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ENLIGHTENED IN EIGHT PRINT-VERTICALS

An innovative knowledge-sharing platform has been adding value to MMS' printer's day celebrations and the print industry year after year.



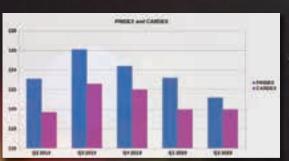
UNPRECEDENTED IN EVERY WHICH WAY

PAMEX 2020 delivered unprecedented value with the greatest ever visitor attendance, the largest ever exhibition space, and many big ticket sales.



EXPERIENCE PRINT AT ITS BEST

Underlining and exploring the 'experiential' part of print was the theme of NAEP 2019 awards.





CONSISTENT REDUCTION IN INPUT COSTS

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THEFUTUREOF FOODPACKAGINGINKS

Siegwerk India's experts share insights into migration-optimised ink systems for food packaging.



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FROM THE PRESIDENTS' DESK

Dear Industry Colleagues,

Dear Industry Colleagues,

First of all heartiest congratulations to you all for all the success you have achieved at AIFMP's NAEP 2019 awards. Many of our members have won Golds, Silvers, besides a few Certificates of Commendation. Jak Printers, National Printing Press, Perfect Packaging, Prodon Enterprises, Screen Arts, Spectrum Scan, Synthesis Communications, and TCPL Packaging have all won Gold trophies at NAEP 2019, and many more who have won Silver trophies too.

We had a stupendously successful PAMEX 2020 – AIFMP's flagship and India's biggest print-industry show. Organised at the Bombay Exhibition Center, Goregaon, between January 6 and 9, PAMEX 2020 showcased some forward-looking technologies. The show was so successful that many exhibitors sold ALL the machines they had on display at the trade show.

Printers' Day Celebrations by MMS is just around the corner on February 22, 2020. The day-long programme is eventful — starting with the MMS Round Table and Power Lunch and culminating in the MMS Lifetime Achievement Award Ceremony. MMS LTA will bestow the award upon Pranav Parikh, Mentor and CMD at TechNova Imaging Solutions. MMS has planned a great range of speakers to interact with those of you attending the day-long celebration; read more about it on page 08-09 and 20-21.

By the time you would read this message, we would have had the most successful PS ever with the highest ever registrations. We thank you all for the great response. You will soon read about it in the February 2020 issue of Print Bulletin.

This is also a good time for us all to start preparing for the upcoming drupa. Your organisations have negotiated some great travel packages. Turn to page 07 to find out more. While you consider the BMPA-MMS drupa packages, also note that your experience of this global trade show will be more enriching if you travel with us — with your colleagues and friends. We promise to make your tour a great learning experience with curated discussions on your to and fro bus journeys to drupa. So are you joining us for drupa?

IMPRINT

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Tushar Dhote

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2 Check the deadlines

BMPA's empanelled consultants support Print Bulletin readers with up-to-date information regarding tax updates, banking, and labour laws.





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Unprecedented in every which way

PAMEX 2020 delivered unprecedented value with the greatest ever visitor attendance, the largest ever exhibition space, and many big ticket sales.



Komori came to Pamex 2020 with 'Ticket to Drupa' for the customers who bought their machinery at the AIFMP's flagship trade show.

Belying all apprehensions of the perceived slowdown in the economy in general, and the printing industry in particular, PAMEX 2020 presented the face of a vibrant industry, raring to reinvent itself and ready to move forward with optimism. The exhibitors committed space at the AIFMP's flagship trade show much before the event; the expectations from Pamex 2020 were raised by these buoyant space bookings by the industry players and suppliers. The show proved all the expectations right with a whopping 20 per cent higher visitor turnout for the event. But the real success story of PAMEX was "not in the increased numbers alone but also in the quality and the geographical range of visitors that it attracted," opined Deepak Chawla, GM-Marketing, Technova. The event concluded on January 9, 2020 at the Bombay Exhibition Centre in Mumbai.

A sold-out trade show

Several exhibitors at Pamex 2020 reported many serious enquiries and significant sales on the ground. The visitor enthusiasm seen a few months before the major Industry event — Drupa 2020. The big brands such as HP Indigo, Canon and TechNova Imaging attracted a lot of trade show visitors, however, the lesser-known yet specialised process, packaging, and value addition equipment manufacturers and suppliers grabbed a piece of pie of the growing packaging market.

For Acme Machinery Company the previous Pamex proved better; however, it sold five machines worth about a crore rupees in this Pamex. Mumbai-based Nippon Colour also found its Insunt CTP machines to be hot

cakes. It received confirmed orders for five machines from printers and CTP service providers. Zhongke India took struck gold with a few orders for its hot foiling machines. Among other exhibitors who struck valuable deals was the Delhi-based packaging machine supplier. According to the company representative, they sold all the machines that were on display at the trade show.

Komori came to Pamex 2020 with Ticket to Drupa for the printers and packaging converters who bought their machines. The company reportedly gave away two kits with free entry to Drupa 2020, a global trade show that will be organised in June this year at Dusseldorf, Germany.

"The success of an event of this magnitude does not happen as a co-incidence. A lot of meticulous planning and hard work goes into the promotion and organising of the event. I congratulate the entire AIFMP and Print-Packaging



Ample was amongst a few manufacturers that sold all the machines on display at Pamex 2020.





Die punches and laser-cutting are amongst the most attractive value additions for the print-industry. These manufacturers and suppliers garnered lots of interest from Pamex 2020 visitors.



Dr Ashutosh Tripathi spoke with the audience about the future growth for printing industry from printing flexible and printed electronics.



team for pulling off a great exhibition with such élan," said Kamal Chopra, Chairperson, PAMEX who had spearheaded an International Outreach Program and a grass-roots Print Odyssey in the months leading to the exhibition.

WPCF: rendezvous with global print-industry leaders

The world thought leaders converged in the parallel WPCF conference to brief the printers on new industry trends and opportunities as they gear themselves to meet the growing challenges posed by shrinking traditional business and changing customer expectations. The one day conference was held at The Westin Garden City, Mumbai, on January 8, 2020.

Amongst the notable speakers at the World Print and Communication Forum (WPCF) conference included Dr Ashutosh Tripathi, R&D Group, National Centre for Flexible Electronics at IIT Kanpur. He highlighted through his presentation that the future growth for printing industry will come from printing flexible and printed electronics. Viren Chhabra Print Leadership Award 2019 recipient Narendra Paruchuri, Chief Managing Director of Pragati Offset PLC presented his thoughts about how the print has transitioned seamlessly through kal, aaj, aur kal – literally meaning through the past, the present, and the future. Prof. Rajendrakumar Anayath, Vice Chancellor of Deenbandhu Chhotu Ram University of Science and Technology introduced the audience of the WPCF conference to the importance of artificial intelligence and data analytics in

printing. The WPCF conference thus offered an opportunity for the conference participants to brainstorm about the different trends in printing and the resulting business and growth opportunities.

WPCF is an international, non-profit association founded in 2004 by the world's major printing associations. It represents eight transnational and national printing associations, including national federations from Brazil, China, Hong Kong, India, Japan and Korea, and transnational federations representing the interests of Europe and North America. It was the first time that the technical conference and the WPCF board meeting was held in Mumbai alongside Pamex 2020.

The next edition of the Pamex will be held from 23 to 26 March 2022 at the same venue and will include a separate hall for the label industry suppliers.



Veteran printer Narendra Paruchuri of Pragati Offset presented his thoughts about how the print has transitioned seamlessly through the past, the present, and the future.











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Guest of Honour
H.H. Pujya Swami Chidanand Saraswatiji
President and Spiritual Head of
Parmarth Niketan Ashram, Rishikesh, India





Key Note Speaker Sadhvi Bhagawati Saraswatiji Director of The World-Famous International Yoga Festival at Parmarth Niketan



Guest Speaker
Mr. Pravin Kalyan Amre
Talent Scout, Team Delhi Capitals, IPL





PROUDLY ANNOUNCES

THE LIFETIME ACHIEVEMENT AWARDEE 2020

MR. PRANAV PARIKH

Chairman & Managing Director TechNova Imaging Systems (P) Limited



PROGRAM FOR SATURDAY, 22ND FEBRUARY 2020

First Session (Pre-Lunch) **ROUND TABLE 4th EDITION**

- : There would be Round Tables, each pertaining to a particular vertical of print. There would be 9-10 members at each table: machine manufacturer, celebrity printer expert, moderator and 6 members who are desirous of investing their valuable time with the celebrities.
- LIFETIME ACHIEVEMENT **AWARD 2020**
- Second Session (Post-lunch): This celebration would be in patented MMS style and interspersed with speeches/ presentations by distinguished persons. An erudite Keynote Speaker and famous personalities as Guest of Honour and Chief Guest would add value to the evening.

