



Confederation of Indian Industry

125 Years: 1895-2020

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# COVID-19

IMPACT ON INDUSTRY AND THE ECONOMY

ACTIONS NEEDED TO SUSTAIN CONTINUITY

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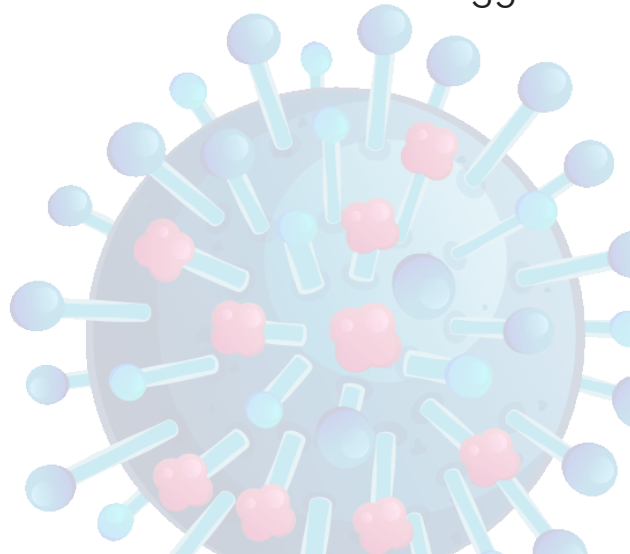
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# Regulatory and Compliance Recommendations as on 4 April 2020

# ECONOMIC IMPACT OF COVID-19

## RECOMMENDATIONS ON EASE OF DOING BUSINESS

The outbreak of the novel Coronavirus (COVID-19) pandemic and subsequent lockdown have posed several challenges for the Indian industry, which include liquidity crisis, lack of manpower and disruption of business operations; affecting continuity and sustainability of businesses. Virtually all major sectors of the economy such as aviation, hospitality, automobiles, real estate, construction, steel, and energy, among others, are facing the brunt of the pandemic.

While little can be done to avoid the damage to the economy, the government and various regulatory bodies in India are working in a war footing manner to minimize the negative impact of the pandemic on several fronts, including the functioning of businesses. They have allowed critical sectors of the economy, like goods transport, food processing, pharmaceutical raw materials, petroleum etc., to continue functioning. With a view to reduce the regulatory burden on firms, compliance requirements for businesses have also been cut down and rationalised drastically in several areas. The authorities have been introducing specialised policies and relaxations for MSMEs, which have been one of the worst hit by the pandemic. Measures are being undertaken to reduce the borrowing cost and increase availability of credit to reduce cost of capital in this challenging time. Initiatives such as these will go a long way in ensuring sustainability and continuity of businesses during and post COVID-19.

CII has extended its full support to the government in minimizing the adverse effects of COVID-19 on the industrial and economic health of the country. Among various initiatives, we have started collecting regular feedback from industry across India and sharing it with the government

for consideration. Several of our recommendations have already been considered favourably by the Central government, RBI and various state governments.

The present note is an endeavour to provide an update on doing business issues at a time when the situation on-ground is changing rapidly. In an effort to move quickly towards new normalcy during the lockdown period, issues are being resolved speedily by the authorities, while certain others are still pending for attention, which the present note attempts to capture. The note is based on the feedback from industry of numerous nature and types located in different parts of the country and covers wide range of areas of ease of doing business, and therefore, recommendations pertain to several authorities, including Central ministries, state governments and RBI.

## **KEY ISSUES / RECOMMENDATIONS**

### **1. Bottlenecks in transportation of essential commodities**

While the government has permitted the suppliers of essential commodities to operate during the lockdown period, necessary measures need to be taken to ensure the smooth transportation of essential goods and their raw materials in transit. The following steps maybe considered:

- All states should accord the highest priority to easing the bottlenecks in transport of essential and related items.
- Trucks carrying essential goods should be prioritized for clearances at check-posts and subjected to checking only randomly. A sticker 'Essential commodities' could be displayed on their windshield for easy identification.
- Due to shutdown of roadside food eateries (Dhabas, Restaurants etc.), there is a challenge of availability of food for drivers on

the route. Government should make arrangement of food and drinking water on highways at reasonable prices.

- There is an acute shortage of truck drivers. Efforts should be made to ensure sufficient availability of drivers, while ensuring that their health safely is not compromised at any cost.
- To ensure availability of loading staff for trucks, the authorities may instruct transport companies to issue authorization letters (including name, address, phone number etc.) to select personnel confirming that they will be traveling strictly for the purpose of loading / unloading of trucks.

## **2. Facilitating trading across borders**

- With a view to ensure easy clearance for traders, all Bills of Entry (BoE) of status holders, manufacturers, regular importers to be facilitated on a timely basis.
- There are enquiries for import of items such as protective gear, isolation chambers, and other instruments to set up for emergency by chartered cargo flights. Standard Operating Procedure (SOP) for such clearance at the main airport should be issued, facilitating approvals from local administration.
- Customs, Port Terminals, Container Freight Stations (CFS) are facing difficulty in clearances of even essential commodities due to lack of availability of drivers, forklift/top lifter crane/kalmar operators, labor etc. Staff under this category to be facilitated for reporting with necessary health precautions.
- Encourage better coordination between local administration and police to allow free movement of items in nature of essential export and import.

