# aitiwa परिवहन प्रगति

Monthly Magazine of All India Transporters Welfare Association

# Parivahan Pragati

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### **Editorial**

#### Dear Readers,

Parivahan Pragati, a mouthpiece of India's Road Transport Industry, has always strived hard to provide up-to-date information and commentary on developments that are of your interest and have wider political and economic implications for the country and the world. In this issue, we will discuss the latest changes in Goods Service Tax and its implications on the transport sector as the cover story. Also, other various meaningful topics play a significant role in the logistics sector.

In recent developments Goods Service Tax (GST) has caught the attention of every eyeball. GST, which was primarily introduced to focus on creating a business landscape that can offer an environment for 'ease of doing business has undergone a few changes. It has withdrawn certain exemptions offered to services provided by goods transport agencies (GTAs), which has been a nonwelcoming move by the government. The declaration which was revealed Notification No. 03/2022through Central tax (Rate) dated 13.7.2022 states that charged on transportation of goods for a single carriage of GTA (not exceeding Rs 1500) and for a single consignee (not exceeding Rs 750) stands withdrawn from July 18, 2022. This implies that the transportation of goods by a GTA on road, irrespective of the amount involved, will attract GST besides the cases mentioned in Entry 21, clause nos. (a), (d), (e), (f), (g), (h).

Further, another major change that the transporters are unable to accept is the amendments to tax rates on GTA services and the option available with GTAs to exercise payment of output tax under Forward Charge Mechanism (FCM) or Reverse Charge Mechanism (RCM) for every financial year. From July 18 onwards GTAs can pay GST under FCM with the option that it may itself pay output tax on transportation services @ 2.5% each under CGST Act and SGST Act with the condition

that it does not claim Input Tax Credit (ITC) on the goods and services used in providing transport service. Or, they may themselves pay output tax on transportation services @ 6% each under CGST Act and SGST Act and may claim ITC on the goods and services used for offering transportation services. In addition, GTAs may choose to pay GST on transport services under FCM, i.e. pay the output tax itself, by making a declaration through Annexure-V on or before March 15 of the preceding year.

In addition, a lot has been happening in the logistics sector. Technology has changed the landscape of the sector. For instance, the Internet of Things (IoT) has completely changed the point of view of businesses around the world. It has offered a huge relief to the logistic companies, as the tracking of shipments has been the most critical service in supply chain management. With the help of an IoT tracker, the customers can get more insights about where exactly their packages are and let you know at what time the consignment will be reaching a destination.

Here Technologies and Sigfox have come together to offer an opportunity within the IoT applications by deploying a global location service. Both the companies are planning to integrate the global coverage Wi-Fi hotspot of Here Technologies with a wireless global network and geolocation engine by Sigfox so that companies can locate their packages or goods, even if packages are within the warehouses or any other building and outdoors. This application will reduce the chances of loss of damaged goods, and reduce supply and demand differences.

With the latest technologies, the warehouse management formula is also changing. Automation has become the face of warehouses. Now, warehouses look the same but technology has changed their behind-the-scenes, day-to-day activities in a



Ashok Gupta

warehouse look so different. A few technologies that have transformed the warehouses are - Radio frequency identification technology (RFID), which streamlines processes, improves execution, increases the accuracy of data and reduces costs. A state-of-the-art tracking system provides businesses with greater volumes of information from the warehouse. Information logged in the tracking system helps efficient planning of stock and distribution; Barcode Scanners help reduce errors and track and manage inventory movement in the warehouse. Operations can be optimized since it becomes more time sensitive to the ability to sketch forward plans and lead time reduction; Cloud Computing is a highly versatile solution for companies that can now access various applications and software. Many software companies have introduced warehouse management software applications for easy access via Cloud services. Strict adherence to data security has seen increasing use of hosted computer infrastructure services for data storage; Mobile Workstations - the ability to take the workstation anywhere has reduced chances of inaccurate inventories, mislabelled products etc. Information can now be updated wirelessly on a real-time basis.

I believe the implication of these technologies will further boost logistics companies.

Thank you!





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# FCM And RCM Are In War! Are Transporters Mere Spectators?

lbert Einstein once said, "The world as we have created, it is a process of our thinking. It cannot be changed without changing our thinking." Perhaps the government took a leaf out of it and introduced the first major reform in the Indian economy since independence - Goods Service Tax (GST). The purpose was very simple - to create a landscape that can offer an environment for ease of doing business.

The GST Council recommended a dual policy of GST for goods transport agencies (GTA) which enjoy both the options of forward charge mechanism (FCM) and reverse charge mechanism (RCM). The recommendation of the Council suggested that a transport company must choose between RCM and FCM. So, transporters were forced to opt one out of them. While some preferred FCM, others went ahead with RCM. Also, it is to be noted that once a GTA makes its choice between FCM and RCM at the start of a financial year, it cannot switch to the other model.

From the government's standpoint, it has always experienced resistance from GTA when it comes to levying an indirect tax on transportation services. The government, however, was smart enough to plan a strategy to shift the liability on the recipient of the services rather than collecting the tax from the provider of the services in the pre-GST era. By doing this the government got its revenue without any resistance from the transport industry. GTA deserves credit for the birth of the reverse charge regime in our country.

Now, the government has come up

with another option for GTA, to discharge tax @ 5%. With this implementation, the traditional idea of taxing the given services under reverse charge continues but the members of GTA can avail of input tax credits by discharging tax @ 12% (with ITC).

Now vide Notification No. 3/2022–CT (Rate) dt. 13.07.2022 an amendment has been made to the parent rate notification (NN 11/2017 – CT (Rate)) to provide an option to GTA to discharge the tax under the forward charge mechanism (FCM) by way of

Now vide Notification No. 3/2022-CT (Rate) dt. 13.07.2022 an amendment has been made to the parent rate notification (NN 11/2017 - CT (Rate)) to provide an option to GTA to discharge the tax under the forward charge mechanism (FCM) by way of charging/collecting the tax through a tax invoice even @ 5% (without ITC)

charging/collecting the tax through a tax invoice even @ 5% (without ITC). Hence, w.e.f. 18.07.2022 the following options shall be available for discharge of the tax on the GTA services:



Ramesh Agarwal
National President, AITWA

- 1. GTA members can pay themself the GST amount levied on the services supplied by it during a Financial Year (either @ 5% or 12%) by making a declaration in a prescribed format on or before the 15th March of the preceding Financial Year. The said declaration is required to be submitted before the jurisdictional GST.
- 2. The option for the Financial Year 2022-2023 shall be exercised on or before the 16th of August, 2022. The invoice for the supply of the service charging the tax under FCM may be issued during the period from the 18th of July, 2022 to the 16th of August 2022 before exercising the option for the financial year 2022-2023 but in such a case the supplier shall exercise the option to pay GST on its supplies on or before the 16th August.
- 3. GTA member exercising the option to discharge tax under FCM (5% without ITC or 12% with ITC) is required to offer a declaration in the invoice stating he/she has exercised the option to pay tax on services of GTA concerning the transport of goods supplied.

The option seems GTA-friendly but is it so?

Inward supplies received by GTA for

their business are mainly like purchase/lease of trucks and repairs & maintenance of such trucks. It may be noted that ITC is available to GTA if it opts to pay the tax under FCM @ 12% and it is if GTA opts to pay the tax under FCM @ 5% or the recipient is

made liable to pay the tax under RCM @ 5%.

Now the aforesaid amendment on one hand stipulates that the option of payment of tax under FCM is required to be selected at the beginning of the FY and cannot be changed during the said FY, however, it permits to change the option of paying the tax even though under the FCM @ 5% or 12% at a different time or even the same time for different supplies.

So, if we discuss a situation where a GTA member opts to pay the tax under FCM, say for the first six months @ 12% (with ITC) before the beginning of the FY and then decides to pay the tax @ 5% (without ITC), it may be noted that from the perspective of the recipient of the GTA services the situation is neutral since the recipient shall be eligible for the ITC (5% or 12%) subject to other general conditions in law.

In such situations the supplies made @ 5% (by paragraph (iv) of NN 11/2017 – CT (Rate)) are treated as exempt supplies warranting application of Sec. 17(2) of the CGST Act, 2017 read with Rule 42/43 of the CGST Rules, 2017 in terms of undertaking the determination of the restricted ITC.

These provisions appear to apply only to avail the ITC during the period wherein the GTA member opts to pay tax @ 5%. But, what will happen to the ITC availed during the period when the GTA paid tax @ 12%? The provisions do not appear to apply to this situation.

In addition, the provisions contained



In addition, the provisions contained u/s 18(4) of the CGST Act, 2017 that provides for the payment of a certain amount (based on ITC availed), when a taxable supply is declared wholly exempt, do not appear to apply to the mentioned situation

u/s 18(4) of the CGST Act, 2017 that provides for the payment of a certain amount (based on ITC availed), when a taxable supply is declared wholly exempt, do not appear to apply to the mentioned situation. Also, the GTA

member can utilize the accumulated ITC to discharge the tax payable @ 5% in absence of any such restrictions in the law. The GST Council must address this issue to avoid litigation.

Besides, the value-based exemption where consideration charged for the

transportation of goods on a consignment transported in a single carriage does not exceed Rs. 1500/- or where consideration c h a r g e d f o r transportation of all such goods for a single consignee does not exceed Rs. 750/- have been omitted w.e.f. 18.07.2022. Hence the tax shall be payable in such situations.

In short, it looks as if FCM and RCM are at war! But how long

transporters will remain mere spectators? According to the government it has introduced a new scheme to benefit the transporters. But, what does the ground reality suggests? Isn't it loading more burden on transporters? What help such policies will offer to small truckers and transporters?

To the government, it may looked like that it has tried to sort out a lot of issues through this new amendment in GST. But All India Transporters' Welfare Association (AITWA) believes that only the RCM should be the only option for transporters. The amendments carried out are not at all beneficial to transporters and these have divided the industry members into two groups. While the customers are coercing GTAs to opt for FCM as they get added capital investment and lower prices, this has led to coerced changing of RCM regime for GTAs to FCM which is not the intention.

# Let's Find Out The GST Amendments And How will It Boost GTAs!

hile the only constant in life is change, good changes are sporadic. And, the recent removal of certain exemptions related to the services provided by goods transport agencies (GTAs) is one of those non-welcoming government moves that has been hitting the industry since the introduction of Goods and Services Tax (GST) in 2016. The Notification No. 04/2022-Central Tax (Rate) dated 13.7.2022 amends service exemption Notification 12/2017- Central Tax (Rate) dated 28.6.2017 and removes exemption as provided against Serial No. 21, in column (3), Clauses (b) and (c).

The amended notification elaborates that the exemption on the transportation of goods on roads by GTAs where the consideration charged on transportation of goods in a single carriage of GTA does not exceed Rs 1500 and the consideration charged for transportation of all goods for a single consignee does not exceed Rs 750, stands withdrawn from July 18, 2022. This implies that the transportation of goods by a GTA on road, irrespective of the amount involved, will attract GST besides the cases mentioned in Entry 21, clause nos. (a), (d), (e), (f), (g), (h).

Another big change that is adding to the existing woes of transporters is the amendments to tax rates on GTA services and the option available with GTAs to exercise payment of output tax under Forward Charge Mechanism (FCM) or Reverse Charge Mechanism (RCM) for every financial year. The Notification No. 03/2022- Central tax (Rate) dated 13.7.2022 has amended the Notification No. 11/2017- Central Tax (Rate) dated 28.6.2017.

Starting July 18, GTAs will be offered

options to pay GST under FCM with the option that it may itself pay output tax on transportation services @ 2.5% each under CGST Act and SGST Act with the condition that it does not claim input tax credit (ITC) on the goods and services used in providing transport service. Or, a GTA may itself pay output tax on transportation services @ 6% each under CGST Act and SGST Act and may claim ITC on

Starting July 18, GTAs will be offered options to pay GST under FCM with the option that it may itself pay output tax on transportation services @ 2.5% each under CGST Act and SGST Act with the condition that it does not claim input tax credit (ITC) on the goods and services used in providing transport service

the goods and services used for offering transportation services. In addition, a GTA may choose to pay GST on transport services under FCM, i.e. pay the output tax itself, by making a declaration in Annexure-V on or before March 15 of the preceding year. If a GTA wants to avail the option to pay output tax under FCM for FY 2023-24, then it must submit the declaration in Annexure-V stating the



Abhishek Gupta General Secretary, AITWA

same latest by March 2023. Besides, a GTA can select FCM method of payment of output tax for FY 2022-23 by submitting Annexure-V by Aug. 16, 2022.

Notably, the FCM/RCM option once exercised will not be allowed to change within one year and will remain valid till the end of the financial year. Further, a GTA is allowed to issue tax invoices and make tax payments @ 5% or 12% under FCM for the period of July 18 to Aug. 16 before going for the option to make tax payment under FCM for FY 2022-2023. But, in such a case, the supplier GTA must exercise such an option to pay GST on services on or before Aug. 16.

Moreover, it is to be noted that in case a GTA wishes to continue not paying output tax itself on transportation services provided by it, then it may continue to remain as such and the recipient of service shall pay such output tax under RCM @ 2.5% each under CGST Act and SGST Act. Here, the GTA cannot claim ITC on the goods and services used to provide such transportation services. However, if the recipient of GTA services has paid tax on RCM basis, then it is eligible to claim ITC on such tax paid.

As per my understanding, nothing much is going to change with the amended version of GST policy. It is not going to create an environment where businessmen can go on doing their task at ease. However, we are positive and think 'acche din aayega'!





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12000

Cargo Ships



6

Warehouse Covered Area



12 (million sq. Ft.)

Own Branch Network



1400+

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# How Far GST Has Benefitted The Transport Sector?

ver the years, the government of India has always experienced resistance from Goods Transport Agencies (GTA) when it comes to levying an indirect tax on transportation services. However, it decided to show its smartness and came out with a plan to shift the liability to the recipient of the services rather than collecting the tax from the provider of the services in the pre-GST era. By doing this the government got its revenue without any protest from the goods transport agents.

When the Goods Service Tax (GST) the first major reform in the Indian
economy since independence, was
introduced the government aimed to
create an environment where
everyone can excel in their respective
businesses at ease. But the drawback
of certain policies did not let it happen,
which is evident, especially in the
cargo movers.

During this period, the GST Council recommended a dual policy of GST for goods transport agencies, which offered both the options of forward charge mechanism (FCM) and reverse charge mechanism (RCM). According to the recommendation, the transport companies could opt for an option from RCM and FCM to discharge the tax.

As the transporters were forced to choose only one, some, opted for FCM and the rest went ahead with RCM. But the limitation of being not able to access both mechanisms (RCM & FCM) at the same time has caused a heavy loss to transporters.

However, the government now has come up with another offer for GTA to



discharge the tax. @ 5%. This means the traditional process of taxing the given services under the reverse charge mechanism continues but the members of GTA can avail of input tax credits by discharging tax @ 12% (on availing). Now vide Notification No. 3/2022-CT (Rate) dt. 13.07.2022 an amendment has been made to the parent rate notification (NN 11/2017 -CT (Rate)) to provide an option to GTA to discharge the tax under the forward charge mechanism (FCM) by way of charging and collecting the tax through a tax invoice even @ 5% (without ITC).

The amended policy also offers GTAs to pay the GST amount levied on the services supplied by it during a Financial Year (either @ 5% or 12%) by making a declaration in a prescribed format on or before the 15th March of the preceding Financial Year. Furthermore, it relaxes the payment due date to 16th August 2022 for the Financial Year 2022-2023. And, the invoice for the supply of the service charging the tax under FCM

may be issued during the period from the 18th July 2022 to 16th August 2022 before exercising the option for the financial year 2022-2023, however, in such situation, the supplier shall exercise the option to pay GST on its supplies on or before the 16th August. Moreover, a GTA member exercising the option to discharge tax under FCM (5% or 12%) is required to offer a declaration in the invoice stating he/she has exercised the option to pay tax on services of GTA in relation to transport of goods supplied.