PAST RECIPIENTS OF THIS AWARD

LTA Awardee 2019 **Uday C Patel**

Line O Matic Graphic Industries

LTA Awardee 2018 Ramesh Keiriwal Parksons Packaging Ltd. LTA Awardee 2017 C.N. Ashok **Autoprint Machinery** Manufacturers Pvt Ltd LTA Awardee 2016 Arun Mehta Vakil & Sons Pvt. Ltd.

LTA Awardee 2016 **Bimal Arun Mehta**

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LTA Awardee 2015 Gautham Pai

Manipal Technologies Ltd Young Achiever

LTA Awardee 2014 **Amila Singhvi** International Print-o-Pac Ltd

MMS Awardee 2013 R Chockalingam Srinivas Fine Arts (P) Ltd

LTA Awardee 2011 Jayantrao Salgaonkar Kalanirnay

LTA Awardee 2009 Vinayak Patwardhan Prabhat Agency

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LTA Awardee 2006 **K.C.Sanjeev** Welbound Wordwide

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To register, please contact:

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Experience print at its best

Underlining and exploring the 'experiential' part of print – or ink on paper – was the theme of NAEP 2019 awards. Hosted by PPOA, the Awards this year were organised alongside Pamex 2020 in Mumbai.



Veteran printer Narendra Paruchuri of Pragati Offset was honoured with the Viren Chhabra Print Leadership Award 2019.

Persenting over 2.5 lac printers in India, AIFMP's National Awards for Excellence in Print (NAEP) are open for all the print professionals across country. Each year, a large number of printers from across the country partici pate in the NAEP process and win in one of more categories. Hosted on January 8 this year at The Westin Mumbai Garden City, the Awards witnessed many new printers emerge winners challenging the competition and making the job tough for the Awards jury.

The recent few years have proved to the industry that it has to think beyond ink-on-paper. Value addition to involve senses such as touch, smell, and even audio in a printed product has become the key to make print relevant and enable it to deliver a premium, rewarding experience to the users of the printed products. Technologies are merging; techniques are being developed to deliver 'experience' beyond just touch that the print delivers. Therefore, print anubhuti or the experiential delivery by print becomes an apt theme for the Awards in 2020.

A rich and proud history of NAEP

NAEP has a very rich and proud history of recognising excellence in the print industry throughout the country while rewarding individuals and organisations for their exceptional work. First initiated by the Government of India in 1955 through the Directorate of Advertising and Visual Publicity (DAVP) and was designed as the 'President's Award'. The then Vice President of India Dr S Radhakrishnan was the chief guest for the first awards ceremony. AIFMP-NAEP are the only awards supported by the Government of India for the print industry in India. The Awards are based on the fundamental principles that eliminate the manipulation and favours. In 1996, AFIMP ambitiously decided to manage NAEP and it proved to be significant milestone for the Federation.

NAEP's platform offers a stage to the large, medium, and small printing organisations to explore the print segment and prove their potential while helping them in gaining international recognition and export potential. The very AIFMP-NAEP was organised in 1999 in New Delhi,

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Team National Printing Press, Mumbai accepting the NAEP 2019 awards at the event.



NAEP's platform offers a stage to the large, medium, and small printing organisations to their potential

followed by Chennai in 2002, Mumbai in 2005, Kolkata in 2008 and back in New Delhi in 2010 and 2012. The Awards were hosted in Pune in 2013 before returning to New Delhi in 2014, Chennai in 2015, and New Delhi as well as Mumbai in 2017. The Awards travelled to the southern temple town of India, Madurai, in 2018.

NAEP is organised not only to select the best work by the Indian printers but also to pay tribute to all the known and the unknown mavericks on the industry who have toiled to develop and advance the print-industry and printing technology.

Competing as small (1-5 print units), medium (6-15 units), and large (above 15 print units) capacity groups, printers from across India submitted their work in over 50 categories to claim their name to the fame. The complete list of winners of NAEP is as following:

NAEP 2019 Medal Talley

Awardee	Gold	Silver	Certificate of Commendation
A&M Enterprise, Ahmedabad		2	
Aadarsh Private Limited, Bhopal	1		
Aditya Printing and Publishing Company, Bangalore	4	3	1
Akruti Print Solutions Private Limited, Pune	1	4	
Akshara Offset, Thiruvananthapuram		3	
Alois Graphics, Kottayam		1	
Anand Printers and Packers, New Delhi	1	1	
Anaswara Offset Private Limited, Kochi	11	5	1
Antz Innovations, Trichy	2		
Archana Advertising Private Limited, New Delhi	6	7	
Archies Limited, New Delhi		1	1
Avantika Printers Private Limited, New Delhi		1	
Brilliant Printers Private Limited, Bangalore	2	2	

Awardee	Gold	Silver	Certificate of Commendation
CDC Printers Private Limited, Kolkata		2	1
Chandana Graphics, Mumbai		3	
Color King Enterprises, Ernakulam		1	
Dharmandan Enterprises, Ahmedabad		1	
Don N Pixel, New Delhi	1		
Graphitek Offset Printers, Ernakulam	1		
Gujarat Offset Private Limited, Ahmedabad		1	1
Huhtamaki PPL Limited, Mumbai	1	1	
Jak Printers Private Limited, Mumbai	5	7	
Kashica, Pune	1		
Keetronics India Private Limited, Pune	1		
Koral The Printing Company, Kochi	1	1	
Krishna Designer Printer, Jammu	1	1	
Kumar Labels, Kasna, Greater Noida	2	2	
Kumar Printers Private Limited, Gurugram	1	2	2
Kwality Offset Printers, New Delhi		1	
Launch Educational Products, Baramati		1	
LE Griffe Offsete Private Limtied, Ahmedabad	3	5	
M.K. Printpack Private Limited, Daman		1	
Malayala Manorama Company Limited, Kottayam	1		
Manali Carton Industries, Chennai	1		
Manipal Technologies Limited, Manipal	3	1	
Mayur Graphics, Bangalore		1	
National Enterprises, Tirpur		1	
National Printing Press, Mumbai	1	2	
Om Foil Art, Navi Mumbai		1	

	ı		
Awardee	Gold	Silver	Certificate of Commendation
Omkar Printing and Binding, Pune	1		
Orange Printers Private Limited, Thiruvananthapuram	3	6	1
Oruma Printers and Publishers Limited, Thrissur	1	2	
Param Packaging Private Limited, Mumbai		1	
Penta Offset, Kottayam	1	1	
Perfect Packaging, Mumbai	1		
Poornima Printers, Bangalore	1		
Pragati Offset Private Limited, Hyderabad	6	4	1
Prakash Packagers, Lucknow	1		
Print Vision Private Limited, Ahmedabad	2	1	
Printmann Associates Private Limited, Sonipat	2	1	1
Prodon Enterprises, Mumbai	6	3	1
Punjab Kesari Group, Jalandhar		1	
R.S. Graphics, Chennai	1		
Rajams Digital Offset Prints, Chennai	1		
Replika Press, Kundli, Haryana	5	2	
S.T. Josheph's Press, Thiruvananthapuram		1	
Sachin Printers, Pune	1		
Sai Paks, Pune	1	1	1
Screen Arts Enterprise, Mumbai	1	2	
Secure Print Solutions Private Limited, Howrah	1	1	
Shree J Printers Private Limited, Pune		1	
Sona Enterprises, Salem			1
Spectrum Scan Private Limited, Mumbai	1	1	
Sai Karpagga Products, Sivakasi	1	1	
Srinivas Fine Paper, Sivakasi	3	2	
Serling Print House Private Limited, Kochi		1	
Super Fine Arts, Mumbai		1	
Synthesis Communications, Mumbai	3	1	
TCPL Packaging Limited, Mumbai	1		1
The Cranails Printers, Ludhiana	4	1	
Unbox, Pune			1
United Multicolor Printers Private Limited, Pune	6	5	
Vidya Laminators Private Limited, Kanpur		1	
Vishal Productions Private Limited, Mumbai		1	
Vision Graphics, Solapur		1	
Yarbal Print Pack Private Limited, Belgavi		1	
Zaware Creative Enterprises Private Limited, Pune	1		



BOBST launches the NOVA RS 5003, a brand new gravure press delivering costeffective and sustainable performance in flexible packaging production

BOBST today announced the launch of the BOBST NOVA RS 5003 gravure press engineered to deliver superior performance with water- or solvent-based ink printing on a wide variety of flexible packaging materials including the new eco-friendly substrates.

