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FEBRUARY 2023 / ISSUE 95



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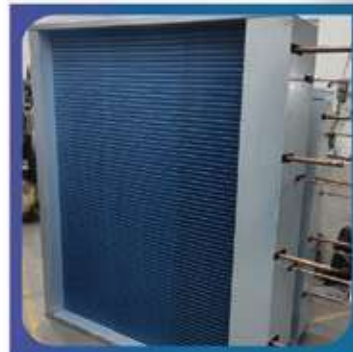
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# ISHWAR TRADING

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# MESSAGE FROM NATIONAL PRESIDENT



## Mr. Mihir Sanghavi

Auro Engineering Company

Dear Fellow RATAites,

It's been amazing journey of RATA since our flagship event RATA CONCLAVE at Delhi where entire HVAC fraternity showed its unity by attending it. RATA has added 300 new members since then to its ever expanding community making it to 1500 strong RATA member companies coming under one roof covering entire spectrum of diversity of our trade. Today we have presence of RATA members in b and c tier towns apart from 15 cities where our RRCs are present.

There are more than 100 programs which have happened across 15 committees helping trade fraternity to enhance their existing skill sets and satisfy their commercial needs be it updating knowledge on GST, labour laws, cash flow management, soft skills, accounting, insurance, need of certification in manufacturing, implementation of ERP/CRM, lean management, export opportunities etc. RATA members also got intra and inter trade business opportunities through national and regional Vyapaar Sanmelaan and Opportunity Giver programs. Each of these programs generated huge business for members.

All the forums (Manufacturing, Contractors, SSDs, Traders, Refrigeration) have become totally active and have started identifying the opportunity areas and working towards serving and implementing various initiatives like 45 days payment terms, identifying defaulters and reaching out to them through Trade Grievance Committee, reaching out to Finance ministry for GST issues and PLI 2.0, working with OEMs for business opportunities, creating empanelment of professionals etc. RATAs Government and business Reachout committee are working with great enthusiasm reaching out to Finance, Labour, MSME, Environment ministries and various associations such as CEEW, BEE, AEEE, ISHRAE, RAMA, IMC, ASSOCHAM etc and raising flag of HVAC&R community higher and higher.

I personally would like to thank more than 100 volunteers across various RRCs because of whom RATA was recognised for its contribution to MSMEs and was given a special award by Inspire India Movement by ZEE Business and SIL university. Heartiest congratulations to all the Proud RATA members. Let's work collectively and have amazing UDAAN towards brighter future.

Looking forward to meeting all of you at ACREX 2023 in Mumbai from 14-16th March where more than 100 RATA companies are participating. RATA stall is booth no. R02 in Hall no. 2. There are concurrent Forum meetings planned so please do attend the same.

Let's take this opportunity to meet, network, do business and together redefine the dynamics of trade.





**See you at ACREX 2023.**

RNC : RATA National Committee | RRC : RATA Regional Committee

### ACREX SPECIAL EDITORIAL TEAM :

Mr. Mihir Sanghavi / Mr. Paras Sirohia / Ms. Rinal Vira / Mr. Sreekanth Papineni  
Mr. Pratik Bengani / Ms. Vishakha Londhe / Ms. Savita Pillai / Mr. Ajit Panicker

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# MESSAGE FROM MUMBAI RRC PRESIDENT

## RRC Mumbai Vision

Mumbai RATA Members have been the pioneers of our Industry and have brought technology to the door step of the consumer at times when the license raj existed and importing was a rare & tactful operation, which only few could manage. With high passion, dedication and a problem-solving attitude, they have brought our HVAC&R Industry to this stage.

Our Vision at RATA Mumbai is to nurture the growth mindset amongst our members and to offer them a platform to network with other Industry stalwarts and subject experts in their journey of progress.

This term 2022-24, our theme for our members at RATA Mumbai is SOAR. It comprises of:

- S - Enabling members to dream big and put down a **Strategy to Scale**
- O - **Organising get-togethers for the trade to network** with each other
- A - **Assisting the growth journey of our members through experts discussion** on various techno-commercial and business topics that will open possibilities of realising the owners' goal and enable them to enhance their teams' skills
- R - To promote the ethos of power of Collaboration, thus striving to create an atmosphere of **Rising and Rewarding** in Unity.



**Mr. Akash Varma**  
Ishwar Trading

Our Committee has spent some time understanding the current challenges of SSD, Contractors, Manufacturers and Traders and has been able to collate top 4 challenges as under:

1. Reduced profits due to intense competition
2. Non-availability of skilled manpower
3. Incomplete knowledge of compliance subjects like GST, Labour Laws etc.
4. Preparedness for the multi-fold growth expected to come in HVAC&R Industry

RATA is an Association of the Members, for the Members and by the Members. At Mumbai, our Committee along with the Action Committee Members have planned the following actions for this term to help our members overcome their current challenges.

1. Organising exclusive Trade Meets for our Manufacturers, SSD's & Contractors and Traders to build better understanding and collaboration & unity for betterment of the future of our trade.
2. Engagement with Skill academies & bodies for continuous supply of Skilled Labour to support the growing demand of our Members.
3. Arrange Seminars from Legal Compliance department / Professionals on clarity and updates in GST, Labour law & HR, Legal Metrology etc. and Government Connect with GST, MSME, NSIC departments.
4. Facilitate informal interaction platforms for GenNext, the next generation who have joined their family businesses and brainstorm with them the future steps for the HVAC&R Industry and bring knowledge gurus to speak on identified topics such as digitalisation, art of delegation and time management, cash flow management, project management, credit risk, insurance etc.
5. Arrange Industry factory visits for our members to enable them to be part of the opportunities available for MSME's in our country in the next 20 years.

We urge our members to make maximum use of the above set platform, to actively participate in all activities and be ready to take advantage of the opportunities, waiting to explode in our face in the coming decade.

# RRC MUMBAI EVENTS

S.NO	ACTIVITIES & EVENTS BY RATA MUMBAI
1	GST EVENT
2	NEW AMENDMENTS ON IT ACT
3	TCS/TDS CHANGES IN INCOME TAX
4	KNOWLEDGE OF BENEFITS OF INSURANCE FOR BUSINESS
5	REFRIGERANT CHOICE FOR HVAC INDUSTRY
6	HANDLING MENTAL HEALTH CHALLENGES WITHIN YOUR WORKFORCE
7	WEALTH CREATION IN THE ENTREPRENEURIAL JOURNEY
8	LABOUR & STATUTORY COMPLIANCES





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## MESSAGE FROM

# DELHI RRC PRESIDENT



**Mr. Sachin Maheshwari**  
Caryaire Equipments  
India Pvt Ltd

RATA revived its operation in Delhi around 2.5 years back, with a group of 10 passionate members and since then have gained tremendous momentum with over 125 companies as members emerging as the voice for HVACR MSME's

RRC Delhi initiated the Forum concept in RATA, by connecting all MSME manufacturers under Manufacturing forum. Subsequently Contractor, Traders & SSD Forum also emerged as a strong force in RATA, with a focussed approach and addressing specific concerns and issues of the trade.

The Mega Conclave in Delhi during Sept 22 created a huge buzz about RATA in Industry and amongst concerned Govt institutions, by bringing more than 350 MSME members from all over India, under one roof, discussing various business challenges, issues and solutions.

RRC Delhi shall play an active role in building relationship with the concerned Govt institutions and driving requisite agenda of MSME & HVACR industry.

RRC Delhi has been instrumental in driving innovative Webinars and programs like Family Business Series, ERP solutions, Certification Series, Lean Manufacturing, Opportunity Givers, Manufacturers seek Traders etc. We would continue to follow this journey with many more innovative programs in the current year.

RRC Delhi aims to have more than 200 members by end of the year and a strong force for all its members to rely upon on their common business issues and growth requirements.

# RRC DELHI EVENTS

S.NO	ACTIVITIES & EVENTS BY RATA DELHI
1	CONTRACTS - TYPES AND SUITABILITY
2	TRILLION ECONOMY AND ROLE OF MSME
3	RECOVERY OF STUCK MONEY & DERISKING THE BUSINESS
4	PRACTICAL SESSION OF G-SUITE APPLICATIONS
5	TREDS PLATFORM FOR INSTANT FINANCE
6	TALK ON POSH
7	WEALTH MANAGEMENT & SUCCESSION PLANNING
8	GST DEPARTMENT AUDIT-LEGAL PROVISION & PREPARATION
9	TECH MASTERCLASS - ERP DEMO FROM MICROSOFT
10	A TECH MASTERCLASS - ERP DEMO FROM SALESFORCE
11	SAP BUSINESS ONE ERP DEMO
12	MANAGING CASH FLOW & CREDIT RISK
13	TRADE CREDIT INSURANCE (LIFELINE OF RUNNING A SUCCESSFUL BUSINESS)
14	CHALLENGES IN IMPLEMENTING LEAN PROJECTS







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## MESSAGE FROM

# CHENNAI RRC PRESIDENT

Dear Members

I am happy to take over as President of RRC Chennai and to represent the trade members of Refrigeration and Air conditioning Organizations from Chennai at National level. With initial challenges, RATA at Chennai is growing at a good pace. We have many new members who have joined after witnessing continuous programme initiatives.