To round it off, there is no doubt that the government has tried to sort out transporters' issues through this new amendment in GST. But will it be effective? The All India Transporters' Welfare Association (AITWA) does not believe so and advocates that only the RCM should be the only option for transporters. The amendment has left everyone in dark and divided the industry members into two groups.

The following is the notification of the amended policy.

#### GOVERNMENT OF INDIA MINISTRY OF FINANCE (DEPARTMENT OF REVENUE)

#### Notification No. 03/2022- Central Tax (Rate)

#### New Delhi, the 13th July 2022

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1), subsection (3) and subsection (4) of section 9, subsection (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 11/2017-Central Tax (Rate), dated the 28th June 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 690(E), dated the 28th June 2017, namely:-

In the said notification,

- (A) in the Table,
- (I) against serial number 3, in column (3),
- (a) items (iii), (iv), (v), (va), (vi) and (ix) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;
- (b) against items (vii) and (x), for the entry in column (4), the entry "6" shall be substituted;
- (c) in item (xii), for the brackets and figures "(iii), (iv), (v), (va), (vi), (vii), (viii), (ix)", the brackets and figures "(vii), (viii)," shall be substituted;
- (II) against serial number 7, in column (3), in item (i), the words "above one thousand rupees but" shall be omitted;
- (III) against serial number 8, in column (3), (a) after item (vi) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
"(via) Transport of passengers, with or without accompanied belongings, by ropeways.	2.5	The credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to Explanation no. (iv)

(b) for item (vii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(vii) Passenger transport services other than (i), (ii), (iii), (iv), (iva), (v), (vi) and (via) above.	9	-";

(IV) against serial number 9, in column (3), - (a) for item (iii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(iii) Services of Goods Transport Agency (GTA) in relation to transportation of goods (including used household goods for personal use) supplied by a GTA where,		
(a) GTA does not exercise the option to itself pay GST on the services supplied by it;	2.5	The credit of input tax charged on goods and services used in supplying the service has not been taken. [Please refer to Explanation no. (iv)]

(3)	(4)	(5)
(b) GTA exercises the option to itself pay GST on services supplied by it.	2.5  Or 	(1) In respect of supplies on which GTA pays tax at the rate of 2.5%, GTA shall not take credit of input tax charged on goods and services used in supplying the service. [Please refer to Explanation no. (iv)] (2) The option by GTA to itself pay GST on the services supplied by it during a Financial Year shall be exercised by making a declaration in Annexure V on or before the 15th March of the preceding Financial Year: Provided that the option for the Financial Year 2022-2023 shall be exercised on or before the 16th August 2022: Provided further that invoice for supply of the service charging Central tax at the rates as applicable to clause (b) may be issued during the period from the 18th July 2022 to 16th August 2022 before exercising the option for the financial year 2022-2023 but in such a case the supplier shall exercise the option to pay GST on its supplies on or before the 16th August 2022.";

(b) after item (vi) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely:-

(3)	(4)	(5)
"(via) Transport of goods by ropeways.	2.5	The credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to Explanation no. (iv)]";

(c) for item (vii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(vii) Goods transport services other than (i), (ii), (iii), (iv), (v), (vi) and (via) above.	9	-";

(V) against serial number 10, in column (3), -

(a) after item (i) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely:-

(b) in item (iii), after the brackets and figure "(i)", the brackets and figures ", (ia)" shall be inserted;

(3)	(4)	(5)
"(ia) Renting of goods carriage where the cost of fuel is included in the consideration charged from the service recipient	6	-";

(VI) against serial number 11, in column (3), for items (i) and (ii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely:-

VII) against serial number 15, in column (3), -

(a)item (i) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;

3)	(4)	(5)
Supporting services in transport. Explanation: This entry does not include goods transport service involving Goods Transport Agency (GTA) service, which falls under Heading 9965.	9	_";

(b) in item (vii), the brackets and figures "(i)," shall be omitted;

(VIII) against serial number 26, in column (3), in item (i), sub-items (e), (ea) and (h) shall be omitted; (IX) after serial number 31 and the entries relating thereto, the following serial number and entries shall be inserted, namely:

(1)	(2)	(3)	(4)	(5)
"31A	Heading 9993	Services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services	2.5	The credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]";

X) against serial number 32, in column (3), -

(a) after item (i) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely:-

(3)	(4)	(5)
"(ia) Services by way of treatment or disposal of biomedical waste or the processes incidental thereto by a common bio-medical waste treatment facility to a clinical establishment.	6	-";

- (b) in item (ii), after the brackets and figures "(i)", the word, brackets and figure "and (ia)" shall be inserted;
- (B) in paragraph 4, relating to Explanation, after clause (xxxvi), the following clauses shall be inserted, namely: "(xxxvii) 'print media' means, —
- (i) 'book' as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;
- (ii) 'newspaper' as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867); (xxxviii) 'clinical establishment' means, -
- a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;

(xxxix) 'health care services' means, -

any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of the body affected due to congenital defects, developmental abnormalities, injury or trauma; (xxxx) 'goods transport agency' means, -

any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.";

(C) After Annexure IV, the following annexure shall be inserted, namely: -

"Annexure V

#### **FORM**

Form for exercising the option by a Goods Transport Agency (GTA) for payment of GST on the GTA services supplied by him under forward charge before the commencement of any financial year to be submitted before the jurisdictional GST Authority.

Reference No				Date: -	
1. I/We	(name of Person	, authorised	representative	of M/s	have taken
registration/have app	lied for registration and	do hereby un	idertake to pay	GST on the GTA services	in relation to
transportation of goo	ds supplied by us during	the financial	year	under forward charge in a	ccordance with
section 9(1) of the CC	ST Act, 2017 and to com	oly with all the	provisions of th	e CGST Act, 2017 as they ap	oply to a person
liable for paying the ta	x in relation to supply of a	ny goods or ser	vices or both;		

2. I understand that this option once exercised shall not be allowed to be changed within a period of one year from the date of exercising the option and will remain valid till the end of the financial year for which it is exercised.

Legal Name: -

GSTIN: -

PAN No.

Signature of Authorised representative:

Name of Authorised Signatory:

Full Address of GTA:

(Dated acknowledgement of jurisdictional GST Authority)

Note: The last date for exercising the above option for any financial year is the 15th of March of the preceding financial year. The option for the financial year 2022-2023 can be exercised by 16th August 2022.". 2. This notification shall come into force with effect from the 18th July 2022. [F. No. 190354/176/2022-TRU] (Rajeev Ranjan) Under Secretary to the Government of India Note: - The principal notification no. 11/2017 - Central Tax (Rate), dated the 28th June 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 690 (E), dated the 28th June 2017 and last amended vide notification no. 22/2021-Central Tax (Rate), dated the 31st December 2021 published in the official gazette vide number G.S.R. 923(E), dated the 31st December 2021.

# Important FAQs On GST Changes For Goods Transport Agencies

#### 1. What is the ambit of Goods Transport Agencies and who all are covered within their ambit?

Notification No. 11/2017-Central Tax (Rate) defines Goods Transport Agencies (Herein referred to as GTA) as " any person who provides service in relation to transport of goods by road and issues a consignment note, by whatever name called."

Elaborating on the definition of GTA, it only includes transportation through road and must issue a consignment note. Further, it also means that it does not include transportation through rail, ship, cargo, sea or air transportation etc and also those transport operators who do not issue.

# 2. What is the change in the taxability for the Goods Transport Agencies by the virtue of the recent amendments?

Prior to the amendment, the taxability of the GTA was covered under the 'reverse charge', in which case the customer who received the services was liable to pay the tax at the rate of 5%. Later in 2017, GTA was given an option to charge 'forward charges' to the customer at the rate of 12%. However, the option once chosen has to be consistently followed and there could not be a shift between the options.

In the 47th Meeting of GST Council, a notification has been issued which will have effect from 18th July 2022, wherein the GTA have the following options for taxability, such as:

#### Option 1: Opting Reverse Charge: Applicable Tax Rate: 5 %

**Conditions: a.** Tax to be paid by the recipient of services under RCM.

**b.** The credit of input tax charged on goods and services used in supplying

the service has not been taken by GTA.

#### Option 2: Opting Forward Charge: Applicable Tax Rate: 5 % or 12%

Conditions: a. ITC is eligible, where GTA's pay tax @ 12%,

- **b.** ITC on goods or services used is not eligible where GTA pay tax @ 5%.
- c. No need to pay liability under RCM in both the cases by recipient of services.

# 3. What are the timelines for choosing the options for the Financial Year 2022-23?

In order to exercise your options for taxability, it must be done before 16th August 2022.

# 4. What happens in the cases where the declaration of the option is not submitted before 16th August 2022?

If the Goods Transport Agency(GTA) does not submit the declaration of the option for taxability before 16th August 2022, then it would be deemed that the GTA has opted for taxability under reverse charge. This option to pay tax cannot be changed during the FY 2022-23. The person cannot choose multiple options in one financial year.

### 5. What is required to be given in the declaration?

As per the notification Notification No. 03/2022- Central Tax (Rate) dated 13-07-2022, the GTA opting to pay tax under forward charge needs to give declaration to the jurisdictional GST authorities expressing their intent of choosing the option. The format of the declaration has been annexed to the notification itself. This declaration has to be a physical submission to the jurisdictional GST Authority.

### 6. Is there a requirement of separate declaration of options each

#### financial year?

Yes, as per the notification, the declaration has to be given for each of the financial years. Further, the declaration is to be given separately for each GST number as each GSTIN constitutes a separate distinct person as per the GST law. A separate acknowledgment has to be obtained from each GST authority as they have different jurisdictions for each GSTIN.

# 7. In the case where the GTA has opted for taxability under the reverse charges or forward charges, how would the recipient come to know?

In case a GTA opts to pay tax under forward charge, then it would charge tax on the invoice which itself acts as evidence that the GTA is covered under forward charge and that the recipient is not required to pay tax under RCM.

# 8. Whether the GTA can use the same truck for both 5% and 12% business?

The law does not restrict the usage of capital goods for either of the businesses. Hence, the GTA can use one single truck for the supplies of service for both 5% and 12% business.

# 9. Whether a GTA operating for multiple states, can opt for FCM for some registration numbers and RCM for other registration numbers?

Where a GTA is working for multiple states, it has the option to choose FCM (both under 5% and 12%) for some GSTIN whereas the RCM option for other GSTIN. Further, in case FCM has been opted for a particular GSTIN, GTA will have the option to charge 12% or 5% as the case may be on each of the transactions.

# 10. What happens in those cases where the supply is wrongly assessed under reverse charge, while it is taxable under forward charge or vice-versa?

In those cases where the GTA has been wrongly assessed, such as where the transactions are liable under reverse charge, while the same is taxable under forward charge or vice-versa, then the GTA can cancel the original invoice and issue a new invoice if the correction is carried out in the same month.

# 11. In those cases where the service supplied @ 5% is not eligible for ITC, whether GTA is required to issue the bill of supply for such invoices?

As per the law, the restriction is only for the purpose of availing of ITC by GTA. The transaction continues to be taxable @ 5% wherein GTA need to raise tax invoice (not bill of supply) and mention 5% rate of tax and tax amount on the invoice.

# 12. What happens in those cases where the tax is payable under forward charges by the GTA but the same is paid by the customer under reverse charge, in that case, whether the government can demand tax from the supplier again?

In all these cases, such payment of tax made by the customer does not extinguish the liability to pay tax in the hands of the GTA.

Since the levy of tax and liability to pay the same is covered under forward charge, it is the responsibility of the GTA to collect and pay the tax to the credit of the government and therefore upon non-payment of such taxes under forward charge, the Government can demand the tax from the GTA as well irrespective of the payment of tax by the recipient.

In case, GTA also opts for 5% rate of tax under forward charge, then it can plead for revenue neutrality which may be permitted possibly at appellate level.

# 13. In those cases where the GTA obtains a vehicle hire service from another GTA, whether it is chargeable under forward charge or reverse charge?

In case of hire of vehicle and its use in the GTA business, such transaction would be exempted from GST under entry 22 (b) of the Notification No. 12/2017-Central Tax (Rate). Therefore no charges either under reverse or forward charge.

# 14. In cases where the vehicle is not taken on hire but on " contract for transportation of goods, whether it is chargeable under forward charge or reverse charge?

In those cases where the consignment note is not issued, the charges of GST is not payable but in all those cases where the consignment note is issued, in that case both parties needs to analyse the tax case (FCM or RCM) to ensure there is no tax loss.

# 15. In those case where the transporter (GTA or otherwise) provides the vehicles on rent to another GTA or to any other person, whether the same is liable for tax?

Hiring and renting are read interchangeably and hence GTA would be exempted from GST but in cases where the GTA is giving on rent/hire to a non GTA, in all those cases will be taxable under FCM.

# 16. Liability of GST in those cases where services are provided to an unregistered person and the transporter has issued a consignment note?

If the recipient of the service is an unregistered person, then the liability to pay tax is exempted by virtue of entry 21A of Notification No. 12/2017-Central Tax (Rate).

# 17. In those cases where the transporter is providing multimodal transportation services.

These cases where there is transportation through multiple modes i.e. road, sea, rail etc., the transaction would be covered under a central tax of@12%.

The transaction involving multiple modes of transport in a single supply would not be covered as a GTA service and thereby the option of reverse charge does not apply.

If a transporter is providing multimodal transportation services, he shall have the option to remain in RCM w.r.t. GTA services.

# 18. Is this possible that a service provider can provide transportation service with or without consignment notes? What is the rate of taxability in each case?

The status of the supplier as to GTA or not is determined by each transaction and thus the service provider could wear a different hat for different transactions. Summarised position of taxability could be as below:

1. In those services where consignment note is issued: 5%/12% FCM

5% under RCM by the recipient

2. Renting of the vehicle with operator: 12% under FCM (if fuel included)

18% under FCM (if fuel not included)

3. Transportation of goods without consignment note: Exempted

### 19. Whether transportation of household goods are liable to GST?

These transactions are liable to GST under FCM @ 12% or 5% as the case may be. However, if the services of transportation of household goods are provided to an unregistered person, GTA may claim an exemption

# 20. What would be tax implications where vehicles purchased in one GSTIN are used by other GSTIN of the same entity? (e.g. GTA is registered under GST in State "A" as well as "B")

Movement of vehicle from State "A" to State "B" in the course of providing the transportation services to the customers billed from State "A" is not treated as supply between distinct person and no liability of GST.

नितीन गडकरी NITIN GADKARI





मंत्री सङ्क परिवडन एवं राजगार्ग भारत सरकार

Minister Road Transport and Highways Government of India

D. O. No. -1017

DATE 1 6 JUL 2022

श्री.इकबाल सिंह बैस, स. न.