The press launch took place at Bobst (Changzhou) Co. Ltd., BOBST facility in the Jiangsu province of China, dedicated to the production of web-fed equipment for the flexible packaging industry. The event was attended by brand owners, converting companies, industry suppliers and members of the trade press who travelled to Changzhou from countries in South East Asia and Pacific to discover the new BOBST gravure press.

"The region is buzzing with interest since news of the launch of the NOVA RS 5003 that takes over from the very successful RS 5002 press with new powerful features and automation", explained Sebastien Geffrault,

Zone Business Director SEAP, Business Unit Web-fed at BOBST. "Our gravure solutions bring together all the advantages of BOBST leading-edge technology with the flexibility of configuring them with market-related technical solutions. For example the choice of inking systems that can handle a broad variety of ink types, including the market-specific varieties that are used in the Indian and Asian flexible packaging industry, always with the highest graphic quality".

True to the event theme of "Advancing productivity and sustainability in gravure printing" the press presentation and demonstration highlighted the advanced features and automation aimed at maximizing uptime, reducing waste and

make the best of advanced connectivity features for full production and quality control.

The NOVA RS 5003 features best-in-class automation including the possibility to add TAPS, a fully automatic preregister setting at the touch of a button.

Job make-ready and changeovers are very fast: the new doctor blade system is easy and quick to set, and the Twin

Trolley solution, unique to BOBST, enables to change the printing cylinder without changing the ink, minimizing job changeovers and color matching time.

The twin flow dryers are also an exclusive technology. The highly efficient ventilation system minimizes residual solvent on substrate, maximizes energy savings and ensures low noise level in the pressroom. It is also the perfect platform for water-based inks, where drying capacity is one of the main concerns.

Davide Garavaglia, Head of Product Line Gravure at BOBST, explained, "looking ahead at market trends and focus on sustainability, the press is fully compatible with water-based ink printing, and can handle very efficiently the widest range of materials, including the new eco-friendly substrates". Two other very important aspects derived from the press advanced design are the ease of use and the connectivity



The NOVA RS 5003's advanced press design delivers many advantages now and is ready to take on board the market evolving requirements, including the possibility to further expand the automation architecture of the press.

features. All machine parts are easily accessible for web threading, cleaning, and maintenance operations. The new BOBST SPHERE Human Machine Interface with intuitive and easy displays has advanced features that enable full control of production quality and efficiency, including creation of a digital twin of produced reels, downtime tracking and waste management, and maintenance programming

Corrigendum

In the December 2019 issue of Print Bulletin, 'hubergroup sets all sheetfed offset printing inks to cobalt-free formulations' appeared on page 36 along with 'Standard Printers Providers at Labelexpo Asia in China'. The image that appears with the hubergroup news-bit should be read with the Standard Printers Providers news.

Team Print Bulletin regrets the error in publishing the image in the wrong news on the page.

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Avery Dennison to acquire Smartrac's RFID inlay business

Avery Dennison Corporation announced in November 2019 a definitive agreement to acquire Smartrac's Transponder (RFID Inlay) Division, for the purchase price of €225 million, subject to certain closing and post-closing adjustments. The division is a leader in the development and manufacture of RFID products, with 2019 estimated global revenue of approximately €125 million, or approximately \$140 million, and approximately 900 employees.

"This acquisition reflects a continuation of our strategy to invest, both organically and through M&A, to shift our portfolio towards faster growing, higher value categories," Mitch Butier, Avery Dennison Chairperson, President and CEO, said, "Smartrac's Transponder Division represents an excellent strategic fit for us, accelerating our strategy to expand our Intelligent Labels platform across a variety of end markets and customers within the industrial and retail segments, and extending our reach to new channels."

The combination creates a platform with over \$450 million in revenue offering long-term growth and profitability above the

Company average, with strong research and development capabilities, expanded product lines, and added manufacturing capacity. "We believe in a future where every physical item will have a unique digital identity and digital life, which will transform the visibility of products throughout the supply chain, all the way to the consumer, helping to improve efficiencies, increase sustainability, and enhance consumer experience," Francisco Melo, VP and General Manager of intelligent labels for Avery Dennison, said, "the capabilities of Smartrac will enable us to continue delivering on this vision across multiple verticals." Smartrac is headquartered in Amsterdam, the Netherlands. The company has manufacturing facilities in Germany, Malaysia, China, and the United States.

The acquisition is expected to have an immaterial impact to the Company's adjusted earnings per share in 2020. Avery Dennison plans to fund the acquisition with existing cash and credit facilities, and expects the transaction to close in a few months, subject to customary closing conditions and approvals.

Siegwerk opens Europe's largest fully automated production facility for printing inks

By commissioning a fully automated production facility at the Siegburg site, Siegwerk is setting a new quality standard for the production of customised printing inks and varnishes, while continuing to push forward its own digitisation. "The opening of this facility is an unparalleled milestone for us. It is a key component in our global production network a big step forward," says Herbert Forker, CEO at Siegwerk, in his opening speech. The new blending facility is equipped with state-of-theart technology, serving as an example for the networked Industry 4.0. A trial operation of the new Blending Center is already successfully underway and it will soon be running at full capacity.

The new Blending Center complies with all current legal requirements and offers the advantage of consistent product quality through highly reliable, standardised processes, in addition to solid delivery performance with expanded capacities. Compared to the previous production setup, the new process is even more

efficient and transparent, clearly increasing the site's productivity. Additionally, the new facility will enable safer and cleaner production and support Siegwerk's endeavours for increased sustainability.

The company has built an extensive, global production and service network over the years to optimally provide its customers with inks and varnishes in Siegwerk's proven quality. This now consists of 16 base ink production facilities, the Centers of Excellence, where basic products are manufactured worldwide according to a uniform standard, as well as 50 blending and dosing facilities, or Blending Centers, where ink solutions are finished and adapted to individual customer requirements. "With the new blending facility we are automating our production of customer inks, in order to be able to meet the growing demand for consistent and high quality more easily," concludes Forker. The Siegburg location will have a crucial role in the company's continued profitable growth.

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Dusseldorf welcomes Mumbai to drupa 2020

With successful and well-attended press conferences in Chennai, Delhi, and Mumbai, Messe Dusseldorf invited printers from India to embrace the future of print at drupa 2020.

Messe Düsseldorf the organizers of drupa 2020 - the no. 1 trade fair for printing technologies arranged media and industry interactions in Chennai, Delhi, and Mumbai in the last week of November 2019. Besides presenting the best of drupa, and the latest development and the services that will be made available for drupa 2020, Messe Dusseldorf arranged eminent speakers to interact with the printers to map the 'future trends in the print industry'. The panel of speakers in Mumbai included Sabine Geldermann, Global Head, Print Technologies, Messe Düsseldorf GmbH and Thomas Schlitt, Managing Director of Messe Düsseldorf India; Dr Markus Heering, Managing Director of the VDMA; Iqbal Kherodawala, Honorary Secretary, BMPA and Tushar Dhote, President of MMS.

What's at drupa 2020?

With numerous exhibitors already signed up at this early date, drupa underlines its unique position as the most relevant and important platform for the global printing industry. Some 1,800 exhibitors from 50 countries are expected to appear at drupa 2020.

Ms Geldermann is convinced that the trade fair will demonstrate the dynamism and innovative capabilities of the entire printing industry, "drupa stands for cutting-edge technologies and solutions that reach target groups in a wide range of markets. It has become very apparent in recent years that the appeal of print products is growing as the technology steadily advances. Print is conquering new dimensions with haptic elements, innovative materials and finishing techniques that engage the senses in previously unknown ways for an entirely new experience. What is more, global trends such as the circular economy, artificial intelligence, the platform economy and connected consumers are forces that will have a growing influence on processes in the industry."

