

Monthly Magazine of All India Transporters Welfare Association

# Parivahan Pragati

The True Mouthpiece Of India's Road Transport Industry



## **GST** Benefits: Long wait for **Goods** transport and **Logistics** Sector



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# GST Entry May Urge Government To Revise Indirect Tax Maths Mid-way

Ramesh Kumar Gulati - National Secretary , AITWA



**I**t seems like the Goods and Services Tax (GST) is all set to leave behind its habit of skipping deadlines as the Government of India prepares to release it on July 1 this year. But the good news arrived a little late to finalise this year's budget. While uncertainty over the GST release date kept financial mandarins under dilemma, the Union Budget decided to superficially touch upon excise duties and service tax, which would be rolled into the multiple-rates GST structure, for the financial year 2017-18.

**Before the Budget 2017-18 was announced, it was highly anticipated that the government will increase**

**services tax rate from 14 per cent to 18 per cent so as to be at par with GST, however no such amendments were made. Moreover, the popular Budget introduced minor changes to indirect taxes such as customs duty and excise duty rates to promote government's priority agenda of Make in India, Digitization and simplification of tax administration.**

The withdrawal of the R&D cess, with effect from April 1, 2017, came as a highlight of this year's Budget speech. Consequently, the Finance Minister announced to do away with the service tax abatement/exemption of R&D



# BUDGET

cess enjoyed by taxpayers, so far. This was welcomed by the industry as R&D cess was a sunk cost to taxpayers, being non-creditable in nature. Also, proposals were made to create a service tax refund opportunity in long-term land lease of industrial plots by State Government Industrial Development Corporations (SIDCs). Moreover, services in relation to undertaking the process of manufacturing/production of goods, have been moved to list of exempted services from the negative list.

Certainly, the government must have had a tough time taking a call whether to rejig indirect taxes in the budget to prepare for the launch of GST or leave them as they are till the new tax regime comes into force. Also, the policy makers were well versed with the fact that the final decision could have ramifications on revenue estimates and collections for the next fiscal year, as well as levies imposed on different products and services.

In Budget 2017-18, Finance Minister Arun Jaitley used the traditional tool of setting a modest growth to the expected revenue collection in the current fiscal for indirect tax projections of the next financial year. Also, the financial year will get itself registered in the history of Indian economy with the arrival of GST. The new tax regime is likely to kick in by subsuming all central indirect taxes such as central excise and service taxes along with state levies into one. Also, GST is planned as a revenue-neutral exercise, which means that the switchover to new regime should not impact overall

tax revenues of the government.

It is expected that the heads of excise and service tax in the Budget estimates can be removed post GST implementation. While projections of customs revenue will continue to be same through 2017-18, those for excise and service tax may have to be reworked by the government as the same is to be merged under GST.

For the financial year 2017-18, the Finance Minister projected excise collections to rise by 5 per cent to Rs. 4.06 lakh crore over revised estimate of Rs. 3.87 lakh crore for the current year.

This growth is primarily due to 6.3 per cent growth in collections from basic excise duty on petrol and diesel. Also, service tax receipts are projected to rise by 11 per cent to Rs. 2.75 lakh crore. Further, the budget 2017-18 articulated customs revenue to climb 13 per cent to Rs. 2.4 lakh crore. In total, the government estimated to collect nearly Rs. 9.27 lakh crore from indirect taxes during 2017-18, up 9 percent over 2016-17.

Though the GST Council, headed by the finance minister, has finalised the tax rate structure, what goods will fit in which slab and what will be the tax on services is still being worked out. As of now, excise exempt items exceed those exempted under the proposed value added tax. Moreover, a large number of services, which could also come under the ambit of GST, too are currently tax free.



# Budget 2017-18 (Reflection Of GST)



**Pradeep Singal**  
National President, AITWA

Until now, February was synonymous with Surajkund Mela and Udyanotsav at Rashtrapati Bhavan. But from this year onward, February will have more to offer and be more eventful. For the first time in the history of independent India, the Budget session was advanced to the start of February from the first week of March in order to facilitate better planning and execution. Not just this, Budget 2017-18 (presented on February 1, 2017) witnessed no separate railway budget as it had been merged with the Union Budget, which made way for an integrated approach. Also, the budget made no changes in taxation rates for various categories and sectors, considering the same will probably be covered in the Goods and Services Tax (GST) rollout later this year. While Budget 2017 outlined the estimated receipts and



planned expenditure for the year, the implementation of GST on July 1, 2017, made this estimation somewhat tricky. While announcing the Budget, Finance Minister Arun Jaitley communicated the government's intent to remain fiscally prudent and target a fiscal deficit of 3.2 percent of GDP for 2017-18. Also, the development of fiscal policies for the upcoming financial year seem to be done after considering the large structural change to be brought with the advent of GST.

Like previous year, the budget emphasised on the agricultural sector. The thrust of the budget was developing mechanisms to help with specific programmes for agricultural credit, higher coverage of farm insurance, increased irrigation and post-harvest initiatives (direct linkage for fruit processing and a model law for contract farming).

Without fail, the Union Budget bridged the gap between the current complex tax regime and the future of indirect taxation in the GST. Looking at the approaching GST regime in next few months, the finance ministry decided to maintain the rate of service tax at the rate of 15 per cent, and excise at the rate of 12.50 per cent.

The transport and logistics industry is considered to be benefitted a lot with the implementation of GST. Firstly, the new tax law will allow only uniform taxation and no varying tax structures would be allowed across the 29 Indian states. Also, GST will bring about improvement in the logistic time and cost after phasing out the border check posts. Currently, 30 to 40 per cent of the journey time is being wasted as the trucks lie idle due to trade barriers, such as entry taxes, local body taxes and OCTROI among others.

Friends,

With the above mentioned advantages, there are some concerns over the Model GST law which need to be spelled before they turn into big issues. The GST outreach is certainly a very welcome move as this will disseminate apt knowledge about the new taxation system as well as dispel the concerns of trade and industry. Lately, All India Transporters' Welfare Association (AITWA) organized a technical workshop on GST. The seminar witnessed discussions over 'Centralised Registration', 'Input Tax Credit Scope', 'Place of Supply of Services', 'Point of Taxation' and 'Check-post Related Compliances' among



others. Though, a lot of clarity was achieved, dark clouds continue to loom over some which need clarification from the Government of India. There were lots of concerns over the high compliance issue which all felt were not possible to follow.

The following is one of the models for all the tax payers we would like the Government of India to consider:

#### **Registration:**

- One central GST registration at the main/head office.
- All other places are shown as branch/units with extension code under the main office.

#### **Input credit pool system**

- All input credit in central pool of the organisation at its head office and all tax paid by the head office.
- The tax payer is assessed only at one point centrally at its head office as registered by one single body. Preferably, a central body same as service tax at present.

#### **Invoice system**

- B2B (business to business): In this case, the credit of input tax and debit of input tax does not matter as all the tax which is charged will be consumed by some other organisation as input credit.
- B2C (business to customer): In this case, the tax needs to be paid by the billing organisation in the government coffers and the same needs to be credited in the account of the state where the services/goods are consumed as per the provision of place.
- B2R (business to reseller): In this case, the tax is to be paid by the seller at MRP rates and reseller cannot sell with any value addition, and these need to be only packaged identifiable items with MRP mentioned/printed, which can be sold by reseller not more than MRP.

#### **Compliance system:**

- A central portal system with validated/secured ID for log in by the registered users.
- All B2b/B2R/B2C invoice details should be entered into central portal by the 10 h of next month. The date can be directly loaded from excel or erp of tax payer to the portal.
- The B2b & B2R invoices need to be accepted by the purchaser for tax credit after which a unique ID be given to each transaction.
- No invoices can be modified once accepted or after due date of 10th of next month.
- No material above the value of Rs. 50000 can travel interstate without the acceptance of invoice by purchaser and issue of unique ID which should be written/printed on the invoice mandatorily to travel along with goods. There should be no need for any other entry permit, way bill or any transit pass or any other in route compliance by the carrier.

#### **Invoice details which should be entered into the portal**

- Invoicing unit.
- Invoice number and date.
- Invoice amount, including net amount, tax rates, tax amount and total amount.

▶▶ One invoice for one type of rates

- Detail of material

▶▶ Material/services discp. ▶▶ pkgs/wt./private mark etc.

- Detail of transportation (Mandatory in case of interstate travel above Rs. 50000)

▶▶ Name of carrier, c/n number and date

- Seller Unit registration number where the services/goods supplied

- Purchaser unit registration number where the goods/services consumed

▶▶ (In case of the retail, the place code of the consumer)

- Seller user log in with date and time stamp on data updation.
- Seller user acceptor login with date and time stamp on submission.
- Purchaser user acceptor login with date and time stamp on acceptance.
- Unique transaction ID.

#### **Tax credit/debit system:**

- All invoices can be generated only if there is credit in the tax in the limit shown in portal.

- The credit can be by following

▶▶ Tax paid in the bank. ▶▶ Input credit after the acceptance of the invoice by buyer.

- TCS deducted directly by the bank and credited in the tax account on receipt of the payment in the seller account, as per the instruction of the seller with minimum/default values.

#### **Penalty:**

- For any Intentional and fraudulent tax evasion of more than 25 per cent of net tax paid over full annum and above Rs. 1 crore, then the prosecution can be launched, however, there should be no arrest powers to any officers. The criminal case if any should be filed before the court.

Invoice or billing office can be by any unit/branch but the code of unit/branch supplying and unit/branch of buyer consuming the services should be mentioned in the invoice. This will help in dividing the share of central and state as per consumption.

No requirement of any other return to be filed by anybody. All returns should be generated directly by the tax authority through the system.

For transportation services the present system of abetment and reverse mechanism to continue.

There is no tax evasion or error with only assessing office and no compliance issue in the above model.

Given the heightened buzz around GST in the past few months, the transport and logistics industry expects a detailed roadmap for the most awaited tax law. Also, the government and industry will have to work on a war footing as nearly 130 days are left for the introduction of GST.

**Jai hind.**



**Ashok Gupta**  
Hon. General Secretary, AITWA

## Is Goods & Services Tax (GST) Simply Good Or Just Overrated?

**F**rom bedrooms to jogging parks, streets to offices, Goods and Services Tax (GST) has been the talking point for quite some time now. Will the new tax regime be able to get rid of tax-terrorism of the country? Will it be able to clean up the messy and complex indirect tax structure of the country? These are no longer the questions that businessmen and common people are interested in. Because along with positives, the loopholes have also started to surface, as people are engrossed in seminars and summits.

