worldwide business units. These four generic supply source scenarios may be described as follows.

Domestic purchasing, when companies purchase in the domestic market and local sourcing decisions are often made on the basis of custom and regular practices; experimental involvement, when companies coordinate worldwide requirements into a consolidated global purchasing strategy.

<table>
<thead>
<tr>
<th>Level of Involvement of Purchasing Process</th>
<th>Low</th>
<th>High</th>
</tr>
</thead>
<tbody>
<tr>
<td>Low</td>
<td>Domestic Purchasing with Local Strategy</td>
<td>Active involvement with Defensive sourcing strategy</td>
</tr>
<tr>
<td>High</td>
<td>Experimental involvement with defensive Sourcing strategy</td>
<td>Committed involvement with worldwide sourcing strategy</td>
</tr>
</tbody>
</table>

Global Sourcing & Purchasing Strategies Definition Process

Global sourcing and purchasing strategies definition process. The present study reveals that, depending on purchase market features and global strategies, there is a mix of potential alternatives for purchasing global strategies that responds to a behavioral pattern related to above-mentioned criteria. The following situations are identified: Centralized purchase through global supply.

The most common cases are(a) commodity requirements shared by plants, registering a highly concentrated world offer, with significant economic advantages provided by economies of scale drawn from purchase volumes, which quality and cost conditions, due to obvious negotiating leverage advantages resulting from large purchase volumes. In turn, when companies purchase noncritical supplies, locally available at competitive prices and quality levels, they usually resort to locally managed domestic supply to ensure greater responsiveness and flexibility through closer buyer-supplier relationships. However, on occasion, local sourcing—central purchasing and global sourcing—local purchasing alternatives are preferred. Such is the case of strategic supplies featuring local availability at competitive price and quality levels.

Then, companies benefit from local supply on account of physical proximity. Nevertheless, central intervention in purchase management is justified when savings are obtained through negotiating leverage. Also, if companies have a strongly centralised global strategy, key material supply management is included in that global strategy, while purchasing management is also centralised to reduce control risks. MNCs also prefer a global sourcing–local purchasing approach for supplies required by all affiliates, thus obtaining cost and quality competitive advantages from global suppliers.
Usually the materials involved in this approach dimensions (supply source and purchasing location) are interrelated, relevant decision criteria differ, and there is a mix of potential purchasing global strategy alternatives that respond to a specific behavioral pattern associated with these criteria. In the case of strategic or business-related supplies, companies tend to pursue a global supply strategy, whereas local supplies are preferred for all other materials, as long as external vendors do not offer substantial advantages. Also, companies are likely to rely on local definition, regardless of supply source, as long as no relevant grounds are found for headquarters’ involvement.

Thus, although global supply strategy definition (regarding both supply sourcing and purchasing location) at MNCs is part of their evolution towards globalisation, it requires a specific analysis for each type of product and market, calling for dynamic and selective revision to ensure the best global supply chain management performance. The major contribution offered by this research work is a deeper understanding of the interaction between supply source and purchasing location strategies indecision-making processes, analyzing relevant variables’ behaviour and impact on strategic dimensions in a multicase sample.

Indeed, this research study will assist managers to (a) understand the relevant decisional dimensions involved in GSS development, (b) analyse the relevant variables for adequate GSS decisions, (c) differentiate their choices according to the type of material purchased and purchasing market characteristics, and (d) select the most convenient options. It should be noted, however, that this research suffers from certain limitations that should be addressed explicitly. First, it does not provide the necessary grounds to deduce to what extent the above-mentioned criteria are more relevant than the consistent logic between supply globalisation and purchasing management centralisation.

International sourcing emerged initially as a reactive approach designed to reduce production costs in an effort to neutralize the threat of foreign competition. Today, leading edge firms have shifted the focus of their international sourcing efforts to that of a proactive strategy that pursues a sustainable competitive advantage. This article explores the challenges, requirements, and benefits of international sourcing by means of a brief literature review and a discussion of the results of a survey of purchasing managers. The study focuses on the various aspects of international sourcing that affect its ability to impact a firm’s competitiveness.
A world where automation comes together, with technology, to deliver products without human intervention.

If an order is placed by a consumer, 3D printers pick-up, the details, and print the finished product. It is then picked by robots, from the shelves packed and placed, into a self driven truck. The trucks leave the facility, and drones are automatically dispatched from the truck to deliver products while moving. The truck never stops until arriving for re-loading.

Generate a huge data that leverage the supply chain. The same data have a drastic impact on supply chain planners, and agencies around the globe, it is important that you understand how the top emerging trends in the digital supply will shape the supply chain, and transportation process in coming years.

The objective to understand supply chain is on the right path, towards using of digital 3D printers, internet of things:

Methodology surveys conducted by the supply chain, and the methods adapted to digital insights has been different in many ways.

Digital transportation and logistics in supply chain—Telematics and use of Global Positioning devices have changed the life of the driver in a transport vehicle. The drive can see real time traffic, jams, sense, and then shift due to congestion of roads, heavier traffic and also the maintenance status. The dispatcher can also sense the position of the vehicle also able to give the expected time of arrival; this concept is adoptable in supply chain. Digital systems in supply chain are changing rapidly for the logistic convenience.

**Digital procurement in supply chain:** The automation of digital procurement depends upon having real-time data base that combine to join the point of sale, loyalty of information in supply chain process. Procurement has changed considerably in digital supply chain management, with robotic process, automation, cloud based applications, sophisticated analytics, and they have gained importance. Classified procurement has been identified ways to make substantial gains and cost savings.

Digital supply chain will play a significant role in robotics and automation digital transformation to come by. There will be massive productivity gains to be made across manufacturing and logistics and also in the service sectors, as artificial intelligence that takes on some of the workload of certain white collar roles in supply chain. Going into digital network, means capitalizing on the inter-connectedness of all the functions in supply chain. The key is seeing activities to come together and drive operational excellence across the network in supply chain. Will there be a change in demand if you automate exception management, and make it more predictive by leveraging analysis in supply chain.

A world where automation comes together, with technology, to deliver products without human intervention.

If an order is placed by a consumer, 3D printers pick-up, the details, and print the finished product. It is then picked by robots, from the shelves packed and placed, into a self driven truck. The trucks leave the facility, and drones are automatically dispatched from the truck to deliver products while moving. The truck never stops until arriving for re-loading.
Generate a huge data that leverage the supply chain. The same data have a drastic impact on supply chain planners, and agencies around the globe, it is important that you understand how the top emerging trends in the digital supply will shape the supply chain, and transportation process in coming years.

The objective to understand supply chain is on the right path, towards using of digital 3D printers, internet of things:

Methodology surveys conducted by the supply chain, and the methods adapted to digital insights has been different in many ways.

Digital transportation and logistics in supply chain-Telematics and use of Global Positioning devices have changed the life of the driver in a transport vehicle. The drive can see real time traffic, jams, sense, and then shift due to congestion of roads, heavier traffic and also the maintenance status. The dispatcher can also sense the position of the vehicle also able to give the expected time of arrival; this concept is adoptable in supply chain. Digital systems in supply chain are changing rapidly for the logistic convenience.