Special-focused initiatives

drupa cube, the conference and event programme in Hall 6, focusses on the innovative power of print and its diverse applications in a variety of industries and areas of life. Events address technologies like printed electronics, creative multichannel applications and the use of digital printing in conventional segments, such as packaging and vertical markets. At the same time, the drupa cube's interdisciplinary approach bridges the gap between creative agencies, brand owners and industry across numerous markets.

drupa next age aka dna, a special show, is dedicated to future topics in the industry and to encouraging a productive exchange of experiences between global players, start-ups and innovative SMEs. Based on the start-up area in the former drupa innovation park (dip!) and embedded in a new space concept, it gives innovators from the start-up Seite 3 von 7scene an opportunity to introduce new product ideas, services and strategies for relevant cross-cutting technologies, be it in the form of best practices or business case studies.

Various touchpoints focusing on 3D or additive manufacturing, packaging, textiles are also planned at drupa 2020. Packaging printing continues to be a sector with tremendous growth potential. At drupa, its market relevance is reflected in the special touchpoint packaging forum. In collaboration with the European Packaging Design

Association (epda), touchpoint packaging serves as a stage for presenting the future world of packaging, especially packaging design. But what is the best way to showcase the future of packaging? The concept centres on the question of how global mega-trends that shape our society also influence tomorrow's packaging solutions. Examples include new substrates, customer-specific solutions that reduce environmental impacts, networked packaging and more. To provide adequate answers to these questions, a steering committee of selected industry partners has been established for the first time in order to compile new findings from all points along the value chain.

The tremendous potential of additive manufacturing as a future-oriented, cross-cutting technology will be another leading topic at drupa 2020. The touchpoint 3D fab+print forum expands on what exhibitors are showing, covers the industry's entire range and includes presentations on state-of-the-art technologies as well as best practices. "We want to introduce interested drupa visitors to additive technologies and their advantages for manufacturing machine components, spare parts or tooling, and give them realistic assessments of the current and future possibilities of additive processes," says VDMA Project Manager Dr Irene Hassinger, explaining the goal of the conference. For the first time, the VDMA Additive Manufacturing Association will be responsible for content design and implementation of the lecture programme.

Travel with BMPA-MMS to drupacity

The entire city of Düsseldorf will be transformed into drupacity from June 16 to 26, 2020, giving visitors a welcome change of scene after a long day at the trade fair with its varied entertainment options. The restaurants, hotels and shops have teamed up to offer an impressive hospitality concept that ensures a good balance between business and relaxation. Speaking at the event, Iqbaal and Tushar shared their experience of attending drupa earlier. Their advice included the usual preparation such as make prior appointments to make the best of interactions with exhibitors at drupa to the minute details such as carry and use your usual, most comfortable walking shoes because the visit to the trade show means a lot of walking. However, both of them highlighted how travelling with BMPA and MMS Teams ensures the printers enjoy the visit to drupa and Dusseldorf with great learning, enriching interactions, and amazing sightseeing. For up-to-date information on drupa 2020, the accompanying programme and special forums, visit www.drupa.de. To know more about the BMPA-MMS' travel packages for drupa 2020, turn to page 07 and act immediately to reserve your place amongst the delegates from Mumbai.

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Speed 100	000~3600 IPH	900~3300 IPH	900~3300 IPH	800~2000 IPH	400~4000 IPH	800~4000 IPH	100~2000 IPH	200~2000 IPH	1000 IPH	sec/shot 3	sec/shot 3	2000~4000	4000 sh. per hr
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ENLIGHTENED IN EIGH PRINT-VERTICALS

MMS Power Lunch at Round Table is one of the innovative knowledge-sharing platforms that add value to the organisation's printer's day celebrations year after year. The platform brings to table leading print and packaging professionals and expertise of prominent print suppliers.

Celebrating the printers' day by felicitating and acknowledging the contributions of a print-industry veteran has been the way of MMS-LTA. This year isn't an exception, so make sure your presence for the awards ceremony to learn and draw inspiration from the journey and the success of Chairperson of TechNova Imaging Pranay Parikh.

MMS' day-long printer's day celebration promises a great variety of speakers, networking and knowledge-sharing opportunities at the Power Lunch over Round Tables. The day will not only offer a great learning experience to each participant but MMS LTA Pranav Parikh's interaction with the audience will surely compel a lot of us to attend the event on Saturday, February 22, 2020, at Sahara Star, Santacruz, Mumbai.

Blossom with eight print verticals

Gathered around expertise-based tables, the print experts were ready for a brainstorming session that aimed at enabling the printers to learn, to be aware, and ultimately to share knowledge and experiences. A total of eight different arenas of print and packaging topics were the themes for round tables consisting: digital value addition; POS—new trends; books and catalogues—



Print leaders and manufacturers must have good communication with their staff and encourage them to work efficiently. This was the general consensus at the MMS Round Table 2019.

next level; luxury packaging—innovation; Labels; Bags; Retrofit—old machines, new ways; and Digital inkjet. Print professionals and the print experts from different printmanufacturers at each table discuss in-depth about the current and the future of the print-vertical. After about a three-hour discussion, the group leaders present a gist of discussion to the full house of print professionals and the participants from the other seven tables so that each participant from each table has an opportunity to learn and add value to the discussion.

Retrofit - old machines, new ways was one of the most attractive round table at the 2019 event. Led by Ved Dhote of Vibgyor Prints shared his awe inspiring experiments with retrofitting old machines to fetch maximum value out of the capital investment, and keeping up with evolving customer demands for more value added products with special inks, coatings, and varnishes. Vibgyor is an ace and award winning packaging company from Kolkata, West Bengal. Ved, who leads this innovative operation, said, "I have ten offset machines, and each one of them is different." Describing one of his modifications, he said, "we bought a two colour+ coater press from Japan, removed the coater and attached it to the six coloured press with the coater, which turned the set-up into a marvellous six colour + coater UV press. Transforming a five-colour press into a seven-colour press."

Forecasting the government-led and demand-based growth because of environmentally-conscious consumers, paper bags and PnP-based gift packaging innovations attracted a lot of curiosity from the print professionals. Moving towards environmentally friendly products is going to be beneficial for all of us, for the print community and our customers. In fact it is a priority to meet global environmental goals. "When printing is concerned, we aim at moving towards a more sustainable print and packaging product," said, Ruby Zeing. The only woman on the panel discussion also talked about how ecofriendly carry bags have gained popularity, especially among the young generation, after the announcement of the ban on plastics in many states in India and around the world. "It is not only about resolving the sustainability



The moderator for the MMS Round Table discussion and Group Editor of PrintWeek India Ramakrishnan Ramanathan, aka Ramu Ramanathan said, "there was a sense of buoyancy and optimism on every table.

issue; it is also about experimenting with different materials catering to the wants for a more colourful and creative printing on the carry bags. At the same time, it is cost effective and most importantly it is personalised which makes it popular," said, Ms Zeing.

Milind Deshpande of Trigon shared a glimpse of the conversation they had on the Specialty Labels Round Table. It majorly consisted print exerts from the flexo technology, whereas he came from a digital background. There was a milder tussle between the two print technologies, digital and flexo, wherein the table participants evaluated both. During the evaluation they realised, digital being the future of print, needs to be brought to a larger group of print professionals and we need to educate them. At the same time, flexo is achieving their short-term goals and is doing well. However, Mr Deshpande stressed on India progressing day by day and one needs to understand the need for digital in the market. "For example, the Cadburry India's website offers a service by which one can upload a photograph get a personalized Cadbury product delivered at the doorstep. This is how the market and the customer demands are changing," while Mr Deshpande highlighted the importance of personalisation and thereby the advantage of short- or unique-run on the digital platform, he also shared the discussion of his table-mates.

Pranav Parikh: the philosopher businessperson

MMS Lifetime Achievement Award 2020 recipient is one of the most known names from the print and packaging industry. He has founded arguably the most



The retrofit round table had quite a serious brainstorming about what improvements and initiatives can one take as far as the machine maintenance and quality is concerned.



