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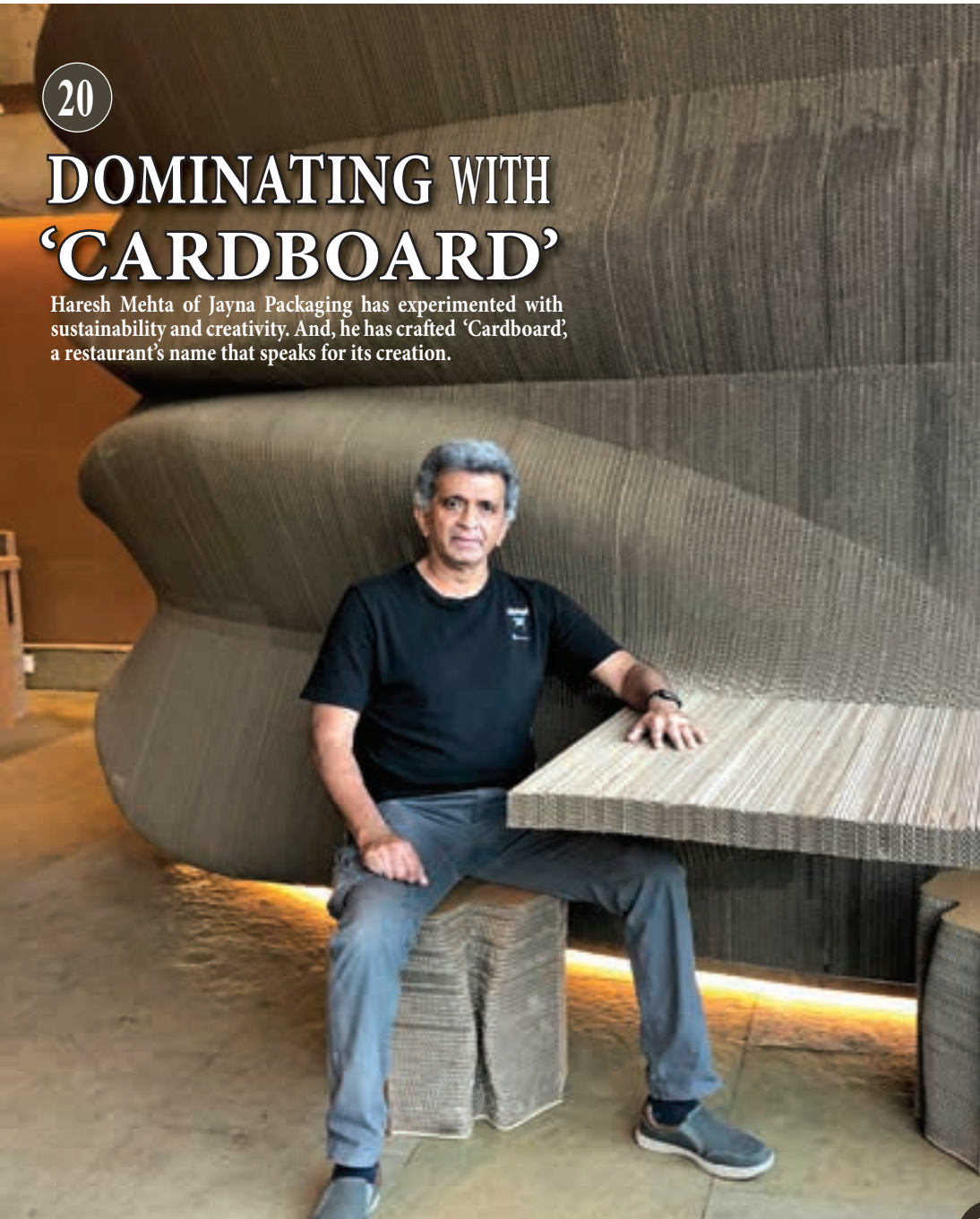
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DOMINATING WITH 'CARDBOARD'

Haresh Mehta of Jayna Packaging has experimented with sustainability and creativity. And, he has crafted 'Cardboard', a restaurant's name that speaks for its creation.



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THE ART OF PROTECTIVE LAYERING

Coatings are protective and attractive layers that strengthen the value of your product.

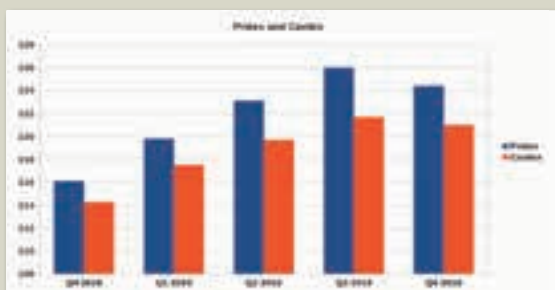
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CHANGE IS GOOD ADAPT TO CHANGE

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

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For a year-on-year analysis, from Q4 2018 to Q4 2019, that starts from 116.1 to 124.4 for PRIDEX and 114.3 to 121.0 CARDEX, the costs have increased considerably despite the slight dip after in Q4 2019

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FROM THE PRESIDENTS' DESK

Dear industry colleagues,

Just the last month we wished for a bountiful monsoon, and we received much more than what our infrastructure can handle. Mumbai, Thane, Nashik, Sangli, Kolhapur and many other cities and towns across western India faced floods. Despite the tough times, we the people of India are standing together, helping each other in this hour of need. Despite the floods and grim situations, we shall hold our ground again.

Moreover, business sentiment is muted. Many critical sectors of India's economy are witnessing double-digit decline – from automotive, real estate, infrastructure, banking and finance. Our industry is facing heat too. We began 2019 foreseeing growth, especially in digital and packaging. However, as the key sectors of our economy are facing tougher challenges of slowing or negative growth, their spends on print have drastically reduced. The advertising spends are diverted mainly to digital communication media. This economic environment is putting excessive pressure on our small and medium scale industry. It seems many of us are not ready to face this situation; it is the time for us to come together, consolidate and survive this challenge. Because only if we sustain through these tough times, we shall be able to put ourselves on the path of growth shortly.

At BMPS and MMS, we are trying our best to be able to support you. BMPS held a membership drive to reach out to more printers in Mahape, Navi Mumbai on August 22. The Association has also supported the members by adding empowering knowledge-focused platforms including SAS, STB, and the upcoming B-HIP2019. MMS has a year-long, 12-topic educational programme – Gain2Grow – aligned for you to up-skill and educate your non-technical and technical team members. The two Associations at the regional level and AIFMP at the national level is doing all it can to support its members the best through the tough times of economic downturn.

We would also like to draw your attention to AIFMP-CRISIL indices. The latest trend analysis and a detailed review of the two indices were published on page 16 of the June issue. Do not forget to use AIFMP-CRISIL indices to give more power to your business!

Amidst all the tough situations, we feature the work of one of our colleagues – Hareesh Mehta of Jayna Packaging. Turn to centre spread to read about his inspiring and bold experiments with corrugated that is far beyond and above the mundane boxes. We are happy to feature him, mainly because he shows us the path not only to sustain but find new opportunities for business growth.

Before we let you turn the page, let us remind ourselves: we shall overcome, one day!

Nitin N. Shah

Tushar Dhote

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The art of protective layering

Coatings are protective and attractive layers that strengthen the value of your product. One needs to understand how water-based coatings, along with coater mechanics, effectively play a value-addition role.



BMPA's Seekho aur Samjho (SAS) organised on July 20 focused on 'Water-based Coatings – its new avatar in competition with UV based effects, handling and care and different applications by using specific Anilox rollers.'

Anup Syal from ICP Coatings presented the initial brief on the topic of water-based coatings and highlighted the role of coatings in strengthening consumer faith and overall value of a product. Moving ahead with the session, Rajesh Banerjee explained the meaning of coating, its various types, and different areas of application. "A coating is nothing but a covering applied to the surface of a product usually for enhancing its feel and simultaneously acting like a protective layer," said Mr Banerjee. For a better understanding of coatings, he divided the subject into three sections: coating formulation technologies, application techniques, and speciality coating features.

Coating techniques and solutions

The different coating techniques include water-based, solvent-based, electronic beam, UV/HUV, and LED coating technologies. In general, water-based coatings work best for glossy finishes, while a more eco-friendly version -- UV -- majorly acts as a protective layer.

The coating is more of a protective layer, but at the same time, it enhances the overall value of the product. An essential part of the coating procedure is the curing process. For the best results, at least 24 hours of curing is mandatory.

"At present, what if I have been using water-based coatings and then in the next few days I have been told to use UV. What should I do in such case?" enquired a SAS participant. Mr Banerjee answered that "water-based coating on any conventional ink always works. When you are specifically talking about UV aqua-coating on conventional ink, we see a layer formed after the UV curing process." He added a caution though, "if during the curing process, the layer is half-cured, then the surface would remain slightly sticky. A check on the UV lamp intensity and machine speed are mandatory."

"Due to ageing, the surface gets yellow. Why does this happen?" enquired another participant. The formation of a yellow layer is due to the exposure of the surface to sunlight that deteriorates the varnish quality. Following the coating procedure, if it turns yellow, it is also because the board is being exposed to the sunlight and due to the mixing of chemicals like ammonia. At such times the properties of solvent become weak, causing a yellow layer.

Anilox and roll-coater: a better choice?

With a concrete understanding of coatings, content percentages, and the factors affecting the surface quality, the session then focused on the operational part: coating techniques and types of coaters with a brief discussion on their advantages and disadvantages.

The two types of coaters, Anilox and roll-coater both have their advantages and disadvantages. Roll-coater has an indirect supply of coating, while anilox has a direct supply. Some specific operations, removal of the smell and waste material, for example, can be effectively done through an anilox coater than a roll coater. In case of a roll coater, it is difficult to control the thickness of the varnish, and there is a greater chance uneven coating application on the first and the last sheet that passes through it. With anilox, one can achieve even coating and zero wastage. The different mechanisms of these coaters lead to varied processes with their obstacles and benefits as well. When one chooses an anilox roller, knowing a few things like the coating types and viscosity, application speed, desired coat weight, and the desired effect is essential.

Since the SAS session focused on the efficiency of anilox coaters, speakers



The Ford B4 or Flow B4 cup is an instrument to measure the viscosity of liquids. The diameter is exactly 4 mm and carries a volume of 100 cc (cubic centimetre), and the varnish passes through 4 mm. One should take care of setting up an ideal temperature before letting the varnish pass through it. Due to the temperature variance in regions around the world, the viscosity changes along with it, and that is what the printers and operators must keep in mind.

Image: Dariusz.Biegacz under CC-SA 4.0 International license via Wikimedia

photopolymer coating plates helping in having an even and smoother surface.

Water-based and UV based coatings include gloss coatings, satin/neutral coating and matte coatings. Other methods are 'strike through smooth contract', 'drip off the effect' and coats done by the 'movement effect'. Speciality coatings comprise tactile coatings, glitters, and metallic layers. Every coating and coating method will give a different feel on the surface, either rough like sand, soft like satin, or embossed, based on the application and the need.