श्री जे.पी.शर्मा, महामंत्री, भाजपा, पूर्व नागपूर इनकी ओर से प्राप्त निवेदन आपके अवलोकनार्थ भेज रहा है।

मध्यप्रदेश के आरटीओ अधिकारी एवं कर्मीयों व्यारा चेक पोस्ट एन्ट्री के लिए बड़े पैमाने पर हो रही रिश्वतखोरी के बारे में इस निवेदन व्यारा विदित किया गया है। एन्ट्री चेक पोस्ट पर गाड़ी के सारे कागजात ठिक पाए जाने पर और गाड़ी अडरलोड पाई जाने पर किसी भी प्रकार की एन्ट्री भरने का प्रावधान नहीं है। फिर भी ट्रक झायवर्स एवं मालिकों को परेशान किया जाता है।

मैने इससे पहले भी आपको इस विषय में ध्यान देने की प्रार्थना की थी। लेकिन इस समस्या का कोई भी इल अभी तक नहीं निकला है जिसकी वजह से मध्यप्रदेश का नाम खराब हो रहा है।

इस निवेदन व्यारा उजागर किए गए मुद्दों के बारे में संज्ञान लेकर संबंधित अधिकारियों को आपके व्यारा निर्देश दिए जाने की जरुरत है। आपसे गुजारिश है कि आप स्वयं इस मामले में सरका और उचित कारवाई करे।

धन्यवाद।

Thadk

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# Recovering Dues Through Insolvency And Bankruptcy Code, 2016

he mounting receivables of a Company have always resulted in shrinkage of its Working Capital and in turn forces a Company to take loans from banks or otherwise to bridge the gap of working capital. Consequently, the Company falls into the deadly debt trap. Instead of having

surplus cash which is struck with debtors, company is forced to take loan, so the only wise decision is to work towards getting that struck amount, which can be utilized to fulfil various needs of the Company without having to bear interest cost.

Earlier there were some weak laws for recovery available which led to numerous recovery cases, pending for

years before judiciary. The Bankruptcy Code is therefore created in 2016 to provide a formal Corporate Insolvency Resolution Process (CIRP) for businesses by coming up with a viable survival mechanism or by ensuring speedy liquidation. Thus, the new Code could curb substantially the number of long-pending cases and also ensure quicker resolution of NPA problems of banks. Insolvency and Bankruptcy Code has emerged out to be a great success. More than 17,800 cases involving an amount of Rs. 5.50 lakh crore were disposed of at the pre-

admission stage till July 2021 under the insolvency law, Corporate Affairs Secretary Rajesh Verma has said.

This settlement at pre-admission stage is a boon for traders / manufacturers / service providers to recover their struck up dues easily.

Transporters play a vital role in connecting the last mile in the supply



chain – be it raw material procurement or distribution of finished goods. However, they get a raw deal in the hands of errant companies and their working capital is squeezed.

Transport companies can make use of the new Insolvency and Bankruptcy Code, 2016 to bring the companies on their knees – as stated above, a good number of cases get settled even before admission.

Transporters fall under the category of Operational Creditors. The threshold limit for initiating any action under the Insolvency and Bankruptcy Code at present is Rs. 1.00 crore of principal outstanding. The other conditions are that (1) the respondent should be a company or LLP registered with the Registrar of Companies; and (2) there should not be any pre-existing dispute regarding the services rendered. If these two conditions are satisfied and if the principal outstanding is above

Rs. One Crore, a notice in prescribed form has to be issued under Section 8 of the Code, giving the respondent ten days' time to respond with either the proof of payment or details of any pre-existing dispute.

If either of the two does not happen, a petition under Sec. 9 of the Insolvency and Bankruptcy Code can be filed.

We are Insolvency

Professionals having all India presence and can guide the members of AITWA to issue notices, negotiate with defaulters and file petitions under the Code. All our associates are senior professionals with good experience.

Members of AITWA having huge receivables from corporates can contact us at the following address:

S. Gopalakrishnan,

Mob. No: 9870705437

203, The Ghatkopar Nilkanth CHS, Jethabhai Lane, Ghatkopar (East), Mumbai-400 077

# Retail, E-commerce Fuelling Growth Of Warehousing & Logistics: Sachin Haritash



Sachin Haritash Director, Chetak Logistics

he warehousing industry in India is poised to grow by more than 50% over the next three years, and is expected to clock an impressive \$20 billion by 2025. Not only are the specialised warehousing players contributing to this growth, what is interesting is that some progressive logistics players too have realised the importance of backward integration, thus investing in warehousing to support their logistics operations in a big way, says Sachin Haritash, Director, Chetak Logistics.

In an exclusive interview with

Financial express, Mr Haritash talks about the evolving trends in logistics, especially in warehousing as a support function, and shares his business outlook.

What's behind the sudden surge in warehousing spaces in India? What are the latest trends in this industry and what does its future look like?

The exponential rise in retail and ecommerce businesses is fueling the growth of the warehousing and logistics sector in India. The diversification, in line with the government's priority to make India a global manufacturing hub, has led to warehousing clusters expanding rapidly beyond Tier I cities and tapping the potential of Tier II and III cities. With the sudden surge in warehousing space, banks are more forthcoming to give long-term loans of tenures of up to 8-10 years. This makes warehousing investments lucrative.

Additionally, the government allows the financial market to set up warehousing funds where money comes in and warehousing players get investments. Also, GST allows companies to store goods in regional distribution centres rather than in each state. This makes companies to invest in large warehouses in each zone.

E-commerce has played a very vital role which required large warehouses to deliver goods in the shortest time. Enhanced demand raises warehousing needs, which in turn creates quality storage capacity. We are witnessing a trend of ramping up automation in warehousing and transparent shipping via IoT (Internet of Things).

And finally, thankfully, the sector is moving towards green warehousing, which will be in line with the global sustainability goals.

#### When did Chetak Logistics decide to get into logistics and warehousing, and why?

Chetak Logistics was founded by my late father Shri Jai Karan Sharma way back in 1979. He started from scratch and went on to establish Chetak among the leaders in logistics, in India. He was a keen learner, as he inducted the top Indian and global OEMs as his clients, namely Maruti Suzuki, Hyundai, JCB, Honda and many more. He keenly observed their best practices and started implementing the same in his organisation.

He was a visionary. He realised the importance of warehousing as a tool of backward integration and started investing in procuring land and building warehouses to provide end-to-end logistics services to his clients. What is noteworthy is the fact that he

contd...







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Okhla Indl Estate	:	Shop No.7, Okhla Industrial Estate, Opp. Luxor Pen Company, Near Modo Flour Mill, New Delhi - 110020	9313540025	9990085312	
Noida	1	F-62, Sector - 8, Near Dainik Jagran Press, Noida -201301	7838900483	0120-2422180	2422771
Faridabad	ů.	18/1, Mathura Road, Near Ajrounda Chowk, Faridabad - 121001	9350553301	9717773757	0129-2283542
Gurgaon	i	Shiv Ashram Palam Gurgaon Road, Dundahera Gurgaon - 122016 (Haryana)	8930198012	7995000449	
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Nangloi		580/2/2, Goga Marg, Firni Road, Mundka, Delhi - 110041	9312064194	7995000433	
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Vishwash Nagar	1	10/127, 18, Quarter Road, Near Radha Krishan Mandir, Viswasnagar, Shahdara, Delhi - 110032	9312099713	7995000479	
U.P.Border	i	Rawalpindi Garden, C/2/11, Opp. New Telephone Exchange, P.O.Chikamberpur, U.P.Border - 201 006 (UP)	7995000457		9313544020
Karolbagh	î	949/3, Naiwala, Karol Bagh, New Delhi - 110005	9313834836	7995000429	
Chajjupur	:	12/29, Main Chajjupur Gate, Babarpur Road, Shahadara, Delhi -110032	9350187302	22832404	
Sadar Bazar	ě	Shop No. 58, New Kutab Road, Sadar Bazar, Delhi - 110006	9350186138	7995000436	
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Rama Road	i	61, Rama Road, Near Bisleri, New Delhi - 110015	9310658047	7995000427	25410794
Manesar	ì	Shop No.4, Pepsi Dhaba, Near Apna Ghar, Delhi Jaipur Highway, Village Shikhapur, More, Manesar - 122001	7838900139	7995000453	7995000448
G.T.Karnal	i	B-96, G.T.Karnal Road, Behind Telephone Exchange, G.T.Karnal Road, Delhi - 110033	9310657964	7995000433	
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Bawana	9.	"Plot Khasra No.154/1/3, Opp.Indene Petrol Pump, Outer Firni Road, Pooth Khurd, Bawana Industrial Area, Delhi – 110 039 "	9310655231	7995000425	

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thought of such progressive initiatives way back in early 1980s, when the terms like 3 PL, multi-modal transportation were not even heard of. His legacy and pioneering initiatives are being carried forward by us as we continue to upgrade our services and facilities to cater to every demanding client.

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# What are the differentiators in services being offered by Chetak Logistics?

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Our paperless business reduces operational inefficiencies and helps improve performance standards, making your cargo available continuously and consistently, which is well appreciate by the clients.

# What is your company doing currently and what are your future plans?

After establishing Chetak as a leading player in logistics and keeping up with the technological advancement, I launched a digital logistics set up called Mavyn – purely a paperless, asset less, face-less and cashless organisation that works like the Uber of the trucking, in India.

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We are confident that Chetak will continue to lead in bringing in the latest in technology and trends, to bring the best of services to its customers.

X -

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Strahma Zumaris

# "Data as on 31" March, 2023

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Corporate Identity Number (CIN) - L65191TN1979PLC007874.

## Tata Motors Hires Mckinsey To Boost Profitability Of Commercial Vehicle Business

ata Motors has hired global management consulting firm McKinsey & Co to restructure its commercial vehicle (CV) four people aware of the development told ET.

The country's largest CV maker is keen to stop getting into a discount war that put it among the weakest performers in terms of bottom line in 2021-22 even as it regained its market share, they said.

McKinsey's mandate includes a comprehensive plan to address pricing, margins, structure, rightsizing, international business expansion, etc, in what would be a year-long association.

McKinsey is benchmarking some of the top companies around the world including Tata Motors' homegrown rivals that are performing on better profitability metrics, the sources said.

The top management, including the chairman, has emphasised the need to end the culture of discounting and gaining market share at any cost at multiple meetings, they said.

A company spokesperson said, "Like most progressive organisations, we engage with external consultants and experts as and when needed to bring in new knowledge and perspectives that help accelerate our pursuit of excellence."

Tata Motors' cumulative CV market share grew to 44.9% in FY22 from 42.4% in FY21, but its profitability dropped by 50 basis points during the year even as some of its peers improved their margin.

Tata Motors' volume sales grew by 37% at 367,000 units last fiscal.

Its operating margin, however, contracted 50 basis points to 3.7%, as hardened raw material prices also negatively impacted the bottom line.

In comparison, rival Ashok Leyland posted a volume growth of 27% and delivered a margin of 4.58% expanding over 100 basis points in FY22, underlining that the truck maker from Tamil Nadu was better able to manage headwinds.

Tata Motors' CV business posted a loss before tax of Rs 100 crore in FY22, while Ashok Leyland had profit before tax of Rs 542 crore.

"It's a classical conflict between funding market share growth and driving profitability," said one of the four people cited above. "The CV business unit is unable to leverage technology or product superiority to command profitable selling prices and instead is relying on active discounting to retain or grow share, which is proving unsustainable."

Another person said, "Tata Motors' CVs don't enjoy the price power as it used to in the past," citing "high-cost structure, weak sales predictability, and extremely skewed sales variance—with more than 70-80% of volumes pushed in the marketplace in the last week of the month".

Industry experts pointed out that Tata Motors is a huge company with some of the systems and processes being laid out for years and decades. So, there is a relative inertia one experiences with dated and weak "go to market" processes, they said.

According to them, the company's Achilles heel is the small commercial vehicle (SCV) and pick-up truck segment where it is not only losing market share to Mahindra but is also losing money on most trucks it sells.

Tata Motors' average selling price of CV was Rs 14.23 lakh per unit in FY22, while Ashok Leyland had Rs 16.89 lakh. This is mainly because of a higher share of SCV.

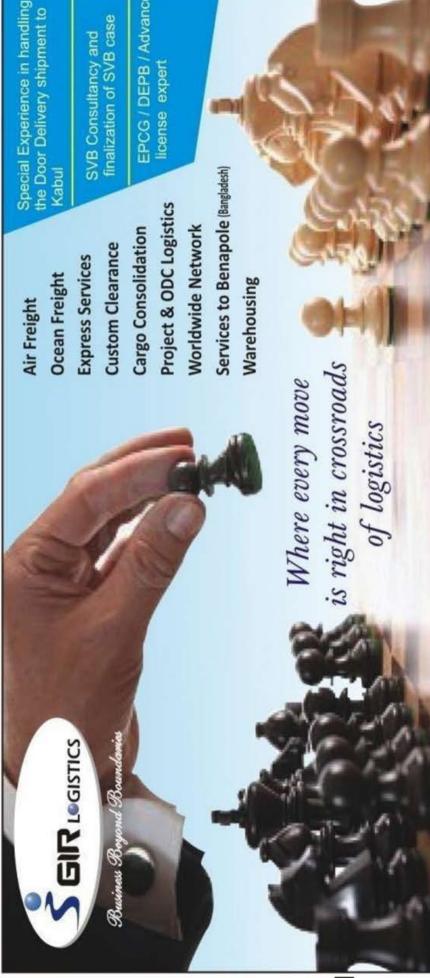
The McKinsey team has already travelled across dealer meets with executive director Girish Wagh to all the regions to make presentations and explain their sales mandate and plan of action, the sources said.

Additionally, deal and account teams have been working with McKinsey to do segment-based pricing and region-specific pricing rules.

The crux of the mandate is to wean Tata Motors sales system off discounting and reinforce value proposition with BS VI products.

McKinsey's mandate includes margin enhancement, boosting operating finances, rightsizing manpower costs, rationalising product portfolio, and valuation opportunities, people in the know said. It has emerged that the road to profitability requires a revamp in current ways of production, procurement and go-to-market discounting, they added.

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### DHL Files Lawsuit at NCLT Against Eicher Motors

DHL has filed a lawsuit against Royal Enfield's manufacturer Eicher Motors at the National Company Law Tribunal (NCLT) over a payment dispute, according to sources briefed on the matter.

DHL has claimed that in the financial year 2020-21 it had raised various sets of invoices for warehousing and third-

party logistics services it had provided to Eicher Motors. Invoices totalling around Rs 10 crore are unpaid, DHL claimed.

It has sought initiation of insolvency proceedings against the motorcycle manufacturer.

NCLT will hear the case next week. DHL did not respond to ET's queries. "As of now, we have not received any communication from NCLT, and therefore we are not in a position to comment on this matter," a statement from Eicher Motors said.

The insolvency law classifies creditors such as those providing goods and services to a company as operational creditors.

### Tata Motors Reports 82 Percent Increase In June 2022 Sales

ata Motors announced an 82 percent increase in total domestic sales to 79,606 units in June 2022. The homegrown auto major posted a total domestic sales of 43,704 units in the same month last year, Tata Motors said in a statement, reported Zee News. Domestic passenger vehicle (PV) sales also grew 87 per cent to 45,197 units against 24,110 units in the yearago month, it added.

In the first quarter of 2022-23, PV sales were at 1,30,125 units compared to 64,386 units in the year-ago period. "Demand for passenger vehicles continued to stay strong in Q1 FY23 even as the supply side remained moderately impacted due to the lockdown in China.

"Our SUV portfolio contributed 68 per cent of Q1 FY23 sales. Electric vehicle sales attained new heights with quarterly sales of 9,283 in Q1FY23 and highest-ever monthly sales of 3,507 units in June 2022," Tata Motors Passenger Vehicles Ltd and Tata Passenger Electric Mobility Ltd Managing Director Shailesh Chandra said.



Going forward, he said, "We expect the supply side, including that of critical electronic components, to progressively improve. We will continue to keep a close watch on the evolving demand and supply situation and take appropriate actions."

Commercial vehicle (CV) sales in the domestic market stood at 34,409 units last month against 19,594 units in June 2021, a growth of 76 per cent, Tata Motors said. In the first quarter of FY23, domestic CV sales stood at 95,703 units over 43,400 units in the

comparable period last fiscal.

Tata Motors Executive Director Girish Wagh said, "The growth in Q1 has been broad-based across regions and segments". Increased activity in road construction, mining, and growth in agriculture and e-commerce drove the growth of both medium, heavy, intermediate and light CV segments.