Digital procurement in supply chain: The automation of digital procurement depends upon having real-time data base that combine to join the point of sale, loyalty of information in supply chain process. Procurement has changed considerably in digital supply chain management, with robotic process, automation, cloud based applications, sophisticated analytics, and they have gained importance. Classified procurement has been identified ways to make substantial gains and cost savings.

Digital supply chain will play a significant role in robotics and automation digital transformation to come by. There will be massive productivity gains to be made across manufacturing and logistics and also in the service sectors, as artificial intelligence that takes on some of the workload of certain white collar roles in supply chain. Going into digital network, means capitalizing on the inter-connectedness of all the functions in supply chain. The key is seeing activities to come together and drive operational excellence across the network in supply chain. Will there be a change in demand if you automate exception management, and make it more predictive by leveraging analysis in supply chain.

If in making new designs to suppliers and switching over production will there be a surge in demand in supply chain. Is there a chance of suppliers calling apart, if predicted in digital supply chain and the aftermarket service is responding to change.

Digital supply chain can deliver: 1. Increase revenue. 2. Reduce cost 3. Reduce working capital. 4. Improve customer service.

Digital supply chain becomes completely integrated, that is fully transparent to all players involved from suppliers of raw materials-components, parts, transporters, and of those suppliers and also finished goods, and finally customers demand fulfillment.

Digital supply chain network will depend upon a number of key technologies, integrated planning, and execution systems, logistic visibility, automation in logistics, smart procurement, and warehousing, spare parts management, and advanced analytics. This will result, and will enable companies to react to disruption in supply chain, and even anticipate them by fully modeling network, and creating, and adjusting supply chain real time in conditions of change.

The digital supply chain in planning and distribution, consists of key elements, which consists of integrated planning, and execution, and logistic visibility and volatility, procurement in modern digital system, smart warehousing, efficient spare parts management, autonomous supply chain management, and B2C logistics, prescriptive supplier analytics, and digital supply chain enablers.
The goal of digital supply chain is ambitious to build, an altogether new kind of supply chain network, that is both resilient, and responsive, and if companies are to make digital supply chain- aggressive, and digital supply chain ecosystem a reality, and gather technologies, and build capabilities it must also find right people with right skills, and manage the supply chain, and transform the entire organization.

The digital supply is a new media, which encompasses the process of delivery from the point of origin (provider) to destination (consumer). In this process the physical media must go through a process in ordering to mature into a consumable product digital media, and must pass through various stages in processing to get to a point in which a consumer can comply the concept of supply chain activities.

Digital Supply chain trends that digitalization that will experience: 1. Picking optimization: when with the use of wireless network, mobile computer, RFID technology, and voice picking, application, it can extend the facilities to the mobile worker in supply chain activities. Mobile and wireless systems make workers more productive, and reduce the labour required to manage materials, Bar code or RFID data to capture improves and preserve inventory accuracy. While providing real time, visibility in supply chain.

Facility planning in digital supply chain the implementation of easy work flow through facility planning, as this saves money, capital investment, freight or container loading, automatic loading facilities which could replace physical loading and unloading, with driverless SUV vehicles, lifts, with heads on display and step-by-step instructions on how efficient load a container given the size, dimensions, weight, and packages, going into it in digital supply chain.

Traffic support in supply chain going digital which is being equipped with Global Position devices systems, and navigation controls that allow carriers to efficiently route shipments, without the distraction to the driver. The display will show the importance when transporting special materials of medical supplies thus maintaining cargo temperature which importance should be given to digital supply chain.

All theses aspects clearly should change the digitalization of supply chain, but one understanding is that how it plays in a work-in-progress. Breaking down some of the enabling technology should help logistic manner, and figure out how to embrace the new era. Technology like predictive analysis better visibility over the movement of goods, and robotics application that help warehouses and distribution centre’s keep pace with all, and play pivotal role in digital supply chain management, so will the realization that new technologies many often lay over the existing system, as a means of trading partner, and better communication system in digital supply chain system.

Digital supply chain is about systems that can be more aware of what is developing and which are quick or smart enough to change the supply chain physical process for optional process.

Digitalization in supply chain will change the world supply chain activities, expecting leaps and bounds in adoption of digital information technology: 1. more process with suppliers will be automated. 2. Organization with real-time status updates of information will be available from across the entire supply chain. 3. Organisation will use more data analytics to bench mark and evaluate the supplier’s performances. 4. Holding suppliers to higher standards will become more and more important, as the pressure moves from transparency, ethical and sustainable supply chain, and the importance of collaborating with suppliers goes beyond of assuring supply and optimizing cost.
The common FAQs received by Government related to Goods and Services Tax (GST) are presented below:

### REGISTRATION

1. **Does aggregate turnover include value of inward supplies received on which RCM is payable?**
   
   Refer Section 2(6) of CGST Act. Aggregate turnover does not include value of inward supplies on which tax is payable on reverse charge basis.

2. **What if the dealer migrated with wrong PAN as the status of firm was changed from proprietorship to partnership?**
   
   New registration would be required as partnership firm would have new PAN.

3. **A taxable person’s business is in many states. All supplies are below 10 Lakhs. He makes an Inter State supply from one state. Is he liable for registration?**
   
   He is liable to register if the aggregate turnover (all India) is more than 20 lacs or if he is engaged in inter-State supplies.

4. **Can we use provisional GSTIN or do we get new GSTIN? Can we start using provisional GSTIN till new one is issued?**
   
   Provisional GSTIN (PID) should be converted into final GSTIN within 90 days. Yes, provisional GSTIN can be used till final GSTIN is issued. PID & final GSTIN would be same.

5. **Whether trader of country liquor is required to migrate to GST from VAT as liquor is out of GST law?**
   
   If the person is involved in 100% supply of goods which are not liable for GST, then no registration is required.

6. **Not liable to tax as mentioned u/s 23 of CGST means nil rated supply or abated value of supply?**
   
   Not liable to tax means supplies which is not leviable to tax under the CGST/SGST/IGST Act. Please refer to definition under Section 2(78) of the CGST Act.

7. **Whether civil contractor doing projects in various states requires separate registration for all states or a single registration at state of head office will suffice?**
   
   A supplier of service will have to register at the location from where he is supplying services.

8. **Whether aggregate turnover includes turnover of supplies on which tax is payable by the recipient under reverse charge?**
   
   Outward supplies on which tax is paid on reverse charge basis by the recipient will be included in the aggregate turnover of the supplier.

9. **If there are two SEZ units within same state, whether two registrations are required to be obtained?**
   
   SEZs under same PAN in a state require one registration. Please see proviso to rule 8(1) of CGST Rules.