Layer over layer, the coating gets done

While talking about different applications related to water-based coatings, one wonders as to how does this work.

The procedure of water-based coatings starts with a cardboard or a paper base at the bottom, an ink or printed substrate layer of cardboard or paper, and the final layer of the water-based coating. The contents of the water-based coatings need to be solidified, and this happens by the method of evaporation with either infrared rays or hot air. After your sheet is dry-ready, 24 hours of natural curing is necessary. Especially during monsoons to counter the higher moisture in the base substrate such as paper, and slower drying process due to higher levels of humidity in unconditioned air. One also needs to understand the correct usage of both the curing methods, of using infrared and hot air, either using one of the two or combined for better results.

The session concluded with a question and answer round, comprising of inquiries related to problems faced

detailed three components: engraving angle, engraving type, and volume. As emphasised by Mr Banerjee, the 60-degree hexagonal engraving angle is the most preferred one by the customer. For a gloss and a matte coating, a 60-degree hexagonal angle proves to be the best. The engraving angle is decided basis the angle at which the reflected light from the surface would reach the person's eye; therefore, the angle of human vision becomes essential. In a general water-based, 50-62 degree-angle leads to a glossy effect, for UV it is 80-90 degrees for gloss level. Whenever we measure gloss level, there are three types of angles: 20, 60, and 80 degrees. Sixty degrees is the view angle for gloss, for matte, it is 20 degree while for heavy gloss 80 degrees is the right angle. He also gave a brief explanation of the

during coating procedures, uneven coating, colour issues, textures, and the issues with failed print, to which the speakers answered patiently.

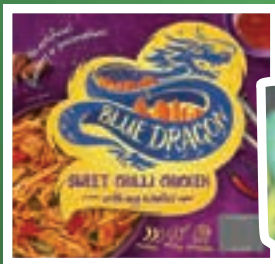
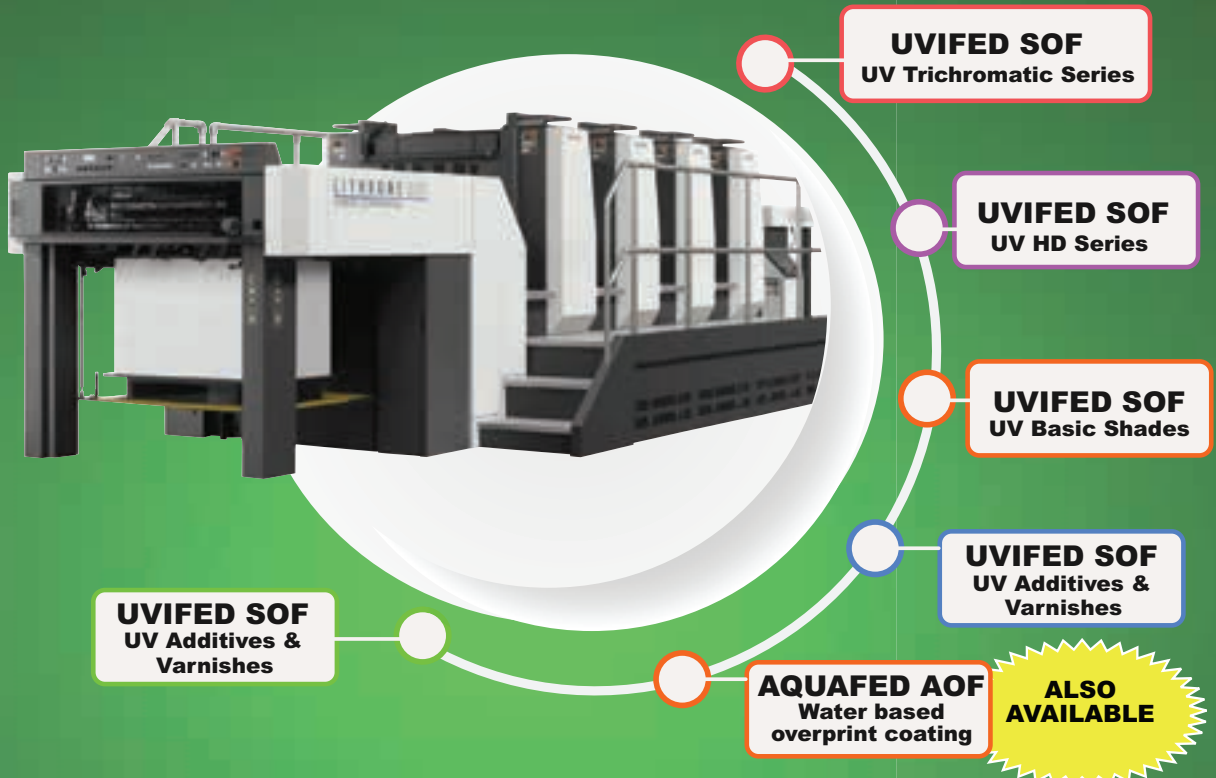
BMPA's SAS sessions are organised at GIPT, Mumbai and SIES, Nerul, Navi Mumbai, in association with PrintWeek India.



Anup Syal from ICP Coatings presented the initial brief on the topic of water-based coatings and highlighted the role of coatings in strengthening consumer faith and overall value of a product.



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Traversing Nepal for Pamex 2020

With less than six months to go, the marketing campaigns for Pamex 2020 are at peak. Print Yatra will reach the nooks and corners of India and neighbouring Nepal.

Elaborate plans are charted, and the Print Yatra for Pamex 2020 is being finalised to promote the marquee exhibition by AIFMP. The Yatra will cover several states, and Tier 2 and Tier 3 towns across India to understand the printers' needs and to promote the Expo.

For Pamex 2020, AIFMP has also decided to conduct an International Outreach programme. With the help of the relevant associations, AIFMP is planning to hold a one-day conference and a table-top exhibition in Sri Lanka, Bangladesh, and Nepal to promote Pamex 2020. "With International Media Week being a huge success, we thought this time, it would be best to visit our neighbouring countries and make our presence known there," said Prof. Kamal Chopra, Chairperson of Pamex.

"This programme gives a chance to market Pamex 2020 directly to the printers in our neighbouring countries. It also provides an opportunity to our exhibitors to showcase their brands in the table-top exhibition," added Anil Arora of Print-Packaging.com (P) Ltd., the event partners for Pamex 2020.

Reaching out to Nepal printers

The Pamex team headed by Ravindra Joshi, President, AIFMP; Prof. Kamal Chopra, Past President, AIFMP and Chairperson, Pamex; and Anil Arora, representing the Event Partner, recently visited Kathmandu, the capital city of Nepal, on a 3-day tour to finalise the regional co-operation for effective promotion of Pamex 2020 in the country. They were received and felicitated by the team of Federation of Nepal Printers Association (FNPA).

FNPA is the premier umbrella association of all the regional printing associations in Nepal; much like AIFMP in India. It had organised a gathering of its members from all over the country at Sukute Beach Resort, 75 Km from Kathmandu. Pamex 2020 delegation headed directly from the airport to attend the General Body meeting of FNPA.

President Joshi addressed the gathering of over 80 printers and briefed them about the activities of AIFMP in India and Pamex. The audience very well received Prof. Chopra's presentation on Print Education and Future Printing with practical tips for the Nepalese printers.

FNPA is the oldest association for the industry in Nepal and has most of the prominent printers in the country as its members. FNPA office bearers met the Indian delegation on June 22, 2019, and arranged an event



Madhav KC, IPP, FNPA; Mahesh Dahal, Vice President FNPA; Anil Arora, Print Packaging.Com; Puskal Gautam, President FNPA; Prof. Kamal Chopra, Chairperson PAMEX; and Ravindra Joshi, President AIFMP. Image: AIFMP

to facilitate the President of AIFMP and Chairperson of Pamex in a separate gathering organised in Kathmandu on the evening of July 23. A technical seminar with a presentation by Prof. Chopra and a film on Pamex were the highlights of the evening.

Later, the Nepal Stationery and Educational Material Industries Association (NSEMIA) hosted a dinner in the honour of visiting AIFMP officials. Rameshwor Parajuli, President NSEMIA also felicitated the visiting AIFMP officials.

Cementing the ties

As a significant outcome of the visit to Nepal, AIFMP signed an MOU with FNPA. The main points of the MOU include organising a roadshow to promote Pamex 2020 in November this year. A Print Yatra will be organised across Nepal to provide a platform for Nepalese printers to voice their needs and issues, besides creating awareness amongst them about Pamex. The two associations also decided to have a gallery at Pamex 2020 to showcase the works of Nepalese printers.

While discussing the mutual co-operation between the two apex associations, it was noted that India and Nepal are interdependent in terms of the print industry. FNPA and AIFMP agreed to support the business interest of printers and to jointly handle issues about the promotion and growth of the printing industry of both the countries. It was also agreed that both associations would continue to support mutual activities.

"We are very excited to sign this MOU with FNPA. We hope this mutual co-operation between the two countries will be fruitful, and this will lead to bigger collaborations in the coming future. This MOU will also help raise awareness about Pamex 2020 in Nepal, and I am sure we will see the biggest contingent of Nepalese Printers in an India Printing Show ever," added Mr Joshi.



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PWI Awards: the countdown begins

It is time to hurry and rush your best entries for the PrintWeek India Awards 2019 before August 30, 2019. The D-day is here; don't miss the opportunity to win India's most coveted print-industry awards.

For ten years the PrintWeek India Awards has been adding lustre to the reputation of the winners as well as the shortlisted firms. The meticulously chosen entries reveal the vibrancy, innovative streaks and surprises in our industry.

It the 11th edition, the PrintWeek India Awards 2019 is has been announced. In 2019, there are two sets of categories – the Performance Awards and Quality Awards. The Performance Awards has seven categories and the Quality Awards has 17 categories.

Noel D'cunha, Managing Editor of PrintWeek India says, "so, what are you waiting for? Winner or shortlisted, you have a perfect reason to contact your clients and prospects to share the good news. All you have to do is send your best four print jobs as entries for the PrintWeek India Awards 2019 scheme. And you can send multiple entries, which enhances your chances of winning or being shortlisted."

150 worthy winners at the PWI Awards

There have been over 150 PrintWeek India Awards winning companies in the past decade. What is it that makes the Award so coveted for these companies that they spend hours selecting, what they think is their best print jobs?

We spoke to a few winners of the previous edition as well as last year's winners. They cited visibility, credibility, recognition and in some ways more business – all of which translates into money.