There has been good vibrancy amongst the members, the frequency of members meeting has considerably increased and they are eager to bring in new business associate or friend to RATA meeting.

The committee members at RATA Chennai are regularly meeting to decide the plans and actions. Reach out to Government is being planned for GST. Already discussion have been initiated and a preliminary meeting is scheduled with GST authorities.

Membership has almost doubled in last six months and during the next year and a half, we would like to have more than 150 member organisations from Chennai to be part of RATA. Consistent quality programs and member networking programmes have attracted and retained members.



**Mr. Sridhar V.**  
**Enmac Systems Pvt Ltd**

The vision for RATA Chennai is to build friendship, fellowship and networking platform for people in the same business. The method of doing business is changing, each one has his own success story. RATA will be a platform to share such stories to motivate young business leaders.

A number of good programs are being planned by the Committee of RRC Chennai and these programs will be up in next few months. Meetings with GST Commissioner and MSME Director is being planned.

The Members have shown interest in coming together to visit Acrex23 to be held in Mumbai, and I'm sure there will be good representation from Chennai RATA.

We are now looking forward to next major exhibition in Chennai that is REFCOLD2023 FROM 12TH TO 15TH October 2023. Many of RATA members are involved in executing this show and I am sure this kind of Expo will bring in the friendship and fellowship, and definitely a bonding that is much needed amongst the business community members of HVACR.

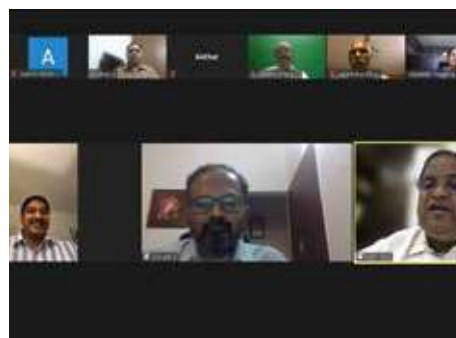
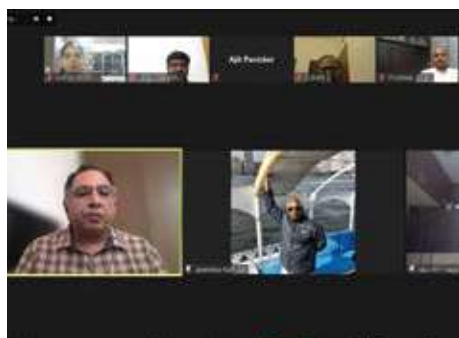
In last few months many quality speaker sessions such as on HR, insurance, etc have been conducted at Chennai which has been received well by the members. We are sure in the coming months and years more useful programs shall be organised for benefit of members. All it requires is to stay connected and support and never quit as is from a quote of Dr. APJ Abdul kalam.

## WINNERS ARE NOT THOSE WHO NEVER FAIL, BUT THOSE WHO NEVER QUIT.



# RRC CHENNAI EVENTS

S.NO	ACTIVITIES & EVENTS BY RATA CHENNAI
1	UNDERSTANDING THE IMPORTANCE OF CASH FLOW FOR OUR BUSINESS HEALTH
2	BASICS OF TALLY
3	SMART FINANCIAL PLANNING IN TAMIL FOR TRADERS
4	PRICE RISE : CURRENT SITUATION AND SUSTENANCE
5	HOW TO HANDLE HUMAN RESOURCES AND FINANACE
6	INVERTER AC TRAINING
7	ONLINE PANEL DISCUSSION ON HVAC CONTRACTS - PRESENT AND FUTURE
8	WORKMAN COMPENSATION POLICY AND COMPREHENSIVE ALL RISK POLICIES

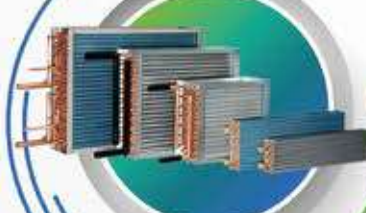




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## MESSAGE FROM **KOLKATTA RRC PRESIDENT**



**Mr. Navin Lamba**  
Crystal Refrigeration Pvt Ltd

Greetings !!

Firstly, I would like to thank my colleagues for electing me president of RATA Kolkata for the presidential year 2022-2024. I am honoured and humbled by your support and faith. I would like to take this opportunity to recognize the hard work of the outgoing Committee and in particular, the leadership of Mr. Vishal Kapur. It takes a lot of time and effort to lead any Association and your work for RATA Kolkata, has not gone unnoticed. We will do our best to further build on your accomplishments.

I am thankful to, both the past & present, RATA National Committee members and other office bearers for helping and guiding us forward.

The Refrigeration & Air-Conditioning Trades Association Ltd. (RATA) is one of the oldest associations in India, having been founded in 1949, is working tirelessly for the development of MSME's in the field Air-Conditioning & Refrigeration industry in India. The association brings together people from the entire ecosphere of the HVAC industry and gives them a central forum to help them accomplish success. Keeping in mind the legacy that we carry, we are committed to furthering the cause in the eastern part of our country, which houses various states spread over a large geographical area.

The East has been lagging, in terms of knowledge, reach, availability & opportunities for several years now we wish to bring together all those associated with the field of HVACnR, together, on the RATA platform in an organised manner.

My team has also envisioned to start a HVAC event of sorts, in the east which will help promote internal as well as external trade opportunities for our members, including exchange of knowledge and varied networking opportunities.

By the end of our tenure in 2024, we are targeting to bring more than 250 members within the RATA family fold, from across the eastern region.

The summer season is just starting and ACREX is the perfect starting point for Hot Business Opportunities in the HVACnR industry and I wish all of you a Great Business Year ahead. Cheers !!

# RRC KOLKATA EVENTS

S.NO	ACTIVITIES & EVENTS BY RATA KOLKATA
1	NEW AMENDMENTS ON IT ACT
2	ORIGINAL AND SPURIOUS REFRIGERANTS
3	BASICS OF BRAZING
4	LEGAL ISSUES FACED BY MSMES AND WAYS OF HANDLING / AVOIDING THEM
5	MSME INTERFACE WITH GOVERNMENT REPRESENTATIVE
6	LABOUR LAWS COMPLIANCE
7	HVAC CONTRACTING CHALLENGES AND SOLUTIONS & SOLUTIONS
8	FEATURES OF TALLY PRIME 2.0
9	MEMBERS MEET OVER HIGH TEA
10	MICROSOFT EXCEL WORKSHOP
11	FINANCIAL PLANNING FOR BUSINESS OWNERS







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MESSAGE FROM

# BENGALURU RRC PRESIDENT



**Mr. Mulendra Bengani**  
Shravan Ref Air Pvt Ltd

Dear RATAites,

Namaskara from Namma Bengaluru!

From being thought of as a “Bombay Association” to now being spread across the length and breadth of our country (regional committees to be precise), we have sort of become flag bearers for the HVAC&R industry. As the great Neil Armstrong once said “onesmall step for man, one giant leap for mankind”. It captures the essence of the state of our association perfectly, every time we have somebody new join us we are enroute to that giant leap!

Our industry today is deeply fragmented, and the gap between the various players is only increasing both in terms of know-how and also size of operations. As President of the Bangalore chapter I hope to be able to bridge the gap by educating and enlightening our members about business practices so that they are able run their operations in the most efficient manner that they possibly can.

We would hope to achieve by the end of two years all payments are regularized to 45 days and everybody is chanting the 45-day Mantra and any concern that takes more than 45 days to release payments should only be an exception and not a norm!

I am optimistic - with the support of my able team we will achieve what we have set out to do.