The 'One Nation-One Tax' sounds good but the realities of implementation may be more complicated than political negotiations in the Parliament. The truth is, GST, which is set to go-live on July 1, 2017, is in no way a one-tax rule. As things stand, the Centre has agreed to subsume excise duty, additional excise duty, service tax, countervailing duty, surcharge and cess, and central sales tax into the waiting arms of GST. The States have agreed to give up VAT (sales tax), entertainment tax, luxury tax, taxes on gambling, Octroi and entry taxes, cess and purchase tax. GST will, thus, replace all of these taxes. The all-important tax rate, though, remains to be agreed upon.

So then, will GST - the biggest tax reform after independence, when gets implemented deliver miracles? Will it help goods move seamlessly across state borders, curb tax evasion, improve compliance, increase revenues, spur growth, boost exports, and attract investments by improving ease of doing business in India? Also, considering that the Bill still is a Model, will it be an easy journey for the GST to the finish line?







goods and minimum idling, which have troubled the industry for long now.

According to logistics experts, the Indian logistics industry spends around 14 per cent of the GDP every year on different types of cost incurred in logistics operations. The amount of cost incurred is very high in comparison to the logistics cost incurred in different nations. This scenario is expected to change once GST

is in place.

India is not the initiator to experiment with a unified tax regime. In fact, 160 countries already have some form of GST or a value added tax. But what differentiates GST of India to others is that, as opposed to a federally administered regime, the Union and State governments will jointly administer India's dual GST. This clearly suggests that it will be a set of many different taxes - a GST for each of the 29 states and two union territories (SGST), a Central GST (CGST), and an Integrated GST (IGST; which will be a combine of CGST and SGST on inter-state supplies of goods and services). That surely is not as unified as it seems.

However, there are many grey areas and also eyebrow raising implementations as well. The centre's decision, on insistence of states, has brought in the need for an e-permit to be flashed at the state borders, which means the move may inspire to continue the legacy of one of the biggest roadblocks hampering interstate trade; permit required to bring in goods. Though, the electronic ones will be an improvement from traditional permits, those transporting goods across states will have to queue up at checkpoints near the borders for the e-permit to be checked.

Interestingly, Canada and Brazil are the only countries with a dual GST regime and India joining the list very soon. However, the all-important rate is not finalized yet, with the final standard rate possibly lying between 15 per cent and 27 per cent. Though 18 per cent is the rate that seems to be gaining a sort of consensus amongst pundits; the GST rate, however, will be decided by a GST Council lead by Finance Minister Arun Jaitley himself and each state represented by a member.

Further, post GST implementation, transport and logistics service providers are required to maintain a record of each vehicle, now imagine maintaining a record for close to 65 lakh vehicles. Then, if the idea of GST is to provide barrier free movement, why have the Government instructed authorities to check documents of goods transporters from July 1? And, the biggest question is why I-GST registration is not applicable for goods transporters? This would have enabled transporters to do business across 29 states with one registration. Further, it would have helped in filing tax 3 times instead of 87 times (because 3 times for each 29 states means 87 times). Therefore, the truckers, who are neither buyers nor sellers, are anxious over its impact on logistics cost and taxation.

It's believed that India's trucking and logistics sector will realise its worth once GST is implemented at the ground level. Experts believe that the tax procedure will get reduced dramatically and the cost of holding inventory will fall by 50 per cent, since stock would no longer need to be piled up in various warehouses. Analysts estimate that the logistics sector will witness up to \$200 billion in savings annually with GST, thanks to faster movement of

is in place.

For foreign media, GST is one of the world's most complex tax reforms that need to be supported and serviced by state-of-the-art technology. We wish our government also thinks in the similar way.

# Confused Transporters Wait Final GST Draft



**A**fter demonetisation, Goods and Services Tax (GST) is going to revive the Indian economy. Slated to release on July 1, 2017, the proposed GST will provide relief from the current complex tax environment and tax cascading. All the key Indirect tax

legislations would be subsumed (except for few taxes such as Stamp Duty), and hence it is expected that it would result in a simpler tax regime.

Experts believe that GST will present significant business opportunities for the transport and logistics sector. The new tax regime will allow industry players to consolidate their warehouses and set up larger facilities, which will bring about supply chain efficiencies. Also, it is going to benefit the transport and logistics sector in the following ways:

## **1. Interstate tax burden**

Currently, goods that move across state borders encounter different rates apart from CST of 2 per cent. Post GST implementation, this is not applicable. Only uniform





taxation and no varying tax structures would be allowed across states.

## 2. Nature of the industry

A large number of unorganized players exist in this industry, resulting into a fragmented structure. GST would cause major consolidation in the industry. The industry would witness the emergence of major large players which can span the entire logistics chain.

## 3. Logistic time

Due to trade barriers such as entry taxes, local body taxes, OCTROI and other hurdles, trucks lie idle for 30 to 40 per cent during their delivery schedule. But, GST will bring about improvement in the logistic time and cost after phasing out the border check posts.

## 4. Cost

The existing interstate taxation system has forced the companies to create and maintain warehouses in each state. Currently, there are around 20-30 warehouses per company, one in every state. In addition to this, 20-30 carry and forwarding agents per state make the supply chain longer and inefficient.

GST will allow the optimization of warehouses leading to lower inventory costs which are set up across states to avoid paying 2 per cent corporate sales tax and phasing out of interstate sales tax. There is immense scope for optimization of costs.

But, there are some critical areas in the model GST law released last year, which require clarity, including Place of Supply provisions, implementation of trade barriers in the form of check-post inspections, entry permits, etc. and

taxability of e-commerce transactions. Let's have a look at the key issues:

## 1. Input Tax Credit Scope

The definition of capital goods has been drafted on the same lines as the existing CENVAT Credit Rules. Accordingly, Input Tax Credit only of those capital goods falling within specified Chapters to the Model GST Law will be allowed. Further, the definition of inputs and input services also provides for exclusions.

Therefore, it appears that even under GST, restrictions on Input Tax Credit will continue. Further, a nexus of goods and services received is also required to be established with outward supplies. Given this, the industry needs to represent for a broad-based credit mechanism.

## 1. Reconciliation of inward and outward supplies

In case there is a mismatch between the details of outward supplies uploaded on the GST Network by the vendors and the inward supplies uploaded by the recipient, the said mismatch would be communicated to the recipient.

If the mismatch is not rectified by the vendor in the month of communication, the recipient will be liable to pay the differential GST along with interest in the subsequent month. This provision places the liability for non-compliance on the recipient as against their vendors.

## 2. Place of Supply of Services provided to or received at multiple locations

The definition of 'location of supplier' and 'location of recipient provides' that the establishment most directly concerned with the supply shall be considered.

A company may receive a service in multiple

“  
**only uniform  
taxation and  
no varying  
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would be allowed  
across states**  
”





establishments located in different states. In such situations, the Place of Supply provisions are unclear on which establishment would be regarded as the service provider/receiver, in order to determine whether the supply is an intra-State or inter-State supply.

### 3. Point of taxation

The point of taxation for supply of goods or services among other criteria includes the date on which the recipient shows the receipt in his books of accounts. This would be a challenge to track on an ongoing basis.

Further, the Model GST law provides for reverse charge, among other criteria, the date of receipt of goods or services or the date of receipt of invoice as the point of taxation, whichever is earlier. It would be cumbersome to track these two dates.

The point of taxation, in general needs to be restricted to date of invoice or date of payment, whichever is earlier.

### 4. Classification of logistics services - bundled versus unbundled

In the transport and logistics industry, the services typically provided by a liner/freight forwarder/logistics service provider are transportation, cargo handling, customs clearance, terminal handling and warehousing. The services are subject to Service Tax at the rate of 15 per cent. However, specified transportation services have been granted an abatement, such as transport of goods by vessel, rail and road.

On account of concessional rates of tax, the question which always arises is whether ancillary services can be construed as bundled with transportation services, so as to be

eligible to avail the concessional rate.

The concept of bundled services has been defined under the present Indirect Tax regime. Similarly, the Model GST

**“GST will bring about improvement in the logistic time and cost after phasing out the border check posts.”**





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Law defines composite supplies. However this definition has not been incorporated in the provisions determining taxability or valuation. Therefore, presently, the taxation of bundled services is unclear.

### 5. Lack of clarity on abatements

The Model GST Law does not presently provide for abatements. Given that petroleum products are outside the purview of GST, the same will constitute a significant cost, specifically to transportation services. Therefore, abatements should continue for transportation services of rail, vessel and road.

### 6. e-Commerce

Presently, certain VAT authorities are seeking to demand VAT from courier service providers engaged in the delivery of cash on delivery (COD) shipments. This



demand is based on the premise that the courier service provider acts as an agent of the e-Commerce vendor to effect sales in the state.

Clarity is required under the Model GST Law to ascertain the liability for the payment of GST on e-Commerce transactions.

### 7. Waybills and check-post related compliances

There is no clarity as to whether the present system of waybills and check-posts would continue. The Model GST Law grants power to the Government to prescribe documents for consignment of goods exceeding INR 50,000 in value. In the light of these provisions, it is important that the transportation and logistics industry



represent for the removal of waybills and check-posts related compliances, with the objective of optimisation of delivery schedules, lowering operational costs, and consequently enabling competitive pricing.

Recently, Rajan Datt, IRS, Joint Commissioner, Customs, Central Excise & Service Tax, tried to impart clarity on several issues transporters had related to the Model GST law.

\* Transport companies have been registered centrally at the location of its head office under service tax regime. Branches' names were added to the registration certificate. Will the system remain same for GST?

If services are being provided from each of the branches then yes, you will be required to obtain separate registration in each state, however, if the branch is only a coordination office and services are being provided from Head Office only then they need not be required for separate registration.

\*What will be the definition of a branch- 1. An office 2. A

**“ Rules regarding reverse charge mechanism are not yet out in the public domain. As of now whosoever pays the freight is liable to pay service tax. ”**



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resident staff 3. A customer who books the consignment 4. A customer who receives our services.

The definition of a branch will be an office.