Surat-based Jain Offset Print received the Special Jury Award in Packaging Converter of the Year 2016 on the strength of its quality samples which feature fine-textured effects without the use of any chemical. "The category



10 years of PrintWeek India Awards. Image: PWI (3)

has been dominated by the biggies in packaging printers. It was a big achievement for our firm as well as for printers in Surat," says Mukesh Jain, Partner, Jain Offset Print. The Award encouraged the company to invest in a new press, to meet the quality requirement of its customers. "Honestly, the PWI Award helped us build credibility, which is so important in this extremely competitive market," says Mr Jain.

CDC Printers from Kolkata is a winner of multiple editions of the Awards. "The Awards are a seal of approval that our services are valuable to our clients, and a good marketing tools too," says Manu Choudhary of CDC Printers.

Manish Desai of Mudrika Labels in Vasai too agrees that there are benefits of participating in the Awards, and winning it. While a product is developed, labels and packaging are always the last ones in the process. The spends are tight. "We are creatively-driven. We believe in creating new products, rather than producing the same things your competition is producing and enter the price war," says Desai, whose group's business turnover has grown to ₹160-crore since Mudrika won the Special Jury Award 2016 for Label – Colgate 3X Buy 2 Get 1 Free.

Noel D'cunha, adds, "print in India is witnessing a combination of interlinking new and old technologies. As a result, we see many new offerings during the Awards 2019. Besides art and aesthetics; and form and structure, print is deploying online systems and data with pattern-detecting analytics and innovation that is creating ripples in many print centres across the country. Like every year, PrintWeek India hopes many new print firms will send in Award entries and celebrate the pride and glory of the ever-dynamic printing industry."

Information about all the categories is available on the website. Don't delay, register now at www.printweekindiaawards.com For further assistance, contact Kalpak Shah at 08169971401 or 022-2378 7551.



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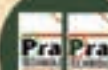
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technology to protect their brand identities. Converters will benefit from major time savings and quality improvement benefits.

Complete control over packaging colour

BOBST also presented a world premiere for a solution that enables the full traceability of every piece of packaging. In collaboration with ESKO, AVT, Pantone and X-Rite, the new solution allows the 'digital' traceability from the original file, to the

BOBST, along with Mouvent and 12 REVO partners, unveiled major new innovations in April 2019 that will help to redefine the future of labels and packaging production at the BOBST Labels and Packaging Innovation event in Florence, Italy. The event addressed three key industry needs: improving time-to-market, guaranteeing colour consistency, and monitoring food packaging safety.

Innovations for converters

At the Labels and Packaging Innovation event, BOBST showcased two revolutionary solutions, that will change the established flexo process. The new Ink-on-Demand (IoD) system eliminates ink trays and chambered doctor blades. It only requires 30 grams of ink in the print unit to operate. Full wash-out and ink change are performed in minutes with only a few grams of ink and washing liquid wasted. This will establish a new benchmark in the market, reducing costs and environmental burdens.

The new Digidolour system performs 'on-the-fly' job changes of colour Delta E. Each of the seven extended colour gamut (ECG) inks is split into a darker and a lighter ink, which are mixed in-line to match the targeted Delta E. Closed-loop colour control of Digidolour achieves 'digital' colour-matching, colour consistency at any speed, on any substrate, with any operator worldwide. Converters and brand-owners will now be able to rely on a new 'digital'

The BOBST Label and Packaging Innovation event attracted more than 600 customers, brand owners, industry suppliers and journalists.

press, to the job validation and final storage of digital data generated from the final printed job. It is built on the BOBST Digital Flexo technology and combines WebCenter, ColourCert, SpectraLab and PantoneLive assets. This enables a fully digitalised and connected workflow, transforming the way labels and flexible packaging can be done – timely, with the right quality control and the proper costs.

The traceability project is based in the REVO Academy in BOBST Firenze. REVO Academy is open to converters worldwide to test and get training on turnkey ECG solutions, delivered by the 12 REVO Members and Partners.

Meanwhile, Mouvent, the digital printing competence centre of the Bobst Group, showcased the recently announced LB702-UV digital press. There were live demos of the machine at 100 m/min with 6 colours and 1,200 dpi resolution on multiple jobs and various substrates.

The LB702-UV will set a new benchmark

for digital label printing, combining, quality, speed and affordability, without any trade-off.

During the event, BOBST Flexo and Mouvent Digital presses also showcased how different print technologies on different substrates can achieve the same Delta E, maintaining accurate colour consistency. This is very important as brand owners have various requirements, which can't always be met by one technology only.



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OUR PARTNERS



BOBST wins top industry award for innovative Digital Inspection Table



(L-R) Klaus-Peter Nicolay, Druckmarkt; Torsten Svensson, BOBST; Laurent Gachnang, Publisher; Marie Bergfelt, BOBST

Digital Inspection Table by BOBST was recently named winner in the Best Inspection System category at the 2019 European Digital Press Association (EDP) Awards. For over thirteen years, the EDP Awards honour the best technological developments in the digital print world, with judging criteria including achievement, quality and costs. The thirteenth edition of the Awards were presented in May this year in a ceremony held at the Messe Munich during FESPA Global Print Expo 2019.

"Our pioneering Digital Inspection Table is a novel technology designed to drive productivity and virtually remove print production errors," Raphaël Indermühle, Head of Sales and Marketing Business Unit Services at BOBST, said, "to receive the endorsement of the EDP Association at this most prestigious annual awards ceremony is incredibly gratifying and testament to the hard work of everyone involved in its development."

Launched at the company's COMPETENCE 18 event in Switzerland last year, the Digital Inspection Table incorporates digital projection for the proofing of printed sheets and die-cut blanks, whilst providing real-time visual representations to match product with digital proofs. It uses HD projectors to illuminate the product sample with quality control imaging, enabling the operator to easily see if quality standards are matched or compromised. The results are summarized in a digital report that easily can be shared and distributed, also with the brand owners.

In addition, the layout file can also be projected on to the sheet so that print registration can be checked and adjusted, removing the need for overlays and print minis and moving the process from paper to digital.

"The Digital Inspection Table is at the leading-edge of quality control technology and demonstrates BOBST's commitment to digital innovation and services for our customers," said Mr Indermühle. "The Digital Inspection Table drives efficiency along customers' entire production lines and delivers outstanding final product quality, whilst increasing productivity and enhancing operator skills."



Mouvent's digital label press LB702-UV impressed customers during live demos printing at 100 m/min and making real-time live customisation.



Taking a close look at the print units of the M5 press with IOD operating with only 30 grams of ink and performing 'on the fly' job changes of colour Delta E with Digicolour

Enhanced food safety

Finally, BOBST is providing brand owners and converters with new opportunities to increase the safety of food packaging. In collaboration with Flint, GEW and the UVFoodSafe Alliance, BOBST is announcing the digital control of UV energy. This allows for the unique safety traceability of each printed meter of substrate, opening new opportunities for UV printed food packaging production with new food safety certifications. Compared to solvent and water-based inks, UV inks achieve higher print quality and colour consistency combined with the absence of VOCs (volatile organic compounds), improving ink stability and sustainability.

"The label and packaging industry is clearly going digital, in terms of processes, value creation, and new business models," Jean-Pascal Bobst, CEO of BOBST, said, "the collaboration between partners is essential to the success of our industry and the packaging industry as a whole. BOBST is helping to drive the industry transformation with meaningful innovation and real collaboration, which will result in solutions that fulfil the requirements of converters and brand owners alike."

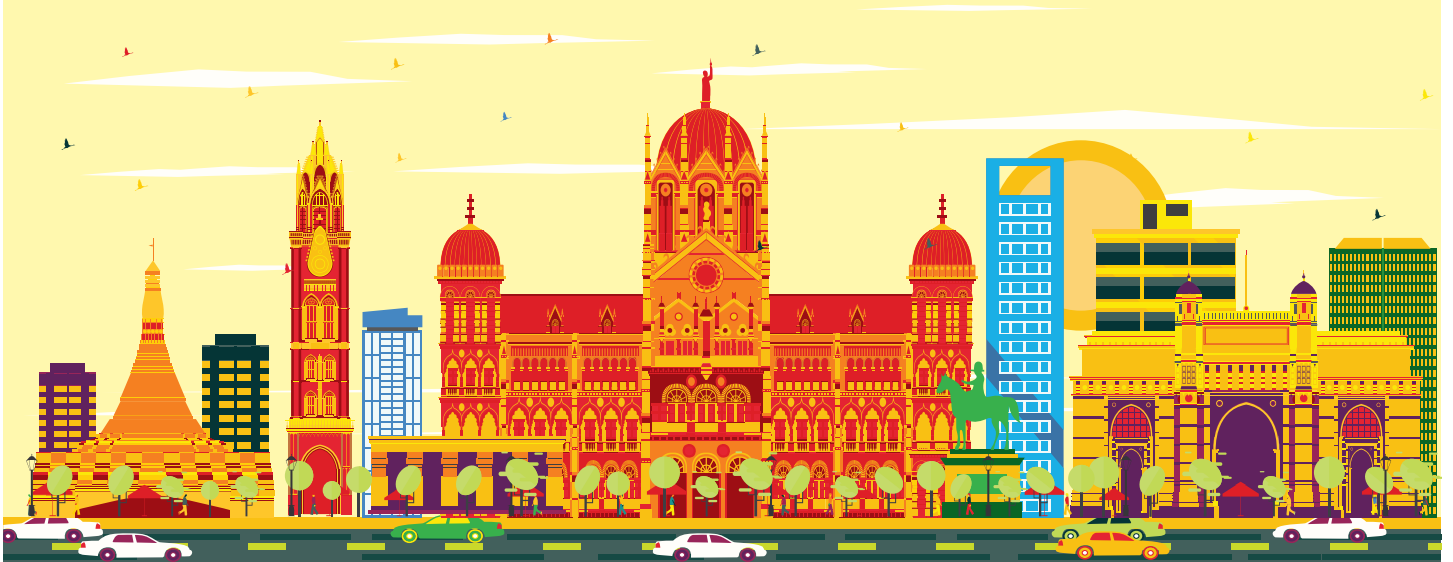
In a nutshell, the BOBST Label and Packaging Innovation event demonstrated how digitalisation, automation and connectivity help converters to better serve their clients.



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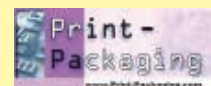
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MS Labels installs Heidelberg Speedmaster SX 74

Tirupur-based MS Labels is taking innovation and performance to the next level, by investing in a brand new Heidelberg Speedmaster SX 74 four-colour press. This leading apparel branding company specialises in high quality woven labels, which it supplies to prestigious clientele across the globe, including Walmart, Disney, Abercrombie and Fitch, Levis, Reliance Trends, Jockey, and more.

"Innovation is our signature approach. We strive towards exemplary quality goals with state-of-the-art infrastructure," Ganeshan, Managing Director, MS Labels adds, "our latest addition SX-74 is a perfect fit into our vision, and paramount to achieving new quality benchmarks." The Speedmaster SX-74 offers 100% colour fidelity during production, thanks to colourimetric control with Heidelberg's proprietary Prinect workflow, which secures and standardizes print production.