"SCV (small commercial vehicle) demand from last-mile distribution has remained robust backed by continued consumer spending," Wagh added.

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# Measures To Prevent Accidental Death On Highways

he analysis of data from the States/UTs reveals that road accidents are the result of interplay of various factors which can broadly be categorized into human error, Road condition/environment and vehicular condition. Steps taken to reduce the road accidents on National Highways are detailed below:

- · Ministry has defined Protocol for identification of Blackspots as per the circular no. RW/NH-15017/109/2015-P&M (RSCE) Dated 28.10.2015. As per this circular, Road Accident Black-spot is a stretch of National Highway of about 500 m in length in which either 5 road accidents three years put together involving fatalities /grievous injuries) took place during the last 3 calendar years or 10 fatalities (in all three years put together) took place during the last 3 calendar years. Based on Road accidents data collected by police departments of State Governments and compiled by Transport Research Wing (TRW) of this Ministry, Blackspots are identified for undertaking immediate short term measures for mitigation and long term measures for permanent rectification.
- Ministry vide letter dated 9th September 2021 has written to Chief Secretaries of all the States, Principal Secretaries/Secretaries/All engineers-In Chief and Chief Engineers of (Public Works Department) of all the States, Director General (Border Roads), Chairman (NHAI), Managing Director (NHIDCL), All CE-ROs/SE-ROs and ELOs of the Ministry and all Project Directors of Ministry to take advance action for removal of accident

spots on National highways as per police reports without waiting for converting them into black spots after accidents/fatalities.

- Detailed guidelines for taking up road safety audits on National Highways have been prepared and notified. Road Safety Audits have been made part and parcel of all National Highways development projects on EPC/BOT modes. Ministry has issued circular which makes it mandatory to carry out road safety audit for all new road projects having length of 5 km or more at the stage of Detail Project Report (PR)/Engineering Design.
- This Ministry and IRC has issued various codes and guidelines, time to time, to implement various road safety measures so as to minimize accidents on National Highways. Also, Supreme Court committee on Road safety, during various meetings, has issued direction to various state governments for implementation of Road safety measures including Engineering measures.
- All the executing agencies are directed to ensure safety provisions for highways during construction.
   Necessary action is to be taken to ensure provision of road signages, construction of diversion roads and other requisite provisions as per NH guidelines and IRC standards. IRC has already issued IRC: SP:55-2014 regarding "Guidelines on Traffic Management in Work Zones".
- Ministry has taken following steps to improve road safety infrastructure through its implementing agencies i.e NHAI, NHIDCL and NH wings of State PWDs:-

o To carry out all stage (Design, construction, and operation) road safety audits for all National Highways;

o Provision of Rumble strips or bar markings at the approaches of junctions on NHs;

o Provision of Speed Limit signs at desired locations of NHs network; iv. Provision of Speed breakers and associated signage on side roads; v. Provision of amber beacons for traffic approaching a junction as per IRC.

o Installation of Crash barriers on High embankments and in hilly terrain;

o Encouraging engineers for certificate course in road safety audit for which MOUs are signed with IITs and other leading technical education/research institutions:

o Developed a Blackspot MIS portal where details of all blackspots, ids, photographs, and rectification status and post rectification feedback shall be collected and monitored.

The Ministry of Road Transport and Highways has amended Rule 95 of the Central Motor Vehicles Rules, 1989, which mandates requirements of Rolling resistance, Wet Grip and Rolling Sound Emissions for tyres falling under classes C1 (passenger cars), C2 (light truck) and C3 (truck and bus), as defined in the Automotive Industry Standard 142:2019. The said tyres shall meet the Wet grip requirements and Stage 2 limits of Rolling Resistance and Rolling Sound Emissions, as specified in this AIS.

The stage 2 requirements for rolling resistance co-efficient in respect of C1, C2 and C3 tyres are indicated in AIS:142.

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# Basic Road Statistics In India 2018-19



The Basic Road Statistics of India is an annual publication on the road sector, brought out by Transport Research Wing of Ministry of Road Transport & Highways. The present volume of 'Basic Road Statistics in India-2018-19' provides information on various facets of road statistics in the country during the year 2018-19. It has eight sections and covers information relating to road length, surfaced road length, major initiatives of Ministry of Road Transport and Highways. Data/information presented in this report is sourced from various departments of States/Union Territories like State Public Work Departments, Municipalities, Panchayat, Railway, Forest etc.

As per the report 'Basic Road Statistics in India-2018-19', India has a network of over 63, 31,757 kilometres of roads on 31.03.2019, which is the second largest in the world. There has been a consistent increase in the construction

of roads under various categories during the period 1950-51 to 2018-19. The total road constructed has

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increased to 63, 31,757 Km in 2019 from 62, 15,797 km in 2018 and has registered a growth of 1.9 percent.

Road transport is the dominant

segment in India's transport sector and has contributed 3.06 per cent to GVA against the total transport sector contribution of 4.58 percentages for the year 2019-20, whereas the share of Railways has contributed 0.74 per cent, Air Transport 0.12 per cent and Water Transport 0.08 per cent. Road Transport also serves as the feeder to railway, shipping and air traffic.

Report also reveals that, National Highways constitutes 2.09 % of total road network in the country and the total length of National Highways as on 31.03.2019 was at 1, 32,499, registering an increase of 4.9 % over previous year. Maharashtra has the largest network of National Highways with 17,757 km (13.4%) followed by Uttar Pradesh and Rajasthan with 11,737 km (8.9 %) and 10,342km (7.8 %) respectively, as on 31.03.2019.

The State Highways constitutes 2.8 percent of total road network in the country and the total length of State Highways as on 31.03.2019 was at 1, 79,535. Maharashtra has the largest State Highways network in the country 17.83 % (32005 Km) followed by Karnataka 10.85 % (19473 Km), Gujarat 9.33 % (16746 Km), Rajasthan 8.39 % (15061 Km) and Andhra Pradesh 7.52 % (13500 Km). These five States accounted for 53.9% of the total State Highways network in the country.

Rural Roads (including JRY roads) constitute 71.4% of total road network in the country and its length rose to 45, 22,228 km on 31st March, 2019 registering a growth of 2.5% over previous year. Maharashtra accounted for the largest network of Rural Roads with 4,26,327 km (11.7%) followed by Assam 3,72,510 km (10.2%), Bihar 2,59,507 km (7.1%), Uttar Pradesh 2,55,576 km (7.0%) and Madhya Pradesh 2,32,344 km (6.4%). These five States account for 42.4% of the total Rural Roads in the country.



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### **Institute Of Driving Training And Research**

scheme to set up
Institute of Driving
Training and Research
(IDTR) in States/UTs
has been implemented by Ministry of
Road Transport and Highways
(MoRTH). The population criteria for
sanction of IDTR under the scheme is
one IDTR per 5 Crore Population
during the 15th Financial Commission
Period.

As on date, MoRTH has sanctioned 31 IDTRs (including erstwhile DTI), throughout the country. State-wise breakup is given in the Annexure-A. As per the population criteria (one IDTR per 5 Crore Population), States

namely Bihar, Gujarat, Rajasthan, Tamil Nadu, Uttar Pradesh, and West Bengal are eligible for sanction of new IDTR(s) during the 15th Financial Commission period. The proposals under the scheme are initiated by the State Government.

One IDTR at Naya Raipur in Chhattisgarh has already been sanctioned under the scheme. As per scheme provisions, the State does not qualify for another IDTR. The infrastructure created under the Scheme includes 10-15 acres land, buildings covering classrooms, office and staff rooms, laboratory, workshops, library and Hostels,

vehicles, equipment, driver training simulators, driving range etc.

The proposal under the scheme is initiated by the State Government. Private Partner under the scheme is decided by State Government as per their requirement.

As per Scheme Guidelines, MoRTH provides one time assistance of 100% of the capital investment subject to maximum of Rs. 17.25 Crore per IDTR as per following break up:

Civil Construction: Rs. 14 Crore

Office and Workshop equipment: Rs. 0.75 Crore

Vehicle and Simulator: Rs. 2.50 Crore

### **Collection Of Toll Tax**

overnment has notified the National Highways Fee (Determination of Rates & Collection) Rules, 2008 on 5th December, 2008, and the said rules, as amended from time to time, are applicable for determination of user fee for all public funded projects and private funded projects where agreement and contracts have been executed and bids invited on or after 5th December, 2008. For the private funded project agreements and contracts executed or bids invited before 5th December, 2008, the fee collection is as per the provisions of the National Highways (collection of Fees by any person for the use of Section of National Highways /Permanent Bridge /Temporary Bridge on National Highways) Rules, 1997; and the National Highways (Rate of fee) Rules, 1997 and the respective contract agreement. The user fee on a



stretch of National Highway is collected as per the individual Notification published in the Official Gazette by the Central Government.

As per National Highways Fee Rules 2008, there is no such provision for exemption to persons residing within a certain radius of user fee plaza. However, the facility of monthly pass at the rate of Rs 315 per month for the financial year 2022-23 for unlimited

trips though a fee plaza is available to a person owning a vehicle registered for non commercial purposes and residing within 20 kilometers from the fee plaza as per the National Highways Fee (Determination of Rates and Collection) Rules, 2008, provided a service road or alternative road is not available for use. In addition, this provision is not applicable in case of closed user fee collection system.

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### **Intelligent Transport System**

GSR notification 575(E) dated 11th August, 2022 provides for Electronic Monitoring and Enforcement of Road Safety which mandates that State Government shall ensure that appropriate electronic enforcement devices are placed at high risk and high density corridors on National Highways and State Highways.

Provision of Advanced Traffic Management System (ATMS) is envisaged in high traffic density corridors which has provisions for close circuit Television (CCTV)/Pan, tilt and zoom (PTZ) cameras, Variable message signs, Vehicle Actuated Speed Display System, Automatic Traffic Counter cum Classifier, and Video Incident Detection System.

Implementation of the above will improve the response time of the on site assistance and help in disseminating of important information to road users thereby making them more aware.

The expenditure on implementation of the technology would vary from project to project. Advanced Traffic management System (ATMS) is implemented on Eastern Peripheral Expressway with an expenditure of Rs. 187.00 crores.

A standing Committee has been constituted for vetting of specifications pertaining to Intelligent Transport System (ITS) which includes Industry Experts, Technical Experts, authority Representatives. The mandate of the committee is to review and vet specifications of a project.

### **National Road Safety Board**

ection 215B of the Motor Vehicles (Amendment)
Act, 2019 provides for constitution of National Road Safety Board to advice the Central Government or State Government, as the case may be, on all aspects pertaining to road safety and traffic management including, but not limited to,

- (i) the standards of design, weight, construction, manufacturing process, operation and maintenance of motor vehicles and of safety equipment;
- (ii) the registration and licensing of motor vehicles:
- (iii) the formulation of standards for road safety, road infrastructure and control of traffic;
- (iv) the facilitation of safe and sustainable utilisation of road transport ecosystem;
- (v) the promotion of new vehicle technology;
- (vi) the safety of vulnerable road users:
- (vii) programmes for educating and sensitising drivers and other road users; and



(viii) such other functions as may be prescribed by the Central Government from time to time.

Accordingly, the Ministry has notified constitution of the National Road Safety Board along with Rules thereof on 3rd September, 2021.

The rules empower the board to constitute as many Technical Working Groups as it may consider necessary for the efficient discharge of its functions.

Ministry of Road Transport and Highways (MoRTH), has initiated a World Bank funded project namely e-Detailed Accident Report (e-DAR) (erstwhile Integrated Road Accident Database (iRAD)) with support of Indian Institute of Technology (IIT), Madras and National Informatics Centre Services Incorporated (NICSI) to establish a uniform accident data collection mechanism in the Country. The purpose of this project is to establish a central repository for reporting, management and analysis of road accidents data across the Country to understand the causal factors of the accident and formulate interventions and policies to facilitate reduction in road accidents.



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- Project logistics
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### World Record In Nagpur: Construction Of Longest Double Decker Viaduct (3.14 KM) With Highway Flyover & Metro Rail Supported On Single Column Piers

nother World Record in the Bag! Heartiest Congratulations to Team Maharashtra Metro and Team NHAI on achieving the world record in Nagpur by constructing longest Double Decker Viaduct (3.14 KM) with Highway Flyover and Metro Rail Supported on single

column piers, said Union Minister for Road Transport and Highways Nitin Gadkari in a series of tweets.

The Minister said constructing Maximum Metro stations (3 Metro Stations) on Double Decker Viaduct in Nagpur, Recognized by Asia Book of Records and India Book of Records, this is indeed a proud moment for the entire country.

Gadkari thanked the incredible Engineers, Officers and Workers who persevered day and night to make this day happen. He said such development is the fulfillment of the promise by Prime Minister Narendra Modi Government on building world class infrastructure in New India.

# Dwarka Expressway Being Developed As The First Elevated Urban Expressway In India Will Be Operational In 2023

nion Minister for Road
Transport and Highways
Nitin Gadkari has said
Dwarka Expressway, also
known as the Northern
Peripheral Road in Haryana portion, is
being developed as the first elevated
urban expressway in India.

In a series of tweets he said Dwarka Expressway will reduce pressure on the Delhi-Gurgaon Expressway (part of the Delhi-Jaipur-Ahmedabad-Mumbai arm of Golden Quadrilateral) and arterial roads that experience severe traffic congestion, primarily from the commuters of West Delhi. He said 50%-60% traffic on NH-8 will be diverted onto the new expressway, thereby improving traffic movement towards Sohna Road, Golf Course Road and air extension. Once operational in 2023, it shall immensely help reducing the air pollution in Delhi-NCR as well, he added.

Gadkari said Government under the visionary leadership of Prime Mninster Narendra Modi is actively prioritizing the development of World Class Infrastructure across all the corners of country and paving the path for 'Prosperity through Connectivity'.

The Minister said it is a 16-lane access-controlled highway with provision of minimum 3-lane service road on both sides, The Expressway connecting Dwarka in Delhi to Gurugram in Haryana is being developed at a total cost of Rs 9,000 Crore with total length of 29 km out of which 19 km length falls in Haryana while the remaining 10 km of length is in Delhi.

Gadkari said Dwarka Expressway would have 4 multi-level interchanges (tunnel/underpasses, at-Grade Road, Elevated Flyover & Flyover above Flyover) at major junctions including construction of longest (3.6 km) and widest (8 lane) urban road tunnel in India. The expressway begins from Shiv-Murti on NH-8 (Delhi-Gurugram expressway) and ends near Kherki Daula Toll Plaza, through Dwarka Sector 21, Gurugram border and Basai, he added.

The Minister said the development of this prestigious project plays a pivotal

role in the plan to decongest the capital city of Delhi. Once the Dwarka Expressway is completed, it would provide direct access to upcoming India International Convention Centre (IICC) in Sector 25 of Dwarka and will also provide an alternate connectivity to IGI Airport through shallow tunnel. He said the state-of-the-art Intelligent Transportation Systems (ITS) like Advanced Traffic Management System, Toll Management System, CCTV Cameras, Surveillance etc. would be part and parcel of this upcoming world class corridor.

Gadkari said Dwarka Expressway will have a massive feat of tree transplantation with 12,000 trees transplanted. He said the project is also an engineering ace that includes a 34 meter wide 8-lane highway, a first of its kind being constructed on a single pier. The project is estimated to consume 2 lakh MT of steel (30 times of steel used in Eiffel Tower) and 20 lakh cum of concrete (6 times of concrete used in Burj Khalifa) for its construction.



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### 4-laning Of Goa/Karnataka Border To Kundapur Section Of NH-17 In Karnataka To Be Completed By December



he project for 4-Laning of Goa/Karnataka Border to Kundapur section of NH-17 in the state of Karnataka is near completion. In a series of tweets Union Minister for Road Transport and Highways Nitin Gadkari informed that presently ~173 Km (92.42 % of the total work is completed) and while traffic is open on the project, the remaining project will be completed by December 2022.