10. **Is an advocate providing interstate supply chargeable under Reverse Charge liable for registration?**
    
    Exemption from registration has been provided to such suppliers who are making only those supplies on which recipient is liable to discharge GST under RCM.
### REGISTRATION

<table>
<thead>
<tr>
<th>11.</th>
<th>When is registration in other state required? Will giving service from Nasik to other state require registration in other state?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>If services are being provided from Nasik then registration is required to be taken only in Maharashtra and IGST to be paid on inter-state supplies.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>12.</th>
<th>I have migrated under GST but want to register as ISD. Whether I can apply now &amp; what is the procedure?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>A separate &amp; new registration is required for ISD. New registrations are being opened from 0800 hrs. on 25.06.2017.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>13.</th>
<th>I have enrolled in GST but I forgot to enter SAC codes. What should I do? The status is migrated.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>The same can be filled while filing FORM REG-26 for converting provisional ID to final registration.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>14.</th>
<th>I have ST number on individual name and have migrated to GST. I wish to transfer this on my proprietorship firm.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>This conversion may be done while filling FORM REG-26 for converting provisional ID to final registration.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>15.</th>
<th>Please tell if rental income up to 20 lacs attracts GST or attracts any other charge?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>GST is leviable only if aggregate turnover is more than 20 lacs. (Rs. 10 lacs in 11 special category States). For computing aggregate supplies turnover of all supplies made by you would be added.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>16.</th>
<th>If someone trades only 0% GST items (grains, pulses) then is it necessary to register for GST, if the turnover exceeds ₹ 20 lacs?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>A person dealing with 100% exempted supply is not liable to register irrespective of turnover.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>17.</th>
<th>Is it correct that person dealing exclusively in NIL rated or exempt goods/services liable to register if turnover &gt; 20/10 Lakh?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>There is no liability of registration if the person is dealing with 100% exempt supplies.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>18.</th>
<th>If I register voluntarily though turnover is less than 20 Lakhs, am I required to pay tax from 1st supply I make post registration?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Yes, you would be treated as a normal taxable person.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>19.</th>
<th>Whether a separate GSTIN would be allotted to a registered person for deducting TDS (he has PAN and TAN as well)?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Separate registration as tax deductor is required.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>20.</th>
<th>Is separate registration required for trading and manufacturing by same entity in one state?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>There will be only one registration per State for all activities.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>21.</th>
<th>I am registered in TN and getting the service from unregistered dealer of AP, should I take registration in AP to discharge GST under RCM?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Any person who makes make inter- state taxable supply is required to take registration. Therefore in this case AP dealer shall take registration and pay tax.</td>
</tr>
</tbody>
</table>
## REGISTRATION

22. **Is there any concept of area based exemption under GST?**
   
   There will be no area based exemptions in GST.

23. **If a company in Maharashtra holds only one event in Delhi, will they have to register in Delhi? Will paying IGST from Maharashtra suffice?**
   
   Only if you provide any supply from Delhi you need to take registration in Delhi. Else, registration at Mumbai is sufficient (and pay IGST on supplies made from Mumbai to Delhi).

24. **How long can I wait to register in GST?**
   
   An unregistered person has 30 days to complete its registration formalities from its date of liability to obtain registration.

25. **What if I am not liable to register under GST but I was registered under Service tax?**
   
   You can apply for cancellation of Provisional ID on or before 31st July 2017.

26. **When turnover of agents will be added to that of the principal for registration?**
   
   No.

27. **If I am not an existing taxpayer and wish to newly register under GST, when can I do so?**
   
   You would be able to apply for new registration at the GST Portal gst.gov.in from 0800 hrs. on 25th June 2017.

## REFUND

28. **I have a pending export refund in Service Tax. What will happen?**
   
   Refunds under earlier laws will be given under the respective laws only.

29. **As an exporter, how do I ensure that my working capital is not blocked as refunds?**
   
   Appropriate provisions have been made in the law by providing for grant of 90% refund on provisional basis within 7 days from filing of registration.

## CESS

30. **What will be the impact of GST on coal? Will the clean energy Cess on coal go or will it stay?**
   
   Clean Environmental Cess on coal will be replaced by GST Compensation Cess.

## COMPOSITION SCHEME

31. **Suppose I am in composition scheme in GST. If I purchase goods from unregistered person, then GST will be paid to Government by me or not?**
   
   Yes, you will be liable to pay tax on reverse charge basis for supplies from unregistered person.
**CUSTOMS**

32. **What duties will be levied on import of goods?**

Customs duty and cess as applicable + IGST + GST compensation cess. IGST and GST compensation cess shall be paid after adding all customs duty and customs cess to the value of imports.

**EXPORTS**

33. **Present Procedures have Service Tax on Nepal, But no Goods Tax on Nepal. But, With GST, what tax will apply?**

The export procedure for Nepal would be same as that to other Countries.

34. **Are there exemptions for SEZ? How will a SEZ transaction happen in GST regime?**

Supplies to SEZs are zero-rated supplies as defined in Section 16 of IGST Act.

35. **How would the sale and purchase of goods to and from SEZ will be treated? Will it be export / input?**

Supply to SEZs is zero rated supplies and supplies by SEZs are treated as imports.

36. **Please clarify status of international export freight under GST as the same was exempt under POPS rules. It is zero rated in most countries.**

POS for transport of goods determinable in terms of sec 12(8) or sect 13(8) of IGST Act, 2017, depending upon location of service provider/service receiver. Exports are treated as zero rated supplies.

37. **When goods are being imported from SEZ who will pay IGST?**

Such supply is treated as import and present procedure of payment of duty continues with the variation that IGST is levied in place of CVD.

38. **Who will pay IGST when goods are procured from SEZ? Today importer is paying both BCD and CVD.**

Such supply is treated as import and present procedure of payment continues with the variation that IGST is levied in place of CVD.

**INPUT TAX CREDIT**

39. **Is SGST of Rajasthan charged by supplier on purchase from Rajasthan can be utilize for payment of SGST in Madhya Pradesh?**

SGST of one State cannot be utilized for discharging of output tax liability of another State.

40. **How one can use SGST credit for the payment of IGST on another state?**

SGST Credit can be used for payment of IGST liability under the same GSTIN only.

41. **Can one State CGST be used to pay another state CGST?**

The CGST and SGST Credit for a State can be utilized for payment of their respective CGST/SGST liabilities within that State for the same GSTIN only.
42. In case of service supplied, should the credit be given to the state where it is billed or the state it is rendered?

Tax will be collected in the State from which the supply is made. The supplier will collect IGST and the recipient will take IGST credit.

43. Company is engaged in manufacturing of cement & power. Which rule to be referred for reversal of credit related to power business?

Detailed rules for reversal of ITC when the supplier is providing exempted and non-exempted supplies have been provided in ITC Rules.

44. How will the credit/debit note from unregistered supplier be reported to GSTN and ITC claimed in the same?

Like invoice, credit/debit notes on behalf of unregistered person will be given by registered person only. Further, GSTR2 provides for reporting of same by the recipient.

45. A shop sells taxable & exempt products to the same person (B2C), is it required to issue tax invoice and bill of supply separately?

In such a case the person can issue one tax invoice for the taxable invoice and also declare exempted supply in the same invoice.

46. Do registered dealers have to record Aadhaar/PAN while selling goods to unregistered dealers?

There is no requirement to take Aadhaar / PAN details of the customer under the GST Act.

47. All expenses like freight / transport / packing which are charged in Sales Invoice are taxable in GST? How to charge in bill?

All expenses will have to be included in the value and invoice needs to be issued accordingly. Please refer to Section 15 of CGST Act and Invoice Rules.