\*Customer a) pays as To Pay/Billing at destination , b) pays as the consignor books on Paid/Billing basis c) neither consignor nor consignee pays, but a third party pays. In case of free service – GST will be paid by whom?

Rules regarding reverse charge mechanism are not yet out in the public domain. As of now whosoever pays the freight is liable to pay service tax.

\* In case reverse mechanism is practiced, who will pay GST in case of proprietary or Individuals?

Rules regarding reverse charge mechanism are not yet out in the public domain.

\*In small branches there is only one staff who is not educated to comply with systems under GST.

If the branch is functional then it is presumed that the person is systems literate.

\*What will be the status of a ranshipment branch, which just does a part of transportation without getting any payment from customer? Should such godown be registered?

No, not required as the ranshipment branch is not providing any warehouse services.

\*Diesel is our main input, but that has been kept out of the ambit of GST; hence GTA is not in a position to get any

credit on the input; does it mean GTA will enjoy a fixed rate of abatement? What will be the rate of abatement?

Not yet out in the public domain.

\*Reverse mechanism has been applicable for GTAs under service tax regime due to various factors considered by the special committee for service tax; will the same mechanism be continued?

Not yet out in the public domain. Reverse charge mechanism will be there but whether GTA will come under the ambit of reverse charge needs to be seen.

## “ Rules regarding reverse charge mechanism are not yet out in the public domain ”

\*There have been certain exemptions under service tax regime such as – A. certain commodities like fruits, vegetables, eggs etc. B. below Rs. 750 in a single consignment note C. Below Rs. ????? in a single lorry freight. Will the exemptions continue or change?

Exemptions not yet out in the public domain.

\*Will the transit forms required by Sales Tax authorities in case of vehicle taking transit through a state, be abolished in GST regime? If not then how is it being claimed that there will be no delay in transit?

Yes, transit forms stand to be abolished in GST regime.

\*Transportation involves allied services like loading, unloading, temporary warehousing, packing and repacking; whether these services be recognized as part of GTA activities?



No clear guidelines yet. However the chances of applicability of bundling of supplies under GTA cannot be ruled out.

\* There are brokers who supply vehicles to transport companies on behalf of lorry owners; they get only meagre commission from lorry owners- will they be subject to GST?

Yes. But they can avail threshold exemption if their turnover is below Rs. 20 lacs; or if their turnover is below Rs. 50 lacs, they can avail the facility of Composition Scheme.

\*There are online services who are negotiating online between transport companies and lorry owners, will they be taxed with GST?

Yes. Online services will be taxable under GST.

\*Registration process and System: Process, Fees, Compliance, Penalty.

The registration process is totally free and there are penal provisions for not getting registered and carrying out the business under GST Act.

*“No, not required as the transshipment branch is not providing any warehouse services”*

\* Issues affecting the movement of material carried by transporter: Entry forms, Bahati forms, Way bills, Responsibility of Carrier for any mistakes / error, National Tax info, Mandatory Papers to be carried in route, Transshipment case due to consolidation / accident or repair etc.

Entry forms, Bahati forms, Way bills etc won't be there in GST. The carrier will be responsible for carrying the mandatory papers during transit. But papers that have to be carried will be known when GST rules are brought out. Also there is no clarity regarding transshipment case due to consolidation/accident or repair etc.





# **Union Budget 2017-18: Transport And Logistics**

**W**hile the 2016-17 Union Budget focussed on infrastructure growth with plans to develop highways and rural roads, revive the Sagarmala project for port modernisation and port automation, establish multimodal logistics parks, smart

cities project and dedicated freight corridors, the Government of India was expected to resolve long-pending issues on Goods and Services Tax (GST), land acquisition, environmental clearances, and development of digitalisation, among others, which could help reduce the delays in the transport and logistics infrastructure development.

Overall, the Union Budget was expected to take up pending issues, simplify tax procedures and drive growth in the sector. But the major challenge is that the transport and logistics sector in India is fragmented. And, the respite can only come with improvement in infrastructure and information technology penetration, which would help tackle operational inefficiencies.

Once again, the same time of the year has come when we expect the most from the government. This year, what tops the expectation list is the unfinished business of 2016-17, including infrastructure development, and GST implementation which is likely to lead companies to consolidate their warehouses. Besides, it is important to have schemes for investment in technology for



information and data sharing for efficient data collection, management and analysis.

Moreover, the government is expected to provide clarity on the various tax issues, such as excluding service tax portion to levy presumptive tax on income earned by foreign shipping companies. The industry wants to know whether abatement (as applicable on transportation of goods by vessel on import of goods) will also be available to a cargo handling agency on recovery of freight cost from importers as reimbursement.

The government needs to offer clarity on applicability of sunset clause for section 80-IA to enterprise engaging in developing, operation and maintenance of infrastructure facility on or after the 1st day of April, 2017. Also, clarity is needed on activity/ activities performed by enterprises which can substantiate start of the development or operation and maintenance of the infrastructure facility for purpose of section 80-IA and section 35AD.

The time also calls the government to chart out a clear time-based road map by identifying the output and financial outlays for skill development projects, focussing on transportation, warehousing and cold chain sectors. This would include setting up of aeronautical and maritime universities to focus on providing sector-specific knowledge and exposure to individuals. Further, the transport fraternity needs the push for cashless transactions, and to witness a fillip to develop payment infrastructure at tolls and fuel retail outlets.

On February 1, Finance Minister Arun Jaitley announced the FY18 Union Budget, which laid focus on infrastructure development as one of the key themes, including the following proposals around the transport and logistics sector.

#### Road and Ports

- The government allocated RS. 64,900 crore towards the development of national highways.
- The Budget announced a sum of RS. 27,000 crore to

the Pradhan Mantri Gram Sadak Yojna (PMGSY), of which RS. 19,000 crore would be contributed by the central government and the rest would come from the state governments. The pace of construction of rural roads has increased to 130 km per day from 73 km per day in 2016-17.

- The total outlay for transport sector would be RS. 2.41 lakh crore.
- The railways is to implement end-to-end integrated



commodity transport solutions for freight customers through partnership with logistics players.

- The government allocated RS. 600 crore for the Sagarmala project.
- Further, the government has identified 2,000 km of coastal roads to be developed to facilitate hinterland connectivity with ports and remote villages and accelerate the development of Coastal Economic Zones under the Sagarmala project.
- The government plans to introduce specific programmes for the development of multi-modal logistics parks and multi-modal transport facilities.
- The government plans to institutionalise a dispute resolution framework for infrastructure projects under the PPP model and public utility contracts.

#### Direct Tax

- No reduction in the corporate tax rate. However, Micro, Small and Medium Enterprises (MSMEs) (with turnover for FY 2015-16 not exceeding RS. 50 crores) entitled to reduced rate of 25 per cent.
- MAT/AMT credit now available to be carried



forward for 15 years, compared to the existing limit of 10 years.

- New framework introduced for computation of book profit for Ind-AS compliant companies in the year of adoption and thereafter.
- Base year for indexation shifted to 2001 for Long Term Capital calculation purposes. Cost of an asset acquired prior to 01/04/2001 shall be Fair Market Value (FMV) as on 1 April 2001 and only capital expenses on improvements incurred on or after 1 April 2001 eligible for deduction.
- Holding period for immovable property (being land or building or both) to qualify as long term asset reduced to 24 months from 36 months.
- Long term capital gains exempt to the extent such gains are invested in bonds to be notified by Central Government (subject to limit of RS. 50 Lakhs).
- Receipt of cash exceeding RS. 300,000 (per day/per transaction/per event) not permissible, contravention may result in levy of penalty of equivalent sum.
- Threshold for disallowance of cash transaction



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reduced to RS. 10,000 from the existing RS. 20,000. Further, such provisions also extended to capital expenditure on acquisition of assets. Consequently, no capitalisation allowed resulting in lower depreciation. Further, no investment linked deduction allowed on such cash expenditure.

- Sunset clause to be extended till 1 July 2020 for applicability of Tax Deduced at Source (TDS) at a concessional rate of 5 per cent on payment of interest towards Foreign borrowings/External Commercial Borrowings (ECB) and payment of interest to Foreign Institutional Investors (FIIs) and Qualified Foreign Investors (QFIs) on their investment in government securities and Rupee Denominated Bonds (RDB).
- Conversion of preference shares to equity shares not subject to capital gains tax.
- Timelines for completion of scrutiny assessment truncated in a phased manner from existing 21 months to 12 months from end of assessment year.
- Introduction of thin capitalisation provisions in line with Base Erosion and Profit Shifting (BEPS) Action.
- The Finance Minister re-affirmed the commitment to implement GST and highlighted the progress:
  - » The GST Council has finalised its recommendations on most of the issues during the last nine meetings including rate structure, threshold for levy, compensation to states, examination of draft model GST law, draft integrated GST (IGST) law, GST compensation law and the administrative mechanism for GST, etc.
  - » The preparation of an information technology (IT) system for GST is also on schedule.
  - » Consultations with the trade and industry on GST is scheduled to begin from 1 April 2017.
  - » Minimal changes have been proposed in view of the GST roll out.
- Service tax exempted on viability gap funding (VGF) payable to the selected airline operators by the government for transport of passengers by air, embarking from or terminating in a Regional

Connectivity Scheme (RCS) airport, for a period of one year from the date of commencement of operations of the RCS airport as notified by Ministry of Civil Aviation.

- New provision inserted in the Customs Act, 1962, creating an obligation on the Person In Charge (PIC) of carrying passengers to India or from outside India, to:
  - » Deliver the passenger and crew arrival manifest before arrival/departure (in case of an aircraft or a vessel) and passenger name record information (in case of a vehicle) of arriving/departing passengers to the proper officer.
  - » In case of a failure/delay to do so, penalty not exceeding fifty thousand rupees may be imposed.
- Mandatory filing of bill of entry before the end of the next day following the day (excluding holidays) on which the vessel or aircraft or vehicle carrying the goods arrives at a customs station.
- Benefit of Project Import Scheme extended to goods imported through courier service and falling under headings 9803 and 9804.
- Goods imported through postal parcels, packets and letters, of Cost, Insurance and Freight (CIF) not more than RS. 1,000 per consignment exempt from Basic Customs Duty (BCD), Countervailing Duty (CVD) and Special Additional Duty (SAD).
- Provisions relating to filing of advance ruling under Customs, Excise and Service Tax re-aligned with Income Tax.
- Advance ruling machinery merged with Income Tax and time limit for pronouncement extended from 90 days to six months.