# RRC BENGALURU EVENTS

S.NO	ACTIVITIES & EVENTS BY RATA BENGALURU
1	RELATIONSHIP MARKETING
2	UNDERSTAND THE SIMPLE CONCEPT OF KARMA
3	CONTRACTS - TYPES AND SUITABILITY
4	INSTRUMENTATION & TOOLS FOR HVAC
5	EMPLOYEES COMPENSATION (WCA) INSURANCE
6	FINANCIAL PLANNING
7	FAN SELECTION, APPLICATION AND INSTALLATION
8	BASIC ELECTRICALS IN HVAC
9	WINNING IN SELLING
10	INVENTORY MANAGEMENT- BASICS
11	7 PILLARS OF BUSINESS
12	ENVIRONMENT, HEALTH & SAFETY IN HVAC
13	CUSTOMER CREDIT & COLLECTION





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## MESSAGE FROM

# HYDERABAD RRC PRESIDENT



**Mr. Bashyam Kalyanaraman**  
Sri Comfort Air Products  
& Services

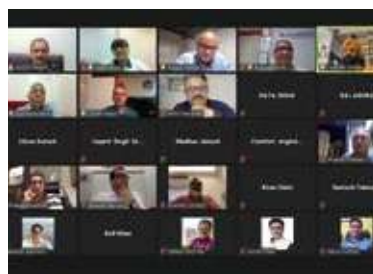
To quote Edward Everett Hale, "Coming together is a beginning, Keeping together is progress and Working together is success." With this quote and immense pride, we gladly let you know that this year, RATA membership numbers will cross a century! Moreover, we plan on achieving more members from Vijayawada, Vizag and other B and C towns in Telangana and Andhra Pradesh.

Yet again, we will continue to put in our efforts. We will not only rope in SSD and contractors but also include more traders and manufacturers into RATA. We are also planning on having the spotlight on programs for project management, traders meet, HR and credit control, apart from few soft skill programs.

We will also ensure that we build a sustainable business environment and extricate growth opportunities for our members. As a long term goal, we plan on watering the plant of having young leadership in different areas for leading RATA in the near future. To justify the quote told earlier, as the RRC president, all I wish is for our members to achieve their pinnacle and success in this business year.

## RRC HYDERABAD EVENTS

S.NO	ACTIVITIES & EVENTS BY RATA HYDERABAD
1	OVERVIEW ON GST COMPLIANCE
2	7 HABITS OF SUCCESSFUL INVESTOR
3	HVAC CONTRACTING CHALLENGES AND SOLUTIONS
4	PANEL DISCUSSION ON HANDLING CURRENT PRICE RISE CHALLENGES
5	THE IMPORTANCE OF FINANCIAL MANAGEMENT FOR SUCCESS OF BUSINESS
6	PROJECT MANAGEMENT
7	DISCUSSION ON MALPRACTICES IN REFRIGERANT GASES
8	DEBT RECOVERY





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## MESSAGE FROM

# AHMEDABAD RRC PRESIDENT



**Mr. Prashant Pathak**  
Phalange Industries Pvt Ltd

I am privileged to share my committee's thoughts and Vision for the current society term. But, before that, I think I must make you all aware about the inception of RATA at Ahmedabad.

The first spark of the RATA activities were initiated by Mr. Urvish Shah [M/s Thandak Projects], 3-4 years back, during the COVID time, when all of sudden surge came in membership from across India, Mr. Urvish also took an opportunity and united first 50 members and officially started RATA operations at Ahmedabad. Over a period of 02 years, RRC Ahmedabad grew up to 180 members companies, under his leadership as a RRC President.

I was bestowed the position of RRC - President from Oct. 2022. Immediately on having charge of the position, I realized that the first job I must focus on is to gather some drivers for the association and pour in some fresh ideas by new entries to the committee to bring vibrancy in the RRC, and we as RRC committee has already started that activity.

Simultaneously, keeping abreast with the national vision, we are focused to reach to 225 member Companies by Sept 23. However, instead of members reaching to us, we adopted a strategy of gathering a few nonmembers in different areas of the region and making them aware about RATA activities and inspire them to make our industry voice stronger by joining the association. We have already registered members from Sabarkantha and Rajkot, and now focusing on Ahmedabad east, Nadiad, Anand, Mehsana and the nearby towns.

Also, to retain the interest of current members, the National Committee is designing national programs and agendas, at local level, we are gathering existing member companies on platform to exchange business via "VyaparSammelan" and also bringing them together by addressing various trade related issues.

RRC Ahmedabad, has already initiated the efforts for formation of "Trader's Forum" under leadership of Mr. TarunBhalavat [M/s. Volga Agency], wherein trade members can come to a common platform to find out solutions for issues.

Our Mr. Urvish Shah - Imm Past President, is making our association stronger with GCCI and MSME departments, which gives leverage in escalating trade related issues to Govt department including MSME department.

Good Association only stands by Good member Companies, and Companies always stands by their efficient employees. We at RRC Ahmedabad have started a series of online and offline programs on soft skill, time management, HR policies etc., to give value addition to their membership.

I personally, would like to urge all of your acquaintance and connects in and around Ahmedabad to guide and drive them to be part of RATA, and contribute in whatever capacity they can.

# RRC AHMEDABAD EVENTS

S.NO	ACTIVITIES & EVENTS BY RATA AHMEDABAD
1	MANTRA FOR SUCCESS IN BUSINESS
2	DEMO SESSION ON GSUITE
3	USE OF TALLY FOR HVAC TRADE FOR BUSINESS OWNERS
4	WEBINAR OF USE OF TALLY FOR HVAC TRADE ON MOBILE APPLICATION
5	UNDERSTANDING SPECIAL ECONOMIC PACKAGE OF MSME
6	DIFF BTW ORIGINAL AND SPURIOUS REFRIGERANTS
7	WORKSHOP ON HOW TO WIN HIGH VALUE CLIENTS USING LINKEDIN
8	SOCIAL MEDIA MARKETING
9	WEBINAR ON SOCIAL MEDIA MARKETING IN HVAC & R
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## MESSAGE FROM

# PUNE RRC PRESIDENT



**Mr. Vimal Chavda**  
SLC Engineers

Pune the base of refrigeration has been in the fore front of the industry with the best technical know how available here. Rata Pune was installed in 2019 with members in single digit and since then with the increase in belief of people from the trade we are now close to 100 members in Pune.

Pune is a mixture of members from various verticals like Manufacturers, Traders, Contractors, consultants and more.

Our vision is to build a trade community that thinks together, works together in an organized way.

During the last tenure and the current one we are trying to assist the community to help them in their business indirectly by organizing the trainings for their team members so that they get more efficient and the business grows systematically, so that the owners have time to think on strategies that can make their business more profitable and sustainable.

For the same we will be organizing more brainstorming sessions with different owners that will help all to have a common agenda of growth.

Our trade is missing synergy between traders and SSD / Contractors, in the coming years we will work together to bridge this gap and bring them closer with more B2B meetings like Vyapaar Sammelan the flagship program.

One more core issue of the trade is also trained manpower. We are in discussions with colleges like ITI and other similar training institutes to have a special training which will give the students more better opportunity to be absorbed in the industry which will benefit the industry and will open more job opportunities.

We also work with associated bodies like ISHRAE which will develop programs to train our people so that they are developed both technically and understand the requirements and norms of industry.

Being in business, association with Government bodies has to be a part of this, regulations keep on changing and that needs to be communicated, at the same time industry demands also have to be put forward to the government offices. We are working with government offices like Weights & Measurements, GST office EPFO and more which would regularly guide our members so that they follow the regulatory requirement.

Keeping the vision in mind we would like to have members who would think alike for the betterment of all in the trade and make this trade a professional industry like in many other countries. This can only come in if we come under one banner and create guidelines so that our industry which is to some extent unorganized comes one step forward and gets organized and we all are in a Win Win situation.

# RRC PUNE EVENTS

S.NO	ACTIVITIES & EVENTS BY RATA PUNE
1	COMMERCIALS OF VRF SYSTEM
2	UNDERSTANDING SPECIAL ECONOMIC PACKAGE OF MSME
3	DIFFERENCE BETWEEN ORIGINAL AND SPURIOUS REFRIGERANTS
4	ECBC 2017 & MAHA ECB RULES 2019
5	PROVISION OF E- INVOICING
6	SOFT SKILL DEVELOPMENT VIRTUAL ETIQUETTES
7	LABOUR COMPLIANCES AND HEALTHY HR PRACTICES IN HVAC INDUSTRY
8	SOFT SKILLS DEVELOPMENT TELEPHONE ETIQUETTES
9	SOFT SKILLS DEVELOPMENT EFFECTIVE COMMUNICATION
10	ENQUIRY GENERATION AND HANDLING
11	FABRIC DUCTING SYSTEM
12	PRACTICAL APPROACH TO CYBERSECURITY & AWARENESS
13	MANAGE GST IN SIMPLE MANNER & BE COMPLIANT
14	PUNE VYAPAAR SANMMELAN
15	NEW INCOME TAX RETURN FILING





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## MESSAGE FROM **VADODARA RRC PRESIDENT**



**Mr. Jigar Bhalavat**  
Volga Freeze

RRC Vadodara was formed in 2020 under the presidentship of our immediate past president Mr. Nilesh Patel. Vadodara team has always been innovative and trying new methods to involve the members.