48. Can we move construction material to builders on delivery challan and issue tax invoice post completion of activity?

If the goods are meant to be supplied in the course of construction an invoice is necessary. If the goods are tools which are to be used for construction then delivery challan should be issued.

49. How to treat following transaction in GST (i) Delivered supply shortages in Transit. (ii) Customer gets less quantity and pays less.

The supplier may issue credit note to the customers and adjust his liability.

50. Should we issue Self Invoice for GST liability discharge on RCM or GST can be discharge through expenses booking voucher?

For RCM liabilities tax invoice has to be issued on self.
<table>
<thead>
<tr>
<th><strong>REVENUES</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>51.</strong> What would be done on tax paid on advance receipt if advance has to be refunded in any circumstance?</td>
</tr>
<tr>
<td>Advance refunded can be adjusted in return.</td>
</tr>
<tr>
<td><strong>52.</strong> Do registered dealers have to upload sale details of unregistered dealers also in GST?</td>
</tr>
<tr>
<td>Generally not. But required in case of inter-State supplies having invoice value of more than Rs 2.50 Lakhs.</td>
</tr>
<tr>
<td><strong>53.</strong> How to incorporate two supplies in return for Pharma with same HSN code of four digits but having different tax rates?</td>
</tr>
<tr>
<td>Returns provide for furnishing rate wise details.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>SUPPLY</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>54.</strong> Should we discharge GST liability for all reverse charge having small amounts of Transaction or any amount limit is there?</td>
</tr>
<tr>
<td>It has been decided that Rs. 5000/- per day exemption will be given in respect of supplies received from unregistered person. For supplies above this amount, a monthly consolidated bill can be raised.</td>
</tr>
<tr>
<td><strong>55.</strong> What is treatment of promotional item given free to end consumers by FMCG companies?</td>
</tr>
<tr>
<td>Tax will be charged only on the total consideration charged for such supply.</td>
</tr>
<tr>
<td><strong>56.</strong> How to comply with 9(4) of CGST Act if POS is in another State of the unregistered supplier?</td>
</tr>
<tr>
<td>Any person making inter-state supply has to compulsorily obtain registration and therefore in such cases, section 9(4) will not come into play.</td>
</tr>
<tr>
<td><strong>57.</strong> Under supply from unregistered dealer the purchaser have to pay GST on RCM basis. so whether stipend paid to intern will also come under RCM?</td>
</tr>
<tr>
<td>Stipend paid to interns will be employer-employee transactions. Hence, not liable for GST.</td>
</tr>
<tr>
<td><strong>58.</strong> Salary by partnership firm to Partners as per Income Tax Act liable to GST?</td>
</tr>
<tr>
<td>Stipend paid to interns will be employer-employee transactions. Hence, not liable for GST.</td>
</tr>
<tr>
<td><strong>59.</strong> Sec 9(4) of CGST Act 2017. Do I need to pay under RCM if I purchase stationary worth Rs.100 from an unregistered stationery shop?</td>
</tr>
<tr>
<td>It has been decided that Rs. 5000/- per day exemption will be given in respect of supplies received from unregistered person.</td>
</tr>
<tr>
<td><strong>60.</strong> What is the treatment of promotional item given free to end consumers by FMCG companies? If taxable, whether ITC is allowed?</td>
</tr>
<tr>
<td>Tax is payable on consideration received for the supply.</td>
</tr>
</tbody>
</table>
61. Whether GST will be leviable in case of returnable packing material like drums supplied with finished goods?

GST will be levied on the value charged for the supply only.

62. How will disposal of scrap be treated in GST?

If the disposal is in the course or furtherance of business purposes, it will be considered as a supply.

63. I am from MP and providing service to a customer in Maharashtra. I outsource the work to a service provider in Maharashtra, what tax i need to charge?

Generally these will be two supplies where the supplier from MP will charge IGST from the recipient in Maharashtra. Whereas, the service provider in Maharashtra will charge IGST from the recipient in MP.

64. If address of buyer is Punjab and place of supply is same state of supplier (Rajasthan), then IGST will apply or CGST/SGST?

If the place of supply and the location of the supplier are in the same State then it will be intra-State supply and CGST / SGST will be applicable.

65. Why is bifurcation of cash deposit as CGST-SGST-IGST required? Is cash held against a GSTIN, to be adjusted via return u/s 39

Three levies are under three different statutes and are required to be separately accounted for.

66. What is the difference in between 'Nil rated', 'taxable at 0%' and exempted goods and services? Especially in relation with ITC

Exempt supply includes Nil rated (taxable at 0%) and non-Taxable supplies and no ITC is available for such supplies.

67. Will professional tax will be abolished in Maharashtra after introducing of GST?

Exempt supply includes Nil rated (taxable at 0%) and non-Taxable supplies and no ITC is available for such supplies.

68. Employer provides bus service, meal coupon, telephone at residence, gives vehicle for official and personal use, uniform and shoes, any GST?

Where the value of such supplies is in the nature of gifts, no GST will apply till value of such gifts exceeds Rs. 50000/- in a financial year.

69. The definition of composite supply and the description of same under Section 8 differ. Please explain consequences

Section 2(30) defines what will be considered as a composite supply. Whereas, Section 8 provides that in case of a composite supply, the treatment for tax rate etc. will be that of principal supply.
### 70. Whether slump sale will attract GST. If yes then under which Section?

It will have the same treatment as normal supply.

### 71. Salary by Partnership firm to Partners as per Income Tax Act liable to GST? Partners are not employees of the firm which Section?

Salary will not be leviable of GST.

### TRANSITION

#### 72. How do I avail transition credit?

Transition credit can be availed by filing the respective forms under Transition rules up to 30.09.2017.

#### 73. Please provide the clarity on area based exemption 50/2003 in UK & HP.

Transition credit can be availed by filing the respective forms under Transition rules up to 30.09.2017.

#### 74. We manufactured excisable goods. But unit availed the exception benefits 50/2003. What about my dealers stock?

The dealer will get deemed credit @ 40% / 60% of the CGST paid on supply of such goods in GST. If the goods are branded and greater than Rs. 25,000, full credit using CTD can be availed.

#### 75. A trader buys from manufacturer not registered in excise as his turnover is below 1.5cr. Then in such case can trader take ITC on stock up to 40%?

Yes deemed credit will be available subject to satisfaction of other conditions as prescribed.

#### 76. I am a trader. I have excise paid purchase invoice. Whether I can claim credit of full excise duty on closing stock of 1st July 2017

Full transition credit of such duty will be available on stock in hand in respect of which you have duty paying excise document subject to conditions under Section 140(3) of the CGST Act.

#### 77. If a trader purchases directly from manufacturer & has documents showing excise, will he get full excise credit or 40% of CGST?

Full transition credit of such duty will be available on stock in hand in respect of which you have duty paying excise document subject to conditions under Section 140(3) of the CGST Act.

#### 78. If a fsd purchases directly from manufacturer and has value cum excise duty and excise duty is not separately shown will he get full credit?

Full transition credit of such duty will be available on stock in hand in respect of which you have duty paying excise document subject to conditions under Section 140(3) of the CGST Act.