- All exports shipments of essential and emergency commodity, which are self-sealed by E-Sealing provision of the Customs, should be considered as direct Let Export Order and should be allowed Direct Port Entry at Nhava Sheva (Mumbai). Currently all such containers are routed through parking plaza with a lot of human interaction.
- Trade financing is getting impacted due to restrictions being faced in physical submission of documents to bank. Allow businesses to submit the necessary documents online for this purpose in a secured manner.
- Instruction should be issued to agencies (Port, Airports, CFS etc.) to waive off Demurrage / detention charges for consignments stuck up in their premises during the lockdown period.
- The expiry time period for both import / export obligations for licenses on account of Advance Authorization (for Raw Material) and EPCG (for machinery) may be automatically extended by 6 months. This is essential given the disruption in global supply chain.
- Shipping liners, CFS, Freight forwarders should be made operational at all ports / airports during the lockdown period.
- Transporters / CHA, CFS etc. personnel should be provided with vehicle movement pass.
- Adequate customs officials should be made available at the port including Normal Customs for Gate Entry into the port and surveyor should be available to survey the container before lifting.
- CFS / Empty yards should be operational so that they can survey the container and take delivery.
- While government has emphasized on continuity of ports and supply chain, challenges are being faced from local officials and

police which keep stopping trucks and staff from reaching ports / container handling facilities etc. Local officials and police need to be instructed to interpret the rules properly, while maintaining balance between keeping supply chains running and meeting the safety requirements.

- PGAs (Partner Government Agencies) should be allowed to function 24/7, especially Assistance Drug Controller (ADC), which is critical for clearance of COVID-19 testing kits, medicines, medicine raw materials, API, medical equipment like ventilators, etc.
- In view of suspension of operations due to current lockdown, organizations are unable to send the export documents for the consignments exported over the past few days. Hence, the government should allow operation of some courier companies to deal with exigencies.
- There are some items which are imported without payment of customs duty on submission of bond with the Customs authorities. Due to sudden announcement of lockdown and suspension of operations, submission of bonds by the importer to Customs would get delayed.
  - Government may allow clearance of such consignments on provision basis to be regularized by submission of bond subsequently.
  - Similarly, bond limit available with Customs Authorities of one port should be allowed to be utilized for import of consignment at some other port as the importers are facing difficulties in submission of fresh bonds due to lockdown.
- Currently, the interstate borders, which are closed to road traffic, should be opened for easy passage of vehicles carrying consignment.



- The last mile connectivity of railways needs to be improved.
- Following are some key issues being faced at Nhava Sheva Port, which need to be resolved:
  - Container Freight Stations are open, but insufficient movement of cargo is possible as labour, surveyors & CFS staff are short in numbers. Workers are facing difficulty in reaching to CFS because of curfew restrictions.
  - Port terminals are operational, but lack movement of containers due to lack of manpower and transportation facilities.
  - Movement of cargo from factory to CFS is also being delayed as interstate borders and inter-district borders are sealed.
  - Customs are available with minimal staff.
  - Cargo in transit is being halted by local authorities / police, facing great difficulty in reaching Nhava Sheva.
  - The activities of export carting, export stuffing, or warehousing have been virtually stalled.
  - Empty containers are not being released due to shutting down of container yards/depot.
  - There is an acute shortage of workers at ports. The Panchayats and police staff may be instructed to allow staff to get to work without any harassment
  - Tahsildar / Gram Panchayat in certain pockets have issued directives to CFSs to close down their facilities and are advising workers not to report for work.
  - There has been a huge exodus of TT drivers who have fled to their hometowns.

- With curfew across the state and sealing of district borders, several TTs are stuck at various locations, causing shortage.
- The following measures at pan-India level need to be taken to smoothen the functioning of the customs:
  - Order must be passed to direct shipping companies not to charge detention and demurrage charges during the lockdown period, as notified by DG Shipping.
  - No Ground rent must be charged by CFS.
  - Shipping companies may be asked to accept e-documents and not insist for originals / endorsed B/L during the lockdown period.
- The government may allow seamless movement of IT cargo from airports to respective companies and cancel demurrage charges at airports for next 3 months. Ministry of Civil Aviation has now announced 50% waiver, which should be increased to 100%.

### **3. Widening of government's support to workers**

CII welcomes government's move to contribute 24% Provident Fund (PF) for the next 3 months for establishments, which have 100 employees and 90% of them earn less than Rs 15,000/. However, the scope of this scheme needs to be enhanced by covering all employees who are earning up to Rs 25,000/ per month, irrespective of their constitution in total employees.