**Membership :** Our trade will be recognised and acknowledged at National and government level only if all stakeholders of our Trade are part of a Association which collectively represents their issues commonly through a strong body. Vadodara team plans to increase its strength from 55 to 150 in next two years, which has a good mix of Manufacturers, Trades, SSDs and Large contractors.

**Programs :** Conducting quality programs is essential not only to retain membership but also for Association to be recognised by the Trade. We are planning to conduct programs on following topics in next few months.

1. Handling cheque bounce cases
2. GST - recent amendments
3. Cold Chain Vyapar
4. Fund raising for MSMEs
5. Trade mark registration
6. ISO Certifications
7. Saving Income Tax by right Investment tools
8. Understanding Shop and Establishment ACT
9. PF Law - Understanding for new businesses
10. Local Vyapar sameelans - For Local for Vocal approach

### **Government Reachout :**

It will be our constant endeavor to reachout to GST department to raise GST simplification issues for our trade.

### **Reaching out to other Trade bodies :**

A) FGI (Federation of Gujarat Industries) :

RRC Vadodara is an associate member of FGI which has primarily manufacturers from various fields as their members from Middle Gujarat . RRC Vadodara will work closely to represent our Taxation and other issues with the Government. We will conduct joint programs to educate industry on best practices in HVAC & R industry.

B) VCCI (Vadodara Chamber of Commerce and Industries)

Join hands with VCCI in their annual event VCCI Expo, a trade exhibition concentrating on growth for MSME sector which will be not only benefit RATA Members but also the HVAC & R trade as a whole.

### **Meetings of Traders, Manufacturers and SSDs / Contractors :**

RRC Vadodara will conduct regular meetings every month amongst Traders , Manufacturers and SSDs / Contractors group and discuss their pain points and find a common solution their problems.

Some of the issues which need to be addressed urgently are :

- A) Identifying habitual payment defaulters and circulating to the group.
- B) Educating about Spurious refrigerants to the trade members
- C) Trade dispute redressal

### **Meet and Greet Members :**

In order to know the members and have a comfort level amongst members of RATA, RRC Committee will meet one member every fortnightly at his / her office.

# RRC VADODARA EVENTS

S.NO	ACTIVITIES & EVENTS BY RATA VADODARA
1	SECRETS OF SELLING USING FACEBOOK ADS
2	CYBER SECURITY DURING COVID -19
3	LINKEDIN ESSENTIALS TO GROW BUSINESS
4	INCENTIVES FOR STARTUP IN GUJARAT
5	IMPORTANCE OF INSURANCE IN BUSINESS
6	TALK ABOUT PF/ESIC/GRATUITY AND BONUS
7	EASE OF DOING BUSINESS - COMPLIANCES FOR INDIAN ENTITIES
8	TRADING OLD SCHOOL VS NEW SCHOOL
9	DIGITAL MARKETING DESIGNS MADE SIMPLE
10	GAS CHARGING PROCEDURE IN AIR-CONDITIONING SYSTEMS
11	UNDERSTANDING REFRIGERANTS
12	ZERO COST SALES LEADS GENERATION STRATEGIES





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## MESSAGE FROM **INDORE RRC PRESIDENT**



**Mr. Amit Vijayvargiya**  
Air Shoppe

RATA Indore chapter is one of the best top six RCC since inception. We had started our journey in 2018 under the able leadership of Mr. Suresh Chouhan (Founder President) and Mr. Manmohan Singh (IPP).

RATA INDORE is always a pioneer in taking leadership in different ways.

For society year 2022-24, I'm holding the batten of RATA Indore committee as a president. We have chosen our theme name as **"AAKASH"**.

**"FLY WITH US HIGH ABOVE IN THE SKY"**.

A - ACCEPTANCE - Accepting the challenges.

A - ASSURANCE - Assurance for quality.

K - KNOWLEDGE - Educating and Learning.

A - AMBITION - Aiming high.

S - SUCCESS - Achieving the goals.

H - HOPE - To bring change.

### **VISION FOR TERM YEAR 2022-24**

As a president of RATA Indore, I wish to achieve new heights by following the Six pillars of our theme.

Membership: we are trying to achieve 130 member companies at the end of 2024.

We want to spread our wings to 2-3 new destinations of Madhya Pradesh like Bhopal, Jabalpur and Gwalior.

Programs : As a team we will bring a series of wonderful programs for education and learning of our esteemed members.

Since beginning we found that our traders members are facing difficulties attending the program because of their working times. We had started our journey with a focused program of Milo milao vyapar badhao. We have chosen Sunday as per their comfort.

We are also focusing on their day to day business difficulties and trying to solve with specialized program on GST, PF, ESIC, payment recovery, service training for their technicians, money management and investments tools etc.

Govt. Reach out:

We are planning to conduct a seminar on labour laws and billing methods. Our prime focus is to solve ambiguity of 18 or 28% on HVAC products and services with the help of our national leadership and a wonderful initiative has been taken by meeting of our finance minister Mrs. Nirmala Sitaraman. We are making every effort to make a representation of the GST challenges with our State Finance Minister

As a team we are trying to redefine the dynamics of trade. With our constant approach we will establish the name RATA - synonyms of trust and quality.

# RRC INDORE EVENTS

S.NO	ACTIVITIES & EVENTS BY RATA INDORE
1	LEARN ABOUT INSURANCE
2	EPF, ESI APPLICABILITY BENEFITS & FAQs
3	HOW TO MAXIMISE BENEFITS THROUGH BANKING
4	UNDERSTANDING PF & ESIC
5	MILO MILAO VYAPAAR BADHAAV



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## MESSAGE FROM **SURAT RRC PRESIDENT**



**Mr. Hiren Shah**  
Future HVAC systems

### VISION & MISSION

- To promote the organization & achieve optimum trade benefits.
- To develop knowledge for local manufacturing and develop products.
- To extend help to the members and share best practices that effect business.
- To establish life safety and security as an attribute to our business practices.
- Extending agenda beyond business and business opportunities for industry through specialised services and strategies.
- To maintain ethics & morals **"SAB KA SATH SAB KA VIKAS"**
- To address successfully resolve trade dispute within location and national level.
- Try to maintain profitability and maintain the price.
- Burning issues of OEMs. Not timely delivery of the materials and uncertainty of price increase and also not maintain dealership.
- To more commercial program and webinar like project, finance & loans, GST, income tax & insurance, MSME, Gems portal registration.

### TEAM RRC SURAT

- |                    |                    |                  |                    |
|--------------------|--------------------|------------------|--------------------|
| • HIREN SHAH       | : PRESIDENT -22-24 | • VINOD RANK     | : COMMITTEE MEMBER |
| • PAURUSH GHADIALI | : IPP              | • SANJIV SHAH    | : COMMITTEE MEMBER |
| • MANISH AVLANI    | : VICE PRESIDENT   | • RAHUL SHAH     | : COMMITTEE MEMBER |
| • PRAFUL GADHIA    | : SECRETARY        | • PANKAJ PAMBHAR | : COMMITTEE MEMBER |
| • RAJESH SETRUJA   | : TREASURER        | • ANUP TANDLEKAR | : COMMITTEE MEMBER |
| • PRIT SWAMI       | : COMMITTEE MEMBER |                  |                    |

# RRC SURAT EVENTS

S.NO	ACTIVITIES & EVENTS BY RATA SURAT
1	A LIFE TRANSFORMING SESSION BELIEVE IN YOURSELF
2	WEBINAR ON TREDs PLATFORM
3	TALLY FOR HVAC TRADE FOR BUSINESS OWNERS
4	TALLY FOR HVAC TRADE ON MOBILE APPLICATION
5	TALLY PRIME TRAINING
6	INTERACTION WITH MSME DEPARTMENT, GOVT OF INDIA
7	SANGATHAN KE SATH MUNAFA, AAPKI BAT RATA KE SATH
8	TRADERS MEET





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Head Office : Dadar West



## MESSAGE FROM

# RAJASTHAN RRC PRESIDENT



**Mr. Mohit Sharma**  
Across Engitech Pvt Ltd

RRC (Rata Regional Committee), Rajasthan started from Jaipur, but our vision is to involve all HVAC trades companies from all cities like Jodhpur, Kota, Bikaner, Ajmer, Jaisalmer, Alwar, Sikar, Jhunjhunu and will plan for more than 300 Companies in RRC Rajasthan.