The Minister said Government under the visionary leadership of Prime Minister Narendra Modi is actively working towards building world class infrastructure across every corner of the country and leading New India towards an era of 'Prosperity Through Connectivity'.

Gadkari said spanning a length of ~187 KM, this stretch has Arabian sea coast on one side and Western Ghats on the other side. He said magnificent

due to its scenic view, this project is an important coastal highway link between west and south India.

The Minister said the strategic highway passes through a variety of terrains with almost 50% of the length passing through rolling terrain (45 km) and mountainous terrain (24 km). Aimed at providing a world class road infrastructure experience to travellers, the alignment connects major cities and towns along the way including Panvel, Chiplun, Ratnagiri, Panaji, Margao, Karwar, Udupi, Surathkal, Mangalore, Kozhikode, Kochi, Thiruvananthapuram, and Kanyakumari, he added.

Gadkari said this highway development has helped in providing a new impetus to economic development in the project influence area with multifold opportunities for new commercial and industrial establishments. He said this has led to creation of direct & indirect jobs for the local population. Further, the project will reduce travel time, prevent accidents, optimize vehicle operating costs and help in fuel savings due to smoother road and reduce congestion for inter and intra state commuters, he said.

### New 6-lane Tunnel At Khambatki Ghat On Pune-satara Highways (NH-4) Expected To Be Completed By March 2023

he new 6-Lane tunnel at Khambatki Ghat on Pune-Satara highways (NH-4) is a twin tunnel with 3 lanes each & currently under construction is in full progress informed Union Minister for Road Transport and Highways Nitin Gadkari in a series of tweets.

He said the existing 'S' curve in Satara-Pune direction shall be completed soon that would lead to drastic reduction in accident risks. The total capital cost for the 6.43 km long project is approximately Rs 926 Crore and is expected to be completed by March 2023.

Gadkari said, our country is witnessing unprecedented infrastructural transformation under the leadership of Prime Minister Narendra Modi and unfolding 'Prosperity Through Connectivity'. He said New India Demands World Class Infrastructure.

Gadkari said the tunnel is going to enhance connectivity and most importantly, provide direct benefits to the commuters through their Value Over Time (VOT) and Value Over Cost(VOC) savings.

The Minister said average travel time at Pune-Satara and Satara - Pune stretch through Khambataki Ghat is 45 minutes and 10-15 minutes respectively. With the completion of this tunnel, average travel time shall be reduced to 5-10 minutes.



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# National Highway Projects In Uttar Pradesh

nion minister for Road Transport and Highways Nitin Gadkari has said construction of 2 flyovers of 2.5 km length at Kushinagar, place of Lord Buddha's Parinirvana in Uttar Pradesh has been sanctioned with a budget of

Rs. 42.67 crore.

In a series of tweets he said these flyovers will be completed in 18 months. He said w i t h t h e i r construction, the arrival of domestic and foreign tourists will be facilitated and the problem of traffic jam of local people will be solved.

Gadkari further said construction of Greenfield connectivity to Jewar International Airport (connecting Delhi Mumbai Expressway) from DND Faridabad - Ballabhag Bypass KMP link in Gautam Budh Nagar district under Bharatmala project in the state of Uttar Pradesh and Haryana with a budget of Rs 2,414.67 crore has been approved.

He said this road will be constructed on hybrid annuity mode with a total length of 31.425 km. The construction period will be 2 years and it will also connect Agra, Mathura and West UP, he added.



# Savner-Dhapewada-Gondkheri Section Of National Highway 547-E In Nagpur Worth Rs 720 Crore Inaugrated

nion Minister for Road Transport and Highways Nitin Gadkari inaugurated the Savner-Dhapewada-Goundkhairi section of National Highway 547-E with a length of 28.88 km and a cost of Rs. 720 crore in Nagpur.

Speaking on the occasion he said this highway section, which is replete with various features like greenfield bypass, big bridge, railway flyover as well as vehicular underpass, overpass, bus shelter on both sides, will eliminate the traffic problem in the area and will prove crucial to ensure smooth and safe traffic for the citizens. The Minister informed the four-laning of the Savner - Dhapewada - Goundakhairi section will provide better connectivity to the pilgrims to the famous Ganesha Temple at Adasa











and the Vitthal-Rukmini Temple at Dhapewada in the area. He said the new 4-lane bridge over the Chandrabhaga river will relieve traffic jams in Dhapewada and make travel safer. It will facilitate the access of agricultural and local products of the region to larger markets, he added.

Gadkari said there will be growth in logistics and industrial parks in Gondkhairi and Chinchbhavan areas. Also Nagpur city will get relief from heavy traffic coming and going from Bhopal, Indore to Mumbai, Hyderabad.



# Hydrogen Technology Is Key To Innovating The Commercial Transportation Sector

s the Alberta government and other stakeholders develop an energy strategy that may include hydrogen as a major fuel source, the commercial transportation sector is preparing a disruptive innovation that could serve as a blueprint for moving cargo on emissions-free highways.

The Alberta Zero Emissions Truck Electrification Collaboration (AZETEC) is planning to introduce two long haul hydrogen-electric trucks to provincial highways in 2023, moving thousands of kilograms of cargo between Calgary and Edmonton each day without burning a drop of diesel.

"It's important to look at how we can be more responsible and more effective in controlling emissions," says Jude Groves, chair of the Alberta Motor Transport Association (AMTA), the industry group spearheading AZETEC. "As we start to look at that energy transition, and especially with the abundance of opportunity around hydrogen within Alberta, it's a natural fit for us."

Alberta is the largest hydrogen producer in Canada, and the province is focused on harnessing that capacity with a strategy called the Alberta Hydrogen Roadmap. The roadmap outlines opportunities to supply both domestic and international markets with low-cost hydrogen.

The worldwide hydrogen market is estimated to reach \$2.5 trillion a year by 2050, and Canadians could use it for heating, transportation, industrial processes, power generation and energy storage.

In the transportation sector, some see hydrogen-electric vehicles as an enticing alternative to diesel-burning trucks. Their only tailpipe emission is water vapour.

"We're really trying to demonstrate that there is an end user market for hydrogen and commercial transportation," says Groves. "And it can effectively be deployed."

AZETEC vehicles are designed with

four key components: A hydrogen fuel cell, a hydrogen combustion generator, a capacitor battery and an electric motor.

The fuel cell feeds hydrogen into the combustion chamber, where it burns and is converted into electricity. That electricity is stored in the battery and powers the electric motor, which moves the vehicle forward.

The Alberta Zero Emissions Truck Electrification Collaboration (AZETEC) is planning to introduce two long haul hydrogen-electric trucks to provincial highways in 2023. SUPPLIED

Although similar vehicles have been developed in the United States, they're not designed for Canadian conditions, says Groves.

"The U.S. builds trucks to lower weights, to shorter distances, and does not design them, at least in a preliminary phase, for Canadian climates," he says. "So we've really turned that process on its head, designing a truck that was built to be able to pull Canadian weight, travel distances that are larger than standard long haul vehicles and are built for Canadian climates."

AZETEC vehicles have a projected range of 700 kilometres and would be supported by the Electric Vehicle Infrastructure Demonstration (EVID), a \$2.3 million federal program to establish Canada's first hydrogen refueling station for commercial vehicles.

In the first year of the program, AZETEC vehicles will be operated by Bison Transport of Winnipeg and Trimac of Calgary, two of Canada's largest commercial transport companies.

Bison Transport will be hauling a mixture of dry goods, liquids, household items and groceries and will use the AZETEC vehicle as part of its regular network. The company will operate the vehicle on regular routes between Calgary and Edmonton, using the AZETEC tractor to haul two 53-foot trailers.

"We're very excited and honoured to be

a part of the test program," says Mike Gomes, vice president of maintenance for Bison Transport. "We've got a long and documented history of being early adopters of technology that help with sustainability, efficiency of operations and design. It's a pride thing, to be on that leading edge. We are looking forward to the opportunity to operate this vehicle to gain insight and understanding with a true zero emission tractor as we build out our ESG strategy."

AZETEC is part of a larger initiative to build Alberta's hydrogen economy with help from the Hydrogen Centre of Excellence (HCE), an initiative of Alberta Innovates — the province's largest research and innovation agency. AMTA is a key stakeholder in the project.

HCE intends to accelerate technology across the hydrogen value chain and establish Alberta as a world leader in producing, deploying and using hydrogen across the economy. It also aims to connect researchers, innovators, industry and governments to meet these hydrogen ambitions.

"We're trying to engage with the commercial transportation industry and the general public to show that this technology is here," says Jude Groves from AMTA.

"It is on the verge of development and precipice of deployment. [We want] to show that it can successfully work in our environment, with our infrastructure. It's not some 'Jetsons' dream. This transition is happening, and it can happen here successfully."

Groves recognizes that the first two hydrogen-electric trucks from AZETEC won't immediately change the world, but they'll serve as a proof of concept, and perhaps a model that can be replicated across Canada.

"It's an exciting thing," said Groves. "Usually, people don't look at the Canadian market and say, 'Hey, I'm going to build a truck that that satisfies five per cent of truck sales in North America.'

"But we're building something to say it can be done ... we can be a relevant part of that energy transition story."



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# Ministry Taking Concern For Logistics And Transportation

The process of organising and carrying out the effective storage and movement of commodities from the point of origin to the point of consumption is known as logistics. Providing timely and cost-effective client service is the aim of logistics.

From supplying vital supplies to starting international trade, logistics is a field that is always crucial. A better tomorrow will be ensured through the development and strengthening of this industry.

Moreover, the logistic sector is predicted to generate 3 million new jobs by 2022, with the road freight sector accounting for approximately 63 percent of those, or 1.9 million new jobs.

And if we talk about transportation sector. A nation can amass wealth and power thanks to the access that transportation gives to natural resources and its promotion of trade.

Transport enables the movement of troops, gear, and supplies during combat. Due to its many functions, transportation is essential to a country's economy.

# The Logistics and Transportation Ministries in India: A Brief Overview

#### LOGISTICS MINISTRY

The Department of Commerce's Logistics division was established as a result of the Government of India (Allocation of Business) Rules, 1961's second schedule being amended on July 7, 2017, and giving the Department of Commerce responsibility for the "Integrated development of Logistics sector."

In India it is a critical arm of the government of India that is responsible for the efficient and effective movement of goods and people across the country.

It is responsible for the development and implementation of policies and programs that promote transportation and logistics sector growth. The ministry also oversees the transport sector, including road, rail, and aviation.

#### TRANSPORTATION MINISTRY

The road sector dominates the transportation industry, which contributed around 6.3% of GDP. Roads handle more than 50% of freight and 90% of passenger transportation.

The main factors driving the Indian transportation business include expanding exports, an increase in the movement of goods and people over state lines, a growth in the FMCG sector, and an increase in

disposable income.

100% FDI has been permitted in the roads and highway sector via automatic route in order to increase connectivity across the nation.

In the case of the aviation sector, the government expanded the FDI cap from 79 percent to 100 percent, of which up to 49 percent is available under the automatic route.

# How are transportation and logistics related?

The efficiency of moving products is determined by the operation of transportation. The advancement of technology and management concepts enhances moving load, speed of delivery, quality of service, operational cost, facility utilization, and energy savings. Transportation plays an important role in logistic regulation.

# Challenges faced by Logistics and transportation sectors

#### 1. High transportation costs

The significant issue facing the sector at the moment. Sometimes the transportation expenses exceed 50% of the value of the items. Many shops opt to handle their entire shipment by just one or two shipping agencies.

Their justification is straightforward: you obtain better rates if you ship through more carriers. While this is all true, you must trust one business with all of your shares.

#### 2. Adopting new technologies

It is already necessary for logistics organisations to implement cuttingedge technology. Over time, they aid in cost reduction and productivity growth.

Furthermore, we have already reached the stage where essential elements like

warehouse management systems are no longer negotiable.

#### 3. Advancement of the cold chains

Temperature-controlled supply networks will be put to the test as vaccine production and delivery pick up pace globally.

Since not all supply chains have embraced technology, the cold chain will need to rely on real-time data to increase visibility for cold shipments and maximise performance.

# 4. Absence of shipment updates for end customers

The popularity of e-commerce is growing every year as internet usage increases. Many items that are purchased online are shipped from abroad, and delivery times might reach weeks.

The end user wants to be informed or to be able to follow the delivery of their own items, but accurate data is just not available.

# What initiatives is the government taking to address the challenges in the transportation and logistics sectors?

#### 1. The Gati Shakti Program

As part of its efforts to modernise the logistics business, the government launched the PM Gati Shakti National Master Plan for Multi-Modal Connection to Different Economic Zones in 2021. Rail, roads, ports, rivers, airports, mass transportation, and logistics are all required for economic development and sustainability to be transformational.

#### 2. Improving The Modal Mix

The Indian logistics industry has been struggling as a result of high costs caused by an inefficient mode mix in which trade is primarily carried by road. Although road infrastructure has improved over time, there must still be a balance between waterways, trains, and roadways.

Rail's share of the modal mix is increasing as a result of dedicated freight corridors that are being phased in.

# 3. Updating Government Regulations

Strong growth in the transportation and logistics sectors, aided by government reforms, is expected to be the key driver of India's logistics business. To boost system transparency, GST has converted all manual transactions to digital form, leveraging e-way bills and Fastags.

#### 4. Disruptions in Technology

New-age technology will alter the logistics sector by serving as a significant differentiator. Automation technology will be used by market leaders in this domain to produce smart logistics solutions that increase quality, reduce costs, and eliminate human involvement.

They are definitely fueled by a succession of infrastructure upgrades and legislative reforms in India's logistics sector. Reforms such as the GST and the e-way bill triggered a wave of change in the business. Furthermore, the connection is being strengthened by the installation of supporting infrastructure.

There has been a general shift in how the business is perceived to execute specialised operations rather than just transportation and storage.

With increased demand, the logistics business, currently valued at \$250 billion, is expected to grow at a CAGR of 10 to 12% to \$380 billion by FY25. It will increase India's competitiveness even further.