Forecasting the demand-based growth because of environmentallyconscious consumers, eco-friendly bags and gifts round table attracted many print professionals in 2019.

successful Indian print-supply manufacturing company and the brand, TechNova Imaging. He has led TechNova for over three and a half decades since inception in 1971. He is respected by many printers and print business professionals as a mentor. And, he is known in the company as a 'nurturing leader' who believes in supporting people to shine, do well, and be proud of their achievements.

Mr Parikh was honoured with The World Economic Forum Award. The citation he accepted from Klaus Schwab, President of World Economic Forum (WEF), reads, "... your company has been selected by the World Economic Forum and World Link Magazine as one of India's most remarkable and rapidly-growing entrepreneurial companies." As we all know, WEF is the foremost international organisation integrating leaders from business, government and academia into a partnership committed to improving the state of the world. It is widely known for its Davos Global Economic Summit and various Regional Economic Summits.

To know more about MMS LTA 2020 and how you can reserve your seat, stay tuned to the latest developments delivered to you through email newsletters by MMS and don't hesitate to contact Manohar Ahuja, Executive Secretary, MMS, at ex.sec@mumbaimudraksangh.org or call him at 022 2364 2924. You can also reach Deepak Wadekar, Assistant Secretary, MMS by calling him at 022 2363 8782.

The Future of Food Packaging inks

Siegwerk India's expert Jatin Takkar, Head of Product Safety and Regulatory, shares insights into migrationoptimised ink systems for food packaging. This knowledge-sharing article will surely enhance understanding of food-safe inks and best practices.



Migration optimised inks from Siegwerk portfolio Image: Siegwerk

The Indian packaging industry has constantly been innovating, but the same hasn't been the case for packaging inks. However the scenario is changing and innovations are being done to produce migration optimised inks suitable for food packaging, pharmaceuticals and other consumer goods. It would mean more than the current shift from toluene-based inks to toluene-free inks and mineral-oil-based inks to mineral-oil-free inks and much more.

Packaging has been limited to an outsourced activity for most brand owners. However, globalisation and digitalisation have given a new perspective on packaging safety to the entire packaging supply chain. Now consumers are more aware and hence emphasis laid by brand owners and authorities on packaging safety has seen a steep positive drift over the past few years. It

has been well acknowledged by partners of the supply chain that packaging compliance can only be assured by following an integrated approach between converter, substrate manufacturers, ink manufacturers and others. Implications of this integrated approach also means careful selection of the partners in the supply chain considering their understanding of compliance and the systematic approach to ensure compliance.

Recent change in the packaging norms has necessitated the movement of the packaging industry towards the careful selection of materials which form the final article of which a substantial component is the packaging ink. Packaging inks are an integral part of every packaging material visible in the market. In today's market, there are several drivers for migration optimised ink systems (with synonyms like compliant inks, safe inks and low









Cobalt-free formulations for sheetfed offset printing inks

Globally the demand for ecologically optimised products is growing. Brand owners are responding by intensified efforts to not only optimise their products, but also to the packaging and other print products with respect to sustainability. In order to document the achievements in protecting environment and resources, a growing number of print products are nowadays awarded with eco-labels from governmental and non-governmental organisations.

Some Eco-labels are required to eliminate certain substances in the production process. Cobalt compounds, which promote oxidative drying of printing inks as a catalyst, are generally considered to be one of the critical criteria to prohibit an award.

Accordingly, **huber**group was among the first to develop a cobalt-free drier system for oxidative drying sheetfed inks. This cobalt-free inks have exactly similar printing characteristics and colour values like cobalt containing inks system. Due to less increase in pile-temperature during the oxidative drying process, the drying performance has even improved with the new drier system, showing a clear optimisation with regard to drying kinetics. Rub and carboning properties have thus benefitted.

All sheetfed offset printing inks of **huber**group will now be available with cobalt-free formulation only. The group fulfills its corporate responsibility as printing-ink manufacturer to strengthen the sustainable development of print products and to promote certification with any of the eco-labels.

- RAPIDA COFREE
- REFLECTA COFREE
- RESISTA COFREE
- QUICK FAST COFREE

- MAXXIMA COFREE
- MAXXIMA PLUS COFREE
- PACKAGING PLUS COFREE
- PRIME PLUS COFREE



migration inks for the Indian market). Some of the drivers who promote increase in demand for such inks are as following;

 Brand owners are sensitised on the issues that can damage the brand's reputation.

Brand owners are very vigilant, ensuring the safety of their products and hence give due diligence to topics that may impact the safety of their products. Brand owners keep upgrading themselves to assure the safety of their products to make sure that consumer trust on their product remains intact. They understand clearly that a single product safety recall would not only produce heavy costs of noncompliance but would also damage their brand reputation and affect the future sales of their product.

Regulatory authorities are becoming stricter and are continuously on the lookout for any shortcomings in sustaining food safety.

Authorities are consistently involved in upgrading their standards and benchmarking them based on stringent global standards. It is required to ensure that the health of consumers is not impacted.. However, the critical point is that authorities these days are getting more vigilant than ever which puts pressure on the supply chain partners to deliver safe products.

 Compliant to Food safety and Standard (Packaging) regulations, 2018.

FSSAI has defined food grade packaging material as a material made of substances which are safe and suitable for their intended use, and shall not endanger human health or result in unacceptable change in the composition of the food or organoleptic characteristics. FSSAI has also included printing inks under the scope of the new regulation. To comply to the definition of Food grade, an ink manufacturer needs to exclude the substances which are proven to be carcinogenic, mutagenic and toxic to reproduction (Cat 1A & Cat 1B) as well as substances proven to have Acute Toxicity (Cat 1, Cat 2 and Cat 3) with specific directions for different categories of material. Also, Ink manufacturers have to perform the hazard assessment of the migrants from inks and share the same with converters through "Statement of Composition" so that converter can perform his risk assessment and ensure that the transfer of constituents into the food should not be in quantities that endangers human health or bring about deteriorating changes in quality or organoleptic properties of the foodstuff.

Migration optimised inks fulfil both the requirements for complying to the regulations.

4. Developments in sustainability may counteract compliance.

Brand owners and packaging developers are constantly designing new packaging structures and utilising innovative materials. At the same time, they have high sustainability standards for their packaging. Printing ink must, therefore, be formulated to ensure that migration risk is minimised at constant ink performance. It again emphasizes the need for migration optimised inks to safeguard that there is no migration of concern from the ready-made packaging.

The cost-effective supply chain may ignore product safety.

The Indian market has always been a competitive cost market where solutions are aimed at being cost effective to generate revenues. It, however, induces a probability where the effectiveness of barrier properties of the advanced solution is overlooked and hence again necessitates the need for migration optimised inks. It's a well acknowledged but less realised fact that cost of non-compliance is much higher than the cost of compliance.

6. Validation of the final article is an untold story.

Several regulations across the globe emphasize on the final validation of the printed article. Such validation requires a good amount of information to be shared between the supply chain partners as well as fairly good analytical costs, which many converters tend to avoid. Migration optimised inks are not a replacement for the task but support the manufacturer to minimize migration risks and produce a safe and compliant final printed article consistently.

7. Foreseeable direct contact is an unspoken concern.

There are packaging applications where either the product comes into direct contact with packaging inks or the consumer has direct oral contact with packaging inks, and often these contacts are foreseeable. For such contacts, it's extremely important that we use inks which are designed explicitly for the purpose (if available) or only migration optimised inks.

B. Good manufacturing practices need control.

Many packaging converters deploy different ink systems depending upon the application and brand owner compliance requirements. However, it is always advisable to completely switch over to

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migration-optimised ink systems for food and food like applications considering the consumer safety. It helps converters to have better control on good manufacturing practices (GMP) and building its reputation and delivering safe packaging material for customers.

9. Ethical and moral responsibility

It is the ethical and moral responsibility of all stakeholders in the packaging chain to deliver safe packaging material when the intended application is (especially): food products, pharmaceutical products as well as other consumer products which may directly or indirectly have an impact on the health of the consumer.

10. Packaging material itself a source

Packaging materials can by themselves serve as a source of hazardous components such as lead.

It has been associated with glass, phthalates with metal, BPA with plastics, o-phenyl phenol with aluminium cans, mineral oils with recycled board and much more. Use of optimised migration optimised ink systems don't impact negatively on compliant packaging materials and don't contribute to existing levels of hazardous components.