We will engage with all the HVAC&R trade on one platform either they are Contractor, Consultant, Supplier or Manufacturer to overcome their business and financial problems like GST, Labour Law, Business Expansion, Bank Funding, business automation for day-2-day work.

We really want to solve trade disputes related to rates, payment disputes, OEM dependency, unethical practice at site work so that we can make HVAC industry a reputable business for our upcoming generation and make our upcoming generation primary interest to take forward legacy of HVAC business.

We will connect for advocacy of RATA in other associations like, Rajasthan chamber of commerce and industries association for maximum impact to our trade.

## RRC RAJASTHAN EVENTS

S.NO	ACTIVITIES & EVENTS BY RATA RAJASTHAN
1	FINANCIAL PLANNING AND HEALTH INSURANCE CONSIDERING PANDEMIC
2	REFRIGERATION AND AIR-CONDITIONING (RAC) DEALERS- JAIPUR
3	WEALTH CREATION IN THE ENTREPRENEURIAL JOURNEY BY RRC RAJASTHAN
4	DIAGNOSTIC TRAINING IN INVERTER AIR CONDITIONER





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SCAN TO SAVE



# TRADE DISPUTES AT RATA

## Mr. Paras Sirohia

RNC member in charge of National Trade Discrepancy Committee  
M/S Cruise Appliances Pvt Ltd

One of the biggest challenges that we face in our Industry is Trade disputes. These disputes can be genuine or intentional, in the long run they end up creating issues in the growth of the business especially affecting cash flow. At RATA we have effectively intervened to ensure such disputes are amicably resolved through discussion and mediation by fellow members of the association. Do visit our website [www.rataindia.com](http://www.rataindia.com) and check RATA newsletter that have highlighted such dispute cases within our trade.

### Here are a few scenarios that are the most kinds of disputes

- Supplies done payment long overdue
- Contract completed payment long overdue
- Material supplied not as per PO and dispute that has payments outstanding
- Contracts completed but not as per BOQ and Design and leads to disputes and payment outstanding
- Advances paid and material not supplied
- GST not paid on procurements done
- Customers engaging in frequent defaults and keep switching suppliers and contractors for their various requirements

To Resolve the same, RATA has the following methodology which has worked very well in resolving a number of disputes in the industry.

- RATA members will have to officially send the details of the complaint with another trade member or a customer in writing via email cc to another trade partner or an official letter copy to another trade partner. These requests will be accepted only from active RATA members. All such issues should be sent by email to [admin@rataindia.com](mailto:admin@rataindia.com).
- The same can also be couriered to the RATA official address at Mumbai. The cases of dispute should be older than a period of 12 months.
- The member needs to give complete detailing on the sequence of events with supporting documents like invoices, communication copies to substantiate his claims on the problem that he faces with the other member.
- The Trade Dispute Chair, representative from the RNC, will validate the submittals and claim made by the member.
- The RATA admin team on behalf of the Trade disputes chair will send out a letter to the party (even if not a RATA member) against whom the complaint has been made, requesting him to explain his stand. The party will be given two weeks to respond to the complaint.
- Based on the response received a dialogue is facilitated between the Member and the party through a offline / online meeting, written communications with an effort to resolve the issue amicably between the two parties.
- If the party does not respond a reminder email is sent informing that if he chooses not to respond the same shall be released as a case in our official newsletter to all members.
- Post discussions if no solution is reached, then the Trades Dispute chair by way of an approval in the following RNC meeting can take a collective decision on either dropping the matter or sending a communication to all members.
- The communication sent to members will not be judgemental or as a decision, it will only explain the case based on the submissions made by both parties, the efforts put by RATA.
- The information will be laid out in a manner that is fair to both the parties and leave the decision making for the members to decide.
- The communication in such cases is designed only to help the RATA members be aware of the issues before they engage in various business dealings on their own.



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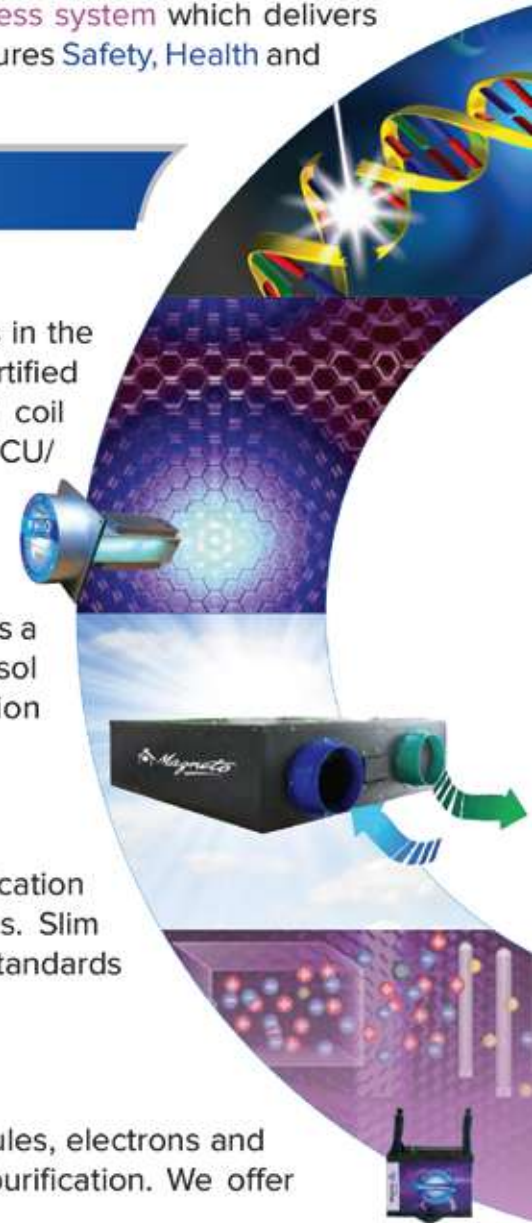
PHIO+ is also a hybrid active air purification technology that produces a family of highly Reactive Oxygen Species which reduces the bio-aerosol burden in the air, consequently, diminishing the cross-infection pathogen risks with particles reduction efficiency as well.

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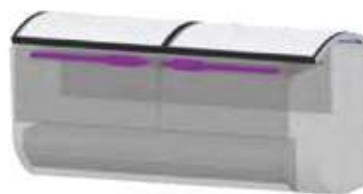
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Magneto Central Air Cleaner  
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- Energy saving benefits

## CERTIFICATION



**UL**  
1995



**UL**  
867





# RATA EVENTS

RATA does both online and offline events in various parts of the country , On an average there is at least one event every two days and online events can be accessed by RATA members across India . You can access all the online events by visiting [www.rataindia.com](http://www.rataindia.com) under the events section . Below are some of the events conducted from over 300+ programs done by RATA .

## LEARNING FROM OTHERS

24 Episodes of RATA Business Chunautiyan which shares stories of successful business owners sharing their experiences from their business on things that matter in our Industry .

## POLICY MATTERS THAT COULD IMPACT HVAC&R

Super 30 over 15 episodes in partnership with CEEW on matters that could impact HVAC&R business including legislation being proposed by the Government

## BUSINESS INFORMATION SESSIONS

Using GeM Portal, Details on how to build a business for Work from Home situation, How to Use Tally, Financial Management, Cyber Security, Understanding Refrigerants, Succession Planning, POSH, Insurance for Business, Different Types of Contracts, Updates on PF ACT, Stress Management, Wealth, Masterclass for Manufacturers, Treds platform, Labour Laws, Export Incentives, BIS notifications, UL Certification, Future of HR management

## EVENTS THAT MEMBERS USE FOR TRAINING THEIR STAFF

- Soft Skills training
- Using Tally for accounting
- Differentiating between Original and Spurious Refrigerants
- Winning in Selling
- Training on Electricals
- Importance of Personal protection equipments
- Project Management

## BUSINESS DEVELOPMENT EVENTS

Vyapar Sammelan

## NETWORKING EVENTS

- Chai Pe Charcha
- Members meet
- RATA Conclave

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- Ceiling Diffuser - Plaque Type
- Laminar Flow Diffuser - LFD
- Perforated Diffuser
- Jet Nozzle
- Spot Diffuser
- Drum Jet Diffuser
- Displacement Diffuser
- Circular Diffuser
- Continuous Slot Diffuser - CSF
- Jet Diffuser



#### DIFFUSER

- Butterfly Damper - BFD
- Volume Controls Damper - VCD
- Fire Damper - FD
- Pressure Regulating Damper - PRD
- Opposed Damper - ODS
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#### DAMPERS

#### LOUVERS

- External Louvers
- Sand Trap Louvers
- Gravity Louvers



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- Round Attenuator
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**HASMUKEH PATEL**  
(Managing Director)

# OUR AFFILIATIONS AND ACTIVITIES

RATA is associated with various trade bodies across India, we constantly engage with them on matters that are common to all MSMEs. Our effort is to explain the challenges our industry faces and engage with the government using the already established goodwill that these large trade bodies have established over the years.