Designed for consistently high productivity, the Speedmaster SX-74 comes with short make-ready times, and production speeds of up to 15,000 sheets per hour. Special rollers in the Alcolour dampening system of the SX-74 drastically reduce IPA usage from 10% to 3%, rendering the machine eco-friendly and resource-efficient. It accommodates flexible processing of different production run lengths. The Prinect Pressroom Manager facilitates controlling press operations from the office,



including automatic and timely delivery of print jobs to production.

Established in 2005, MS Labels is recognised as one of the best woven labels company in Tirupur, catering to more than 100 customers, both domestic and international. In addition to woven labels, the firm also produces offset printed labels, Heat transfer stickers, digital and elastic tapes, screen-printed labels, hang tags, Leather and PVC patches, and chenille, sequin embroidery badges. Adhering to stringent quality standards, the firm deploys an independent Quality Assurance team to conduct inline audits and monitor quality control processes, right from the selection of raw material to the processed end product.

'Importance of quality in print Industry' by K Panthala Selvan

To educate students about the latest and the best in the field of quality control in printing technology, the Department of Printing Technology at the Sivakasi-based Arasan Ganesan Polytechnic College organised a guest lecture by K. Panthala Selvan, MD, Pressman Solutions, Chennai, on June 28, 2019 to highlight the 'importance of quality in printing industry.' The Printing department staff members and final year students participated in the programme.

Principal Dr M. Nandakumar welcomed everyone, while the Chief Guest of the event, AMSG Ashokan, Past President, AIFMP, interacted with the students. He said that "printing industry is one of the fast growing one and its growth rate is from 7% in printing and 14% in packaging" and also highlighted that "it is the second largest growing industry, worldwide." K Panthala Selvan, Managing Director, Pressman Solution, Chennai and Idealliance, sponsored an amount of ₹1,00,000/- to our second year printing Technology student H. Harsha Varthan, towards his diploma education. Speaking at the event, Mr Selvan said, "nowadays all presses are seeking the help of quality controller and their consultation



AMSG Ashokan, Past President, AIFMP, and K Panthala Selvan, Idealliance giving scholarship amount to H. Harsha Varthan

in developing the product quality and retaining their customer base." He expressed that "a mere spending of amount on quality can leverage your profit and customer base to new heights." He also answered many questions by the final year students who were a part of the audience at the gathering. They asked questions related to the future of printing, job scope in overseas, and many more.



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Strengthen Your Stack with Ernest Packaging app

Imagine you are building a human pyramid. Every person is responsible for supporting not only the person on their shoulders, but all the people above THAT person, too. So when it comes to picking the bottom of the pyramid — the person with the strength to support the entire stack — who do you want? A strong, heavyweight or a weak, trembling person?

It is a no-brainer, right?

The integrity of your stack relies on the strength of the strongman at the bottom. If you are scratching your head and wondering what all of this has to do with packaging, give your brain muscle a break. We're excited to announce the release of our Stacking Strength Calculator app on the Apple App Store (<https://apple.co/2N8OL8E>).

Ernest app is simple to explain (again, think of that human pyramid), but what it provides our clients is complex. There are so many conditions that affect how sturdy your boxes must be to avoid damages and disappointment: the height of the stack, how it is configured on the pallet, how humid your warehouse is... and that is just to name a few.

Ernest app goes through a nine-point plan to figure out the board combination that's just right for your box. Just type in some simple information and voilà — we shall do



all the calculations for you to minimize the board while maximizing strength. That way we can reduce damage, lower your costs and stop you from paying for strength you're not using. Bring in the big guns... but not the TOO-big guns!

These are always services we have provided for our clients, but by putting this technology in your hands we are helping you make more informed decisions about your business. When you partner with Ernest, we help you make sense of the calculations and put them to work for you in the most cost-effective way.

Quark Content Automation Platform 14.3 Release Now Available

Quark announced the availability of the 14.3 release of the Quark Content Automation Platform. The new 14.3 release introduces a range of usability updates that span the entire Platform. Content development teams will benefit from even more new functionality that improves ease-of-use and boosts productivity, including: time-saving editing and saving improvements; major enhancements to copy and paste; new and intuitive content structuring functionality; and additional features such as responsive pop-ups and large table handling.

Whether creating new content, updating existing content or collaborating on content across departments, the 14.3 release of the Quark Content Automation Platform will improve how teams develop business-critical content. New functionality takes the guesswork out of daily content editing and saving. From new spellcheck functionality and periodic local saves to document history snapshots and error recovery, content teams are ensured that content won't be lost, and all changes will be saved and tracked. Copy and paste is a critical function of day-to-day authoring processes. Now it's even more efficient with new functionality that improves how to copy/paste footnotes and endnotes, tracked changes, comments and

more. Now it's even easier to move and restructure content within a Quark Author document. To add sections before and after existing sections — or change the hierarchy of sections of a document — users can simply click on the section and choose from a menu of options.

Check out a complete look at the 14.3 release updates as well as other recent releases including the August 2018 Enterprise Release Update which includes the new, and highly anticipated, Smart Content Toolkit as well as the short cycle release from February 2019. Quark Software Inc. develops content automation and sales enabling solutions that help mid-to-large organisations streamline the creation, management, publishing and delivery of business-critical content.



"The many updates in the 14.3 release improve how content teams across marketing, sales, HR, legal, operations and other departments create, edit and update content. With better content processes, these teams can better serve their customers, partners and employees," said Chris Hickey, Quark CEO. Image: Quark.com



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DOMINATING WITH 'CARDBOARD'

A bold dreamer and a believer in the dynamic abilities of corrugated board, Haresh Mehta of Jayna Packaging has experimented with sustainability and creativity. And, he has crafted 'Cardboard', a restaurant's name that speaks for its creation.

What would it be to travel across cuisines, bringing them on your plate with funky twists and experiencing all this inside a box of cardboard? A restaurant moving beyond the mere usage of paper straws or paper for that matter is entirely made up of corrugated and cardboard. The restaurant stands out from the glass cubicles at the Bandra-Kurla Complex in Mumbai, effortlessly anchoring sustainability, innovation, and the tenacity to bring bold dreams into reality.

A mere meal at 'Cardboard' leaves one impressed with not just its food but the fantastic interior that is created with 'the most underestimated human creations' – the corrugated board. It was only after being hosted by the restaurant and its intricately designed interiors; a patron went home inspired. "I went home and searched for the corrugated box that came with the recent Amazon delivery. I cut three sheets from the sides of the board, and glued them together to make a small platform to lift my laptop off the table," the patron said with much joy, "I realised after some experiments that one top sheet strengthened by two sheets glued below with flutes arranged perpendicular to the top sheet offered enough strength for the purpose." He also mentioned that his

laptop cooling improved because of the porous platform with criss-crossing flutes.

This inspiring experience indeed underlines the success of 'Cardboard' – it is undoubtedly a business venture by a creative chef, but it is a bold statement by a packaging converter who boldly refuses to be 'boxed.'

A dream crafted into reality

'Cardboard' restaurant is a vision of Haresh Mehta of Jayna Packaging, brought to reality by Architect Nuru

“

'Cardboard' is all about making a statement and educating people that sustainability or vegan food can be an opportunity for creativity and business growth."

Yung Dhanani, Restaurateur
and owner of 'Cardboard'”

Karim of design studio NUDES, and the restaurateur Yung Dhanani. "I have been thinking about the idea for over 5-7 years. I have been telling my friends and colleagues; if you know some investor who would be interested in my idea, I can deliver," said Mr Mehta how he has been after making perfectly-working, durable and well-designed items from cardboard. The proof of his claim could be seen right in his office – most of the office furniture that his office staff uses is made out of cardboard. Besides, a cardboard rocking chair grabs the attention in his office; the chair was one of the star attractions at Mumbai's famous Kala Ghoda festival in 2012. The chair has not only survived over tens of thousands of curious visitors who sampled it at the festival but many more who visited Mr Mehta's office since.

The process of making furniture out of as feeble a material as essentially what is 'paper' is truly an experimental and bold initiative; Mr Mehta, however, does not agree. "Corrugated is undoubtedly one of the most underestimated materials world over. It is a marvellous piece of architecture and engineering," he argues, "the two sheets of paper strengthened by this wavy pattern sandwiched in between – the flutes – is what gives the corrugated its strength and durability." He also does not forget to highlight that corrugated is a 100% recyclable product, that can be used as a raw material to make new corrugated boards creating a perfectly circular product cycle.

'Cardboard' – the making

The restaurateur Mr Dhanani shared his journey up to 'Cardboard' "I worked with architect Nuru Karim for 'The BAD cafe,' the interior was created with 25,992 PVC pipes." Mr Dhanani, much like Mr Mehta, has been experimenting with sustainability for the interiors of his restaurants. With this background, steadfast belief in sustainability in the restaurant business, and the courage to invest in such an experimental interior, Mr Dhanani decided to work on the concept of 'Cardboard'. "I had no idea of the response I would get for this creation," admits the restaurateur, "however I was determined in delivering something sustainable to the patrons and ultimately to the environment."

"Everybody talks about how plastic is toxic and is disturbing the environment, and that is when I thought of the idea of 'Cardboard' – a restaurant with an interior made of cardboard," said Mr Dhanani. Most people thought it was too much of a challenging project that he had taken up as a restaurateur because they had to think about the humid climate of Mumbai, monsoons, and accordingly design and execute the interiors.

"Being a recyclable material and being amongst the most recycled material on the planet, corrugated board

interior makes the restaurant an epitome of sustainability besides our food sourcing and other operational aspects," Mr Dhanani proudly added, "now that I have created 'Cardboard', I want someone to create it much better than me and keep on growing." Talking about the menu, he highlighted that 80% of the 'Cardboard' menu is vegan, promoting a sustainable lifestyle. "It is all about making a statement and educating people that sustainability or vegan food can be an opportunity for creativity and business growth," Mr Dhanani made himself clear.

Engaging yet durable restaurant-interior

Taking up the challenge as an opportunity to prove his point, Mr Mehta geared himself up for this creation: a restaurant interior made 100% with corrugated board and no other material at all. From chairs to tables, menu cards, to lamps and the entire interior is made up of absolutely nothing more than the corrugated board. "While sustainability was high on the agenda of the owners, I wanted the restaurant interiors to showcase creativity through the different shapes and designs that highlight and awe-inspire the patrons with the innate beauty of corrugated board," Mr Mehta challenged himself and his trusted raw materials while completing the project.