In the nutshell, the total outlay for transport infrastructure has increased by about 10 per cent to RS. 2.4 lakh crore in FY18, representing a continuity in the advancing infrastructure investments in the sector. Ensuring full utilisation of the proposed outlay and a selection of high quality projects for investments can help maximise benefit realisation.



# Road Transport, Highways and Shipping Minister On Union Budget 2017-18



**T**he major take away from the Finance Minister Arun Jaitley's February 1 Budget, was multi-modal transport planning between railways, highways and inland waterways, an idea floated by the Union minister for road transport and highways and shipping, Nitin Gadkari, in 2014 when he took charge of the ministries.

While talking about this focus of the Government of India, the minister was quoted as saying by Mint, "It is the vision of the government, but the recommendations were from my ministries. This concept of multi-modal hubs is present globally and I personally feel it is the way forward. We have launched pilots for multi-modal in Varanasi and Nagpur, and once they are completely operational, the government will eventually scale up the idea. This integrated travel approach will help in reducing traffic congestion, causing great relief to people and freight and also bring

down logistics costs."

While infrastructure development could easily make its way through the Union Budget 2017-18, earmarked funds to decongest crowded metros could not find a place among proposals for roads and highways this year. It is said that the initiative to decongest cities was spurred by complaints that day-to-day transport as well as doing business had become increasingly difficult in cities like Bengaluru, Delhi, Mumbai and Kolkata.

Last year as well, Wipro chief and Biocon CMD had raised the congestion problems of Bengaluru with Gadkari. The ministry had noted that new road connectivity and improving the existing network in Bengaluru alone would need at least Rs. 15,000 crore. Similarly, road projects in and around Delhi require an investment of Rs. 50,000 crore. The ministry is

**“**  
**Our target is**  
**200,000 km of**  
**national highways in**  
**five years and I'm hopeful**  
**that we meet**  
**this target**  
**”**



looking for some budgetary support that can be supplemented by the states, and may involve a role for private industry too.

Also, the budget proposal by Gadkari emphasised that paying toll electronically could help reduce congestion at toll plazas and save several man-hours and fuel. He suggested providing some incentive to such commuters. Sources also said that the minister pushed for developing logistics parks along national highways network, and to set up bus ports with better facilities.

When quizzed about the requested budget of around Rs. 97,000 crore against the allocated Rs. 64,900 crore this year, Gadkari said, "My expectation is always more. Railways needed higher government support because they have low private investment but that is not the case with us. Funds are not an issue with my department. If we monetize 100 projects, ministry of highways can generate Rs1.25 trillion. This includes Rs70,000 crore worth masala bonds which have been given tax exemption by the finance minister today. We have enough funds but the target is to change the mindset. The infrastructure sector needs a fast-track decision-making process and quick solving of environment and forest clearance. Once they are fast-tracked, infra growth will be phenomenal."

The minister also spoke about the priority areas of investment stating, "We are working on express highways, Bharatmala and Sagarmala. On Tuesday, I announced two expressways in Madhya

Pradesh-the Chambal expressway and the Narmada expressway. Our target is 200,000 km of national highways in five years and I'm hopeful that we meet this target. I can promise is that five years of our government will show development that hasn't been displayed in the last 50 years."

While analysing the Budget 2017-18 for the shipping sector, the minister stated, "It's a nice budget. For the shipping ministry the allocation has gone up from Rs1,531 crore in BE (budget estimate) 2016-17 to Rs1,773 crore and Rs600 crore have been allocated for the Sagarmala programme. Apart from this, the cabinet has also been moved to transfer 5% from the central road fund to inland waterways so that Rs2,000 crore is available for inland waterways development."

Further, Gadkari said that "it is for rural and agricultural development as well as for urban development. It is an integrated development oriented approach. Our agricultural growth rate was 4.1% and it was important to concentrate on our rural population in providing them infrastructure to curb the growing migration to cities. We are also giving impetus to industries and irrigation facilities in the rural sector to generate more employment opportunities for them."

Moreover, Road Transport and Highways Minister said, "The budget is aimed at improving the lives of rural population, boosting infrastructure and generating more employment opportunities. It will guide our country towards sustainable development. Besides, a lot of measures have been announced to weed out corruption and black money."







# Need of The Hour: Restricting Demon In Artificial Intelligence - Driven Technology

In the age of smartphones, what's left is the smart cars. From Google's self-driven car to Tesla's driverless unit, all have been trying hard to achieve a new way forward in mobility. Though, these auto-running units aim at making it safe and easy for people, and things to move around, it seems a far cry owing to the car crash incidents during trials. Also, these tragedies have opened a can of ethical dilemmas.

When it comes to autonomous systems, including driverless vehicles, there come two main issues - responsibility and ethics. Many experts have mulled over a 'dilemma' where a driverless car must choose between killing pedestrians or passengers on several occasions. And, this is when both responsibility and ethics come to play. Experts fear that passengers sitting inside the car

have no control.

It is not a hidden fact that any new technology brings along a new set of challenges. But it seems like developing artificial intelligence-driven technology products is no less than releasing demon or opening up Pandora's box. Looking at the current scenario, artificial Intelligence (AI) is the cutting-edge science and technology. Though, it lags behind many new developments, still it needs to be checked well in advance.

With a lot of potential, many are not wrong when they fear what AI could do. Also, there is a fear of technological singularity, a circumstance in which AI machines would surpass the intelligence of humans and take over the world. Further, this dark side of technology should not be

used to decree closure of all AI or genetics research. There is a need to know the right balance between human needs and technological aspirations.

The debate over ethical AI technology is not new, but started long back with comic strips and novels discussing about laws of robotics. The current forms of the laws are:

1. A robot may not injure a human being or, through inaction, allow a human being to come to harm
2. A robot must obey orders given it by human beings except where such orders would conflict with the First Law 3.

Also, a robot must protect its own existence as long as such protection does not conflict with the first or second law.

Looking at the pace of development of AI systems, putting checks becomes all the more important, along with striking the right balance so that things do not move beyond control. These days, many organisations are looking at legal, technical, ethical and moral aspects of a society driven by AI technology. Also, AI researchers are busy to draft the laws of robotics as released by the earlier novels. Experts are focusing on ensuring that AI remains beneficial and not harmful to the future of humankind. Certainly, this move is going to help people engage in a more fearless way with this fiend disguised as technology.

What seems to be the biggest challenge for AI researchers is the answer to how can we make future AI systems robust, so that they do what we want without

## “science for the betterment of man”

malfunctioning or getting hacked. Followed by how can we prosper more through automation while maintaining people's resources and purpose. The research time also seems to have tough time hunting responses for how can we update our legal systems to be more fair and efficient, to keep pace with AI, and to

manage the risks associated with AI. Last but not the least; they also need to come up with a set of values AI should be aligned with.

We all know that learning the power of the atom has equipped scientists and technologists to be at the forefront of the movement emphasising 'science for the betterment of man'. But little did they know that a search for the atomic structure could give rise to nasty subplot as the first atom bomb was manufactured in the United States. And at present, we stand at the same point where AI can be well used to destroy the human race.

It is important that the human and all living beings remain at the centre of all AI discussions. People must be informed at every level right from the design stage to development of the AI-driven products for everyday use. Though, the world is appreciating ethically aligned technologies, we need to check our own ethics big time.





## Andhra Pradesh To Get Rs. 1 Lakh Crore Worth Of Projects



**A**ndhra Pradesh to get projects worth Rs. 1 lakh crore within the end of the National Democratic Alliance (NDA) government's term in the centre, announced union minister for road transport and highways Nitin Gadkari.

The minister was reported as saying by Mint, "I am promising to the chief minister and the people of Andhra Pradesh that before the end of our five years of our government, we will at least give, sanction and start the works for more than Rs1 lakh crore."

While making the announcement at the AP-CII

Partnership Summit, Gadkari also announced a host of road, rail and inland water linking projects in the state. "With our competition with China, our logistics cost is very high," Gadkari said while adding that developing interlinking of road, rail and inland waterways with ports in AP and other regions. "We want to give 100% priority to that (port connectivity) on how we can reduce the logistics cost," he said.

On the occasion, Andhra Pradesh chief minister Chandrababu Naidu said that connecting rail, road and ports would bring down the cost of commodities and help improve production. The CM said, "In Sagarmala, we are expecting investments of Rs15 lakh crore, out of which Rs4 lakh crore will go into mechanisation, modernisation port-rail and port-road connectivity."

In order to capitalise the 7,500 km long coastline in the country, the government initiated the Sagarmala project with an objective of promoting port-led development. Gadkari said that the government had already started work of over Rs. 1 lakh crore on this ambitious project. The minister added that the port development had already completed work of Rs. 1,665 crore in Visakhapatnam and Rs. 2,702 crore worth of work were ongoing. "Within the next three months we will award projects of Rs1,200 crore, taking the total investments to Rs6,000 crore," he said.

## Arunachal Pradesh To Get Roads Worth Rs. 50,000 crore

**R**oad Transport and Highways Minister Nitin Gadkari assured road projects worth Rs. 50,000 crore to Arunachal Pradesh, including a 1841-km frontier highway along the state's international boundary with China. The minister said, "All road projects in the state worth Rs 50,000 crore will be completed before the government at the Centre completes its first five-year term," reported The Indian Express.

He promised to sanction Rs. 50,000 crore more for a number of road projects submitted by the state government, including a 431-km east-west industrial corridor highway and a 1841-km frontier highway along India-China border.

Gadkari was here in the state to inaugurate the 20-km four-lane highway constructed at a cost of Rs. 476 crore that connects Itanagar and Holongi, and will cut down travel distance between Itanagar and Guwahati by about 60 km. He also inaugurated a 50-km two-lane highway under NH-713A that was constructed at a cost of Rs. 460 crore. The union minister also announced that work on the



31.50-km four-lane highway from Itanagar to Banderdewa under NH-415 would start by March 2017 with Rs. 284 crore sanctioned for the first 12-km stretch from Itanagar to Naharlagun.

On the occasion, Chief Minister Pema Khandu said that his government would implement these projects with full transparency and added that such assistance indicated the good faith the central government has for the state government. "Though the state has abundant resources, it has not been able to convert these resources to revenue because of funds. With improved connectivity and good policies, the state will be able to generate revenue from its natural resources in the future," Khandu said.