**Mr. Amit Goel**  
Chair Business Reachout  
Edgetech Air Systems Pvt Ltd

S.NO	REGION	ASSOCIATION NAMES
1	Mumbai	Federation of Association of Maharashtra
2	Delhi	ASSOCHAM
3	Pune	Maratha Chamber of Commerce
4	Ahmedabad	Gujarat Chamber of Commerce & Industry
5	Vadodara	Federation of Gujarat Industries
6	Surat	The Southern Gujrat Chember Of Commerce And Industry
7	Bangalore	Federation of Karnataka Chambers of Commerce and Industry
8	Mumbai	IMC Chamber of Commerce and Industry
9	Hyderabad	The Federation of Telangana Chambers of Commerce and Industry
10	Kolkatta	Indian Chamber of Commerce



## Air Handling Units Calculation Software



### Environment

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**500-180000 CMH**

### Structure

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### Energy Saving

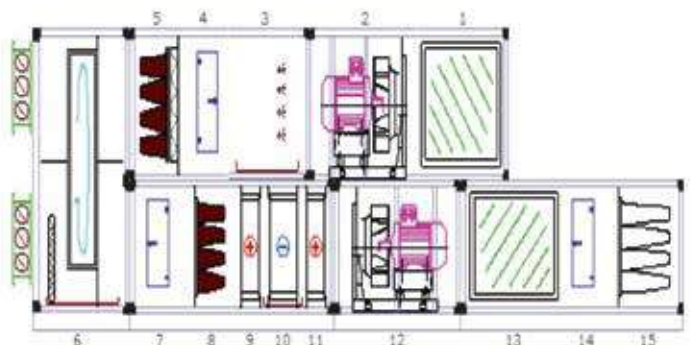
High efficiency ventilation section with electronic plug fans, with high available pressure and low energy consumption



### Indoor Air Quality

High efficiency filtration in compliance with the highest Standards

Possibility of high efficiency active polarization filters as an alternative to F filters  
Application in hospitals, laboratories and cleanrooms



# INDIA : STUDY OF THE FAMILY BUSINESS REPORT



Summarised and compiled by  
**Mr. Ajit Panicker**  
CEO NOVA HVAC Systems  
Pureblu Technologies

The Center for Family business and Entrepreneurship of SPJIMR, Mumbai conducted a survey on family managed businesses. Considering most MSMES in HVAC&R business are family managed we have made a synopsis of this study to give you a quick view of the learnings. We would recommend that you get a copy of the same through an online search and study the same in detail for deeper understanding which could help plan your businesses.

1. The smaller the size of the enterprise the greater the proportion of involvement of the founder and the immediate next generation.
2. A majority of the family businesses in India still continue to be largely closely held by the family.
3. Most of the family businesses are about 11-25 years since incorporation.
4. During 2021 - 2022 most family businesses reported either stability or an increase in various business parameters such as sales, market share, profitability, number of people employed, return on assets, return on equity and profit margin on sales. The overall dependence on external sources of funds also increased or remained stable.
5. The service sector outperformed the manufacturing sector.
6. More micro enterprises and small enterprises reported stable and increasing sales and profitability.
7. Though manufacturing enterprises reported greater decline in sales in comparison to service enterprises, almost 80% of both manufacturing and service sector reported stable and increasing profits.



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8. Expectations regarding growth and increased adoption of technology remained optimistic.

9. The family businesses surveyed gave high priority to values and a code of conduct. Most of the FBs surveyed (89%) reported the presence of clear values driving the family business, with 77% agreeing (strongly) that the FB had a clear written mission-vision statement. Active family members were involved in the mission-vision statement. However, most FBs reported no written values or code of conduct driving the business.

10. The major family-side events that the surveyed FBs reported as having occurred in the last year, FY 21-22, included:

- A) A written constitution being put in place.
- B) Professionals being terminated and replaced by family managers.
- C) Systematic family meetings being conducted to discuss family issues.
- D) A will having been prepared last year.
- E) A decision to constitute a Board of Directors, unrelated to the extended family.

11. The top ranked business priorities in the next year included 'growing the product portfolio through brand extensions' (35%). The FBs seemed to want to adopt relatively less risky avenues of growth rather than looking at investing in R&D, or diversifying into new age businesses.

12. The top ranked family priorities in the next year included 'to increase the involvement of the next generation in the management of the family business' (39.4%), followed by 'to create a family council or other forms of family governance' (25%). Succession planning, training women and other inactive family members in different aspects of the business did not feature high among short-term family priorities. Nor did getting a written will and sharing it with all family members.

13. FBs reported business challenges including Growing competition, Government Regulations, Lack of adequate finances, Lack of managerial skills for running the business, lack of marketing and branding skills and lack of bargaining power with suppliers.

14. The family challenges faced by the FBs included: Branding the family business, Lack of clear communication among various members of the family involved in business/inability to see eye-to-eye on crucial matters, lack of competent and/or interested successors to the family business, lack of a conflict resolution mechanism within the family business, and lack of a family constitution.

15. Of the FBs surveyed, most respondents cited 'being good at marketing' as the most important trait that should be considered for succession. 'Ability to lead and manage people' came a distant second.

16. A majority of the respondents stated that they would like to hand over the business to a next-gen family member.

17. The chief reasons for not letting go, as cited by the respondents were, lack of interest of the next-gen and lack of capability of the next-gen.



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# AMENDMENTS IN THE FINANCE BILL, 2023

## CONTRIBUTED BY CA JAY DEDHIA

### 1. RATES OF INCOME TAX

Few years back, government introduced “new tax regime” with new tax slabs and rates. Tax slabs are higher, and Tax Rates are lower in new tax regime. However, deductions and lot of other benefits cannot be availed in the “new tax regime”.

#### Comparison between the two regimes

##### Income tax slab rates:

OLD TAX REGIME		NEW TAX REGIME	
UP TO 2.5 LAKH	NIL	UP TO 3 LAKH	NIL
2.5 TO 5 LAKH	5%	3 TO 6 LAKH	5%
5 TO 10 LAKH	20%	6 TO 9 LAKH	10%
ABOVE 10 LAKH	30%	9 TO 12 LAKH	15%
		12 TO 15 LAKH	20%
		ABOVE 15 LAKH	30%

#### Benefits of old regime

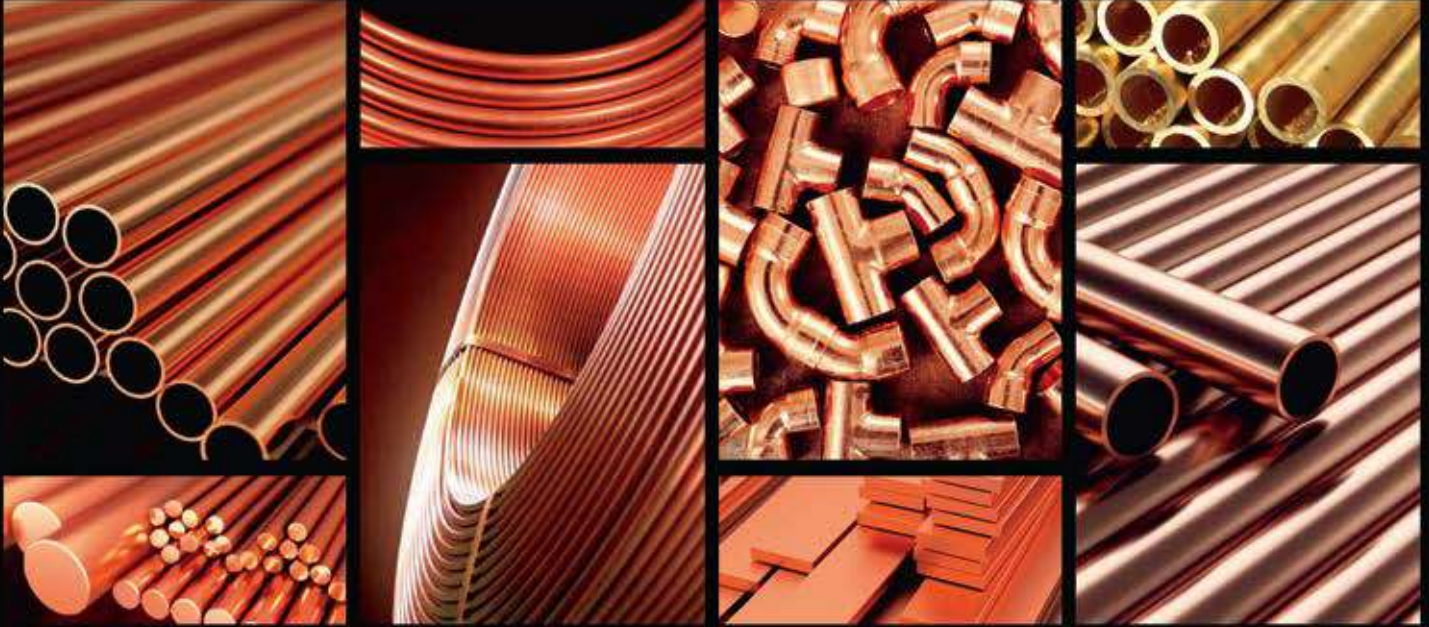
##### List of important deductions and exemptions allowed under the old regime:

DEDUCTIONS	EXEMPTIONS
Public Provident Fund	House Rent Allowance
Equity Linked Savings Scheme (ELSS)	Leave Travel Allowance
Employee Provident Fund	Leave Encashment
Life Insurance Premium	Food Coupons or Vouchers
Principal and Interest on Home Loan	Company Leased Car
Children Tuition Fees	Standard Deduction
Health Insurance Premiums	Uniform Allowance
Investment in NPS	Mobile and Internet Reimbursement
Tuition fee for Children	
Saving Account Interest	





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## Benefits of new regime

- Basic exemption limit increased to Rs. 3 lakhs from Rs. 2.5 lakhs under new tax regime with certain other change in slabs.
- Reduction of highest surcharge for income above Rs 5 crore from 37% to 25% under the new income tax regime.
- Standard Deduction extended to Salaried Class and Pensioners under new tax regime.
- Income limit for rebate under new tax regime increased from Rs. 5 lakhs to Rs. 7 lakhs.
- AMT will not be applicable if one opts for Section 115BAC.

## Standard comparison between New v/s Old Regime.

DEDUCTIONS INCOME	₹ 1,50,000	₹ 1,62,500	₹ 2,12,500	₹ 2,37,500	₹ 1,50,000	₹ 2,62,500	₹ 2,87,500	₹ 3,12,500	₹ 3,25,000	₹ 3,50,000	₹ 3,75,000
₹ 6,50,000	SAME	OLD	OLD	OLD	OLD	OLD	OLD	OLD	OLD	OLD	OLD
₹ 7,50,000	NEW	SAME	OLD	OLD	OLD	OLD	OLD	OLD	OLD	OLD	OLD
₹ 8,00,000	NEW	NEW	SAME	OLD	OLD	OLD	OLD	OLD	OLD	OLD	OLD
₹ 8,50,000	NEW	NEW	NEW	SAME	OLD	OLD	OLD	OLD	OLD	OLD	OLD
₹ 9,00,000	NEW	NEW	NEW	NEW	SAME	OLD	OLD	OLD	OLD	OLD	OLD
₹ 10,00,000	NEW	NEW	NEW	NEW	NEW	SAME	OLD	OLD	OLD	OLD	OLD
₹ 11,00,000	NEW	NEW	NEW	NEW	NEW	NEW	SAME	OLD	OLD	OLD	OLD
₹ 12,25,000	NEW	NEW	NEW	NEW	NEW	NEW	NEW	SAME	OLD	OLD	OLD
₹ 13,50,000	NEW	NEW	NEW	NEW	NEW	NEW	NEW	NEW	SAME	OLD	OLD
₹ 14,25,000	NEW	NEW	NEW	NEW	NEW	NEW	NEW	NEW	NEW	SAME	OLD
₹ 15,00,000	NEW	NEW	NEW	NEW	NEW	NEW	NEW	NEW	NEW	NEW	SAME



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## 2. PRESUMPTIVE INCOME

PARTICULARS	SECTION 44AD	SECTION 44ADA	SECTION 44AE
Applicability to persons who in a engaged in	Resident Individuals, HUF, Partnership firms (not LLP)	Medical, Accounting, Legal and man more	Plying hiring or leasing of goods carriages and has not more than 10 vehicles
Limitation	Turnover should not exceed Rs 2 crore (increased to 3 crore if the cash receipts is less than 5% of gross receipts)	Gross annual receipt should not exceed Rs 50 lakh (increased to 75 lakh if the cash receipts is less than 5% of gross receipts)	For heavy vehicles Rs. 10,000 per month per ton of vehicle Other than heavy vehicles Rs 7,500 per month per vehicle
Computation	Computed at the rate of 6% of Turnover (Amt received in Bank) and 8% of T/O (Amt received in Cash) during the year	Computed at the rate of 50% of the total gross receipts of profession year	Person should not own more than 10 goods vehicles at any time year

Examples:

NATURE	BUSINESS	BUSINESS	BUSINESS	BUSINESS	BUSINESS	BUSINESS
TURNOVER	1.5 Crore	2.5 Crore	3 Crore	40 Lakh	70 Lakh	75 Lakh
CASH RECEIPT	50 Lakh	50 Lakh	15 Lakh	25 Lakh	3.51 Lakh	3.75 Lakh
ELIGIBILITY	Yes	No	Yes	Yes	No	Yes

## 3. DELAYED PAYMENT TO MSME NOT ALLOWED AS EXPENDITURE.

Any sum payable to micro or small enterprise beyond the time limit specified under section 15 of MSME Development Act, 2006 to be allowed as deduction only on actual payment.

Examples:

DATE OF INVOICE	Prior to 15-02-2024	Prior to 15-02-2024	31-03-2024	31-03-2024
DATE OF PAYMENT	Upto 31-03-2024	After 01-04-2024	15-05-2024	After 16-05-2024
AY 2024-25	Allowed	Disallowed	Allowed	Disallowed

Note: this is applicable to everyone so if SME A is making the payment to other SME B and if there is a delay beyond the specified time limit, this expenditure will be disallowed to SME A as well.

Also, this is applicable to all the business whether registered as MSME or not.



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4. Relief to start-ups (eligible u/s 80IAC) in carrying forward and setting off of losses has increased from 7 Years to 10 Years Period of Incorporation of eligible start-up u/s 80-IAC has extended to 1st day of April 2024.

5. New Manufacturing Co-operative Society set up on or after 01.04.2023, which commences manufacturing or production on or before 31.03.2024 and does not avail of any specified incentive or deductions, may opt to pay tax at a concessional rate of 15% for assessment year 2024-25 onwards.

## **Changes in GST**

### **6. Change in the manner to address non-payment of consideration to the supplier within 180 days**

If a buyer of goods or services fails to pay the seller within 180 days of the invoice date, the buyer will have to pay back the Input Tax Credit (ITC) claimed on that invoice amount, along with interest under Section 50 of the GST law instead of adding it to the output tax liability of the recipient.

Further, the recipient can re-avail the ITC after paying the consideration to the supplier Since it has been proposed to link the proviso to Section 50, interest shall be applicable only if the ITC has been utilized.

### **7. No ITC on expense incurred towards Corporate Social Responsibilities.**

Previously, the Authorities of Advance Ruling (AAR) had issued contradictory rulings on the eligibility of Input Tax Credit (ITC) for expenses related to Corporate Social Responsibility (CSR). To resolve this confusion, a new clause (FA) will be added to Section 17(5). However, if this change is implemented retrospectively, companies may suffer the loss of ITC on mandatory CSR expenses if they had previously relied on AAR rulings that favored the taxpayer.

### **8. Insertion of time limit of 3 years for filing certain returns under the GST law**

Change have been introduced in Sec 37, 39, 44 & 52 dealing with the provisions relating to GSTR – 1, GSTR – 3B, GSTR – 9 (Annual Return) & GSTR – 8 (return filed by ECO). There is an amended to restrict late filling of the returns by putting a capping of three years from their respective due dates.

### **9. Removal of provisional ITC concept from refund related provisions**

Under the current GST framework, when a taxpayer applies for a refund of the Input Tax Credit (ITC) accumulated in their electronic credit ledger, the concerned tax authority may provisionally sanction a refund of up to 90% of the claimed amount less the estimated amount of provisional ITC, before issuing the final order of refund. However, to simplify and expedite the refund process, the Government has proposed to amend section 54(6) of the GST Act and remove the concept of provisional ITC. This would enable the tax authorities to provide a refund of 90% of the claimed amount, without considering any provisional ITC.