#### 79. Is the full excise credit also available to traders who purchases directly from manufacturers and excise is separately shown in invoice?

Full transition credit of such duty will be available on stock in hand in respect of which you have duty paying excise document subject to conditions under Section 140(3) of the CGST Act.
80. In June 17 Vat return no amount carried forward & held stock of Rs. 50 lakhs. Then can we take credit of that stock or not?

The supplier would be eligible to carry forward the closing balance of ITC from VAT return for June 17.

81. What will be the impact of closing stock which has been already paid vat on 1st July?

The supplier would be eligible to carry forward ITC on such stock from VAT return for June 17.

82. If in Vat return refund claimed in June 17 & no balance credit in GST. Then what’s the position of submission of Form C

Refund claimed under existing law will be handled as per the provisions of the existing law. Form C to be submitted in terms of provision of Rule 1(1) of Transition Rules.

83. Some service was provided on 28.06.2017 but Invoice will be raised on 05.07.2017. Whether we have to charge Service Tax or GST?

If Point of Tax arises after appointed date, then GST will be chargeable on such supply.

84. Would we be eligible for credit on Capital Goods in transit and received post GST?

No provision for such credit is there in GST law.

85. What about VAT balance pending on transition date?

Balance VAT credit in the return will be transferred to new provisional ID as SGST Credit.

86. What about VAT balance pending on transition date?

Form H will not be there in GST.

87. Who will bear tax difference on closing stocks as on 30th June 2017? Whether the manufacturer/dealer or government?

Closing ITC in VAT return will be allowed to be carry forward in GST.

88. How will we get input credit on stock in hand for spare parts billed from other state, excise, CST and entry tax paid?

For all inputs with duty paying documents available respective CGST / SGST credit will be available. But credit of CST will not be available.

89. A trader buys from manufacturer not registered in excise as his turnover is below 1.5 crore. then in such case can traders take ITC on stock up to 40%

Deemed Credit will be available on stock in hand provided the conditions of section 140(3) read with Rule 1(4) of Transition Rules are satisfied.

90. Whether we will be eligible for credit of duty paid on Capital Goods in transit and received post GST?

No such provision in GST.
<table>
<thead>
<tr>
<th>Question</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Can ITC of Swach Bharat Cess or Krishi Kalyan Cess be carried forward under GST?</td>
<td>No</td>
</tr>
<tr>
<td>Will Clean Energy CESS on imported Coal @ Rs. 400 PMT continue to be applicable in GST?</td>
<td>No. Clean Energy Cess is being repealed. Coal, however, will be subject to compensation cess @ Rs 400/- per tonne.</td>
</tr>
<tr>
<td>Whether closing balance of edu cess and secondary higher education cess prior to 1st Mar 2015 can be carried forward in GST?</td>
<td>No; it will not be carried forward in GST as it is not covered by definition of “eligible duties and taxes” under Section 140 of the CGST Act.</td>
</tr>
<tr>
<td>Can u clarify for 40% benefit on closing stock does 1 year limit apply or not?</td>
<td>Deemed credit will be available for all stock procured within a 1 year period.</td>
</tr>
<tr>
<td>Till what time is transition credit available? Where do I need to declare my input stock?</td>
<td>The window to declare transition credit forms is three months from the appointed day. Please refer to transition rules for more details.</td>
</tr>
<tr>
<td>Will there be GST in A&amp;N Islands as previously there was no VAT</td>
<td>Yes. For supplies within A&amp;N, CGST plus UTGST would be leviable.</td>
</tr>
<tr>
<td>Whether IGST would be levied twice on high seas sales? First on high seas sales and second on custom clearance. IGST paid on 1 available as ITC?</td>
<td>IGST shall be levied only once on imports.</td>
</tr>
<tr>
<td>Will Krishi Mandi Fee (imposed in U.P.) be waived off in GST?</td>
<td>GST does not concern such fee so GST does not affect it.</td>
</tr>
<tr>
<td>Is E-Way Bill applicable from 1st July 2017</td>
<td>The present system for E-way Bill in States to continue, till the E-Way Bill procedures are finalized.</td>
</tr>
<tr>
<td>Is there a sunset clause for Anti-Profiteering law?</td>
<td>Yes, the sunset clause for Anti-profiteering Authority is of two years.</td>
</tr>
</tbody>
</table>

It should be noted that above inputs are only for educational and guidance purposes and do not hold any legal validity.
Augmented Reality : Benefits for Logistics Industry

RAHUL BRAHMA,
Indian Air Force, Life Member,
IIMM Bangalore Branch

Augmented Reality is the technology of the future with tangible benefits for the logistics industry. By availing the advantages offered by AR, the logistics industry can streamline its operations and achieve improved customer satisfaction. Here are some areas in which Augmented Reality is contributing immensely:

1. Warehousing
2. Transportation
3. Delivery

So before discuss about the benefits for Logistics Industry through Augmented Reality, let’s understand it.

Augmented reality (AR) is a live direct or indirect view of a physical, real-world environment whose elements are “augmented” by computer-generated sensory input such as sound, video, graphics or GPS data. It is related to a more general concept called computer-mediated reality, in which a view of reality is modified (possibly even diminished rather than augmented) by a computer. Augmented reality enhances one’s current perception of reality, whereas in contrast, virtual reality replaces the real world with a simulated one. Augmentation techniques are typically performed in real time and in semantic context with environmental elements, such as overlaying supplemental information like scores over a live video feed of a sporting event.

With the help of advanced AR technology (e.g. adding computer vision and object recognition) the information about the surrounding real world of the user becomes interactive and digitally manipulable. Information about the environment and its objects is overlaid on the real world. This information can be virtual or real, e.g. seeing other real sensed or measured information such as electromagnetic radio waves overlaid in exact alignment with where they actually are in space.

Augmented reality brings out the components of the digital world into a person's perceived real world. One example is an AR Helmet for construction workers which display information about the construction sites. The first functional AR systems that provided immersive mixed reality experiences for users were invented in the early 1990s, starting with the Virtual Fixtures system developed at the U.S. Air Force's Armstrong Labs in 1992. Augmented Reality is also transforming the world of education, where content may be accessed by scanning or viewing an image with a mobile device.

Hardware components for augmented reality are: processor, display, sensors and input devices. Modern mobile computing devices like smartphones and tablet computers contain these elements which often include a camera and MEMS sensors such as accelerometer, GPS, and solid state compass, making them suitable AR platforms.

As of now, Augmented reality are being used in the following Applications:

Literature, Archaeology, Architecture, Visual art, Commerce, Education, Emergency management/search and rescue, Video games, Industrial design, Medical, Spatial immersion and interaction, Flight Training, Military, Navigation, Workplace, Broadcast and Live Events, Tourism and sightseeing, Translation, Music, etc. Though popularly known for being used for
consumer applications, it also has the potential to be used commercially and in fact, could offer significant benefits to the logistics industry. It’s no wonder that well-known and technologically driven third party logistics providers are waking up to the use of AR to make their businesses more efficient.

Here are some areas of Logistics in which AR is contributing immensely.