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## Government To Construct Cycle Tracks On Roads, Promote Electric Public Transport

The Minister for Road Transport and Highways, Nitin Gadkari, said that the total work orders relating to the roads, shipping and ports ministries will reach Rs. 6 lakh crore by March and investors are ready to put in money from India as well as abroad. The minister also proposed to make cycle tracks on all major roads across the country, including on highways. He favoured a shift towards electricity-based public transport services, including electric cars being run as taxi in some cities.

Further, the union minister for road transport, ports and shipping said there are several opportunities in India and people came and met him here with investment proposals and innovative ideas. "In roads, shipping and ports

ministries together, we have begun work on projects worth Rs 4.5 lakh crore and I am confident of further work orders to the tune of Rs 1.5 lakh crore by March-end, taking the total to Rs 6 lakh crore," Gadkari told PTI.

He stated, "I feel there are several opportunities and people are ready. Last year, three flagship shipping organisations earned profit of Rs 6,000 crore and this year, it will rise to Rs 7,000 crore," adding, "We are also building six new ports. Inland waterways are being started, we are developing cruise tourism for which 100 cruises are coming to Mumbai alone. Work is being done for Goa, Kochi and several other places."

Further, the minister said, "All we need is transparent policies and faster decision-making process. Even from within India, there are several investors ready to put in their money. Post demonetisation, our bank deposits grew by 30 per cent and that money can go into infrastructure."

When quizzed about pollution, Gadkari said, "Air pollution is indeed one of the biggest problems we have. Therefore, I want to promote ethanol, biodiesel, electric business," adding, "We have begun making ethanol from municipal waste. I am going to request national highways, state highways, district highways and even municipal roads in metro cities to make cycle tracks."

While promoting electric public transport, he said, "In some cities, we are thinking about electric taxi. Just like petrol pumps, there will be electric charging stations. There are several innovations that are happening in these areas. Besides, we are already in the process of introducing the old car scrapping plan. There are problems, but there are also solutions and we need to convert the problems into opportunities."

Union Minister for Road Transport and Highways Nitin Gadkari held a review meeting for road projects in Maharashtra with senior bankers and bureaucrats. The union minister met senior bankers including those from state-run IDBI Bank and Bank of India, along other executives who help finance the high value and long-gestation infra projects, sources told PTI.

Chief secretary and principal chief secretary of the public works department were also part of the meeting. Though the primary focus of the meeting was the road sector,

top officials from the Inland Waterways Authority of India were also present.

### Road Projects In Maharashtra Discussed With Bankers

The meeting comes amid a slew of concerns including the high bad asset accumulation in the road sector, projects getting stuck due to want of approvals and also a keenness among policymakers to find newer financing model for meeting the demands of the critical infra sector.

It is unclear as to which all road projects - whether stalled or new ones - got discussed at the meeting, which was held at the state's official guesthouse Sahyadri.





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# Highway Construction Target Remains 41 Km/Day

**D**espite the pace of highway construction recorded at 17 km per day till December, Road Transport, Highways and Shipping Minister Nitin Gadkari retained the target at 41 km-per-day for the 2017-18 fiscal, reported Reuters. This year's construction target is 2.5 times what was accomplished last year.

Against the ambitious target of constructing 15,000 km of highways in 2016-17, the achievement, till the April-December period, has been only 6,996 Km. Though the number looks a far cry from the target, the pace of construction has been better than the previous two years. But, the minister is confident that the pace of construction would touch 30 km per day by the end of March this year.

Notably, BOT projects have barely kicked off and the hybrid annuity model that mitigates developers' risk too has seen only moderate success. Further, from April-December last year, 6,996 km of highway projects have been awarded and the ministry targets to take the number to 15,000 km by the end of March.

The minister said that the ministry has got a budget of Rs. 64,900 crore for the highways sector, including Rs. 46,907 crore is to come from the central road fund, Rs. 8,500 crore from toll revenues and Rs. 9,493 crore as additional budgetary support. This is surely going to increase the pace of road construction in India.



## Madhya Pradesh Gets Rs. 2 Lakh Crore For Highway Development

**R**oad Transport Minister Nitin Gadkari announced to allot Rs. 2 lakh crore for the development of highways in Madhya Pradesh. The minister also informed that state's 2021-km roads will be converted into national highways.

While laying the foundation stones for different road projects at Naugaon here, Gadkari announced, "The Centre will provide Rs two lakh crore to Madhya Pradesh during a period of next two years," reported PTI.

Also, the minister claimed that new roads are being constructed according to international standards and these roads will "not develop potholes for next 200-years." "The roads being constructed these days will not get damaged or develop potholes for next 200-years," he said, adding, his ministry was also focussing on development of inland waterways.

Further, he said, "We are not only concentrating on road construction work but also focussing on developing 20,000-km of inland waterways in the country. In Madhya Pradesh, the waterways will be developed on Chambal, Narmada rivers."





## Vehicle Scrap Policy To Go To GST Council Post Cabinet Nod

Secretary on February 9 and then before the PMO. After the Cabinet nod, a presentation will be made before GST Council," reported PTL.

The minister said that the PMO is keen on the proposal as once it is implemented pollution would be checked considerably as 65 per cent of the pollution is caused by heavy vehicles which have completed 15 years. The proposal is to provide relief of about Rs. 5 lakh to people who purchase new commercial vehicle of about Rs. 15 lakh, if they surrender their over 15-year-old commercial vehicle.

"We propose a discount of about Rs. 2 lakh from manufacturers at the time of purchase while about Rs. 2.5 lakh concession in taxes by state and central governments for those purchasing new commercial vehicle on surrender of old," Gadkari said, adding that tax concession would be based on GST Council decision.

**U**nion Minister Nitin Gadkari said that the government is keen on implementing vehicle policy that aims at scrapping 15-year-old commercial vehicles in the first phase, and it will send the proposal to GST Council after Cabinet nod. Notably, Voluntary Vehicle Fleet Modernisation Programme (V-VMP) policy has proposed to push 28 million decade old vehicles off the roads.

Road Transport, Highways and Shipping Minister Gadkari said, "We (Ministry) will try to bring the policy as early as possible. We will make a presentation before the Cabinet

## New Brahmaputra Bridge Gets Operational, Assam to Get New Roads

**A**long with inaugurating the second bridge on the Brahmaputra at Saraighat, Union Shipping, Road Transport and Highways Minister Nitin Gadkari announced a number of new road projects for Assam, which included several bridges on the river, worth Rs. 65,000 crore over the next five years.

The Indian Express reported, "There will be no dearth of funds. You will be tired asking for funds, but I will not get

tired giving you funds," Gadkari told Chief Minister Sarbananda Sonowal, as he declared 1,243 km of roads in the state as National Highway and announced sanction of Rs 15,000 crore for the purpose.

Costing Rs. 475 crore, the 1.49-km second bridge on the Brahmaputra took eight years to complete. The new projects included a 47-km highway from Guwahati to Mangaldoi via Kuruwa with a bridge across the Brahmaputra, and a 27-km highway at Lowarpara in Karimganj district where the supply line to Tripura has remained perennially affected due to bad road condition, especially during the monsoon.

Further, Gadkari announced releasing Rs. 800 crore from the Central Roads Fund for Assam, a 100 per cent grant, apart from saying that the work on DPR for two more bridges on the Brahmaputra were in progress. While one bridge would link Numaligarh on the south to Gohpur on the north, the other would connect Majuli to Jorhat, he said.







## Government To Focus On Infrastructure To Cut Down Logistics Cost

**U**nion Minister Nitin Gadkari said that the government is working on boosting infrastructure, particularly ports, roads and waterways, to significantly reduce logistics cost that is "very high" in the country. Also, he made a pitch for port-led development which is "crucial" for higher economic growth.

PTI quoted Gadkari as saying, "Our logistics cost is very high. It is 18 per cent. It is easy to take any material from Mumbai to Dubai or from Mumbai to London, but it is very difficult to take material from Mumbai to Delhi as it is costly and complicated... We want to give highest

priority to that on how we can reduce this cost."

While hoping to achieve the target of 40 km of road construction per day by next year, the minister said, "It was 2 km per day, last year, it was 18 km per day and by the end of this March, it will be 30 km per day. But our target was 40 km per day, and I am confident that next year, we will complete that target," adding that the government will complete 2 lakh km National Highway on time.

About ports and shipping, Gadkari disclosed, "Most important for our development is port led development... We have Sagarmala as a big investment project. We have already started work on Rs 1 lakh crore."

## National Highways To Get Real-time Traffic Updates Soon

**T**he government plans to start highway radio services on various national highways spread across 13 states. Road Transport and Highways Minister Nitin Gadkari said in Lok Sabha that highway radio services has been started on the Delhi-Jaipur highway, reported PTI.

Gadkari added that the phase I of the pilot project on Highway Advisory Services to provide real time traffic updates was implemented on Delhi-Jaipur NH-8 and the pilot project was implemented under the World Bank Technical Assistance programme.

He said, "Phase II of the pilot project, which is also being funded under the World Bank Technical Assistance

programme, wherein the pilot will be implemented on more stretches, has been approved."

The project's Phase I was implemented from March 10 to October 10 last year. He stated, "Through All India Radio stations in Delhi, Alwar and Jaipur, real time traffic updates of duration five minutes each, was provided in 18 bulletins every day," adding, "The information was provided on traffic congestion, accidents, toll plaza waiting times, weather conditions, road diversions and road safety education."





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# Groupe Renault Acquires PVI To Take Leap In LCV electrification



**G**roupe Renault acquired PVI, a French company, to accelerate the growth of its light commercial vehicle business. PVI boasts of recognised expertise in the design and conversion of commercial vehicles running on natural gas or electricity.

The company believes that PVI's expertise and small-scale, flexible production facility will benefit it. Also, Renault will provide economies of scale for the purchasing of components as well as a significant technology portfolio.

"We are very pleased to welcome PVI's team specialising in electric conversions to Groupe Renault," Groupe Renault's SVP, LCV Division, was quoted by ETAuto. He added, "This acquisition is part of the Group's strategy to develop its business by proposing a

complete range of electric LCVs coupled with connected services. As the number one European manufacturer of electric LCVs, this is a unique opportunity for our teams to work on the next generation of this type of car. Together

we will continue to innovate to ensure increasing proximity with our business customers while addressing their every need."