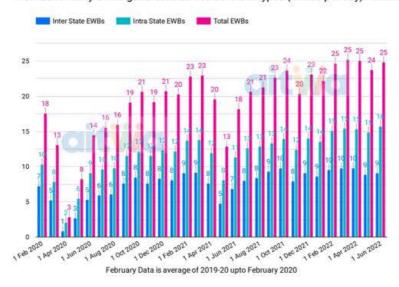
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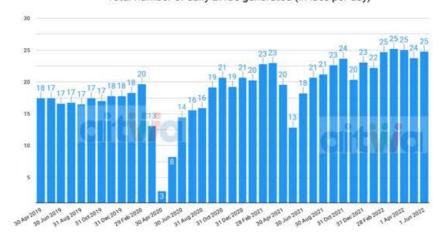
# Eway Bill Dashboard

Last updated on 7th July 2022 | Data as on 30th June 2022

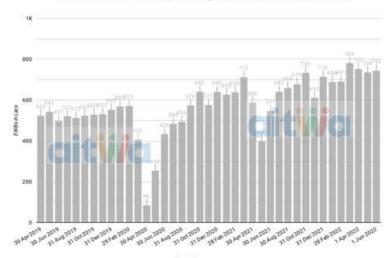
Number of daily EWBs generated across different types (in lacs per day) - Monthly



Total number of daily EWBs generated (in lacs per day)



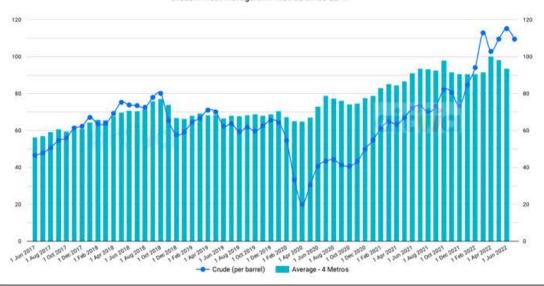
Total number of monthly EWBs generated (in lacs per month)



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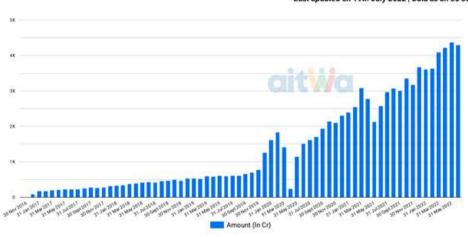
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Diesel Price Average of 4 metros since 2017

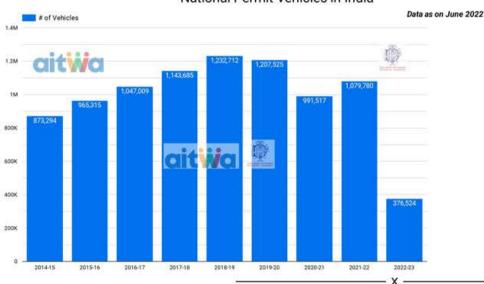


## Toll Collection Dashboard

Last updated on 19th July 2022 | Data as on 30 June 2022



## National Permit Vehicles in India



# Top 10 Legal Judgments That Will Improve Your Logistics Business

# 1. Godrej Consumer Products Ltd. V. ACST & E-Cum Proper Officer Circle Baddi

The court held that the small typographic errors in the e-way bill while generating it is a minor error and



it does not cause any reason to be intercepted by the authorities. Mistake of entering the distance between Pondicherry to Himachal Pradesh as 20 Kilometers instead of 2000 Kilometers, in the e-way bill which results into miscalculation of validity of the bill by the portal cannot be treated as a serious mistake and therefore the Kerala High Court allowed the appeal and set aside the order of the commissioner charging only penalty of Rs. 500/- under SGST and Rs. 500/- under CGST u/s 125 of CGST/ HPGST Act, 2017 from the petitioner.

## 2. Ashok Kumar Sureka V. Assistant Commissioner

The court observed that ill intention of



the taxpayer to evade the taxes cannot be alone justified on the grounds that the e-way bill has expired with less than a difference of one day and therefore held that penalizing the petitioner under Section 129 of the CGST Act cannot be accounted for. The Hon'ble High Court quashed the orders of the Commissioner and allowed refund of both tax and penalty.

## 3. Rai Prexim India Private Limited V. State Of Kerala

The High Court of Kerala held that in the case where the details mentioned in the e-way bill have no major lapses accompanying the goods in movement, such human errors/lapses cannot be capitalized for penalization. In this case the taxpayer has wrongly mentioned the amount as Rs.388220 instead of Rs.3882200 with all other correct information, which the court treated as a minor error. The CBIC circular no.64/38/2018-GST, dated 14-9-2018 issued specifically allows few minor issues with a lesser penalty of not exceeding Rs.1000/-. The decision can be relied upon in cases where there are minor errors.

# 4. Axpress Logistics India (P.) Ltd. V. Union of India

The goods and vehicle were detained and seized by the Competent Authority of Uttar Pradesh Goods and Services Tax Department during the transport from Maharashtra to Uttar Pradesh on the grounds that the goods were not accompanied by the e-way bill. The court held that there was no irregularity and the E-way bill under the UPGST Act was downloaded by the petitioner, much before the detention and seizure of the goods and

the vehicle, disclosing all the necessary information. Thereby, the seizure order as well as the penalty notice issued under sections 129(1) and 129(3) of the Act was set aside.

# 5. VSL Alloys (India) Pvt. Ltd. V. State of U.P. And Another

The issue before the court was whether detention and seizure was warranted



where the transport was with proper documentation but only vehicle details were not noted in Part-B of the e-way bill? The Court held that merely non-mentioning of the vehicle number in Part-B cannot be a ground for the seizure of the goods and the order as to the seizure of goods and vehicles is illegal and hence such order was quashed and a direction to pass an appropriate reasoned order was given.

## 6. Modern Traders V. State of Uttar Pradesh

The Allahabad High Court held that in cases where the e-way bills are produced on the same day of interception of goods along with the proof of documents indicating payment of GST, even before the seizure order is passed, in such cases passing of the orders of seizures and pressing of penalties are not justified. Although, sometimes it can be the case that the goods may be transported without accompanying the e-way bill

"You are never too old to set another goal or to dream a new dream." — Malala Yousafzai

inadvertently, therefore in such cases also the e-way bill can be generated before the seizure order relying upon this judgment. Only thing that has to be proved is the authenticity of the transaction.

## 7. Ram Charitra Ram Harihar Prasad V. State of Bihar

The facts of this case relates to the goods being transported from the district of Vaishali to the district of



Kishangani and E-way bill to such effect under the provision of Section 138 of 'the Act' was generated. This bill was generated on 18.04.2019 which was valid until 22.04.2019 but as per the respondent authorities in the Commercial Taxes Department, though the consignment reached its destination on 22.04.2019, yet the vehicle was found in movement and which led to its seizure/detention under Section 129 of 'the Act' and the proceedings initiated thereunder with service of notice on the dealer. The Patna High Court fails to appreciate as to how after taking note of the generation of waybill on 26.04.2019 yet the Deputy Commissioner has proceeded to order for detention of the vehicle together with the goods loaded thereon on 27-04-2019 when admittedly whatsoever document that was missing on the date on which the proceedings had been initiated i.e. E-WAY BILLS, had since been generated on its validity period. Therefore, in the light of these facts, the hon'ble court held that the validity of the e-way bill can be extended on its expiry after updating all the details in

the Part-B and also there is no bar on generating the new e-way bill before the detention orders are released. The judgment is relevant in those cases where the bill is not extended on its expiry within the allowed time and hence a new e-way bill can be generated. Only thing that has to be proved is the authenticity of the transaction and the payment proof.

# 8. M.R. Traders V. Assistant State Tax Officer

The issue in this case was that the

address; shown in the invoice was different from the address shown in the e-way bill i.e. The delivery address was shown as MR Trades, Erattupetta, Kottayam instead of Kizhissery Malappuram,



which occurred due to petitioner's firm inexperienced trainee staff and hence the competent authority detained goods of the assessee and the authority further issued a notice under Section 129(3) specifying the amount of the tax and the penalty payable. The Court held that the minor difference in the address does not authorize the authority to detain goods and impose penalty. Only because of a clerical error and not a serious mistake, the authority cannot justify the detention and penalty proceedings as there was no intention of the assessee to evade the taxes.

# 9. Hemanth Motors V. State of Karnataka

The facts of the case reveals that the

Assessee purchased certain goods from Husur, Tamil Nadu and dispatched them to business premises situated at Bengaluru after generating an e-way bill which was valid from 31-12-2018 to 1-1-2019. The Conveyance carrying goods reached at assessee's business premises on 1-1-2019 before expiry of validity of eway bill but goods could not be unloaded on same day and were being unloaded on next day, i.e., on 2-1-2019. In meanwhile Competent Authority visited business premises of assessee and were of the view that eway bill had to be valid even at time of inspection and hence passed an order under section 129(3) and raised demand upon assessee. The High Court of Karnataka, in this case held that the conveyance reached the destination well before the expiry of the e-way bill and the conveyance was in the process of getting unloaded without any further transit. The court further said that the appellate authority's order is improper and untenable as it did not consider the provisions of rule 138(10) of the Central Goods and Services Tax Rules, 2017 which prescribes the validity of an e-way bill with the extension of further period by eight hours after the expiry.

# 10. ACST V. Satyam Shivam Papers (P) Ltd.

The Supreme Court in this case imposed a cost of Rs. 69000 on the Sales Tax Officer for illegally imposing a penalty of Rs. 59000 on the auto driver who failed to deliver consignment within the validity period of e-way bill as there was traffic blockage due to agitation. The Court further observed that, there was no intention to evade tax on part of the respondent and the goods could not be taken to the destination within time, for reasons beyond the control of the Respondent.

# भारत को 5 ट्रिलियन डॉलर की अर्थव्यवस्था बनाने में महाराष्ट्र का प्रमुख योगदान होगा

केन्द्रीय सड़क परिवहन और राजमार्ग मंत्री नितिन गडकरी ने कहा है कि निर्माणाधीन दिल्ली-मुंबई एक्सप्रेसवे, नागपुर-मुंबई समृद्धि महामार्ग और कई नई सड़क परियोजनाएं महाराष्ट्र में आर्थिक विकास को बढ़ावा देंगी। मुंबई में संकल्प से सिद्धि नया भारत, नया संकल्प विषय पर सीआईआई द्वारा आयोजित सम्मेलन में गडकरी ने कहा कि मुंबई को दिल्ली, पुणे और बैंगलुरू से जोड़ने के लिए विशाल बुनियादी ढांचा परियोजनाएं पाइपलाइन में हैं।

गडकरी ने बताया कि 1 लाख करोड़ रुपये के महत्वाकांक्षी दिल्ली-मुंबई एक्सप्रेसवे पर 70 प्रतिशत काम पूरा हो चुका है और यह राष्ट्रीय राजधानी और व्यावसायिक राजधानी के बीच यात्रा के समय को घटाकर 12 घंटे कर देगा। उन्होंने कहा, "यह मेरा सपना है कि 50,000 करोड़ रुपये के पिरयोजना पिरव्यय से तटीय सड़क और समुद्र-लिंक वसई-विरार और उससे आगे के नेटवर्क के माध्यम से मुंबई में नरीमन पॉइंट से दिल्ली तक निर्वाध सम्पर्क स्थापित हो।" केन्द्रीय राजमार्ग मंत्री ने महाराष्ट्र सरकार से पिरयोजना के लिए आवश्यक स्टील और सीमेंट पर राज्य जीएसटी को माफ करने का अनुरोध किया गया है।

गडकरी ने मुंबई-पुणे एक्सप्रेसवे और पुणे रिंग रोड के वेस्टरली बाइ पास के माध्यम से मुंबई से बैंगलोर तक सीधा सड़क सम्पर्क बनाने की योजना के बारे में भी बताया। उन्होंने कहा कि सड़क जोड़ने की योजना पहले ही तैयार की जा चुकी है और काम जल्द ही शुरू होने की उम्मीद है। उन्होंने यह भी बताया कि नई पुणे-औरंगाबाद सड़क को जोड़ने की योजना बनाई गई है, जो दोनों शहरों के बीच यात्रा के समय को घटाकर केवल 2 घंटे कर देगी।

गडकरी ने सम्मेलन में भी मौजूद महाराष्ट्र के मुख्यमंत्री एकनाथ शिंदे से भूमि अधिग्रहण के कार्य को सक्रियता से हाथ में लेने के लिए कहा।

उन्होंने सुझाव दिया कि नवी मुंबई की तर्ज पर, महाराष्ट्र सरकार को पुणे और औरंगाबाद के पास नई सड़कों के साथ नए टाउन शिप बनाने की योजना बनानी चाहिए। केन्द्रीय राजमार्ग मंत्री ने यह भी बताया कि सूरत-नासिक-अहमदनगर-सोलापुर को जोड़ने वाली नई सड़क उत्तर भारत से दक्षिण की ओर जाने वाले 50 प्रतिशत यातायात को डायवर्ट करेगी जिसके परिणामस्वरूप ठाणे, मुंबई और पुणे में वायु प्रदूषण में पर्याप्त कमी आएगी।

आर्थिक विकास में बुनियादी ढांचे के महत्व पर जोर देते हुए नितिन गडकरी ने कहा कि भारत का 5 ट्रिलियन अमेरिकी डॉलर की अर्थव्यवस्था बनने का सपना महाराष्ट्र के महत्वपूर्ण योगदान के बिना साकार नहीं हो सकता है। उन्होंने कहा, "महाराष्ट्र भारत की अर्थव्यवस्था का विकास इंजन है और 5 ट्रिलियन डॉलर की अर्थव्यवस्था के सपने को हकीकत में बदलने के लिए राज्य को सभी क्षेत्रों-कृषि, उद्योग और सेवाओं में प्रमुख योगदान देना होगा।"

गडकरी ने कहा, "चीनी उद्योग ने महाराष्ट्र की समृद्धि में योगदान दिया है।

अतिरिक्त चीनी के मुद्दे को हल करने के लिए, अब हम पेट्रोल के समान कैलोरी मान के साथ इथेनॉल को ईंधन के रूप में बढ़ावा दे रहे हैं।" राजमार्ग मंत्री ने कहा कि इंडियन ऑयल कार्पोरेशन के फरीदाबाद स्थित अनुसंधान और विकास केन्द्र ने यह प्रमाणित किया है कि इथेनॉल से पेट्रोल के समान औसत प्राप्त करना संभव है।

गडकरी ने लोगों से भविष्य में इथेनॉल को पसंदीदा ईंधन के रूप में उपयोग करने का आग्रह किया, विशेष रूप से इस तथ्य को ध्यान में रखते हुए कि अगले महीने से फ्लेक्स इंजन वाहन उपलब्ध होने लोगें। उन्होंने कहा कि पेट्रोल के लिए 115 रुपये प्रति लीटर की तुलना में, 64 रुपये प्रति लीटर की दर से उपलब्ध होने वाला इथेनॉल आम आदमी के लिए बेहद किफायती ईंधन साबित होगा।

राजमार्ग मंत्री ने कहा कि महाराष्ट्र वैकित्पक ईंधन जैसे इथेनॉल, मेथनॉल, बायो-डीजल, बायो सीएनजी, बायो एलएनजी और ग्रीन हाइड्रोजन आदि को बढ़ावा देकर पेट्रोल की खपत को कम करने में अग्रणी राज्य बन सकता है। गडकरी ने मुंबई और पुणे में सार्वजिनक परिवहन के लिए इलैक्ट्रिक वाहनों को बढ़ावा देने की सराहना की और ट्रॉली बसों को शुरू करने की संभावना तलाशने का सुझाव दिया जो इंट्रा-सिटी परिवहन के लिए किफायती हैं।

गडकरी ने कहा कि आत्मिनर्भर भारत की परिकल्पना को साकार करने के लिए एक एकीकृत सोच की आवश्यकता है। उन्होंने कहा कि रोजगार की संभावना बढ़ाने के लिए औद्योगिक निवेश आवश्यक है जबकि गरीबी उन्मूलन के लिए कृषि, ग्रामीण और आदिवासी क्षेत्रों में निवेश बढ़ाने की जरूरत है।

महाराष्ट्र के मुख्यमंत्री एकनाथ शिंदे ने कहा कि राज्य सरकार राज्य में 15 औद्योगिक कॉरिडोर बनाने पर ध्यान केंद्रित कर रही है और उसने उद्योग समर्थक इको-सिस्टम बनाने के लिए केन्द्र के साथ काम करने का वादा किया है।

मुंबई-अहमदाबाद बुलेट ट्रेन परियोजना के बारे में, उप मुख्यमंत्री देवेन्द्र फडणवीस ने कहा, "यह प्रधानमंत्री नरेन्द्र मोदी का सपना है। कुछ कारणों से, महाराष्ट्र पीछे रह गया, जबिक गुजरात ने बुलेट ट्रेन के लिए तेजी से काम किया। लेकिन, हमने मुकाबला करने का फैसला किया है क्योंकि यह सिर्फ एक बुलेट ट्रेन नहीं है, बिल्क परिवहन के एक नए चरण की शुरुआत है।"

विदेश और संस्कृति राज्य मंत्री मीनाक्षी लेखी ने अपने संबोधन में कहा कि भारत ने आजादी के बाद से सामाजिक और आर्थिक क्षेत्रों में अच्छी प्रगति की है और कहा "सभी की भलाई के लिए, आर्थिक विकास आधार बन जाता है। लेकिन समान रूप से या अधिक महत्वपूर्ण है मानसिकता में बदलाव"।

संकल्प से सिद्धि सम्मेलन का आयोजन केन्द्रीय संस्कृति मंत्रालय के सहयोग से सीआईआई और इंडिया /75 फाउंडेशन द्वारा संयुक्त रूप से किया गया।



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Company's name changed from Darcl Logistics Limited to CJ Darcl Logistics Limited with effect from 13.09.2017



# GOVERNMENT OF INDIA MINISTRY OF ROAD TRANSPORT AND HIGHWAYS RAJYA SABHA UNSTARRED QUESTION NO-409 ANSWERED ON- 20/07/2022

#### STATUS OF TOLL PLAZAS

#### 409. SHRI S. SELVAGANABATHY:

Will the Minister of ROAD TRANSPORT AND HIGHWAYS be pleased to state:

- (a) how many National Highways are under Build-Operate-Transfer (BOT) basis for collecting toll In India;
- (b) what is the length of period granted by Government for any Toll Plaza to collect tolls;
- (c) how many Toll Plazas are closed after realising the terms and conditions; and
- (d) whether Government is aware that the toll collections are manipulated from non remittance to Government account and what mechanism does Government impose to effectively check the evasion of toll?