**Warehousing**

There are many potential uses of AR in a warehouse. For instance, it can improve the picking process. Traditionally, pickers would get a list of items that needs to be picked as a paper-based task list. But with AR, they can keep their hands free to pick the items as the list is displayed in a visual field. Also, by using optical readers they can scan the barcode and verify whether the product picked is the right one or not. Such a system will not only reduce the time required to perform the picking task but will also solve the problem of language barriers that many migrant workers face. Apart from this, AR can also help employees repair equipment by enhancing their knowledge and skills as well as improve the safety and quality control mechanism of the warehouse.

**Transportation**

AR can come handy in areas such as freight loading, completeness check, navigation, and international trade. For example, with an AR device, the collector can quickly glance at the load to make sure it’s complete. Freight loading involves a lot of digital data and instructions. AR devices can replace the need for printed cargo lists and load instructions and save time. AR can also help drivers find the best route and pick the specific door to deliver the goods.

**Delivery**

AR can improve the delivery process too. Instead of relying on their loading memory to unload the right parcel, he can use an AR device to get all information about the particular parcel and deliver it to the right address. Apart from that, AR can also improve the quality of customer service. For example, by using an AR device that uses facial-recognition technology, products can be delivered to the specific individual without asking for his ID proof. The AR device could take a picture and automatically match this in a secure database to make sure that the parcel is in the right hands. This is suitable in cases of delivery of sensitive documents & parcels.

AR is the technology of the future with tangible benefits for the logistics industry. By availing the advantages offered by AR, the logistics industry can streamline its operations and achieve improved customer satisfaction.
Digitizing the Supply Chain

Mr. R Sundaram (IIMM Member)
HRT Chari, Distinguished Member
Life Fellow & Sr.Faculty IIMM

Digitization in supply chain means moving all aspects of a supply chain online. Which means including supply chain transactions like order entry, procurement, invoicing and payment procedures should transact online. Digitizing the supply chain can help enterprises save time, money and resources. Companies have used digital supply chain technologies in order to improve the customer service and reduce internal costs.

Digital Trends

From sensors to cloud and 3D technology, a number of technologies drive digital trends. The below figure shows the key technologies that drive digitization in SCM.

Key Implications of supply chain management due to digitization:
- Demand Forecasting
- Capacity planning
- Inventory tracking
- Real-time data visibility
- Smart warehousing
- Better efficiency in Procurement transactions
- Improved external collaboration with the suppliers and customers
Another key advantage for the company to go digital is to achieve a step change in performance in more complex areas. This often led to innovation in business processes. Considering the automated replenishment in place of manual processes. Amazon, for example, offers the Dash Button, an Internet-enabled device that consumers press—without having to log on to an account—to reorder laundry detergent, diapers, and other grocery items.

Advanced analytics is used to help the team get at the root of performance issues, develop strategies to deal with supply chain disruptions, and improve delivery service and speed.

Digital Benefits

Digital Impact in supply chain:

Summary:

The level of transformation for digitizing the supply chain will vary from industry sector and company. The recent study by A.T.Kearney and WHU shows the company may gain exponentially by acting on some of the supply chain digital enablers. In manufacturing, many companies that make smart investments in digital supply chain will be able to create a competitive advantage for the entire business model.
RECAP-EVENTS

19th April 2017 – Evening Lecture Program:
Indian Institute of Materials Management, Bangalore was organised Monthly Lecture Program on “Future Air Cargo Supply Chain in India” by Mr. Vinay Varma – Bangalore International Airport, for the benefit of IIMM Members and Students on 19th April 2017 at Woodlands Hotel, Bangalore. He highlighted issues pertaining to the present development in the field of air cargo and future opportunities. Program was well appreciated by the members and speaker responded to the questions proposed from the gathered audience.

21.04.2017 - Half a day seminar on “India Prepares of GST & Way Forward
IIMM Bangalore Branch was organised an Half a day seminar on India Prepares of GST & Way forward” on 21.04.2017 Royal Orchid Central, Bangalore. Mr. H.R. Gowri Shankar, Tax Consultant and Advocate handle the session. Mr. Srinivas V. Rao, Welcomed participants and Speaker. Mr. Gowri Shankar highlighted issue pertaining to the present taxation systems and its cascading effects. Other concepts like Entry Tax on certain notified goods in to local areas, as per the applicable tax in the respective States were also shred. Seminar was well appreciated by the participants and the speakers responded to the questions proposed from the delegates.

23.04.2017 – Materials Management Day
The final event – Materials Management Day – was celebrated in the evening on 22rd April 2017 at Woodlands Hotel, Bangalore. The theme of this year’s MM Day Celebration was “SCM role in GST Implementation & India digitization”
Mr. C. Girish Kumar, Director – India Operations, Molex India Pvt. Ltd. was the Chief Guest, Mr. G.S. Raghu, Head Supply Chain, Hindustan –Coca Cola Beverages Ltd, was key note speaker. Mr. Srinivas V. Rao Branch Vice Chairman welcomed the Chief Guest and gathering and briefed on the MM Day. Mr. D. Subramani, Vice President (South) IIMM gave presentation about IIMM activities. On this occasion Dr. C. Subbakrishna, Past National President and very senior member who has dedicated a quantum of his life to the service of IIMM and its development. Mr. J.N. Mallya and Mr. C.L. Kapoor Past National President of IIMM, honoured Dr. C. Subbakrishna for his achievement of Doctorate, with a memento and Shawl. Similar honors for Senior Members who completed 25 year of yeomen service and association with the institute for each and every eligible Life Member’s read out their profile and felicitated by Chief Guest. On this occasion a Special issue of Matemanews and NATCOM—SCAKE 2017 brochure has been released. Mr. K.V. Sudheendra – Branch Secretary proposed vote of Thanks.

18th and 19th May 2017 (Thursday & Friday):
Indian Institute of Materials Management, Bangalore Branch conducted Two days workshop on “Vendor Management and Negotiation Skills” on 18th and 19th May 2017 at Royal Orchid Central, Dickenson Road, Bangalore. Mr. C. Subbakrishna, Former National President, Mr. K.S. Mohan Kumar, Sr Faculty, Mr. D. Subramani, VP (South) and Sr. Faculty and Mr. H.R.T. Chari, Sr. Faculty handled the sessions. This was a unique workshop the enables to negotiate the best possible deals with your suppliers. Participants learned, how to prepare and conduct negotiation in a professional way which increases changed of success. Thus, it helped the participants to develop an effective negotiation strategy. The workshop was very interesting with lively interactions by participants with the speakers.