Moreover, indeed he has created arguably the most beautiful restaurant interiors the city has ever seen. The walls and the chairs highlight the intricate flute pattern



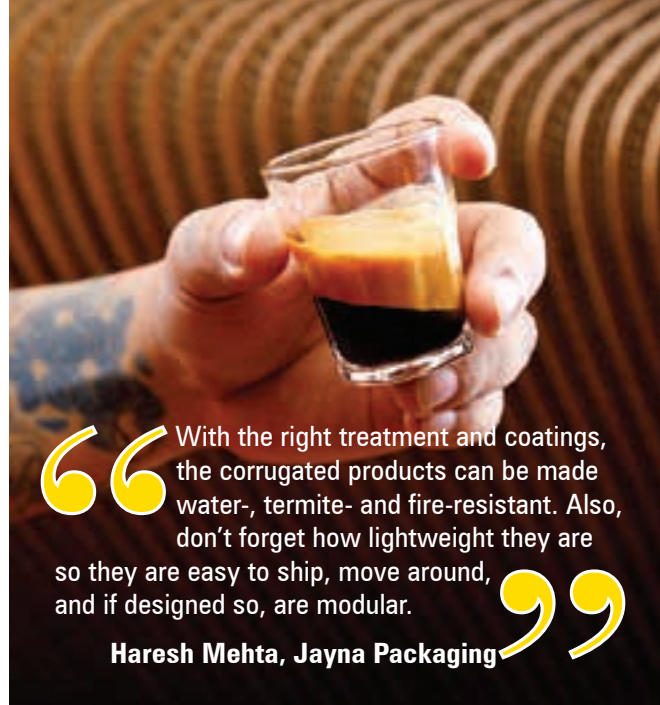
The tabletops highlighting corrugated board's intricate flute patterns provides a warm and exciting background to the food that is served at the restaurant. These tables are a hit among the Insta-loving young corporate professionals who visit 'Cardboard'. Image : Cardboard (8)

seen in the corrugated board. The floating platforms that flow from the walls and extend out to form two-seater tables are undoubtedly awe-inspiring as one realises that they are not any less reliable than the usually seen wood, glass, metal or plastic tables. All the surfaces have flowing shapes, highlighting the extreme flexibility of executing intricate design patterns with the corrugated board. The most exciting and striking sight at this restaurant is how people interact with its interiors.

The people who walk into the restaurant for the first time cannot hide their surprise for the interiors of the restaurant. We have witnessed people hesitatingly seating themselves on the lightweight cardboard chairs with much apprehension but soon getting comfortable. "Most media representatives, while reporting from the restaurant, spilt water, food and curries on the tables. The tables could be wiped clean easily without any damage whatsoever; what's more interesting is all the patrons who visit the restaurant for the second, third or perhaps number of times, still experiment with the interior to test its limits – they spill water; they stretch on the chairs; they put their laptop bags on the tables; put weight on the tables while getting up. Every time the 'Cardboard' interior surprises them with its unique qualities and thoughtful design.

A man made of cardboard

A cancer survivor and known as the crazy man among his peers, Mr Mehta is a dreamer who strongly believes in his vision and has the grit to turn his dream into a reality. 'Cardboard' is just the tip of the iceberg of Mr Mehta's creations and his ideas for the future. His small office is filled to the brim with awards and accolades, and he has surrounded himself with designs, sketches,



prototypes, working models and finished products by Jayna Packaging. What's striking is, we don't see single packaging cardboard that we invariably associate with a corrugated board!

When Team Print Bulletin visited his office, we saw the display model that he made some 25 years ago for Natraj Pencils. We saw the Oreo and Horlicks display units that we often see in supermarkets across the country. Numerous innovations greeted us -- from cleverly designed premium gift boxes, the Coke-truck-shaped retail display packaging, the famous Cadbury Gems display unit and hundreds more.

Mr Mehta has not stopped there; he has designed and manufactured many products with the corrugated board. He showcased a wide range of products we use through our life from cradle to coffin; albeit all these products





The designers and creators of 'Cardboard' have cleverly used the intricate flute patterns that are the core of corrugated board; interestingly the same 'wavy' patterns continue throughout the interior design of the restaurant.

were made of corrugated board. We saw animal-shaped coasters and stands. We saw sturdy backpacks that turned into comfortable stools for one to sit and relax while waiting in the queue. We saw a modular sofa set designed for toddlers and young kids, that can also bear the weight of an adult. We even saw the base platform that he made for a musical theatre show to replace their heavy wooden platform. So before we could wonder if one could stand and dance on the platform, Mr Mehta stood on the platform with a few of his machine operators and demonstrated its strength by hopping, climbing up and down on the platform.

"It is a lightweight, durable, yet cost-effective raw material. If you buy wooden furniture, you are stuck with it for a long time. The younger generation and even people my age like change. If I can provide your furniture that is easier to replace because it is completely recyclable and is available at a cost-effective price, who would not buy it?" Mr Mehta surprised us with this question and how well he has thought of his products for the times to come. Product after product, design after design, Mr Mehta showed us a few hundred more products that he plans to make or has made in limited quantity, with the excitement and the agility of a trained magician.

Moreover, indeed like magic tricks, his creations left us surprised and awestruck. However, what impressed us the most is his passion for exploring the possibilities of corrugated board and his bold imagination to push the boundaries of this raw material while creating value with game-changing products. For a long time after leaving from his office, we kept thinking and debating about the possibilities that he can create and the markets he can potentially disrupt with his ideas and products.

It all started with a curious dining experience at a new restaurant – the 'Cardboard' – a few months ago.

The creators of 'Cardboard' have paid attention to every little detail – from natural lighting to recyclable materials to vegan menu. After the initial surprise and awe, the patrons of 'Cardboard' enjoy the restaurant as they would in any other restaurant; what's different at 'Cardboard', however, is they take home the unique thought of sustainability.



However, what we have learned through the journey of preparing this article is the inspiring dreamland of a creator that has the potential to reinvent how the brands and the world see printers and packaging converters.

Haresh Mehta has proved his point with 'Cardboard': a plethora of opportunities exist in the market for those who dare to experiment and innovate.

Esko: enhancing the corrugated

With a recently launched tool, Esko promises up to 50% corrugated finishing productivity boost for corrugated converters.

The latest Kongsberg digital cutting and creasing innovation from Esko, a global provider of integrated hardware and software solutions for the packaging, label and wide format sectors, makes it possible for corrugated converters to cut, crease and perforate jobs without the need to change tools, boosting finishing productivity by up to 50%.

A simple tool with significant performance improvement

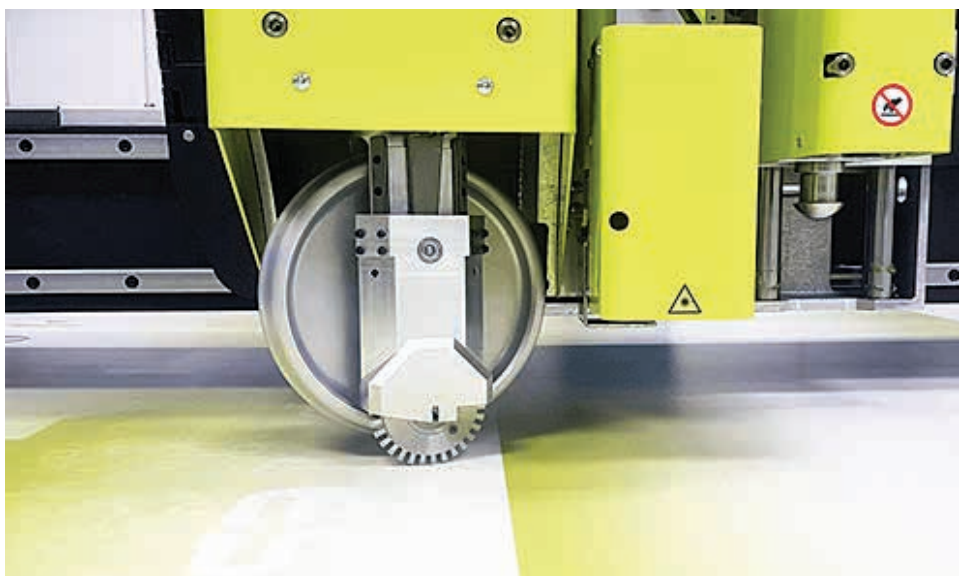
The newly launched Dual Heavy Duty Unit means operators no longer need to manually intervene in tool changes on Kongsberg digital cutting tables for those jobs that require creasing, cutting and perforation. The machine will automatically switch and use the right tool throughout the job, significantly ramping-up production efficiency.

Thanks to the uniquely engineered design of a Kongsberg table, it is possible to exercise an unrivalled 50kg of downforce on corrugated materials from single to triple wall, without compromising speed or quality. The Dual Heavy Duty Unit delivers better crease quality, even on materials with a high recycled material content. When combined with the Esko CorruSpeed Tool, converters can cut and perforate corrugated substrates with die-cut like quality at full machine speeds of up to 100m/min, offering the ultimate short run digital cutting solution for corrugated applications.

The CorruSpeed Tool is designed specifically for high-speed digital finishing of corrugated board and is unique in that it uses a static knife in combination with a patented knife foot design to simulate the effects of ejection rubbers in conventional die tooling. The unique design results in cleaner, more accurate cuts, without burrs. It produces a crisp edge finish even at the highest speeds, smoothly cutting a wide variety of corrugated board types up to 7mm double wall BC flutes.

Russell Weller, Esko Product Manager, commented: "The new Dual Heavy Duty Unit is perfect for corrugated point of sale and packaging jobs, allowing our customers to run without changing tools, delivering productivity boosts of up to 50%."

"It enables faster machine setup and higher quality digital cutting and creasing of corrugated board - targeted at sample making and short run production of corrugated containers, displays and signage – so most importantly speed and quality does not suffer," he added, "both



The new Dual Heavy Duty Unit is a unique step forward for the Kongsberg range. It combines, for the first time, two independent wheels in one heavy duty unit. Unlike other solutions, operators maintain all the advantages of superior downforce and speed with the advantages of additional flexibility and higher throughput. Image: Esko

positions still pack a 50kg downforce and run through material at full machine speeds. When converters add the CorruSpeed tool into the mix, corrugated board can be cut at 100m/min with die-cut like quality that is not achievable anywhere else."

The Dual Heavy Duty Unit and Corruspeed tool retrofit on all existing Kongsberg C, Kongsberg C Edge and Kongsberg XP tables running iPC. To find out more about how the new Dual Heavy Duty Unit and CorruSpeed tool can benefit your business, visit <https://bit.ly/2Pa4s2e>.

Integrated technology solutions for sustainable packaging at IndiaCorr Expo 2019

Recently Esko showcased its latest technology solutions for corrugated and point of sale (POS) converters at this year's IndiaCorr Expo 2019, Delhi, from September 5-7, 2019.

Recognizing that changing attitudes among consumers and businesses across India are leading to a marked increase in demand for sustainable packaging and POS solutions, Esko will showcase its Kongsberg X-20 Digital Cutting Table for corrugated, plastic and foam materials, together with ArtiosCAD 3D design software, at India's largest and most comprehensive show for the corrugated case manufacturing industry.