#### ANSWER

#### THE MINISTER OF ROAD TRANSPORT AND HIGHWAYS

#### (SHRI NITIN JAIRAM GADKARI)

- (a) As on 30.06.2022, BOT Operators are collecting user fee at 214 fee plazas as per their concession agreement with National Highways Authority of India.
- (b) The user fees is collected at full rates as per the National Highways Fees (Determination of Rates and Collection), Rules,2008 till the completion of the concession period by the concessionaire in private funded projects and till the recovery of the capital cost by the executing authority in public funded projects.
- (c) The user fees collection will be reduced as per the National Highways Fees (Determination of Rates and Collection), Rules,2008 after recovery of entire capital cost of development for the National Highway.
- (d) Government has decided to declare all lanes of fee plazas on National Highways as FASTag Lanes of the fee plaza with effect from midnight of 15th/16th February 2021. As of now, most of the collection at the fee plaza is through FASTag thus there is minimal chance of manipulation and evasion of user fee.

BOT Operators are assigned a fixed concession period for which they can collect and retain the user fee. For Public funded fee plaza, the user fee collection agency is engaged through competitive bidding for fixed remittance as per the contract period.

X



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# TOTAL FREIGHT (INT'L+DOM.)

Freight (in MT.) Freight (in MT.

S. no.	Airport	For	The Mon	Freight (		Period Apr	ril To Inne
HO.	Airport	June	June	%	2022-23	2021 22	% 10 June
		2022	2021	Change	2022-23	2021-22	Change
(A)	15 International		2021	Change			Change
			0577	27.0	25722	20020	22.0
1	Kolkata	12166 30661	9577 26504	27.0 15.7	35732 91351	28838 84190	23.9
2	Chennai	530	20304		1530	1026	8.5 49.1
4	Srinagar	1434	1036	38.4	3923	2127	84.4
5	Bhubaneswar	836	608	37.5	2613	2195	19.0
6	Varanasi	329	258	27.5	1042	873	19.4
7	Calicut	1175	538	27.3	3146	2053	53.2
8	Amritsar	303	137	- 3	704	334	23,2
9	Coimbatore	788	372	- 4	2199	1362	61.5
10	Imphal	722	422	71.1	1989	1183	68.1
11	Portblair	551	397	38.8	1566	1120	39.8
12	Vijayawada	92	171	-46.2	244	560	-56.4
13	Tirupati	8	0	10.2	47	0	50.
14	Trichy	513	350	46.6	1538	936	64.3
15	Kushinagar	0	0	- 70.0	0	0	
Tota		50108	40580	23.5	147624	126797	16.4
	6 PPP Internation			600/10/	TTTUET	120171	10.
16	Ahmedabad	7676	7439	3.2	23243	21855	6.4
17	Lucknow	1220	871	40.1	3845	3027	27.0
18	Guwahati	1822	1280	42.3	5873	4623	27.0
19	Jaipur	1420	748	89.8	4183	2330	79.5
20	Trivandrum	1333	1303	2.3	4001	4098	-2.4
21	Mangalore	308	206	49.5	1032	713	44.7
Tota		13779	11847	16.3	42177	36646	15.1
				10.5	421//	30040	1 13.1
	7 JV Internation					r	
22	Delhi (DIAL)	72959	72481	0.7	225910	225364	
23	Mumbai (MIAL)	67916	60971	11.4	200461	189261	5.9
24	Bangalore (BIAL)	34623	30418	13.8	101807	91949	10.7
25	Hyderabad (GHIAL)	12677	10577	19.9	37570	32154	16.8
26	Cochin(CIAL)	4704	3772	24.7	15792	12128	30.2
27	Nagpur (MIPL)	880	462	90.5	2180	1557	
28	Kannur (KIAL)	342	0		990	0	
Tota		194101	178681	8.6	584710	552413	
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29	Shirdi	72	0		145	0	
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(E)	10 Custom Airpo	ACCOUNT OF THE PARTY OF					
30	Patna	3608	1211	(*)	10280	4602	
31	Pune	1177	871	35.1	3529	3027	16.6
	Chandigarh	1330	840	58.3	4017	2402	67.2
32	Chandigain			45.5	2230	2.100	
32 33	Bagdogra	940	646			2488	-10.4
32 33 34	Bagdogra Indore	940 912	459	98.7	2818	1773	58.9
32 33 34 35	Bagdogra Indore Visakhapatnam	912 465	459 323	98.7 44.0	2818 1303	1773 1184	58.9 10.1
32 33 34 35 36	Bagdogra Indore Visakhapatnam Surat	912 465 467	459 323 253	98.7	2818 1303 1484	1773 1184 1456	
32 33 34 35 36 37	Bagdogra Indore Visakhapatnam Surat Madurai	912 465 467 349	459 323 253 60	98.7 44.0	2818 1303 1484 836	1773 1184 1456 372	58.9 10.1
32 33 34 35 36 37 38	Bagdogra Indore Visakhapatnam Surat Madurai Aurangabad	912 465 467 349 111	459 323 253 60 39	98.7 44.0	2818 1303 1484 836 316	1773 1184 1456 372 150	58.9 10.1
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32 33 34 35 36 37 38 39 Tota (F)	Bagdogra Indore Visakhapatnam Surat Madurai Aurangabad Gaya 70 Domestic Air	912 465 467 349 111 0 9359 ports	459 323 253 60 39 0 4702	98.7 44.0 84.6 - - - 99.0	2818 1303 1484 836 316 0 26813	1773 1184 1456 372 150 0 17454	58.9 10.1 1.5 53.6
32 33 34 35 36 37 38 39 Tota (F) 40 41	Bagdogra Indore Visakhapatnam Surat Madurai Aurangabad Gaya  70 Domestic Air Ranchi Raipur	912 465 467 349 111 0 9359 ports 445 424	459 323 253 60 39 0 4702 340 396	98.7 44.0 84.6 - - - 99.0 30.9 7.1	2818 1303 1484 836 316 0 26813 2111 1431	1773 1184 1456 372 150 0 17454 1241 1096	58.9 10.1 1.5 53.6 70.1 30.6
32 33 34 35 36 37 38 39 Tota (F) 40 41 42	Bagdogra Indore Visakhapatnam Surat Madurai Aurangabad Gaya  70 Domestic Air Ranchi Raipur Jammu	912 465 467 349 111 0 9359 ports 445 424 140	459 323 253 60 39 0 4702 340 396 121	98.7 44.0 84.6 - - - 99.0 30.9 7.1 15.7	2818 1303 1484 836 316 0 26813 2111 1431 432	1773 1184 1456 372 150 0 17454 1241 1096 314	58.9 10.1 1.9 53.6 70.1 30.6 37.6
32 33 34 35 36 37 38 39 Tota (F) 40 41 42 43	Bagdogra Indore Visakhapatnam Surat Madurai Aurangabad Gaya 70 Domestic Air Ranchi Raipur Jammu Leh	912 465 467 349 111 0 9359 ports 445 424 140 149	459 323 253 60 39 0 4702 340 396 121 86	98.7 44.0 84.6 - - 99.0 30.9 7.1 15.7 73.3	2818 1303 1484 836 316 0 26813 2111 1431 432 457	1773 1184 1456 372 150 0 17454 1241 1096 314 624	58.9 10.1 1.9 53.6 70.1 30.6 37.6
32 33 34 35 36 37 38 39 Tota (F) 40 41 42 43 44	Bagdogra Indore Visakhapatnam Surat Madurai Aurangabad Gaya 70 Domestic Air Ranchi Raipur Jammu Leh Dehradun	912 465 467 349 111 0 9359 ports 445 424 140 149 68	459 323 253 60 39 0 4702 340 396 121 86 3	98.7 44.0 84.6 - - - 99.0 30.9 7.1 15.7	2818 1303 1484 836 316 0 26813 2111 1431 432 457 363	1773 1184 1456 372 150 0 17454 1241 1096 314 624 16	58.9 10.1 1.9 53.6 70.1 30.6 37.6
32 33 34 35 36 37 38 39 Tota 40 41 42 43 44 45	Bagdogra Indore Visakhapatnam Surat Madurai Aurangabad Gaya I 70 Domestic Air Ranchi Raipur Jammu Leh Dehradun Udaipur	912 465 467 349 0 9359 ports 445 424 140 149 68 19	459 323 253 60 39 0 4702 340 396 121 86 3	98.7 44.0 84.6 	2818 1303 1484 836 0 26813 2111 1431 432 457 363 51	1773 1184 1456 372 150 0 17454 1241 1096 314 624 16	58.9 10.1 1.5 53.6 70.1 30.6 37.6 -26.8
32 33 34 35 36 37 38 39 Tota (F) 40 41 42 43 44 45 46	Bagdogra Indore Visakhapatnam Surat Madurai Aurangabad Gaya I 70 Domestic Air Ranchi Raipur Jammu Leh Dehradun Udaipur Agartala	912 465 467 349 111 0 9359 ports 445 424 140 149 68 19 442	459 323 253 60 39 0 4702 340 396 121 86 3 0 210	98.7 44.0 84.6 	2818 1303 1484 836 0 26813 2111 1431 432 457 363 51	1773 1184 1456 372 150 0 17454 1241 1096 314 624 16 1	58.9 10.1 1.5 53.6 70.1 30.6 37.6 -26.8
32 33 34 35 36 37 38 39 Tota (F) 40 41 42 43 44 45 46 47	Bagdogra Indore Visakhapatnam Surat Madurai Aurangabad Gaya I 70 Domestic Air Ranchi Raipur Jammu Leh Dehradun Udaipur Agartala Jodhpur	912 465 467 349 111 0 9359 ports 445 424 140 149 68 19 442	340 396 396 396 396 396 121 86 3 0 210	98.7 44.0 84.6 - - 99.0 30.9 7.1 15.7 73.3	2818 1303 1484 836 316 0 26813 2111 1431 432 457 363 51 1171 0	1773 1184 1456 372 150 0 17454 1241 1096 314 624 16 1 694	58.9 10.1 1.9 53.6 70.1 30.6 37.6 -26.8
32 33 34 35 36 37 38 39 Tota (F) 40 41 42 43 44 45 46 47 48	Bagdogra Indore Visakhapatnam Surat Madurai Aurangabad Gaya I 70 Domestic Air Ranchi Raipur Jammu Leh Dehradun Udaipur Agartala Jodhpur Bhopal	912 465 467 349 111 0 9359 ports 445 424 140 149 68 19 442 0 282	340 340 396 396 121 86 3 0 210 0	98.7 44.0 84.6 	2818 1303 1484 836 316 0 26813 2111 1431 432 457 363 51 1171 0 728	1773 1184 1456 372 150 0 17454 1241 1096 314 624 16 1 694 0 385	58.9 10.1 1.9 53.6 70.1 30.6 37.6 -26.8
32 33 34 35 36 37 38 39 Tota (F) 40 41 42 43 44 45 46 47 48	Bagdogra Indore Visakhapatnam Surat Madurai Aurangabad Gaya 70 Domestic Air Ranchi Raipur Jammu Leh Dehradun Udaipur Agartala Jodhpur Bhopal Darbhanga	912 465 467 349 111 0 9359 ports 445 424 140 149 68 19 442 0 282 202	340 340 340 396 121 86 3 0 210 0 112 33	98.7 44.0 84.6 - - 99.0 30.9 7.1 15.7 73.3	2818 1303 1484 836 316 0 26813 2111 1431 432 457 363 51 1171 0 728 243	1773 1184 1456 372 150 0 17454 1241 1096 314 624 16 1 1 694 0 385 34	58.9 10.1 1.9 53.6 70.1 30.6 37.6 -26.8
32 33 34 35 36 37 38 39 Tota (F) 40 41 42 43 44 45 46 47 48 49 50	Bagdogra Indore Visakhapatnam Surat Madurai Aurangabad Gaya 70 Domestic Air Ranchi Raipur Jammu Leh Dehradun Udaipur Agartala Jodhpur Bhopal Darbhanga Gorakhpur	912 465 467 349 111 0 9359 ports 445 424 140 149 68 19 442 0 282 202 0	340 340 396 121 86 3 0 210 0 112 33	98.7 44.0 84.6 	2818 1303 1484 836 316 0 26813 2111 1431 432 457 363 51 1171 0 728 243 0	1773 1184 1456 372 150 0 17454 1241 1096 314 624 16 1 694 0 385 34	58.9 10.1 1.9 53.6 70.1 30.6 37.6 -26.8 89.1
32 33 34 35 36 37 38 39 Tota (F) 40 41 42 43 44 45 46 47 48 49 50 51	Bagdogra Indore Visakhapatnam Surat Madurai Aurangabad Gaya 70 Domestic Air Ranchi Raipur Jammu Leh Dehradun Udaipur Agartala Jodhpur Bhopal Darbhanga Gorakhpur Vadodara	912 465 467 349 9359 ports 445 424 140 149 68 19 442 0 282 202 0 180	340 396 121 86 39 0 4702 340 396 121 121 33 0 33 0 33 0	98.7 44.0 84.6 	2818 1303 1484 836 0 26813 2111 1431 432 457 363 51 1171 0 728 243 0 618	1773 1184 1456 372 150 0 17454 1241 1096 314 624 16 1 694 0 385 34 0 251	58.9 10.1 1.9 53.6 70.1 30.6 37.6 -26.8 89.1
32 33 34 35 36 37 38 39 Tota (F) 40 41 42 43 44 45 46 47 48 49 50 51	Bagdogra Indore Visakhapatnam Surat Madurai Aurangabad Gaya I 70 Domestic Air Ranchi Raipur Jammu Leh Dehradun Udaipur Agartala Jodhpur Bhopal Darbhanga Gorakhpur Vadodara Dibrugarh	912 465 467 349 111 0 9359 ports 445 424 140 149 68 19 442 0 282 202 0	340 340 396 121 86 3 0 210 0 112 33	98.7 44.0 84.6 	2818 1303 1484 836 316 0 26813 2111 1431 432 457 363 51 1171 0 728 243 0	1773 1184 1456 372 150 0 17454 1241 1096 314 624 16 1 694 0 385 34	58.9 10.1 1.9 53.6 70.1 30.6 37.6 -26.8 89.1
32 33 34 35 36 37 38 39 Tota (F) 40 41 42 43 44 45 46 47 48 49 50 51 52 53	Bagdogra Indore Visakhapatnam Surat Madurai Aurangabad Gaya 70 Domestic Air Ranchi Raipur Jammu Leh Dehradun Udaipur Agartala Jodhpur Bhopal Darbhanga Gorakhpur Vadodara	912 465 467 349 111 0 9359 ports 445 424 140 149 68 19 442 0 282 202 0 180 122	340 396 121 86 39 0 4702 340 396 121 121 33 0 33 0 33 0	98.7 44.0 84.6 	2818 1303 1484 836 0 26813 2111 1431 432 457 363 51 1171 0 728 243 0 618 356 0	1773 1184 1456 372 150 0 17454 1241 1096 314 624 16 1 694 0 385 34 0 0 251 160	58.5 10.1 1.5 53.6 70.1 30.6 -26.8 68.7
32 33 34 35 36 37 38 39 Tota (F) 40 41 42 43 44 45 46 47 48 49 50 51 52 53	Bagdogra Indore Visakhapatnam Surat Madurai Aurangabad Gaya I 70 Domestic Air Ranchi Raipur Jammu Leh Dehradun Udaipur Agartala Jodhpur Bhopal Darbhanga Gorakhpur Vadodara Dibrugarh	912 465 467 349 111 0 9359 ports 445 424 140 149 68 19 442 202 0 180 122 0 80	340 396 310 396 396 397 340 396 121 30 0 112 31 0 31 0 31 0 31 0 47 0 0 0 0 0 0 0 0 0 0 0 0 0	98.7 44.0 84.6 	2818 1303 1484 836 0 26813 2111 1431 432 457 363 51 1171 0 728 243 0 618 356	1773 1184 1456 372 150 0 17454 1241 1096 314 624 16 1 694 0 385 34 0 0 150 0	58.9 10.1 1.9 53.6 70.1 30.6 37.6 -26.8 89.1
32 33 34 35 36 37 38 39 Tota (F) 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54	Bagdogra Indore Visakhapatnam Surat Madurai Aurangabad Gaya  70 Domestic Air Ranchi Raipur Jammu Leh Dehradun Udaipur Agartala Jodhpur Bhopal Darbhanga Gorakhpur Vadodara Dibrugarh Prayagraj	912 465 467 349 111 0 9359 ports 445 424 140 149 68 19 442 0 282 202 0 180 122	340 396 121 86 39 0 4702	98.7 44.0 84.6 	2818 1303 1484 836 0 26813 2111 1431 432 457 363 51 1171 0 728 243 0 618 356 0	1773 1184 1456 372 150 0 17454 1241 1096 314 624 16 1 694 0 385 34 0 0 251 160	58.5 10.1 1.5 53.6 70.1 30.6 37.6 -26.8 89.1
32 33 34 35 36 37 38 39 Tota (F) 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55	Bagdogra Indore Visakhapatnam Surat Madurai Aurangabad Gaya I 70 Domestic Air Ranchi Raipur Jammu Leh Dehradun Udaipur Agartala Jodhpur Bhopal Darbhanga Gorakhpur Vadodara Dibrugarh Prayagraj Rajkot	912 465 467 349 111 0 9359 ports 445 424 140 149 68 19 442 202 0 180 122 0 80	340 396 121 86 210 39 0 4702	98.7 44.0 84.6 	2818 1303 1484 836 0 26813 2111 1431 432 457 363 51 1171 0 728 243 0 618 356 0 202	1773 1184 1456 372 150 0 17454 1241 1096 314 624 16 1 694 0 385 34 0 0 150 0	58.9 10.1 1.9 53.6 70.1 30.6 -26.8 68.7 89.1
32 33 34 35 36 37 38 39 Tota (F) 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56	Bagdogra Indore Visakhapatnam Surat Madurai Aurangabad Gaya  70 Domestic Air Ranchi Raipur Jammu Leh Dehradun Udaipur Agartala Jodhpur Bhopal Darbhanga Gorakhpur Vadodara Dibrugarh Prayagraj Rajkot Silchar Jabalpur Belgaum	912 465 467 349 9359 ports 445 424 140 149 68 19 442 0 282 202 0 180 122 0 80 108	340 396 121 86 210 0 112 33 0 44 44 46	98.7 44.0 84.6 	2818 1303 1484 836 0 26813 2111 1431 432 457 363 51 1171 0 728 243 0 618 356 0 202 266	1773 1184 1456 372 150 0 17454 1241 1096 314 624 16 0 385 34 0 0 251 160 0	58.9 10.1 1.9 53.6 70.1 30.6 -26.8 68.7 89.1
32 33 34 35 36 37 38 39 Tota	Bagdogra Indore Visakhapatnam Surat Madurai Aurangabad Gaya 70 Domestic Air Ranchi Raipur Jammu Leh Dehradun Udaipur Agartala Jodhpur Bhopal Darbhanga Gorakhpur Vadodara Dibrugarh Prayagraj Rajkot Silchar Jabalpur	912 465 467 349 111 0 9359 ports 445 424 140 149 68 19 442 282 202 0 180 122 0 80 108	340 340 396 121 86 3 0 210 0 112 33 0 33 44 0 46 0	98.7 44.0 84.6 	2818 1303 1484 836 316 0 26813 2111 1431 432 457 363 51 1171 0 728 243 0 618 356 0 202 266 0	1773 1184 1456 372 150 0 17454 1241 1096 314 624 16 1 1 694 0 385 34 0 0 251 160 0 157	58.9 10.1 1.5 53.6