Previously, PVI has worked with Groupe Renault on the development and electrification of the upcoming Renault Master Z.E. This deal is surely going to extend the group's existing range of electric LCVs.

The deal also includes the acquisition of Escal, a subsidiary in which PVI has a 95 percent stake. Escal specialises in the distribution, installation and maintenance of security systems for lifting vehicles.

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## Commercial Vehicle Owners In Bhopal Raised Voice Against Green Tax

**T**ransport association along with auto-rickshaw union and loading autos held a rally against green tax in Bhopal. With more than 100 vehicles as participants, the rally began from Itwara and ended at Moti Masjid, where a memo was submitted.

The Joint Commercial Vehicle Owners Committee's president told TOI, "We marched till Moti Masjid in which over 300 people participated. Our fight is against newly-enforced green tax and road tax collection, which was done quarterly. Now, they changed it to lifetime."

He added, "We paid road tax on quarterly basis. But, RTO has changed and has asked us to pay it one-time. They

have reduced the percentage by nominal rate. We have to pay lifetime tax at one time."

Further, he said, "It is impossible to pay such a big amount on short notice. The order was released on January 14, and 15 was the last date for paying the amount. On January 13, we went to pay tax after arranging money, but computers there didn't make bill. We faced the same situation next day. Then on next day, new law was enforced due to which later when we went to pay whole amount they charged us with 10% penalty for paying late."

Also, the committee's president stated, "It is unethical. How can we pay such a large amount. We wanted some days to arrange the amount. When we managed to pay tax, they are charging penalty," adding, "No one in office is helpful. When we ask them to show us the rule, they say they are just following the new law. Even on Monday, auto-rickshaw union will take out a rally. The department has increased the penalty, RTO and traffic police charge penalty of Rs 3,000 for almost everything."

The spokesperson for committee said, "RTO has increased tax so much that for even vehicle whose worth is just Rs 2,000, we have to pay tax Rs 5,000. If they persist with it, we will have to sell our vehicle," adding, "If the government fails to take action, we will stage rallies across the state."







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## EPCA Asked Heavy Vehicle Manufacturers To Switch To BS-IV

**T**he Environment Pollution (Prevention and Control) Authority, a Supreme Court-appointed panel, directed heavy vehicle manufacturers to shift their manufacturing line from outdated BS-III compliant vehicles to moderate BS-IV fuel type. Notably, BS-IV and III (Bharat Stage) are the fuel types based on vehicular emission standards fixed by the government, to regulate air pollution.

Also, EPCA asked the transport departments of Delhi and the neighbouring states to apprise it of the status of Pollution Under Control (PUC) system that checks emission from on-road vehicles. The EPCA would audit the PUCs soon.

Earlier, the Centre for Science and Environment (CSE), a member of EPCA, noted that India's PUC system is outdated and cannot deal

with the "emission fraud" with the present system.

IANIS quoted a member from EPCA as saying, "During the meeting, Bajaj Automobiles said that it has shifted its entire production line for three and two-wheelers from BS-III compliant to BS-IV. However, TATA Motors and Ashok Leyland were unable to give mandate on their stock."

**“Bajaj Automobiles said that it has shifted its entire production line for three and two-wheelers from BS-III compliant to BS-IV”**

In 2016, the EPCA observed that switching to BS-IV fuel will help reduce air pollution by 80 per cent through reduction in particulate matter (PM) emissions, the major effluent in air. Earlier, the EPCA and Union Ministries of Road Transport and Petroleum decided that from April 1, 2017, onwards BS-IV oil shall be made available throughout the nation and mulled over stopping registration of BS-III vehicles.





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## Let's See How Far **Tata Motors'** New 'Ace' Goes To Become A Golden Truck!

A popular cliché 'Slow And Steady Wins The Race' needs to be tweaked a bit to 'Fast And Steady Wins The Race' to suit the new age transport and logistics requirements. With this aim, Tata Motors is making its Ace mini truck slightly longer and tougher to take on its rivals who have been steadily chipping away the market leader's share in the small commercial vehicle space. The manufacturer is expected to introduce the XL versions of Ace Zip, Ace and Mega Ace by April this year.

Reportedly, the new variants of Ace series will take higher payload as well as withstand more abuse than the current range. Also with the new editions of Ace, Tata Motors is aiming to address the emerging needs of the last-mile transportation industry, in terms of faster turnaround, better capacity, greater safety, comfort, reliability and overall value.

Despite competition, Tata Motors is still the leader with a 62 per cent share in the 1.0-1.25 tonne mini-truck segment, which has been declaring the Ace series as its champion for several years now. If not more, Tata Motors' Ace has lost more than 10 per cent market share over the last three years, to Mahindra & Mahindra's Maxximo, Jeeto, Supro and Ashok Leyland's Dost.

Of late, the demand for the Dost has reduced considerably. Also post its break up with Nissan Motor, Ashok Leyland is planning to launch its own small commercial vehicles. To add to the competition in the mini-truck segment, VE Commercial Vehicle is likely to enter the space in 2018-19.

It seems like the threat, both existing and emerging, has compelled Tata Motors to re-invent itself. Company executives also hope that the new products will give the brand an edge over competition in the market.

It is said that the new XL versions of the Ace series will allow for 15 per cent higher payload. They also come with BS IV diesel engine options, new interiors and power steering as standard. Along with the newer versions, the existing range will continue to be available.

In order to spruce up its portfolio, this is being seen as the second major recent step by Tata Motors. Also to beat the challenges thrown by Mahindra in the pickup space, the company launched the new Xenon Yodha in December last year.

Tata Motors will look to bridge the gap between the Ace XL family and the Yodha with offerings in the middle at several price points, as per sources.





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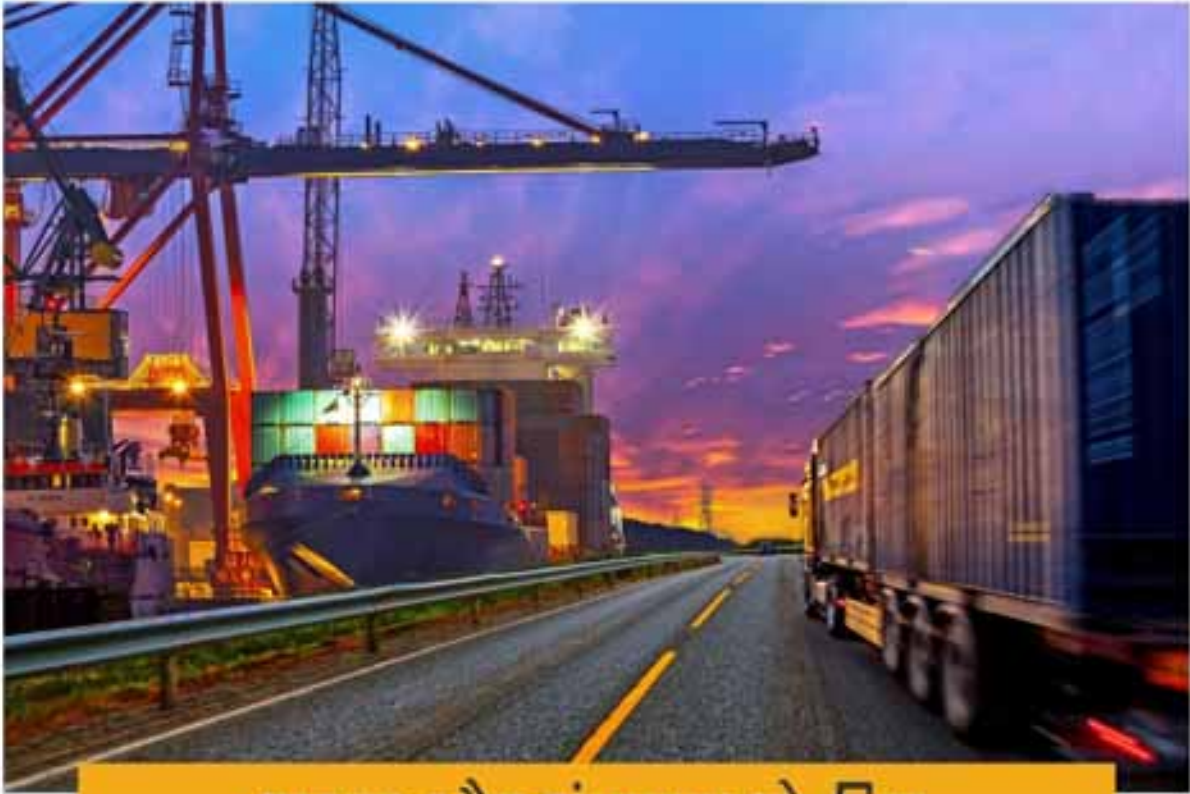
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## सड़क और बंदरगाह के लिए धन की कमी नहीं: नितिन गडकरी

इंडो-एशियन न्यूज सर्विस की एक रिपोर्ट के अनुसार केंद्रीय सड़क परिवहन और जहाजरानी मंत्री नितिन गडकरी ने कहा है कि सरकार के सड़क और राजमार्ग निर्माण कार्यक्रम के तहत महत्वपूर्ण बुनियादी ढांचों के निर्माण के लिए पर्याप्त नकदी उपलब्ध है। गडकरी ने एक टीवी को दिए इंटरव्यू में कहा, "हमने बुनियादी ढांचा, सड़क, बंदरगाह के लिए पांच लाख करोड़ रुपये के अनुबंध पर हस्ताक्षर किए हैं। हमें कोई समस्या नहीं है, हमें सार्वजनिक, निजी निवेश प्राप्त हो रहा है। हमें सार्वजनिक-निजी भागीदारी से अच्छी प्रतिक्रिया मिल रही है।"

उन्होंने कहा, "इस महीने के प्रारंभ में पेश किए गए वित्तमंत्री अरुण जेटली के साल 2017-18 के बजट के अनुसार, एए-रेटिंग हासिल भारतीय राष्ट्रीय राजमार्ग प्राधिकरण (एनएचआई) को अवसरचना बांडों के जरिए 70,000 करोड़ रुपये जुटाने की अनुमति दी गई है।" उन्होंने कहा, "एनएचआई के लिए ट्रिपल-एएए रेटिंग

प्राप्त है। हमें वित्तमंत्री से पहले ही बुनियादी बांडों के जरिए 70,000 करोड़ रुपये जुटाने की अनुमति है।"