Esko Regional Sales Manager Rafiq Shaikh will demonstrate on stand how the combination of the latest Esko digital cutting table with Esko software improves productivity and efficiency for corrugated and POS converters, while delivering against growing regional demands for non-plastic packaging. "As more industries seek to enhance their

sustainability credentials, packaging manufacturers are increasingly turning to corrugated cardboard as a substitute for plastic packaging," said Rafiq. "And with this in mind, we are showcasing the Kongsberg X20 as the ideal solution for packaging converters who require more flexibility, efficiency and accuracy in operations.

"With the ability to deliver a refined final product on a variety of substrates, the X20 is easily the most versatile digital finishing device on the market," he said. "Not only does it come with a wide range of specialty tools – offering speed, power and flexibility to handle a wide range of materials as required – but it gives the converter confidence that they can upgrade as their business grows. New tools for new materials, new applications, or more capacity for increased volume are all available upgrades, removing the need for expensive replacement models as a business expands or market trends shift."

"Not only is ArtiosCAD the world's most popular structural design software for packaging, but it is specifically designed to boost productivity for packaging professionals handling structural design, product development, virtual prototyping and manufacturing operations," said Rafiq. "At a time when more converters across our region are being asked to switch substrates to remove plastic from the packaging stream, we are able to provide this ultimate toolbox to assist in the efficient design of packaging which meets all the customer's needs while surpassing all their expectations."

Corrugated beyond packaging

One such customer is Haresh Mehta, owner of Jayna Packaging, who was keen to voice his support of Esko at IndiaCorr. "I have been using Esko software and the Kongsberg table for the last 11 years and it has been a superb experience, helping us to make imaginative designs a reality," he said.

"The technology is user friendly and very good for short run jobs of 200 to 300 pieces, and the accuracy and repeatability is exceptional. Of the many accomplishments that were made possible using Esko solutions, the most memorable was a boat made of corrugated board which was nominated in the Guinness Book of Records. There were more than 7,000 component parts and each one had to fit together perfectly," he added. "More recently, we were a part of the team that successfully manufactured the famous 'Cardboard' café in the Bandra Kurla Complex in Mumbai, an eco-friendly and sustainable 40,000 sq ft restaurant made entirely from recycled cardboard."

Alongside demonstrating the benefits of design and manufacturing solutions to the thousands of expected trade visitors at IndiaCorr, the Esko team will also showcase Cape palletisation software. Cape enables designers to optimize primary product packaging sizes and create new case sizes in order to build efficient pallet patterns for efficient and sustainable shipping.



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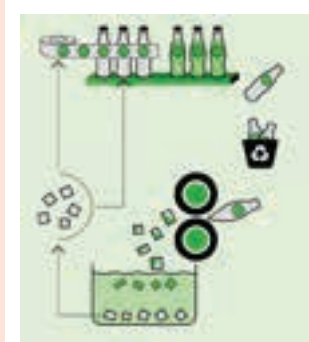


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Avery Dennison Finalist For Global Environmental And Sustainability Award 2019

Global materials science and manufacturing company Avery Dennison has been shortlisted for the Environmental and Sustainability Award



of the Label Industry Global Awards 2019. One of three finalists, Avery Dennison is the first pressure sensitive label material supplier to introduce liner made from recycled PET, available commercially in Europe. The liner, which uses 30% PET post consumer waste, meets technical qualifications while

maintaining quality and performance for label design, printing, and application.

Life cycle analysis of the recycled PET liner shows that use of one million square meters of Avery Dennison recycled PET23 liner in place of virgin PET23 liner reduces: use of fossil fuel by 30% – or the equivalent of saving 60 barrels of oil; energy use by 23% – or the equivalent of saving energy of 17 households per year; and water use by 20% – or the equivalent of saving drinking water for 123 people per year.

“Avery Dennison’s rPET liner is a great example of how innovative thinking and collaboration across the label and packaging value chain are resulting in new ways to

replace virgin resources with recycled alternatives. This is in line with our 2025 Sustainability Goals, where we want to introduce more products that contain recycled content and/or enable recycling of end use packaging,” said Jeroen Diderich, vice president and general manager Label and Graphic Materials EMEA.

Since the product was introduced in late 2018, adoption of the rPET liner continues to accelerate with additional ClearIntent™ products launched since then, including the CleanFlake™ portfolio and ClearCut™ adhesive. “Conversion and application speeds are helping to drive an ongoing rise in demand for PET liners. We have been careful to retain those benefits, while also supporting converters and end users as they make the transition from glassine,” said Rob Groen in ‘t Wout, Senior Marketing Manager, Films.

The Label Industry Global Awards were created in 2004 to celebrate innovation and excellence within the label and package printing sector. The Awards ceremony alternates each year between Labelexpo Europe (Brussels) and Labelexpo Americas (Chicago). Follow the Label Industry Global Awards on Twitter at @LabelAwards. Avery Dennison Corporation is a global materials science and manufacturing company specialising in the design and manufacture of a wide variety of labelling and functional materials.

Tetra Pak becomes first carton packaging company to launch paper straws in Europe

Company will put its paper straw innovations into the public domain to encourage industry collaboration, and will also explore bio-degradable materials. Tetra Pak recently announced that customers have started field testing its paper straws for beverage products in Europe. The move means Tetra Pak is the first carton packaging company to provide such straws for beverage cartons in the region.

The company also announced its intention to publish and share its innovations on paper straw developments to support industrial collaboration on the alternatives to single use plastic straws for beverage cartons. Adolfo Orive, President and CEO, Tetra Pak said: “We are pleased to have developed a paper straw that is fully functional and meets internationally recognised food safety standards. This is an important step in our vision to deliver a package made entirely from plant-based packaging materials, contributing to a low-carbon circular economy.

“We have decided not to apply for patent protection on the numerous technical improvements we have made on the equipment and the materials, and instead put our innovations into the public domain. For the industry to achieve its common goal of driving towards a low-carbon

circular economy, the entire supply base for paper straws must expand and grow quickly. We invite all suppliers and customers to use our knowledge and join forces with us to ramp up production as quickly as possible.” The field testing of the paper straw is beginning with limited volumes while the company increases production capacity at its straw plant in Lisbon, Portugal.



The company also announced that it has been assessing technical advancements and working with a number of technology leaders to explore biodegradable options, such as polyhydroxyalkanoates (PHA), a polymer derived from plant-based materials which is also biodegradable.

Other sustainable drink-from development projects in Tetra Pak’s pipeline include tethered caps and integrated drink-from systems. The company has mobilised development and supply chain teams, securing extra resources to advance these priority plans.

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PACKAGING PLUS is an ideal ink series for packaging printing that requires safety and eco friendliness.



Change is good; adapt to change

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



It has been decided to merge the CTDP with the BOT. The objective of BOT is to have regular discussion and consultation with trade and industry and advise the Government on Policy measures related to Foreign Trade Policy in order to achieve the objective of boosting India's trade. Image: Press Information Bureau of India, posted on Twitter by @piyushgoyal Piyush Goyal, Minister of Railways, Commerce and Industries, Government of India

GST

Determination and apportionment of input tax credit in respect of capital goods

Critical analysis of Rule 43 of Central Goods and Services Tax Rules, 2017

Input tax credit (ITC) is the backbone of GST. On a perusal of section 73 and and section 74 will reveal that wrong availment of ITC is being treated as violation, irrespective of its actual utilization. In this article, Rule 43 of CGST Rules, 2017 ('the Rules') has been thoroughly discussed and critically analysed so as to enable every reader to use this article as a ready reference. Rule 43 talks about ITC in respect of capital goods, so reference to any section in this article has been modified accordingly to concentrate on capital goods only. There are certain errors in drafting of Rule 43, which we see with the flow of discussion.

Issues to be analysed include:

1. Emergence of Rule 43 and principles embedded therein
2. Express assumption taken by Rule 43 – does it hold goods in all situations?

3. Contradiction between Rule 43 and GSTR-3B
4. Understanding Rule 43 – an easy digest of a complex drafting!
5. Situations not specifically covered by law

All the above issues has been analysed in this section at length at relevant places in the form of discussion.

Emergence of Rule 43 and principles embedded therein

Section 17(1) and section 17(2) are cause of creation of Rule 43. Section 17(1) specifies that ITC in respect of capital goods shall not be available to the extent these are used for non-business purposes. Similarly, section 17(2) specifies that ITC in respect of capital goods shall not be available to the extent these are used for effecting exempt outward supplies.

So, Rule 43 is based on following principles:

1. If inward supply of capital goods is used for effecting taxable outward supplies, then ITC shall be available in respect of such goods to the extent these are used for said purpose.
2. If inward supply of capital goods is used for effecting zero rated outward supply, then ITC shall be available in respect of such goods to the extent these are used for said purpose.



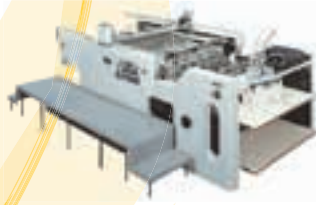
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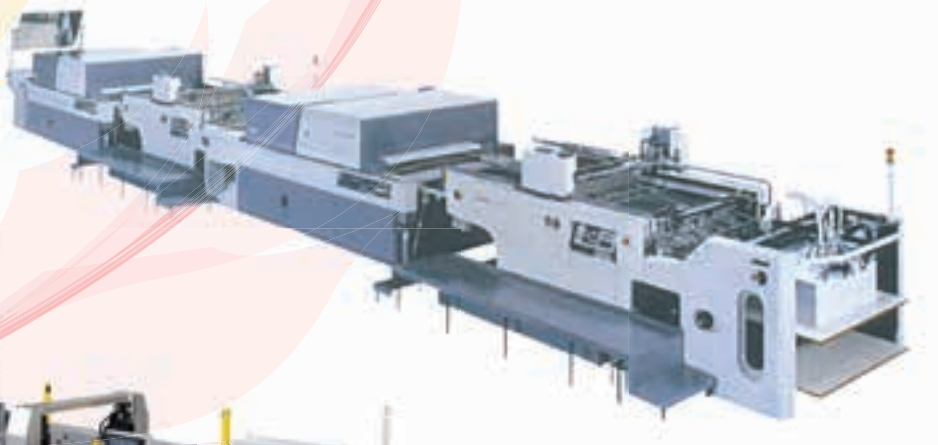


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Speed	1000 ~ 3600 IPH	900 ~ 3300 IPH	900 ~ 3300 IPH	800 ~ 2000 IPH	400 ~ 3600 IPH	800 ~ 4000 IPH	100 ~ 2000 IPH	200 ~ 2000 IPH	800 ~ 2000 IPH	1000 IPH	660 FS
Thickness	0.1 ~ 0.8 mm	0.1 ~ 0.8 mm	0.1 ~ 0.8 mm	0.1 ~ 0.8 mm	0.05 ~ 0.8 mm	0.075 ~ 0.8 mm	0.05 ~ 0.8 mm	0.075 ~ 0.8 mm	0.1 ~ 0.8 mm	0.1 ~ 3 mm	0.025 ~ 0.1 mm

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Government of India has proposed to remove the multiple labour laws and replace them with four sets of labour codes, which will ultimately result into less disputes. In this exercise 44 labour laws will be reduced to four broad codes. Code On Wage Bill, 2019 is the first in a series of four labour codes proposed in the governments labour law initiative which would benefit 500 million workers across the country. Image: A Savin (Copyleft; no Facebook use) via Wikimedia

3. If inward supply of capital goods is used for effecting exempt outward supplies, then ITC shall not be available in respect of such goods to the extent these are used for said purpose.
4. If inward supply of capital goods is used for non-business purpose, then ITC shall not be available in respect of capital goods to the extent these are used for said purpose.