Migration optimised ink systems are not a replacement for good practices that the stakeholders in the packaging supply chain must adhere to. They will, however, support the printer and brand owners to minimize migration risks and to produce a safe product for the consumers. Migration optimised inks are safe inks with the best standards which acknowledge the value of human safety, health and lives.

Calming, grounded 'Classic Blue' is colour of 2020

"We are living in a time that requires trust and faith. It is this kind of consistency and confidence that is expressed by PANTONE 19-4052 Classic Blue, a solid and dependable blue hue we can always rely on. Imbued with a deep resonance, Classic Blue provides an anchoring foundation," Leatrice Eiseman, Executive Director of The Pantone Color Institute, says, "a boundless blue evocative of the vast and infinite evening sky, Classic Blue encourages us to look beyond the obvious to expand our thinking; challenging us to think more deeply, increase our perspective and open the flow of communication."

As technology continues to race ahead of the human ability to process it all, it is easy to understand why we gravitate to colours that are honest and offer the promise of protection. Non-aggressive and easily relatable, the trusted PANTONE 19-4052 Classic Blue lends itself to relaxed interaction. Associated with the return of another day, this universal favourite is comfortably embraced. While Pantone backs its Colour of the Year selection in Classic Blue, Evan Nicole Brown, contributing writer at Fast Company writes that the colour "feels aggressively 1997." The young writer adds, "This shade of blue—which looks like a bright navy or the color of new denim—is timeless, sure. But I don't find it reassuring. To me, the hue calls to mind Facebook's logo and my Google Docs icon. A vivid blue reminder of data surveillance and the tireless demands of work in 2019 doesn't exactly soothe the soul."

For over 20 years, Pantone's Colour of the Year has influenced product development and purchasing decisions in multiple industries, including fashion, home furnishings, and industrial design, as well as product packaging and graphic design. Considering this two-decade-long dominance, we



Too safe a choice for some, the most democratic colour for others, or an odd choice for the vitally important role of ushering in a new decade, PANTONE 19-4052 Classic Blue has been in the discussion since its launch earlier in December 2019.

can be sure that PANTONE 19-4052 Classic Blue will find its expression in many ways through many products and designs.

"A timeless and enduring blue hue invokes elegance with its simplicity," reads Pantone's website. Suggestive of the sky at dusk, the reassuring qualities of the thought-provoking Classic Blue will highlight our desire for a dependable and stable foundation on which to build as we cross the threshold into a new era. Imprinted in our psyches as a restful colour, designs with Classic Blue will bring a sense of peace and tranquillity to the designs, offering refuge to the consumers. The Pantone website highlights that ,"aiding concentration and bringing laser like clarity, Classic Blue re-centers our thoughts and fosters resilience."



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Beyond meeting and greeting

OPA began the new year with a north zone printers' meet that focused on knowledge-sharing and recognising significant contributions to the print industry.



Mahesh Khanna received Udyog Pal (centre) at the hands of Ashwani Gupta, Parveen Aggarwal, Prof. Anayath and Adarsh Pal Gupta (L-R).

Offset Printers Association (OPA) recently organized North Zone Printers' Meet at Hotel Park Plaza, Ludhiana, Punjab. The meet was inaugurated by the Chief Guest Prof. Dr Rajendrakumar Anayath, Vice Chancellor of DBC University of Science and Technology; the Guests of Honour Adarsh Pal Gupta and Ashwani Gupta both form AIFMP; Mahesh Khanna, GM Industries, Ludhiana; and Parveen Aggarwal, President of OPA. Print leaders from about 24 cities were present during this meet.

Printers gather from far corners

Printers came representing Master Printers Association, Ambala; Amritsar Offset Printers Association; Offset Printers' Association, Amritsar; Himachal Printers Association, Baddi; Printing Press Association, Bagha Purana; The Association of Printers, Batala; Bathinda Printers Association; Dhuri Printers Association; Hoshiarpur Printers' Welfare Association; Jagraon Printers' Association; Jalandhar Printers Association; Jammu Printers Association; Mandi Gobindgarh Printers Association; The Offset Printers Association, Mansa; Moga Printers Association; Pathankot Printers Association; Pathankot Printers

& Packers Association, Phagwara; Offset Printers Association, Samana and Kashmir Printers' Association, Srinagar.

Parveen Aggarwal, President of OPA welcomed the printers. He said, "it is my privilege to welcome the printers from different parts of this region, we are here to discuss the challenges especially in the light of latest innovations and stiff and increasing global competition."

To simplify the challenges and their solutions for the printers, a technical seminar on Maximising Profit Within The Available Resources was delivered by Prof. Dr Anjan Kumar Baral, former Chairperson of GJ University of Science and Technology, Hisar. Dr Baral elaborated how to make more money from the same installed capacity, only by using some tricks and value additions. "In the competitive age one has to either produce at the most economical rates or do something unique or different which others are not doing," Dr Baral added, "it is the only mantra not only of success but of survival in future."

In his presentation at the meet, Prof. Anayath said, "printing is not more 'ink on paper'. Modern press designs and workflow systems transformed the traditional skill



Do something unique and different to grow in a competitive market, said Dr Baral.

based print industry into a knowledge based, application know how driven industry." He added, "no printer 'prints' but 'manufactures'. Therefore, one looks for a printing partner not with decades of experience, but the one who has thorough knowledge of processes and willingness to adapt to change."

Felicitating the remarkable printers

OPA presented the Star of OPA award to Romi Malhotra and Udyog Pal or the friend of the industry to Mahesh Khanna during its annual general meeting held alongside the North Zone Printers' Meet.

Speaking on the occasion, Parveen Aggarwal said, "Romi is a dynamic personality and is always ready for any services for the cause of printing industry. He served the association in various capacities and also was the President of OPA." The Award was presented by the national print leaders from AIFMP Ashwani Gupta, Treasure, and Adarsh Pal Gupta, Vice President (North).

fter receiving the Start of OPA, Mr Malhotra said, "OPA is one of the most active printers' associations of India and the only association to get the coveted international Quality Mark. I am proud to be part of this association and



The days of paper on ink are over, said Prof. Anayath (centre).

would like to dedicate this award to my parents as well as to the inventors of this great industry."

Mr Khanna is the General Manager of District Industries Centre, Ludhiana, but besides his routine duties as a government officer he worked tirelessley for the establishment of many industrial clusters in and around Ludhiana. He works passionately to make Ludhiana the top industrial hub of India. Speaking on the occasion, Parveen Aggarwal said, "by honouring Mr Khanna, the association is only acknowledging the debt of gratitude which the printers and other industry persons owe to him."

Mr Khanna humbly accepted the honour by saying that "I am only performing my duties as pwer the directions of the Government of Punjab." Later in his speech, however, he said, "I wish that we have more and more common facility canters to support the local industry to withstand and challenge the global competition." He also elaborated the details of the latest industrial policy of Punjab and assured his assistance for any kind of information or approval of any industrial project.

A well-attended and much appreciated North Zone Meet of OPA not only offered a great networking and learning

opportunity to the printers from North India but also successfully reached out to the local printers' associations. Through this zonal meet, OPA assured the local printers and zonal associations of collaborative actions and support to make the print industry a lot more competitive to take on and grow in spite of the challenges the industry is facing.



Star of OPA was presented to Mr Malhotra by Ashwani Gupta and Adarsh Pal Gupta of AIFMP, in the presence of Parveen Aggarwal (L-R).

Check the deadlines

BMPA's panel of consultants support Print Bulletin readers with up-to-date information and resolve queries regarding tax updates, FEMA, and labour laws.

GST

Government of India seeks to bring into force certain provisions of the Finance (No.2) Act, 2019 to amend the CGST Act, 2017 — Notification No. 01/2020 — Central Tax dated January 1, 2020.

With effect from January 01, 2020, Some sections have implemented via Notification No. 01/2020 — Central Tax dated January 1, 2020 which was amended vide Finance (No. 2) Act, 2019. Major amendments are as following:

Amendment of section 10 (Composition Scheme)

Value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount shall not be taken into account for determining the value of turnover in a State or Union territory.

Casual taxable person and a non-resident taxable person also not eligible for composition scheme.