26.05.2017 –Lecture Program :
Indian Institute of Materials Management, Bangalore has organised Monthly Lecture Program on “Impact of Industry 4.0 on Supply Chain Management” by Mr. Somasundram N. Managing Director, Finixel Technologies Pvt. Ltd. On 26.05.2017 at Woodlands Hotel, for the benefit of IIMM Members & Students. Mr. Srinivas V. Rao, Vice Chairman, welcomed gathering. Mr. K.V. Sudheendra, Hon. Secretary welcomed speaker by presenting a flower boquet and introduced the Speaker. Lecture program was attended more than 50 members. The session extended by an hour beyond the time limits as it was very interesting and knowledge oriented and absorbing for the members. Members more interacted with the speaker and exchange their views. Mr. D. Lakshmaiah, Honorary Treasurer proposed vote of thanks.
27.05.2017 – In-house Training Program:

Indian Institute of Materials Management, Bangalore has organised an In house training program on “Materials and Inventory Management” (advance training) program hospital staff associated by Johnson & Johnson Medical at Delhi. Program was conducted at India Habitat Centre, Lodhi Road, New Delhi. About 95 participants from Various Health Sectors participated in the program. Mr. P. Srinivas Rao, Sr. Faculty handled the session. Program was well received by the participants.

02.06.2017 – Inhouse Training Program:

Indian Institute of Materials Management, Bangalore has organised an In house training program on “Materials and Inventory Management” (advance training) program hospital staff associated by Johnson & Johnson Medical at Bangalore. Program was conducted at La Marvella Hotel, Bangalore. About 65 participants from Various Health Sectors participated in the program. Mr. P. Srinivas Rao, Sr. Faculty handled the session. Program was well received by the participants.

03.06.2017 – Inhouse Training Program:

Indian Institute of Materials Management, Bangalore has organised an In house training program on “Materials and Inventory Management” (advance training) program hospital staff associated by Johnson & Johnson Medical at Bangalore. Program was conducted at The Marador Hotel, Mumbai. About 50 participants from Various Health Sectors participated in the program. Mr. P. Srinivas Rao, Sr. Faculty handled the session. Program was well received by the participants.

Monthly Lecture program - 16.06.2017:

Indian Institute of Materials Management, Bangalore has organised a Monthly Lecture Program on “Professional Ethics” by Mr. H.M. Bhatt, I.P.C.L. Baroda On 16.06.2017 at Woodlands Hotel, for the benefit of IIMM Members & Students. Mr. M.S. Shankarnarayanan, Branch Chairman, welcomed gathering by presenting a flower bouquet and introduced the Speaker. The Lecture program was very interesting and knowledge oriented. Members more interacted with the speaker and exchange their views. Mr. D. Lakshmaiah, Hon Treasurer proposed vote of thanks.

27.06.2017 – In house Training Program

IIMM Bangalore Branch organized an In house Training program for executives of MACH Aero Components Pvt. Ltd. on “Purchasing Management”. This is a two months certification program and sessions will be on every Tuesdays and Thursdays at IIMM Conference Hall. Program commenced from 27th June 2017 (Tuesday). Sr. Faculty of IIMM being handling the sessions.

28.06.2017 – Seminar on GST

Indian Institute of Materials Management, Bangalore Branch conducted Half a day seminar on “Goods and Service Tax – GST” one nation – One Tax – A new reform in Taxation – Since independence” on 28.06.2017 at Woodlands Hotel. Total 80 delegates attended the program. Dr. C. Subbakrishna, former National President welcomed gathering and speaker Mr. H.R. Gowri Shankar, Advocate and Tax Consultant.

In the opening session Dr C. Subbakrishna given presentation on NATCOM /SCALE 2017 to be held on 16th and 17th November 2017 at Vivanta by Taj M.G. Road, Bangalore. He also made an appeal to all the delegates from organization for attending NATCOM and get domain knowledge from the technical conference.

Mr. H.R. Gowri Shankar, Tax Consultant and Advocate addressed and gave presentation on the GST implementation in industries, and explained the applicability of GST Law. He spoke, that the GST is a single tax on the supply of Goods and / or services, right from the Manufacturer to the Consumer, levied by both i.e. the Centre & the respective State Governments, simultaneously on each transaction. Keeping in mind the Federal structure of India, basically there will be Two components of
Taxation under the GST law i.e. Central GST (CGST) & State GST (SGST). Thus, both Centre/State(s) shall levy GST across the value chain simultaneously. He also explained that Utilization of Input Tax credits (ITC), SGST, IGST and Category of person(s) required to be Registered. He very nicely briefed about the GST how it will Challenges to Trade & Industry.

This workshop helped the participants, regarding GST implementation at their organization in an effective manner. The workshop was very interesting with lively interaction by participants with the speaker. Mr. D. Subramani proposed vote of thanks and hand over a memento to Speaker Mr. H.R. Gowri Shankar.

<table>
<thead>
<tr>
<th>MONTH</th>
<th>DATE</th>
<th>EVENT</th>
<th>Topic</th>
<th>Speakers</th>
</tr>
</thead>
<tbody>
<tr>
<td>APRIL 17</td>
<td>6th</td>
<td>In house Training</td>
<td>On “Contract Management &amp; Supplier Relationship” for Thomson Reuters, Bangalore.</td>
<td>Mr. C. Subbakrishna Former Natl. President</td>
</tr>
<tr>
<td>APRIL 17</td>
<td>8th</td>
<td>Study Circle Meet and Debate Competition</td>
<td>“Plastic Packaging, a Vital Component of SCM – is it a boon or bane in the current marketing scenario and life style” Woodlands Hotel</td>
<td>Dr. H.B. Murthy Sr. Faculty &amp; Distinguished Member &amp; Mr. P. Srinivas Rao</td>
</tr>
<tr>
<td>APRIL 17</td>
<td>12th</td>
<td>In house Training program</td>
<td>On Best Practices in SCM – Ariba Technologies – Bangalore</td>
<td>Mr. K.S. Mohan Kumar Distinguished Member &amp; Sr. Faculty</td>
</tr>
<tr>
<td>APRIL 17</td>
<td>13th</td>
<td>Essay Competition</td>
<td>On “SCM role in GST implementation &amp; India digitization” – IIIMM</td>
<td>Members and Students</td>
</tr>
<tr>
<td>APRIL 17</td>
<td>15th</td>
<td>BMM Contest</td>
<td>On “SCM role in GST implementation &amp; India digitization” –IIIMM</td>
<td>Members and Students</td>
</tr>
<tr>
<td>APRIL 17</td>
<td>18th</td>
<td>Workshops</td>
<td>On &quot;Managing Inventory&quot; at Akshay Aura Hotel, Bangalore</td>
<td>Mr. C. Subbakrishna Mr. K.S. Mohan Kumar</td>
</tr>
<tr>
<td>APRIL 17</td>
<td>19th</td>
<td>Evening Lecture Program</td>
<td>On &quot;Future air cargo Supply Chain in India&quot; Woodlands Hotel, Bangalore</td>
<td>Mr. Vinay Varma BIAL</td>
</tr>
<tr>
<td>MAY 17</td>
<td>18th &amp; 19th</td>
<td>Workshop</td>
<td>On &quot;Vendor Management and Negotiation Skills “ at Hotel Royal Orchid</td>
<td>Mr. C. Subbakrishna, Mr. K.S. Mohan Kumar Mr. D.Subramani Mr. H.R.T.Chari</td>
</tr>
<tr>
<td>JUNE 17</td>
<td>26th</td>
<td>Evening Lecture Program</td>
<td>On &quot;Impact of Industry 4.0 on SCM” – Woodslands Hotel</td>
<td>Mr. M. Somasundaram M.D. Finixel Technologies</td>
</tr>
<tr>
<td>JUNE 17</td>
<td>27th</td>
<td>In house Training Program</td>
<td>On “Materials and Inventory Management” Johnson &amp; Johnson - Delhi</td>
<td>Mr. P. Srinivas Rao Distinguished Member</td>
</tr>
<tr>
<td>JUNE 17</td>
<td>02nd</td>
<td>In house Training Program</td>
<td>On “Materials and Inventory Management “ Johnson &amp; Johnson - Bangalore</td>
<td>Mr. P. Srinivas Rao Distinguished Member</td>
</tr>
<tr>
<td>JUNE 17</td>
<td>03rd</td>
<td>In house Training Program</td>
<td>On “Materials and Inventory Management” Johnson &amp; Johnson - Mumbai</td>
<td>Mr. P. Srinivas Rao Distinguished Member</td>
</tr>
<tr>
<td>JUNE 17</td>
<td>16th</td>
<td>Evening Lecture Program</td>
<td>On” Professional Ethics” Woodlands Hotel</td>
<td>Mr. H.B. Bhat IPCL Baroda</td>
</tr>
<tr>
<td>JUNE 17</td>
<td>27th</td>
<td>In house Training Program</td>
<td>On “Purchasing Management” – Mach Aero Components</td>
<td>Mr. H.R.T. Chari Distinguished Member</td>
</tr>
<tr>
<td>JUNE 17</td>
<td>28th</td>
<td>Half a Seminar on GST</td>
<td>on GST –Woodslands Hotel</td>
<td>Mr. H.R. Gowri Shankar Advocate &amp; Tax Consultant</td>
</tr>
<tr>
<td>JULY 17</td>
<td>JULY 17</td>
<td>25th In house Training Program</td>
<td>On Production Planning and Inventory Control</td>
<td>Mr. K.S.Mohan Kumar</td>
</tr>
</tbody>
</table>
BRANCH ACTIVITIES