ITC in respect of those capital goods shall also not be available, when such goods falls within the scope of section 17(5).

An express assumption taken by Rule 43 (for commonly used capital goods)

A capital good has a life of five years, i.e., 60 months or 20 quarters. So, ITC in respect of a capital goods shall be available over a period of 5 years/60 months/20 quarters. Rule 43 specifically uses 5% per quarter.

An implied intention of Rule 43

When we compare Rule 43 with Rule 42, there is no provision for annual recalculation in Rule 43 as in Rule 42. So, Rule 43 has been drafted in such a manner that calculation of credit for a particular tax period (month) must be accurate and final in that period itself.

In other words, as soon as a tax period (i.e. month) ends, self-assessment of 1/60 th of the credit also must end. No one needs revisit this 1/60th part in next tax period(s). Similarly, one can conclude that as soon a quarter ends, self-assessment of 5% for that quarter also ends. Rule 43 treats part of quarter as complete quarter for purpose of this computation exercise.

Some other aspects relevant for understanding Rule 43

One can take credit in respect of a capital goods as soon as four conditions as specified in section 16(2) are fulfilled, if not, credit is ineligible.

Let us analyse above concepts

Suppose certain capital goods were purchased and delivered on July 20, 2017, along with invoice of even date. IGST charged on invoice was ₹ 6,60,000. Till December 2017, it was being used exclusively for effecting exempt supplies. But, from January 2018 to June 2018, it was used commonly for effecting taxable supplies, exempt supplies and non- business purposes. After July 2018, it was used exclusively for effecting taxable supplies.

Turnover	January 2018	February 2018	March 2018	April 2018	May 2018	June 2018
Exempt	₹4 cr	₹5 cr	₹2.5 cr	₹4 cr	₹2 cr	₹3.5 cr
Non-business	₹1 lac	₹1 lac	₹1 lac	₹1 lac	₹1 lac	₹1 lac
Total	₹10 cr	₹15 cr	₹10 cr	₹20 cr	₹11 cr	₹12.25 cr

Since the capital goods were being used for effecting exempt supplies upto December 2017, ITC would have not been availed.

$$\begin{aligned}
 \text{Monthly proportionate ITC} &= \text{Total ITC} \div 60. \text{ Thus, } 6,60,000 \div 60 = 11,000 \\
 \text{ITC finalised up to December 2017} &= \text{monthly proportionate ITC} \times \text{number of months lapsed} \\
 &= 11,000 \times (\text{months from July 2017 to December 2017}) \\
 &= 11,000 \times 6 = 66,000
 \end{aligned}$$

So, out of ₹6,60,000, self assessment of ITC of ₹66,000 has become final. In other words, since the capital goods were used from July 2017 to December 2017 (i.e. for two quarters) for effecting exempt supplies, proportionate amount of ITC, i.e. ₹66,000 will stand disallowed. And the remainder of the available credit is fully available, for now.

Note: definition of quarter may have different impact in different situations (we will discuss this later in this article)

Now, we will consider treatment of remaining amount of ITC of ₹5,94,000 i.e. 6,60,000-66,000.

For the month of January 2018, capital goods were used for common purposes. (Assuming requirement of section



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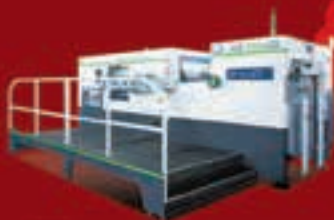
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16(3) is taken care; as entire Rule 43 itself is subject to section 16(3))

For this purpose, proviso to Rule 43(1)(c) read with Rule 43(1)(d) specifies that ITC in respect of commonly used capital goods (i.e. common credit) denoted by "A" [or $\Sigma A = T_c$] shall be calculated as under:

Input tax on such capital goods	6,60,000
Less: 5% for every quarter from date of invoice (i.e., $6,60,000 \times 5\% \times 2$)	66,000
TC = ΣA	5,94,000

Logically, if we exclude the proportionate exempt or non-business part from this ₹5,94,000, balance credit should be granted to the registered taxable person.

When we move further, we seem to come upon an anomaly in Rule 43. Let's see this:

As per Rule 43(1)(e), proportionate monthly common credit (denoted by T_m ; $T_m = T_c/60$) on such goods shall be ₹9,900 i.e. $5,94,000/60$ but it should logically have been ₹11,000 i.e., $6,60,000/60$. However, treatment flowing from the Rule is beneficial to taxpayer as can be seen below:

Proportionate exempt part i.e. common credit attributable towards exempt supplies denoted by T_e shall

be calculated as $T_e = (E \div F) \times T_r$ [Where $T_r = \Sigma T_m$; E = Exempt turnover for the tax period i.e. for January 2018 in our example; and F = Total turnover for the tax period i.e. for January 2018 in our example]

As specified in Rules	As it appears logical
$T_e = (4 \div 10) \times 9900 = 3,960$	$T_e = (4 \div 10) \times 11,000 = 4,400$

Calculation of ITC in respect of said capital goods for January 2018

Particulars	Remark/Calculation	Amount (as specified in Rules)	Amount (logically)
Amount to be credited in electronic credit ledger (i)	T_c	₹5,94,000	₹5,94,000
*Amount to be added in output tax liability (ii)	T_e	₹3,960	₹4,400

*Rule 43(1)(h) specifies that it shall be added to output tax liability along with applicable interest for the duration for which this amount has been availed and held in credit. However, it is important to note that no interest may be levied on this amount in case ITC is lying unutilised.

Another aspect to note here is that Rule 43 appears to be silent on proportionate credit relatable to non-business use, that is, credit attributable towards non-business use of underlying capital goods. Although such provision is notionally arrived through clause (j) for purpose of Rule 42, section 17(1) specifies that where capital goods

are used for non-business purpose then ITC shall not be available to that extent. Since, the provisions of the Act ought to prevail, it appears prudent to include non-business turnover while calculating exempt turnover for the tax period i.e. January 2018 in our example. In this way, proportionate amount of credit attributable to non-business purposes would also stand reverse. Non-business turnover can be determined by applying valuation Rules.

Calculation of ITC in respect of said commonly used capital goods from February 2018 to June 2018

Particulars	Remark/Calculation	February 2018	March 2018	April 2018	May 2018	June 2018
Tr	As per Rules	₹9,900	₹9,900	₹9,900	₹9,900	₹9,900
*E	As per Rules	₹5 cr	₹2.5 cr	₹4 cr	₹2 cr	₹3.5 cr
F	As per Rules	₹15 cr	₹10 cr	₹20 cr	₹11 cr	₹12.25 cr
[§] ITS to be taken		Nil	Nil	Nil	Nil	Nil
*Amount to be added in output tax liability	$T_e = (E \div F) \times T_r$ (As per Rules)	₹3,300	₹2,475	₹1,980	₹1,800	₹2,828.75
[#] Interest to be added	As per Rules on amount added above	From January 2018 to February 2018	From January 2018 to March 2018	From January 2018 to April 2018	From January 2018 to May 2018	From January 2018 to June 2018

*As suggested, exempt turnover needs to include non-business value also, however for ease of calculation, the same hasn't been considered. [§]No need, because Rs. 5,94,000 has already been credited in electronic credit ledger in month of January 2018. *Logically this amount should have been calculated based on T_r being Rs. 11,000 in place of 9900 which is as per Rules. [#]As ITC of ₹5,94,000 was taken in January 2018.

The GST portal issues faced by the assessee should be resolved by the respondent-department as the same is the responsibility of the authorities to work on the mechanism and put it in place – Bombay High Court

Background

The petitioner-assessee is engaged in manufacturing of robotic and automation equipment. The petitioner-assessee was unable to access the GST portal and accordingly, was unable to file the returns, pay the taxes, generate the e-way bills etc., Therefore, the petitioner-assessee has preferred this writ petition.

Disputes involved or the point of dispute

petitioner-assessee is unable to file the GST returns, pay the taxes, generate the e-way bills etc., Therefore, the petitioner-assessee has preferred this writ petition.

Arguments on behalf of the assessee

- Even after getting the provisional registration number, access to GST portal was not provided and as a result petitioner-assessee was unable to file the



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GST returns. Consequentially, the petitioner-assessee was liable to pay late fee and remit taxes with interest.

- b) The petitioner was unable to generate e-way bills which affected his business as in the absence of e-way bill the petitioner-assessee could not effect the movement of goods.
- c) The petitioner-assessee further, submitted that after filing of writ petition before this Court, the final registration number was allotted to them and GST portal access was given. However, the access was not complete and it does not accept the return without payment of late fee from October 2017 onwards.

The scope of decision

The Hon'ble Bombay High Court relied on the judgement passed by the Hon'ble Allahabad High Court in Writ (Tax) No. 67 of 2018 and the order of the Division Bench of that Court dated January 24, 2018 which said that "the respondents before it to reopen the portal and in the event it is not done, there is further direction to entertain the application of the petitioner before the Allahabad High Court manually and pass orders on it after due verification of the credits as claimed by the petitioner before the Allahabad High Court." Further, it directed that the said order would not be restricted to the petitioner in this case alone.

Conclusion

The directions were issued to the respondent-department to grant the access to the GST portal to the petitioner-assessee and also to all other assessees. The same is the responsibility of the authorities to work on the mechanism and put it in place.



M/s Abicor and Binzel Technoweld Pvt. Ltd. Versus The Union of India and Anr. [2018 (2) TMI 766 Bombay High Court]

Companies Act and legal

Amendments in the Companies (Appointment and Qualification of Directors) Rules, 2014

Ministry of Corporate Affairs, Government of India, vide notification dated July 25, 2019 has granted powers to the Government of India to amend the Companies (Appointment and Qualification of Directors) Rules, 2014.