S.	Airport	For	The Mon	Freight (		Period Apr	il To June
10.		June 2022	June 2021	% Change		2021-22	
F)	70 Domestic Air	500008/023723	2021	Change			Change
50	Dimapur	71	26	151	313	90	
51	Hubli	4	0	9.53	15	9	66.7
52	Kanpur (Chakeri)	15	5		48	34	41.2
63	Gwalior	0	0	(12)	0	0	-
54	Kishangarh	0	0	- 4	0	0	
65	Tuticorin	0	0		0	0	-
66 67	Gaggal (Kangra)	0	0		0	0	
68	Mysore Bareilly	0	0	(#:	0	0	-
59	Kolhapur	0	0		0	ő	-
70	Kandla	0	0		0	0	
71	Jaisalmer	0	0	1.7	0	0	
72	Kalaburgi	0	0	9.53	0	0	
73	Juhu	32	13		65	41	58.:
74	Jorhat	3	0	127	7	0	
75	Agra	0	0	141	0	0	
76	Barapani (Shillong)	0	0		0	0	
77 78	Jamnagar Pakyong	0	0		0	0	
79	Agatti	0	6		8	24	-66.
30	Bhavnagar	0	0	(*)	0	0	-00.
31	Diu	0	0	5.53	0	0	
32	Hindon	0	0	5.5	.0	0	
33	Lakhimpur (Lilabari	1	0		3	0	
34	Rupasi	0	0		0	0	
35	Bhuj	0	0	- 4	0	0	
36	Pantnagar	0	0	-	0	0	
37 38	Bhuntar Bikaner	0	0		0	0	
39	Prbandar	0	0	243	0	0	
90	Cuddapah	0	0	(+)	0	0	
)1	Pathankot	0	0	2.00	0	0	
)2	Jalgaon	0	0		0	0	
)3	Tezu	0	0		0	0	
)4	Tezpur	0	0	95	0	0	
)5	Hyderabad (Begumpet)	0	0	100	0	0	
96	Salem	0	0	- 4	0	0	
)7	Adampur (Jalandhar)	0	0		0	0	
98	Shimla Khajuraho	0	0		0	0	
99	Pondicherry	0	0	72	0	0	
	Ludhiana	0	0	-	0	0	
02	Bhatinda	0	0		0	0	
03	Kota	0	0		0	0	
104	Sholapur	0	0	-	0	0	
105	Safdarjung	0	0		0	0	
106	Coochbehar	0	0	0.71	0	0	
	Keshod (Junagarh)	0	0	- (+)	0	0	
108	Gondia	0	0	7020	0	0	
	Kanpur (Civil)	0	0	721	0	0	
	Domestic Airports	2799	1483	88.7	8914	5193	71.
G)	17 St.Govt. / Pvt						
10	Durgapur	135	0		176	0	
11	Lengpui(aizwal)	50	16		109	39	3
	Nasik(Hal ozar)	0	0	5.0	0	1	
13	Jagdalpur	0	0		0	0	
14	Kurnool Bilaspur	0	0	- 3	0	0	
16	Nanded	0	0	2	0	0	
	Sindhudurg	0	0	-	0	0	
	Vijayanagar	0	0	2	0	0	
19	Pasighat	0	0	- 2	0	0	
20	Bidar	0	0		0	0	
	Bangalore(HAL)	0	0	-	0	0	
22	Pithoragarh	0	0	-	0	0	
	Mundra	0	0	-	0	0	
	Hisar	0	0	-	0	0	
	Jamshedpur	0	0		0	0	
26	Rourkela	195	0	20	205	0	-
	St.Govt. / Pvt Airports	185	16	- 2	285	40	1
	Other Airports	0	0		0	0	
and T	otal (A+B+C+D+E+F+G+H)	270403	237309	13.9	810668	738543	9.

# (DURING APRIL TO JUNE'2022\* VIS-A-VIS APRIL TO JUNE'2021) TRAFFIC HANDLED AT MAJOR PORTS **OCEAN FREIGHT**

(\*) TENTATIVE

(IN '000 TONNES)

				Lon		HOLL INDIC							-
	PERIOD	(Crude, Prod., LPG/	Liquids	Incl. Pellets	FIN.	FIN. RAW	Thermal C & Steam	Coking & Others	Tonnage TEUs	TEUS	Misc. Cargo		AGAINST 2021-22
KOLKATA		LNC)											
Kolkata Dock System	TRF APRIL-JUNE, 2022 TRF APRIL-ITINE, 2021	64	109	9 (	88	m v	- (X - 1)	321	2168	141	1056	3808	9.27
	TRF APRIL-JUNE, 2022	2272	296	74	28	102	э	3956	592	29	2621	10612	
наідіа Dock Complex	TRF APRIL-JUNE, 2021	2081	1182	742	38	92	68	3399	984	48	1777	10384	2.20
TOTAL: SMP, KOLKATA	TRF APRIL-JUNE, 2022	2336	1076	74	115	105	0	4277	2760	170	3677	14420	
	TRF APRIL-JUNE, 2021	2154	1267	742	126	97	68	3520	3147	193	2727	13869	3.97
PARADIP	TRF APRIL-JUNE, 2022	8466	448	5028	-	1001	11781	3762	52	4	2268	34289	
	TRF APRIL-JUNE, 2021	8942	464	7246	44	827	1989	3666	99	3	2278	30384	12.85
VISAKHAPATNAM	TRF APRIL-JUNE, 2022	4098	442	3754	237	386	3579	1615	2139	137	3257	19507	
	TRF APRIL-JUNE, 2021	3583	511	4419	418	460	2040	1326	2097	125	2969	17823	9.45
KAMARAJAR(ENNORE)	TRF APRIL-JUNE, 2022	1210	36	•	1	.0	6264	492	3053	158	683	12038	
	TRF APRIL-JUNE, 2021	1148	27	•	1	1.	5344	325	2191	114	297	9632	24.98
CHENNAI	TRF APRIL-JUNE, 2022	3575	213	•	1	107	5.000		7010	363	1030	11935	
	TRF APRIL-JUNE, 2021	2739	257	•	1	58	3	7	7872	408	069	11623	2.68
V.O.CHIDAMBARANAR	TRF APRIL-JUNE, 2022	75	275		225	179	2190	1651	4217	211	1101	9913	
	TRF APRIL-JUNE, 2021	88	206		21	226	1805	1462	3927	202	793	8529	16.23
COCHIN	TRF APRIL-JUNE, 2022	5519	84		C	44	C	· ·	2635	181	450	8732	
	TRF APRIL-JUNE, 2021	4927	153		1	26	31	30	2174	159	373	7724	13.05
NEW MANGALORE	TRF APRIL-JUNE, 2022	6462	545	716	128	21	1372	129	552	38	298	10223	
	TRF APRIL-JUNE, 2021	4899	569	1440	19	62	1448	242	029	44	378	9775	4.58
MORMUGAO	TRF APRIL-JUNE, 2022	173	14	765	38	.0:	733	1925	7	-	1109	4764	
	TRF APRIL-JUNE, 2021	105	61	1991	11	2	526	1682	119	8	1138	5633	-15.43
MUMBAI	TRF APRIL-JUNE, 2022	9111	394	1244	65	d)	1335	E	99	9	3533	15748	
	TRF APRIL-JUNE, 2021	8546	438	1690	79	1	1348	80	52	5	1858	14091	11.76
J.N.P.A.	TRF APRIL-JUNE, 2022	833	292	1	30	90	×		18735	1478	321	20657	
	TRF APRIL-JUNE, 2021	21/2	728	9	31	(9.	39	2	16842	1364	210	18556	11.32
DEENDAYAL	TRF APRIL-JUNE, 2022	16487	2757	192	718	54	4125	151	2158	124	7838	34480	
	TRF APRIL-JUNE, 2021	14517	2412	115	1093	69	6863	58	2218	128	5090	32435	6.30
ALL PORTS	TRF APRIL-JUNE, 2022	59827	7052	11773	1527	1897	31379	14002	43384	2871	25865	196706	
	TRF APRIL-JUNE, 2021	52425	7093	17643	1859	1896	26324	12368	41365	2753	19101	180074	9.24
% Variation from previous year	500	14.12	050	22 27	1000	200	0000	1001	4.00	.00			

Source: I.P.A.

# Ashok Leyland Expands CNG Portfolio: Launches Ecomet Star 1115 CNG



shok Leyland has further strengthened its ICV CNG portfolio in the 11T CNG segment with the launch of the

Ecomet Star 1115 CNG truck, reported Times of India. The new truck gets three CNG cylinder options - 360/450/480 Litres.

Customers can choose from three load span options: 17 feet, 20 feet and 22 feet. The Ashok Leyland Ecomet Star 1115 CNG is powered by a H Series CNG turbocharged engine that generates a maximum power of 144 hp and a peak torque of 450 Nm.

The CNG range features a spacious cabin that comes equipped with a new digital dashboard with Advance Driver Assist (ADA), advanced telematics (i-Alert), remote diagnostics with 24×7 customer assistance through Uptime Solution Centre and more.

The brand claims that the truck receives a heavy duty axle, suspension and frame that offers high durability. Speaking on the launch, Sanjeev Kumar, Head-MHCV of Ashok Leyland said, "The CV industry is foreseeing a rapid growth towards greener and cleaner fuels. Our bellwether ecomet STAR CNG range (14T &16T) introduced a few months back has received an overwhelming response from our customers. The much awaited ecomet STAR 1115 will address logistic needs of our customers operating in FMCG, Auto components, Parcel load, and Beverages."

Further, the company's total commercial vehicle (CV) sales jumped 125% to 14,531 units in June 2022 from 6,448 units sold in June 2022, reported Capital Market.

Sequentially, the company's total CV sales rose 9.5% last month from

13,273 units sold in May 2022.

While the total sales of medium & heavy commercial vehicles (M&HCV) surged 238% to 9,354 units, sales of light commercial vehicles (LCVs) climbed 41% to 5,177 units in June 2022 over June 2021.

In the domestic market, the company sold 13,469 units of total vehicles in June 2022, up 130% compared with 5,851 units sold in the same period last year.

Ashok Leyland, flagship of the Hinduja group, is among the largest manufacturer of commercial vehicles in India and also among the biggest manufacturers of buses and trucks globally.

The company's consolidated net profit slumped 60.2 % to Rs 140.24 crore on a 21.8 % surge in net sales to Rs 9,882.39 crore in Q4 FY22 over Q4 Fy21.

- X

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