Ramesh Dudhoria

Yash Dudhoria

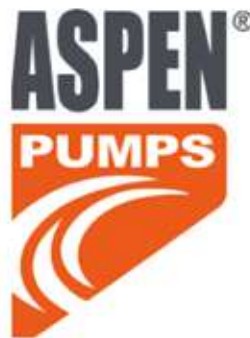


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Rakesh Dudhoria

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## **10. De-criminalization of certain offenses and reduction in compounding fee**

Section 132 will undergo the following amendments:

The offenses of obstructing or preventing an officer from performing their duties, tampering with or destroying material evidence or documents, and failing to provide required information or providing false information will be decriminalized.

The minimum threshold for initiating prosecution will be increased from 1 crore to 2 crores, except in cases involving the issuance of an invoice/bill of supply without providing goods/services.

Section 138 will be amended to decrease the specified percentages for the minimum and maximum limits of compounding fees from 50% to 25% and from 150% to 100%, respectively.

## **11. Consent - based sharing of information furnished by the taxable person.**

New section 158A has been inserted for sharing of details/information (obtained during following compliances) with other systems based on the consent obtained from the supplier or the recipient, as the case may be -

- Application for GST registration
- Furnishing GSTR – 1, GSTR – 3B, GSTR – 9, E-way bill
- Such other details as may be prescribed

More clarity is required in this regard as the manner and conditions to share such information are yet to be notified by the government.

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# RATA CONCLAVE

The largest gathering of over 300+ business owners was held in Delhi. This event showcased the collective aspiration of the trade to resolve issues that face them and also an intent to collaborate and grow together.

Key Note Address by

## Mr. Kanwaljeet Jawa

President - Refrigeration and Airconditioning Manufacturers Association



## Interactive Workshop on key challenges in HVAC Industry

The discussion was lead by **Mr. Sachin Maheshwari** who set the tone for detailed discussions among members on four key areas in the HVAC&R trade.

1. **Mr. Nishant Gupta** summarised the discussion on emerging and untapped growth opportunities in the Industry.
2. **Mr. Sandeep Sekhani** summarised the discussion on cash flow challenges and best practises within the industry .
3. **Mr. Yogesh Thakkar** summarised the discussion on the statutory compliances for various business
4. **Mr. Lavinder Duggal** summarised the discussion on the HR practises and challenges within the industry.

A detailed action plan from the above were drawn which is being looked into by the new committees across India.







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# RATA ENGAGEMENTS

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## HVAC Manufacturers Forum

**The discussion among Manufacturer forum members during the RATA Conclave concluded with the following areas to deliberate and work on**

- Continue to focus on MSME rights - 45 days payment & Collateral free loans.
- Focussed Group for Exporters - Chaired by Varun Pahwa
- Focussed Group driving Certifications & Lab Testing - Chaired by Amit Goel.
- Feedback from members to drive D & B Trade Exchange Program, for customer credit rating.
- More Buyers and Sellers meet. Members to actively participate in Vyapaar Samelan.
- Empanelment of Business Experts & Consultants
- Further Webinars & Events. Members to provide feedback on whatsapp group.
- Relevant Govt department connections, to benefit MSME's.



**Mr. Sachin Maheshwari**

Chair - RATA Manufacturers Forum  
Caryaire Equipments India Pvt Ltd



## HVAC Contractors Forum

**The discussion among contractors forum during RATA CONCLAVE concluded with the following key objectives :**

- Standard Tender document with all commercial terms & conditions to be prepared & endorsed by RATA and taken up for implementation by all members.
- Identify contracting companies in all regions and make them RATA members - more the numbers – greater the strength.
- Organize training sessions on HR good practices and policies to build stronger organizations and attract / retain talent.
- Organize programs on Financial Literacy – Credit risk management / Bad debts recovery / Internal company policies and good practices / Cash flow management.
- Organize programs on GST compliances / regular updates on all changes.
- RATA website to have Price Movement charts of select items to support companies to ask for price escalations.
- Grading / Licensing of Contractors – to be discussed.
- Upgradation of workforce by education tools and training on all aspects.
- Organize programs on Insurance options / policies / coverage specifically for projects.
- Training sessions around safety at work sites.
- Organize city / region wise meetings of contractors on a regular basis.



**Mr. Vishal Kapoor**

Chair - RATA Contractors Forum  
Meho-HCP Air Systems Pvt Ltd







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# TRADERS AND DEALERS FORUM

**Mr. Paras Sirohia**

Chair - RATA Traders & Dealers Forum  
M/S Cruise Appliances Pvt Ltd

## The discussions during the RATA CONCLAVE summarised the following actionable points

- Statutory Consultation & Certification - Trader's need consultation in areas such as GST, Income tax, ESI & PF, Labour laws, professional tax, Digital Signature, Weights & Measures. They also need help with certification such as ISO, MSME, EEPC etc.
- Business Reference – asking about a potential customer's / client's credibility without the fear of loss of sale.
- GeM Portal – with the government making its procurement policies more streamlined and transparent there is an absolute need that all of us know how to use the GeM portal.
- Manpower – As traders we need to understand the importance of training our resources.
- Refrigerant Storage & Refilling.
- Introduction of Gen Next in the business.
- The threat of E- marketplace in our industry and how to prepare for the same.
- Deliberate on dealing with OEMs – a difficult challenge or a fantastic opportunity.
- Forward / Backward integration of our businesses.



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# DIGITISATION CHALLENGES FOR SMALL BUSINESSES IN HVAC&R



Authored by

**Mr. Ajit Panicker**

CEO NOVA HVAC Systems

Pureblu Technologies

Transforming your business and aligning it with the various digital solutions have been a challenge for small businesses in HVAC&R, Here are some of the Frequently asked Questions

## **1. Should I go for Onsite Software or Cloud based systems?**

Cloud based systems are extremely safe and are the way forward for all companies. They are secure, ask the supplier and find out where the software is hosted. Amazon AWS, Google Cloud, Microsoft Azure etc are some of the most popular cloud hosting companies. The advantages of cloud is it reduces your initial costs of using the software and can take annual subscription costs which helps you to change a software if you find a better software at a later date. You don't have to be worried about creating infrastructure and managing servers, backup and security around it. Moreover you now have the advantage of accessing data from anywhere and low cost laptops for your team can bring down overhaul IT hardware costs and the recurring services costs for the same.

## **2. Should I go for an ERP?**

If you are sure you want to automate the entire business and have a team that is used to working in a process, you should consider an ERP. However in most small businesses it's been noticed that processes are not well documented and there is a certain comfort of the team with certain existing softwares especially in the use of Tally. An ERP implementation could become an issue in these cases and at times may work out to be expensive for the nature of business. The right way is to identify which are the problematic areas in your business, mainly departments and identify readily available software that can take care of your requirements.



### **3. I never found a software that can take care of all my requirements hence I want to build one myself.**

Softwares are expensive to build and technology is constantly changing. If this is not your expertise you should not venture into developing your own software. While evaluating a software, identify which software can address 80-90% of your requirement, change your method and process to adapt to a new process to implement the software you have chosen. If you have doubts check where this software is being used in a similar business like yours and if the feedback is good get started.

### **4. My team is very low skill and does not accept any adoption of new softwares hence don't want to adopt digitisation?**

Digitisation is a cultural shift that has to be led by the owner through sharing of the benefits of adopting technology. Software is only a tool for digitisation. At times the owner needs to enforce and ensure the same is implemented. Over the years it's seen that owners who use the software themselves and review with the team using the software have high probability of adoption within the company irrespective of the skill sets of the team. Always remember no one taught your team how to use Whatsapp, Facebook, Google. Most good softwares is all about practice and learning from each other.

### **5. We have managed this business successfully for so many years we don't see the need to adopt any software.**

Any business requires to increase productivity, customer experience and reduce costs, technology is a tool to help achieve these. Companies who adopt technology have reduced manpower costs, ensured transparency, lesser people dependent and process oriented and growth of their business.

### **6. Its difficult to use so many softwares for one company.**

Digitise gradually department wise, if you use cloud based applications eventually you will see all these different softwares will start communicating with each other. In the long run you will have a technology platform which will help you change and scale as new technology develops which could be difficult when you have to migrate your entire company from one single solution provider. It distributes your data and long term interests among various providers.

### **7. What kind of hardware investment is required to deploy softwares for my company?**

If you choose cloud based softwares your hardware costs go down considerably, take laptops with specs like I3 6th Gen / 250 GB SSD / 4GB RAM with Windows 10 which is good enough for your team to work on efficiently. Take an internet connection in your office with minimum 100GB speed (usually these are shared speeds and very few service providers can give a consistent speed ). As for Mobile phones for your team to work on the GO or use apps, a smartphone min Android 9 with 4GB RAM 64 GB internal storage with a 4G network connection.



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