उन्होंने कहा, "हमारी पथकर से आय सलाना 10,000 करोड़ रुपये हैं। इसलिए हम 15 सालों में कमाई करके दो लाख करोड़ रुपये प्राप्त कर सकते हैं। हमारी 101 परियोजनाएं तैयार हैं, जिनसे मैं कमाई करने जा रहा हूँ, और उनसे हमें 1.25 लाख करोड़ रुपये मिलेंगे। इसलिए धन की कोई समस्या नहीं है।"





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## नितिन गडकरी ने भारी परिवहन की गतिविधियों के ऑनलाइन अनुमोदन के लिए वेब पोर्टल की शुरुआत की

केंद्रीय सड़क परिवहन और राजमार्ग और जहाजरानी मंत्री श्री नितिन गडकरी ने ऑनलाइन आयामी से अधिक (ओडी) और अधिक वजन कार्गो (ओडब्ल्यूसी) की आवाजाही के अनुमोदन के लिए एक वेब पोर्टल का शुभारंभ किया। इस अवसर पर श्री गडकरी ने कहा डिजिटलीकरण से इस क्षेत्र में भारी परिवहन की सुगम आवाजाही सुनिश्चित होगी और प्रणाली भ्रष्टाचार मुक्त बनेगी। उन्होंने कहा कि देश में 108 ई-टोल परिचालन में आ गए हैं और मार्च तक इसकी संख्या 350 तक हो जायेगी। उन्होंने कहा कि सरकार राज्यों के साथ धीरे-2 परिवहन के लिए कार्य कर रही है। देश को प्रदूषण मुक्त बनाने की जरूरत का उल्लेख करते हुए श्री गडकरी ने कहा कि परिवहन क्षेत्र में स्वच्छ ईंधन को बढ़ावा देने की जरूरत है। उन्होंने कहा कि सरकार देश में जलमार्ग के विकास जैसी सस्ती विधा की परिवहन व्यवस्था को प्राथमिकता देगी।

इस अवसर पर उपस्थित बिजली, कोयला और नवीन एवं नवीकरणीय ऊर्जा मंत्री राज्य मंत्री (स्वतंत्र प्रभार) श्री पीयूष

गोयल ने कहा कि इस पहल से सस्ते बिजली उपकरणों की सुविधा द्वारा बिजली क्षेत्र में आसानी से मदद मिलेगी। उन्होंने कहा कि प्रणाली को पारदर्शी बनाने के अलावा यह परिवहन उद्योग से जुड़े लोगों के लिए एक समान स्तर प्रदान करेगी। उन्होंने परिवहन क्षेत्र से इसी तरह जन धन योजना, स्वच्छ भारत अभियान और बिजली बचत जैसी सरकारी पहलों में भी मदद करने का आह्वान किया।

इस अवसर पर सड़क परिवहन और राजमार्ग और जहाजरानी सचिव श्री विजय छिब्यर ने कहा कि 'भेक इन इंडिया' अभियान की सफलता के लिए तेज परिवहन आवश्यक है।

इस वेबसाइट के शुभारंभ के साथ, 'भारत में भारी परिवहन' डिजिटलीकरण के माध्यम से एक नए युग में प्रवेश विषय पर एक-दिवसीय संगोष्ठी का भी आयोजन किया गया। जिसमें देश भर से भारी उपकरण निर्माताओं, परियोजना मालिकों, इंजीनियरिंग, खरीद और निर्माण (ईपीसी) कंपनियों और विभिन्न अनुसंधान और शैक्षणिक संस्थानों जैसे प्रमुख साझेदारों ने भाग लिया।



## Carriage By Road Cost Index (CRI) - FEB 2017

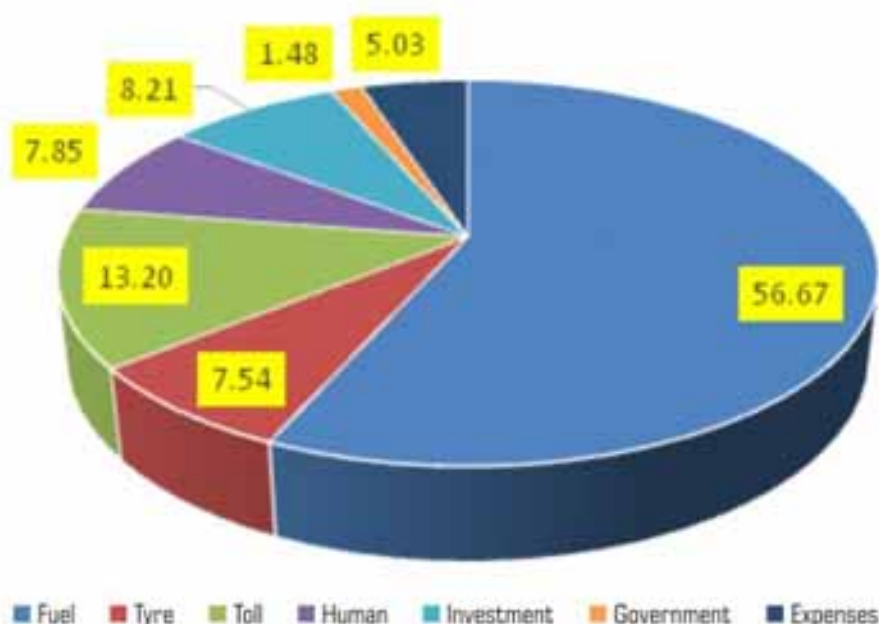
**CRI-FEB 2017 - 117.29**

Data Updated upto JAN 31, 2017

Average Diesel Price as on JAN 31, 2017 - **Rs. 61.59** per litre.

Cost Distribution Pie January 2017

CRI PIE Chart JAN 2017



Changes: Matrix - January 2017	
Diesel	4.30%
Change in Index	17.79

Note: Percentage in pie chart rounded off to nearest number Warning: This index is a work of an individual research body IRTDA, agreeing with its finding is not mandatory for people. Research team is open to logical suggestions.

For any query in this regards contact- Mahendra Arya (9821021323) [mahendraarya@gmail.com](mailto:mahendraarya@gmail.com)





## OM Logistics Recognizes Importance of **Healthy and Skilled Society.**

CSR Activities is not only a practice but a tradition in the OM group and is embedded in our corporate DNA. "Giving is inspirational, and generosity is contagious. We give not because we should, but because we can" is what we believe in. CSR logistics or Creating Sustainable Reliable logistics is our Central Goal. This ethical standpoint, derived from the vision of our founder, lies at the heart of the CSR philosophy of the OM Group. CSR can play a fundamental role in achieving worldwide objectives of growth, competitiveness, better governance, and overall sustainable development. CSR is all about being fair in the business and doing the bit for the welfare of society. India has a long history of philanthropy, however OM Logistics had additionally been extremely dynamic in social welfare exercises. Company Implements CSR Programmes through Company's Personnel or through external implementing. Our objective is to provide a cleaner, better and greener environment by teaching youth about the importance of a

better environment and its Nurturance. As a responsible company "We stand committed to the causes of Environment, Health Care, Education and Empowerment".

OM group always maintain a green belt all around its property in pan India. Group also enthusiastically participate in Tree Plantation Drive every year in Delhi. To fulfill the objective to promote environmental





conservation and sustainability under CSR - 4 'Es'. Mr. Ajay Singhal along with minimum 30 volunteers every year successfully plant 50 saplings in Delhi. Globally, Polluted air has been confirmed as a leading cause of heart diseases, and the World Health Organization attributes more than 6 lac deaths nationally to foul air every year. So, OM group Plans to develop city forests in the capital that can help sequester air pollutants in future years.

Group objective is to holistically develop the quality of education and emphasizing on youth to be more talented and progressive. Institute of Logistics and supply chain management is new initiative taken by OM group. OM Institute of Logistics and Supply Chain Management is based in Jamalpur, Gurgaon (Delhi-NCR). Recently started as a Non -Profit Education Institute and an



emerging center for excellence, it is a professional body dedicated to the practice and training of Supply Chain Management, with a special emphasis on On-site Training. This technical training will build self-confidence and empower students to build their career in the right direction.

As a part of CSR, Blood donation Camp was organized by the group in which employees were requested to donate blood. Blood Donation Camp acts as a channel connecting voluntary blood donors with those who need blood and provides free help and specially works to target the poor and the penniless. As we all know "Blood cannot be manufactured in factories; it can only come from generous donors". Employees also supported this greatest donation and a noble step in the service of Humanity with incredible enthusiasm.

OM LOGISTICS LTD. Flagship company of OM group also supported Cycle rally organized by Tour -de - Rotary



club from Jammu to Kanya-Kumari - short and long distance cycling - Ride for a Cause. This Cycle rally was organized with several causes: To raise the funds for the "Wash in Schools" (WINS) a program of TRF, For supporting a clean & green India, Promote a Swachh Bharat & Swachh Vidyalaya were among them. Being a logistics partner in this Tour or Ride for cause OM Logistics covered a distance of 3,386.7 km tailoring every Logistics needs required in support to social cause.

OM Logistics understands that drivers are the backbone of the industry. So "Drive for Drivers" Welfare is organized time to time for drivers who are driving nation on wheels. We believe that our business growth and success rests on the shoulders of our Drivers. Group also organize a activity in support of Clean and Safe Delhi every year wherein most of employees participate with great enthusiasm. As a Logistics Service Provider, OM Logistics perceives the environmental impact of its business and the responsibility to find solutions. Continuous improving of the environmental sustainability has been part of our daily operations and business decisions for a long time.

From our ambitions and values, we are convinced that formalizing the CSR, improves the transparency for all stakeholders and create valuable improvement opportunities, as OM Group, believes in.







## AITWA Organises A Technical Session on GST

All India Transporters' Welfare Association (AITWA) with All India Motor Transport Congress (AIMTC) organised a seminar on February 11, 2017 to take clarity on various technicalities related to the Impact on Road Transportation of Goods and Services Tax (GST). The Chief Commissioner of Central Excise & Service Tax Sh. K.J. Choudhary was the guest of honour and the key speaker for the event was Sh. Rajan Datt - Joint Commissioner, Central Excise (Audit) Commissionerate. Besides, Sh. Brijesh Verma, Resident Partner, Kochhar & Co and Sh. Vikash Dhanania, President GST Dost, Sh. Pradeep Singal, National President - AITWA and Sh. S.K. Mittal - President, AIMTC also addressed the participants. The event was inaugurated with a welcome speech by Sh. Ashok Gupta - Hon. General Secretary, AITWA when he also introduced the speakers of the event.