A view of Members present on Lecture on 26.05.2017

A view of Participants for the Seminar on GST held on 28.06.2017

A View of Participants for Workshop on 18-19.05.2017

BMM BEMIL Trophy receiving Winner of Team-ADA by Chief Guest

Branch Vice Chairman Mr. Srinivas V. Rao handovering memento to PMI President

Dr. C. Subbakrishna, Feliciated by Mr. J.N. Mallya & Mr. C.L.Kapoor, on his Achievement of Doctorate Award

Dr. C. Subbakrishna, Welcoming Chief Guest with Boquet

IIMM Bangalore Branch - MM Day 22.04.2017

Dignitaries on the Dias

Left - Right Mr. Srinivas V. Rao, Vice Chairman, Mr.N.Somasundaram, Managing Director, Finixel Technologies, Mr. D. Lakshmaiah, Hon. Treasurer

Members participated MM Day on 22.04.2017

Mr. C. Girish Kumar, Director India Operation, Molex - Chief Guest- Addressing the gathering

Mr. C. Subbakrishna, Former National President, IIMM welcoming Speaker & gathering on GST seminar - 28.06.2017
Mr. D. Subramani, VP (South) addressing Gathering

Mr. D. Subramani, VP (South) Handing over Boquet to Mr. H.M. Bhatt - Speaker

Mr. M.S. Shankar Narayanan, Branch Chairman, Welcoming gathering on 16.06.2017 - Lecture program

Mr. P. M. Biiddappa, N.C. Member presenting memento to Key Note Speaker.

Mr. P. Viswanathan, EC Member welcoming Speaker - Mr. H.R. Gowri Shankar, Tax Consultant & Advocate with Boquet -28.06.2017

Mr. S. Subash MC welcoming gathering

Mr. P. M. Biiddappa, N.C. Member presenting memento to Key Note Speaker.

Mr. S. Raghu, Supply Chain Head addressing Key Note Speech

Seniors 25 years of Life Membership awarded by Chief Guest

Speaker - Mr. H.R. Gowri Shankar, Advocate and Tax Consultant clarifying doubts for the participants on GST- Seminar on 28.06.2017

<table>
<thead>
<tr>
<th>MATEMANEWS Advertisement Tariff</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cover Page Inside / Backside</strong></td>
<td>Rs. 20,000/-</td>
</tr>
<tr>
<td><strong>Full Page</strong></td>
<td>Rs. 10,000/-</td>
</tr>
<tr>
<td><strong>Half Page</strong></td>
<td>Rs. 5,000/-</td>
</tr>
<tr>
<td><strong>Filler Page</strong></td>
<td>Rs. 2,500/-</td>
</tr>
<tr>
<td>Sl.No</td>
<td>Course</td>
</tr>
<tr>
<td>-------</td>
<td>--------------------------------------------------</td>
</tr>
<tr>
<td>1</td>
<td>Graduate Diploma in Materials Management (GDMM)</td>
</tr>
<tr>
<td>2</td>
<td>Graduate Diploma in Materials Management (GDMM)</td>
</tr>
<tr>
<td>3</td>
<td>PG Diploma in Materials Management (PGDMM)</td>
</tr>
<tr>
<td>4</td>
<td>Post Graduate Diploma in Logistics Management</td>
</tr>
<tr>
<td>5</td>
<td>Diploma in Stores Management (DSM)</td>
</tr>
<tr>
<td>6</td>
<td>Diploma in International Trade (DIT)</td>
</tr>
<tr>
<td>7</td>
<td>International Diploma in Purchasing and Supply Chain Management (in association with ITC/WTO)</td>
</tr>
<tr>
<td>8</td>
<td>Certified Professional Supply Manager (CPSM) in association with Institute of Supply Mgt, USA</td>
</tr>
<tr>
<td>9</td>
<td>Graduate Diploma in Public Procurement (GDPP)</td>
</tr>
<tr>
<td>10</td>
<td>Certificate Course International Trade (International Trade)</td>
</tr>
<tr>
<td>11</td>
<td>CIT (Certificate Course on International Trade)</td>
</tr>
<tr>
<td>12</td>
<td>SKILL Development Program Purchasing Management Stores Management</td>
</tr>
<tr>
<td>13</td>
<td>PDPP (Professional Diploma in Public Procurement (In association with World Bank)</td>
</tr>
</tbody>
</table>

For more details and prospectus, please contact IIMM Secretariat
- January – June 2018 Batch Prospectus and Applications are being issued.
- For further details and prospectus please contact IIMM Bangalore Branch Secretariat at the following address:

**Indian Institute of Materials Management**
304,306 & 307 'A' wing, Mittal Towers M.G. Road, Bangalore - 560 001,
Tel : 25327251 -52 -53,40921766, Fax : 25327253
E-mail : iimm.bg@iimm.co.in
Website : www.iimm.org

**National Headquarters:**
Plot No: 102 & 104, Sector-15, Institutional Area, CBD Belapur, Navi Mumbai-400 614,
Phone : 27565592
e-mail : iimmedu@iimm.co.in
iimmnhq55@gmail.com
The work environment is very important in determining how enjoyable work is. It is very important to work with smart guys who have a superior level of intellectual bandwidth and still have softer skills as well.

-- Kumar Mangalam Birla