- a) These rules may be called the Companies (Appointment and Qualification of Directors) Third Amendment Rules, 2019. They shall come into force on the date of their publication in Official Gazette.
- b) The following changes have taken place in Rule 11 which refers to de-activation of Directors Identification Number (DIN) and Rule 12A which refers to Directors KYC
 - I. Words "web service DIR-3-KYC-WEB" shall be added to Rule 11.
 - II. the words "who has been allotted", shall be substituted by the words "who holds."
 - III. Earlier Form DIR3 KYC was to be submitted to the Government of India on or before June 30 of immediate next financial year but now after this notification it has to be submitted on or before September 30 of immediate next financial year.
 - IV. Every individual who holds DIN and is filing his/her KYC details for the first time or by the DIN holder who has already filed his KYC once in form DIR3 KYC but wants to update his details, then that DIN holder has to file Form DIR3 KYC WEB.

Impact: Every director who holds a valid DIN has to get his DIN KYC done every year by September 30 of the next financial year.

Introduction of Companies (Significant Beneficial Owners) Amendment Rules, 2019

Ministry of Corporate Affairs, Government of India, vide Notification dated July 1, 2019 has given powers to the Government of India for introducing Companies (Significant Beneficial Owners) Second Amendment Rules, 2019. They shall come into force on the date of their publication in the Official Gazette.

Significant Beneficial Owners means every individual holding 10% or more shares/voting rights/dividend or exercises any right of significant influence or control in a company is required to disclose necessary details to the Company by way of disclosure in specified Form BEN 1.

Important Forms

FORM BEN1: Declaration by Significant Beneficial Owner to the Reporting Company about his/her holding in the company.

FORM BEN2: Filing Return of Significant Beneficial Owner with Registrar within 30 days of Declaration in FORM BEN1.

FORM BEN3: Register of Significant Beneficial Owner to be maintained by the Company.

FORM BEN4: Notice to Members by the company seeking information holding 10% or more of its shares or voting rights or right to receive or participate in dividend or any other distribution payable in a financial year.

Impact: It has led to identification of person or persons having ultimate holding over the company.

Banking and FEMA

Liberalised Remittance Scheme – Harmonisation of Data and Definitions

It has been decided that furnishing of Permanent Account Number (PAN), which hitherto was not to be insisted upon while putting through permissible current account transactions of up to US\$25,000, shall now be mandatory for making all remittances under Liberalised Remittance Scheme (LRS).

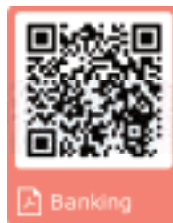
Further, in the context of remittances allowed under LRS for maintenance of close relatives, it has been decided, in consultation with Government, to align the definition of 'relative' with the definition given in Companies Act, 2013 instead of Companies Act, 1956. (RBI/2017-18/204).

All readers must know that RBI has designed LRS Scheme of outward remittance of Foreign Exchange on current account transactions. Whenever you require to remit any Foreign Exchange out of India, please check the provision of LRS along with permissible amount.

Merger of Council for Trade Development and Promotion into BoT

The Council for Trade Development and Promotion (CTDP) was constituted in 2015 to ensure regular dialogue with State Governments and Union Territories (UTs) on measures for providing an International trade enabling environment in the States and to create a framework for making the States active partners in boosting India's exports.

The Board of Trade (BOT) has been in existence for long. The objective of BOT is to have regular discussion and consultation with trade and industry and advise the Government on Policy measures related to Foreign Trade



Policy in order to achieve the objective of boosting India's trade.

It has been decided to merge the CTDP with the BOT and the new forum will remain as Board of Trade. Composition of the Board of Trade will be as following:

Commerce and Industry Minister, Government of India	Chairperson
Minsiter/s of State for Commerce and Industries, and the Minister In-charge of Trade and Commerce in States and Uts	Members
Secretaries to the Government of India:	
Commerce, Revenue, Financial Services, External Affairs, Railways (Chairperson, Railway Board), Shipping, Road Transport and Highways, Civil Aviation, Promotion of Industry and Internal Trade, Agriculture and Cooperation, Health and Family Welfare, Chemical and Petrochemical, Posts, Animal Husbandry, Food Processing, Information Technology, Economic Affairs, MSME, Textiles, Environment and Forests, Defence Production, and Fisheries	
AND	
CEO, NITI Aayog; Deputy Governor of RBI; Chairperson, CBIC; Chairpersons for NHAI; CMD, ECGC; MD, EXIM Bank; MD Container Corporation of India; Chairperson/President of MPEDA, FSSAI, APEDA, Coffee Board, Tea Board, Spice Board, Rubber Board; Head of Centre for WTO; and Director, RIS	Official Members
Chairperson/President of CII, FICCI, FIEO, ASSOCHAM, NASSCOM, GJEPC, AEPC, SRTPC, EPCH, CLE, EEPC, CHEMEXCIL, PHARMEXCIL; EPC for EOUs and SEZs, SEPC; Presidents of The Seafood Exporters Association of India, Indian Association of Tour Operators; SAARC Chairperson of Commerce and Industry; Presidents of Brihan Mumbai Customs House Agents Association, Federation of Freight Forwarders' Associations of India, Federation of Indian Micro, Small and Medium Enterprises, Federation of Indian Women Enterprises, and Indian Oilseeds and Producer Export Promotion Council, Laghu Udyog	
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The Terms of Reference for the Board of Trade (BoT) would be as following:

- To provide a platform to State Governments and UTs for articulating their perspectives on trade policy;
- To provide a platform to Government of India for apprising State Governments and UTs about international developments affecting India's trade potential and opportunities and to prepare them to deal with evolving situation;
- To help State Governments develop and pursue export strategies in line with national Foreign Trade Policy;
- To provide a platform for deliberation on the need for infrastructure relevant for promoting trade and for identification of impediments and infrastructure gaps which adversely affect India's exports;
- To facilitate a mechanism for discussion on operationalisation of trade infrastructure;
- To advise Government of Policy measures for preparation and implementation of both short- and long-term plans for increasing economic scenarios;
- To review export performance of various sectors, identify constraints and suggest industry specific measures to optimize export earnings;
- To examine existing institutional framework for imports and exports and suggest practical measures for further streamlining to achieve desired objectives;
- To review policy instruments and procedure for imports and exports and suggest steps to rationalise use; and
- To examine issues which are considered relevant for promotion of India's foreign trade and for strengthening international competitiveness of Indian goods and services.

Labour laws

MINIMUM WAGES FOR THE PERIOD JULY 2019 to DEC 2019

Under Printing Press

Dearness Allowance (DA) for the period July 1, 2019 to December 31, 2019 applicable to "Printing Press Industry"

This has reference to the Dearness Allowance Chart issued for the above period by the Commissioner of Labour, Mumbai, Maharashtra. Accordingly, the Dearness Allowance (DA) for all class of employees, applicable to Printing Press Industry is ₹4,646.00 for the period July 1, 2019 to Dec 31, 2019.

The Dearness Allowance is in addition to the minimum wages applicable to your Establishment, as per details below: For Zone 1

Class of Employees	Basic Salary per month	DA	Total
Skilled	₹4,600	₹4,646	₹9,246
Semi-skilled	₹4,500	₹4,646	₹9,146
Unskilled	₹4,400	₹4,646	₹9,046

Under Shop and Establishment Activities

DA for the period July 1, 2019 to December 31, 2019 for Establishments covered under "Bombay Shops and Establishment Act"

This has reference to the DA Chart issued for the above period by the Commissioner of Labour, Mumbai, Maharashtra. Accordingly, the Dearness Allowance for all class of employees, applicable under Shop and Establishment for the period July 1, 2019 to December 31, 2019 is as follows. The DA is in addition to the minimum wages applicable to your Establishment.

Class of Employees	Basic Salary per month	DA	Total
Skilled	₹ 5,800	₹ 4,482	₹ 10,282
Semi-skilled	₹ 5,400	₹ 4,482	₹ 9,882
Unskilled	₹ 5,000	₹ 4,482	₹ 9,482

DA for ZONE – 1 for the period July 1, 2019 to December 31, 2019 is ₹4,482/-

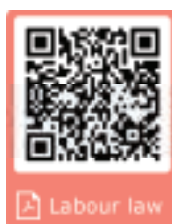
Class of Employees	Basic Salary per month	DA	Total
Skilled	₹ 11,632	₹ 390	₹ 12,022
Semi-skilled	₹ 10,856	₹ 390	₹ 11,246
Unskilled	₹ 10,021	₹ 390	₹ 10,411

Note: The DA Amount is for the period July 1, 2019 to December 31, 2019. In addition to the above, 5% HRA (Housing Rent Allowance on the Basic Salary + D.A. is also payable where the employment strength is 50 and above.

Rajya Sabha and Lok Sabha passed the Code on Wage Bill, 2019

This is the first in a series of four labour codes proposed in the governments labour law initiative which would benefit 500 million workers across the country. The bill was passed in Lok Sabha earlier and now in Rajya Sabha and will now go for Presidents assent following which it will become an Act.

Government of India has proposed to remove the multiple labour laws and replace them with four sets of labour codes. This will ensure the process of registration, filing of returns and standardization of labour definitions, which will ultimately result into less disputes. In this



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The GST portal issues faced by the assessee should be resolved by the respondent-department as the same is the responsibility of the authorities to work on the mechanism and put it in place, directs Bombay High Court. Image: Sualeh Fatehi CCA-SA2.5 via Wikimedia Commons

exercise 44 labour laws will be reduced to four broad codes.

The Wages Code was originally envisaged during the UPA (United Progressive Alliance) era and it replaces four existing laws, the Payment of Wages Act, 1936; the Minimum Wages Act, 1948; the Payment of Bonus Act, 1965; and the Equal Remuneration Act, 1976. The legislation allows the central government to decide the national floor rates for wages in some sectors including the railways and mines, while the state governments can decide the minimum wages for others.

Salient features of Code On Wage Bill, 2019 are as following:

- a) The definition of Employer includes Contractor also. This would benefit Contract Labour and Supply Chain Workers.
- b) Revision of Basic Wages is made compulsory within 5 years. Presently it is being postponed for several years.
- c) The Code prohibits gender discrimination even in recruitment and conditions of employment.
- d) The Code provides that the employee will not suffer due to the employer not contributing to EPF, ESI or other Funds. At present if employer do not pay



contribution to ESI, EPF, etc., in time, worker loses the benefits of such Schemes.

- e) Workers and Trade Unions are given the right to file criminal complaints against the employer which the old laws did not provide.
- f) Rent, conveyance and OT allowance are included for payment of wages, thus expanding concept of wage.
- g) Wage claims can be filed within 3 years raising from present 6 months criterion.
- h) Inspector is rectified with Inspector-cum-facilitator.

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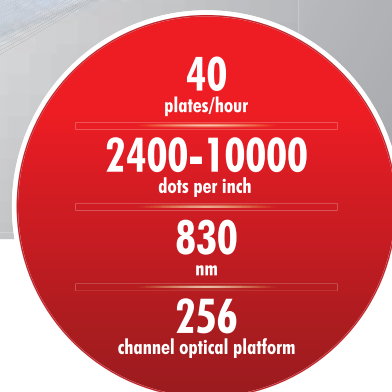


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