Amendment of section 49 (payment of tax, interest, penalty, and other amounts)

Inter-head transfer facility: a registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee, or any other amount available in the electronic cash ledger under this Act, to the electronic cash ledger for integrated tax, central tax, state tax, union territory tax, or CESS, in such form and manner and subject to such conditions and restrictions as may be prescribed and such transfer shall be deemed to be a refund from the electronic cash ledger under this Act.

Where any amount has been transferred to the electronic cash ledger under this Act, the same shall be deemed to be deposited in the said ledger.

Arrest and bail under GST

Like earlier provision of Indirect Tax law i.e., Central Excise Act, 1944 and Finance Act, 1994, the Goods and Service Tax Act, 2017 also provides provision of arrest and bail. In tax law, provision of arrest appears to harsh but it is necessary to protect the revenue of the government. The present article is an attempt to highlight provisions related to "arrest and bail" under Goods and Service Tax law.

Section 69 of the Central Goods and Service Tax provide provision for arrest. This Section empowered officer of Central Tax to arrest a person who has committed any offence specified in clause (a) or clause (b) or clause (c)

Counsel from the best-in-the-industry

Have you wrongly fed the data about invoices while filing GST return? What is the corrective action?

Would someone advise my accounts team to set our employees salaries in compliance with the latest changes after the verdict about on EPS by the Supreme Court of India?



You wish to export your services and goods; what are the special schemes for export promotion?

Should you have similar queries and questions about your business, BMPA-empanelled-consultants are available to answer your questions and guide you to enhance your business' compliance and lessen your worries. The consultants will be able to advise you about GST, Companies Act, Labour Laws, and Taxation.

The BMPA-empanelled consultants are amongst the best in in the industry; they have not only the years of experience but also awards and accolades, and industry certifications that underline their excellent work in the field.

As Print Bulletin readers and the members of BMPA-MMS, you have the privileged opportunity to get your queries answered by the coveted and industry-leading consultants. So send your specific questions to admin@bmpa.org. Should your query qualify for the gratis consultation by the empanelled consultant, then counsel from the respective consultant would be tendered for your consideration, and action, if you wish. BMPA and Print Bulletin encourage you to avail this service for your business. For further inquiry or to know more about how to use these services, please call at +91 (22) 2493 4654.

Compliance deadlines to watch before the year ends

February 19, 2020: the extended deadline for filing form CRA-4 without the payment of additional fees. Please note that the date is declared as a public holiday in Maharashtra.

January 31, 2020: the last date to furnish annual return Form GSTR-9 and the reconciliation statement GSTR-9C for the fiscal year 2017-2018 has been extended to January 31, 2020, from December 31, 2019 in the 38th GST Council meeting.

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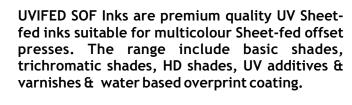
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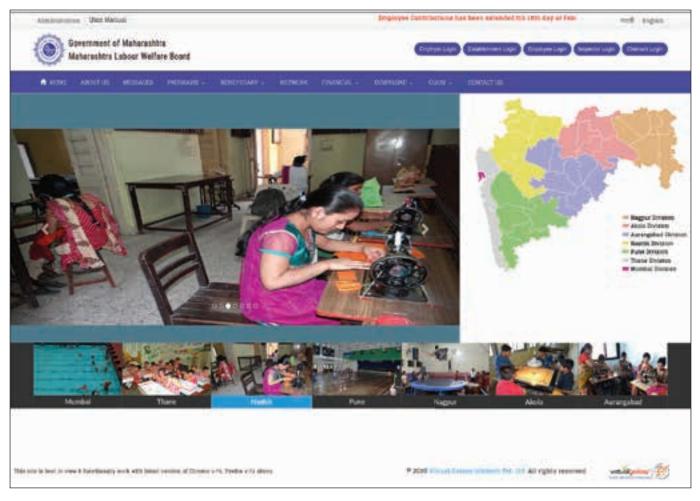
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Maharashtra Labour Welfare Board, Government of Maharashtra, has activated a public portal to boost 'ease of doing business' by introducing online payment option for MLWF. Image: MLWB public portal

or clause (d) of Sub-Section (1) of Section 132 of Act subject to approval of Commissioner.

Before examination of Section 69 of the Act, it is necessary to examine Section 132 of the Central Goods and Service Tax Act, 1944. The intent to "arrest" by the authority is based upon contravention of certain provisions of law or upon indulgence in some activities which are described as offence under Goods and Service Tax. Section 132 has provision for punishment for commitment of any offence described in the section.

DIN made mandatory for all types of letters or notices, including Emails from CBIC

The Central Board of Indirect Taxes (CBIC), Government of India, has mandated quoting of Document Identification Number (DIN) on all the communications including E-mails from its officers w.e.f. December 24, 2019.

Further, the board has also provided the standardised formats for the Search authorisation, summons, arrest memos, inspection notices issued by its officers w.e.f. January 1, 2020. (Circular No. 128/47/2019-CT dated December 23, 2019)

Standard operating procedures (SOPs) issued for officers to deal with non-filers

The board has also issued the standard operating procedure to be followed by its officers. The same has been summarised below.

- Three days prior to the due date of return automated reminder mail for filing return.
- 2. If the return is not filed by due date second reminder
- 3. If the return isn't filed within five days from the due date notice in Form GSTR-3A shall be issued
- 4. Standard format for GSTR-3A has been prescribed in the circular, the same may be automatically issued to the tax payer, based on return filing status
- If the return isn't filed within 15 days from the date of Notice – order to pay tax arrived on the basis of information available in Form ASMT-13

Note: 1) No separate notice is required to be issued for best judgment assessment under section 62. 2) For assessing the tax liability, the officer may consider GSTR-1, GSTR-2A and also the information gathered through

inspection. 3) Based on the facts of the case, the officer may resort to provisional attachment before issuing ASMT-13 – if valid return is filed within 30 days from date of order; order shall be deemed to be withdrawn. (Circular No. 129/48/2019-CT dated December 23, 2019)

Don't miss BMPA's email newsletter about tax and compliance to read the complete details of the amendments in GST Act and the provision related to goods and services tax.

Company law

Extension of last date of filing of Form CRA-4

The Ministry of Corporate Affairs (MCA), Government of India has received representation regarding extension for the last day for the filing of Form CRA-4 (cost audit report) for all eligible companies for the financial year 2018-2019.

The limit for filing form CRA-4 without the payment of additional fees has been further extended till February 29,

Impact: The extension granted is a relief for the stakeholders.

Is non-executive director liable for day to day activities of the company?

Section 149 of the Companies Act, 2013 provides

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immunity to non-executive director. The provision reads, "the non-executive director not being promoter or key managerial personnel, shall be held liable, only in respect of such acts of omission or commission by a company which had occurred with his knowledge, attributable through Board processes, and with his consent or connivance or where he had not acted diligently."

Non-executive director is not bound to give continuous attention to the affairs of his company. His duties are of an intermittent nature to be performed at periodical board and committee meetings. He is not bound to attend all such meetings. On contrary, an executive director needs to give constant attention and take active interest in the affairs of the Company.

Impact: Therefore Non-Executive Director shall not be liable for day to day activities of the Company unless he is aware of the omission by the company and it is done by his consent.

Banking and FEMA

24/7 availability of National Electronic Funds Transfer (NEFT) system

NEFT facility has been made available for 24/7 from December 16, 2019. There are 48 half-hourly batches every day. The settlement of the first batch commences





Maharashtra Labour Welfare Board, Government of Maharashtra, has activated a public portal to boost 'ease of doing business' by introducing online payment option for MLWF. Image: MLWB public portal

after 00:30 hours (half past midnight) and the last batch ends at 00:00 hours (midnight). The system will be available on all days of the year, including holidays.

NEFT transactions after the usual banking hours are expected to be automated. The existing discipline for crediting beneficiary's account or returning the transaction (within two hours of settlement of the respective batch) to originating bank will continue. Member banks will ensure sending of positive confirmation message (N10) for all NEFT credits.

All provisions of NEFT procedural guidelines will be applicable for NEFT 24/7 transactions as well. Banks will have necessary infrastructural requirements at their end for providing seamless NEFT 24/7 facility to their customers. (RBI/2019-20/111 dated December 3, 2019)

In order to give further encouragement to digital retail payments, it has now been decided that banks shall not levy any charges from their savings bank account holders for funds transfers done through NEFT system which are initiated online (viz. internet banking and/or mobile apps of the banks).