Sh. Pradeep Singal, while putting light on the changing concept of mobility gave examples in the context of intrastate and interstate. He highlighted the fact that in the present scenario the tax office is variable - one day it can be on the roadside and the very next day it could be at the loading dock or at excise checkpoint area. One never knows where will be the office on that particular day.

Sh. Singal also raised the point that Post GST implementation, transport and logistics service providers are required to maintain a record of each vehicle, wherein there are close to 65 lakh vehicles. Will it be possible for

service providers to maintain such a record? Sh. Singal however was apprehensive about it and to him this appeared as one of the major points of discussion in the seminar.

Government has already given instructions to the authorities that for any transport movement after July 1 goods transporters have to produce documents, but wasn't the very idea of GST is to provide barrier free movement? Therefore, the truckers, who are neither buyers nor sellers, are anxious over its impact on logistics cost and taxation.

Also, what has been keeping transporters worried is the government's plan to keep petroleum products out of the GST ambit, though these cover about 90 percent of the transactions. Further, the participants mulled over the applicability of reverse mechanism. Who will be penalised - the consignor or consignee?





Sh. S.K. Mittal - President (AIMTC) also seemed to be in the same tune as AITWA and agreed to the concerns raised by AITWA. He also felt that the time has arrived to consider multi-modal transportation, including 3PL (third-party logistics) and 4PL (fourth-party logistics) as new tool towards development. There is no mention of the impact on cost post GST implementation. He moreover added that, before announcing the GST proposal, the authorities should have done their research in detail, which however is not the case.

Chief Commissioner of Central Excise & Service Tax, Sh. K.J. Choudhary, accepted the relevance and gravity of all the points raised and hoped that all the issues will stand clarified and resolved before July 1, 2017 by the GST council (chaired by Finance Minister Arun Jaitley). Escalating hopes of betterment, the commissioner emphasized that it is still called the Model GST law. In a subtle but impactful voice he further mentioned that the tax officers' function only as executors and implementers and, they do not make the law. He also stated that one way to settle dues is by adjustment. The official talked about making individuals pay service tax, adding, the assessment of value for 29 states could be adjusted by the individual towards credits available. But participants

believed that GST should be viewed in context of transportation, not in terms of 29 states and since GST is still in a model form there is still scope of rectifying the errors like the one mentioned.

At present, the members are covered under the Service Tax law and later also goods tax will be added. While mentioning about the merger of central excise, service tax and VAT into GST, the chief commissioner said that the taxation structure applied here is called indirect tax. As VAT/CST/Service tax number will migrate automatically; one just needs to go to ACES website and get the provisional number until the clarity comes. He added that the assessing officer will be one and same though this indirect tax will be assessed by state tax department.

Sh. Choudhary further added that the government is making all attempts to cap value at maximum 17 per cent (8.5 per cent each to goods tax and value addition tax). If the members do not pay service tax they will be the loser. The liability falls on the person in the organisation who would have taken responsibility for it. He said that it is the

most idiotic step after evasion. The benefit goes only to the businessman who has since then absconded. Abatement from 60 per cent to 85 per cent is feasible. Also, service tax is applicable on services only not on gross, since it has other components like petrol/diesel, maintenance lubricants, etc.

Sh. Ranjan Datt, the key speaker for the event took a note of each speaker before speaking on the dice. He offered the best reasoning to clear the cloud from the minds of participants. He added that as the government is likely to make individuals as service tax payers, this assessment of value should be allowed to be adjusted by individual towards payment due. But he was quick to add that the GST council is the final authority and one will have to wait till the final announcement is made.

While replying over the provision for arrest powers under GST, Sh. K.J. Choudhary quoted the Arthshastra and said that a tax collector should be like a honey bee, collect only

that much honey that no harm comes to the flower or to bee. Abatement clause will be added subsequently, he added.

With a turnover up to Rs. 1.5 crore, the composite scheme will apply and filing details are not required to be submitted, said the chief commissioner. He also said that registration will be one time and comparatively simple but needs to be done in all 29

states, which will be a little painful. The commissioner agreed that compliance is a problem as all the 29 states will be involved.

Guest lecturer Sh. Brijesh Verma forwarded his point of view and said that the registration is not an issue either for manufacturer or service provider. He mentioned that during the reign of former Finance Minister P Chidambaram also, it was seen that goods transport agency was not a registrable entity. But, Goods transport operator is an intermediary and should be in the same situation. He emphasised on laying heavy stress over abatement as this is a big component. Moreover, Sh. Vikash Dhanania - another guest speaker, stated that there would be two transactions, including B to B and B to C. All the related concerns will soon be addressed by the government, he assured. Both, Sh. Verma and Sh. Dhanania, also used a concept of hypothetical supply from Delhi to a delivery point in Kerala, where only Delhi registration is adequate.







## Credit Guarantee Fund Demanded For Digital Payments

**A**t a Digital Adoption Summit held at New Delhi today under the umbrella of the Confederation of All India Traders (CAIT), leaders of different verticals of non corporate sector in a unanimous voice demanded the Government to set up a Credit Guarantee Fund to cover the card payment users from fraud or other illegal activities that may happen with digital payments. Such a scheme will insure the users and will generate confidence in usage of digital payments thereby leading to faster adoption of electronic payments in the Country. The Banks will be more inclined to give sufficient credit on usage of cards which will enhance adoption. The summit was attended by representatives of leading national organisations of traders, transporters, farmers, hawkers, consumers, self employed groups and women entrepreneurs beside officials from Banks, Financial Institutions, Technology providers and Payment Acceptance Solution Providers. The Summit was chaired by CAIT National President Mr. B. C. Bhartia.

While participating in the summit, leaders of different organisations stressed the need for launching a massive awareness drive among people particularly farmers, transporters, truck drivers, small businesses and hawkers. It is a fact that large chunk of the population still remain unaware of the scope and advantages of digital payments and prefer transactions in cash rather than electronic mode. "If digital payment landscape needs to be intensified in reality, the Government should constitute a

Special Working Group having representatives of stakeholders to take the issue down the line-noted the Summit.

The Summit demanded to set up an independent Payments Regulatory Board as per recommendation of the Wattal Committee report along with Board for Digital Payments comprising of stakeholders from self-organised sector should be intensified. Scrutiny over transactions made via card should be abolished as trail has already been established. All and any surcharging should be removed for card payments to not make digital payments more expensive than cash. The incentives and reward schemes must include all sorts of digital payments provided by any payment solution provider i.e. Card, mobile wallet, mobile application, QR code etc. Banks treat fintech players who provide services 'Card Not Present' as e-commerce thereby charging higher MDR. On the contrary, it allows card usage (already stored) and eliminates necessity/cost of carrying a card.

**Speaking on the summit, Sh. Pradeep Singal - National President, All India Transporters' Welfare Association (AITWA) first and foremost congratulates CAIT on organizing such a meaningful summit and then solidifies with it to add "We are principally with CAIT." Extending his speech, Sh. Singal says that Indian cash economy is about two different poles - the white money and the black money. And the gap is widening up as the TAX structure in India is not simplified. It has to be very simple so that everyone can easily understand and handle it.**

**"Not wanting to pay tax and wanting to hide income is the outcome of tax structure not being simplified", Sh. Singal highlighted. Relating the topic to the transport sector he added that the truckers need to pay various taxes, fines and bribes on their way to destination but all of these taxes, fines and bribes are taken in cash, not in digital mode payment. Pointing to government's effort to implement digital payment, the AITWA president says that there is a huge difference between what we strive to do and what is the real situation. Sh. Singal further added that though Digital India is a great idea it has a technical problem. And, the technical problem is visible at the ground level, at the real situation. Until that's sorted out the idea has no meaning.**



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An entity which provides insurance is known as an insurer, insurance company, or insurance carrier. A person or entity who buys insurance is known as an insured or policyholder. The insurance transaction involves the insured assuming a guaranteed and known relatively small loss in the form of payment to the insurer in exchange for the insurer's promise to compensate the insured in the event of a covered loss. The loss may or may not be financial, but it must be reducible to financial terms, and must involve something in which the insured has an insurable interest established by ownership, possession, or preexisting relationship.

The insured receives a contract, called the insurance policy, which details the conditions and circumstances under which the insured will be financially compensated.



**IS THE TUPAC**

**TUES**

**CASH**

**सुशासन की राहें**

**सुशासन की राहें**

**सुशासन की राहें**

**BUDGET-2017**

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**सुशासन की राहें**

**सुशासन की राहें**

**सुशासन की राहें**

संवाद, आवाज व समाज, आ

TRANSPORT ZONE

आवाज दिल्ली

# ट्रक ट्रांसपोर्ट फिर खाली हाथ

**नंदीश, पी.एम.**

आज दिल्ली में सुशासन की राहें बताने के लिए दिल्ली सरकार ने एक बड़ा फैसला किया है। दिल्ली सरकार ने दिल्ली सरकार के बजट 2017 में एक बड़ा फैसला किया है। दिल्ली सरकार ने दिल्ली सरकार के बजट 2017 में एक बड़ा फैसला किया है।

## रजिस्ट्रेशन, फिटनेस व लाइसेंस पर बेक डेट से पेनल्टी खत्म की

परिवहन विभाग के फैसले से हजारों वाहन धारकों को राहत मिलेगी, पी.एम.

दिल्ली सरकार ने दिल्ली सरकार के बजट 2017 में एक बड़ा फैसला किया है। दिल्ली सरकार ने दिल्ली सरकार के बजट 2017 में एक बड़ा फैसला किया है। दिल्ली सरकार ने दिल्ली सरकार के बजट 2017 में एक बड़ा फैसला किया है।

## भंडारण क्षेत्र बनाएगा सड़क मंत्रालय

परिवहन विभाग के फैसले से हजारों वाहन धारकों को राहत मिलेगी, पी.एम.

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## Vehicle scrap policy to go to GST Council post Cabinet nod: Nitin Gadkari

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## 'GST rollout vital for logistics sector'

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## Nitin Gadkari declares 1,253 km road in Assam as National Highways

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