RBI has decided for Waiver of charges on National Electronic Funds Transfer (NEFT) System and Real Time Gross Settlement (RTGS) systems. (RBI/2019-20/116 dated December 16, 2019)

RBI announces the Framework on Currency Swap Arrangement for SAARC countries for the period 2019 to 2022

To further financial stability and economic cooperation within the SAARC region, the Reserve Bank of India (RBI) has decided to put in place a revised Framework on Currency Swap Arrangement for SAARC countries 2019-2022. RBI would enter into bilateral swap agreements with SAARC central banks, who want to avail swap facility.

The SAARC Currency Swap Facility came into operation on November 15, 2012 with an intention to provide a backstop line of funding for short term foreign exchange liquidity requirements or balance of payment crises till longer term arrangements are made.

RBI will continue to offer swap arrangement within the overall corpus of US\$2 billion. The withdrawals can be made in US Dollar, Euro, or Indian Rupee.

The Framework provides certain concessions for swap withdrawals in Indian Rupee. The Currency Swap Facility will be available to all SAARC member countries, subject to their signing the bilateral swap agreements. (Press Release: 2019-2020/1272 dated November 26, 2019).





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RoDTEP deferred to Next Financial Year

The Government of India has decided to defer the introduction of a ₹ 50,000-crore exports programme which was supposed to replace its flagship, but WT0-incompatible, Merchandise Exports From India Scheme (MEIS) —till March 31, 2020. The government earlier proposed to introduce RoDTEP (Remission of Duties or Taxes on Export Product from January 1, 2020. It will be as per the WT0 norms; however, the MEIS would remain in force till March 31, 2020 due to "operational difficulties being faced by exporters for the switchover".

Exporters have requested to the government to grant them more time to prepare for a transition from the MEIS to the new RoDTEP scheme. The present Foreign Trade Policy (FTP) will be over on March 31, 2020. The next FTP will be operative from April 1, 2020. The full particulars of this new scheme of RoDTEP will appear in this new FTP.

The new scheme is supposed to reimburse all taxes and duties paid on inputs consumed in exports. As per the best global practices, Exports are supposed to be at zero-rated/tax free.

Note that the Gaztte notification is yet to be issued; however, this information is shared with members basis a news report.

Labour laws

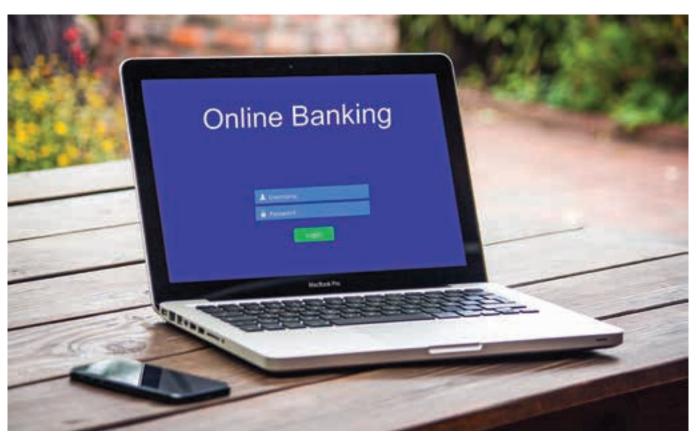
All four Labour Codes to get implemented in one go in 2020

The Government of India is planning to implement all the four labour codes on a single date in 2020, a senior labour and employment ministry official said.

The thinking within the government is that a single date for the implementation of all the four labour codes will be fruitful because it will ensure uniformity and will lead to an efficient execution.

After being re-elected in 2019, the Narendra Modi-led National Democratic Alliance (NDA) government has expedited the plans of reforming the labour laws. While the labour "code on wages" has already become a law, the remaining three codes each on industrial relations, social security and welfare, and occupational safety health and working conditions have been introduced in the Lok Sabha.

After all the four codes become law, industry will have to apply for a single registration for labour laws, instead of the need to do eight separate labour laws registrations. However the government's latest move towards a uniform date for the implementation of labour laws will mean that the implementation of the Code of Wages Act, 2019 could face delay by at least one year from when it became a law.



After the launch of 24/7 NEFT facility, there are 48 half-hourly batches every day. The settlement of the first batch commences after 00:30 hours (half past midnight) and the last batch ends at 00:00 hours (midnight). The system will be available on all days of the year, including holidays. Image: Tumisu from Pixabay





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E-mail: dilipraka@gmail.com Website: www.rakaenterprise.com Though the code has become an Act in August, the government is yet to issue a separate order notifying the date of its implementation.

The code's main feature was to ensure minimum wages to workers across sectors. The previous minimum wages law was only applicable to a few industries and establishments. A later date of implementation of the Code of Wages Act, 2019 will also imply that the industry may get some relief from a rise in its wage bills due to any possible hike in the minimum wages.

Maharashtra Labour Welfare Fund (MLWF) Online Registration and Payments to go live with effect from January 1, 2020

Section 6BB of the Maharashtra Labour Welfare Fund Act, 1953 states that under Factories Act, Maharashtra Shops and Establishment Act, Motor Transport Workers Act, Small Scale Industries Regulation Act, Contract Labour Act where five or more than five workers are working are liable to register and pay MLWF contribution. It is mandatory for all the above category to pay the employee and employers contribution before July 15 for the period ending June and before January 15 for the period up to end of December.

MLWF has initiated an important step for the 'ease of doing business' by introducing online payment portal for online payment of MLWF without much effort. MLWF could be paid online w.e.f. January 1, 2020, for which all employers have to get themselves registered on the portal (one-time process) and then making payment through secured payment gateway using debit cards, net banking, payment applications, NEFT, RTGS and more such options.

Please note: Establishment already enrolled and paying MLWF, should provide their establishment code along with any payment of MLWF receipt number and receipt date on Maharashtra Labour Welfare Board public portal, then only one can pay the MLWF payment as per the process detailed below:

- 1. Enrol as employer (PAN number is compulsory).
- 2. Create employer user ID and password.
- 3. Login using employer user ID and password.
- 4. Enrol your establishment using its PAN, TAN or TIN.
- 5. Generate establishment user ID and password.
- 6. Establishment login using its user ID and password.
- 7. Enter labour details like name and mobile number.
- 8. Generate challan and pay MLWF online.

The list of public and bank holidays in Maharashtra for 2020

Public Holidays	Date	Day
Chhatrapati Shivaji Maharaj Jayanti	February 19, 2020	Wednesday
Mahashivratri	February 21, 2020	Friday
Holi (second day)	March 10, 2020	Tuesday
Gudhi Padwa	March 25, 2020	Wednesday
Ram Navami	April 2, 2020	Thursday
Mahavir Jayanti	April 6, 2020	Monday
Good Friday	April 10, 2020	Friday
Dr Babasaheb Ambedkar Jayanti	April 14, 2020	Tuesday
Maharashtra day	May 1, 2020	Friday
Buddha Pournima	May 7, 2020	Thursday
Ramzan Eid (Id-ul-fitr)	May 25, 2020	Monday
Bakri Eid (Id-ul-zuha)	August 1, 2020	Saturday
Independence day	August 15, 2020	Saturday
Ganesh chaturthi	August 22, 2020	Saturday
Mahatma Gandhi Jayanti	October 2, 2020	Friday
Id-e-milad	October 30, 2020	Friday
Laxmi pujan (Diwali)	November 14, 2020	Saturday
Bali pradipada	November 16, 2020	Monday
Guru Nanak Jayanti	November 30, 2020	Monday
Christmas	December 25, 2020	Friday
Bank holidays	Date	Day
To enable the banks to close their annual accounts	April 1, 2020	Wednesday
Republic Day	January 26, 2020	Sunday
Parsi New Year	August 16, 2020	Sunday
Muharram	August 30, 2020	Sunday
Dussehra	October 25, 2020	Sunday

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Team Print Bulletin suggests the readers draw their conclusions after taking into consideration various other relevant sections, rules to be notified from time to time and applicable compliance standards, guidance notes and other notifications and amendments notified from time to

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