### **4. Poor network connectivity**

The sudden lock down has resulted in increase in demand for the public internet as more people are working from home now. This has led to congestion to the wireless networks of the service providers with several employees reporting low network coverage and slow

bandwidth. Here are specific suggestions, which would help address the network and bandwidth issues:

- Making available additional wireless spectrum for Telecom Service Providers (TSPs) for a temporary period (3-6 months). Recently, FCC in US also allocated additional spectrum to TSPs to meet additional demand arising out of Covid-19 situation.
- Making available additional high capacity backhaul to meet high traffic demands.
- Allowing hassle-free movement to technical and customer care staff to enable them to reach the site/ workplace.
- Enabling and test ICR amongst all operators as a back-up in case of any cluster outage for any operator.
- OTT video streaming platforms may be directed to undertake measures like switching off HD content to ease the pressure on network infrastructures. This can help improve better functionality of the internet for end users as home during this crisis times.
- Enabling more WiFi Hotspots by the TSPs to increase the internet penetration.
- Fast track process for importing necessary hardware needed to increase the network capacity should be introduced
- Co-ordination with Tier 1 and Tier 3 service providers to collaborate to ensure last mile connectivity.

## **5. Transfer of technology to industry**

Many educational and higher centres of learning are developing medical equipment and products, such as low-cost test kit for the virus, and high efficacy sanitizer, which may prove to be useful during this critical time. They may be requested to transfer this technology to the industry on a royalty basis.

## **6. Facilitate seamless Banking services**

- MSMEs have been permitted additional 10% working capital loan, which should be increased to 25% for a limited period 3-4-month time, without the need for additional collaterals or securities, provided 80% of the proposed limits are backed by value of the stock receivables.
- Allow skeletal staff in banking and financial services to temporarily work onsite up to 10 April 2020 to complete international client obligations like book closure and regulation filing.
- RBI has significantly reduced the interest rate and increased the liquidity in the systems. Commercial Banks and NBFC should be asked to pass on the full benefits to borrowers immediately.

## **7. Expedite payment to MSME / ancillaries**

- The large customers of the MSMEs may be requested to help their vendors with an interest-free advance of one-month sales (based on the last 12 months average) to help them mobilize raw-material and hold inventory.
- Cash receivables to companies have gone down. Government payments are also delayed. State/Central government should make payments to MSMEs at a faster pace in order to facilitate cash flow to the companies involved in essential commodities.

## **8. Ease GST compliance and cost**

- All Companies (registered) with turnover of less than ₹5 crores may be allowed to file the relevant GSTR1 forms on a quarterly basis.
- Provide temporary relief in GST rates in some cases (eg., items of major consumption by poor section), for a period of 180 days, in order to revive consumption.

- Hand Sanitizers are unaffordable for the common people. 18% GST levy makes it even more expensive. Reduce GST rate to 0% temporarily so that people can use it and protect themselves better in the current situation.
- The government may consider providing auto extension of e-waybills for all the trucks carrying raw material and finished goods, which have got stranded at various locations due to sudden implementation of lockdown in the country. The expiry of such e-waybills should not be treated as violation of statute and the suppliers/purchaser should not be penalized.
- In view of the current lockdown, the assesseees are unable to process the bills of service providers for payment. Accordingly, there is a possibility of a lot of assesseees being unable to meet the GST payment under reverse charge within 60 days. For services availed in February-April, 2020, additional time of 60 days (over and above the original 60 days) may be allowed to the assesseees for discharging GST liability under Reverse Charge.
- Given the current situation, many small vendors will find it difficult to manage their businesses and may resort to non-payment of GST collected from the buyers. This has a risk of loss of input tax credit to the buyer. Therefore, GST Council may allow companies to make payment of GST on behalf of the suppliers to ensure compliance and avoid risk of losing input tax credit and working capital blockage.

## **9. Relief in electricity bill and compliances**

State governments should allow companies to pay their electricity bills for the month of March and April till 30th May 2020, without any late payment charges. Further, no fixed electricity charge for April should be levied on industry and traders. They may be charged only for their actual electricity usage.

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## **10. Allow Critical personnel to commute without hassle**

- The government should also provide e-passes for the movement of vehicle for the employees of the manufacturing units involved in ‘continuous process’.
- Staff of companies providing essential goods and services and their raw material should be provided with curfew passes expeditiously on a priority basis.
- Issuance of all passes should be online and done in a time-bound manner.

## **11. Expediting the process of approval from state governments**

Certain sectors requiring continuous process have to obtain approval / permission from their respective state governments for continuing operation. These may include sectors like Oil Refineries, Petrochemicals, Food, Pharmaceuticals, Fertilizers, Fire & Safety, among others. Such approvals must be granted online within 8 working hours of the application.

## **12. Extend timeline for filing all statutory returns**

With businesses at all scales, especially MSMEs, struggling due to the pandemic, the government should extend the timelines for payment of all statutory returns, such as ESI, EPF etc by at least 3 months. This will allow firms to deal with liquidity crisis in a more sustainable manner.

## **13. Enhance Validity of licenses / approvals / NoCs**

- Many businesses are approaching the expiry of various licences / approvals / NoCs / clearances, requiring renewals. The government should allow the firms to operate with the previously granted

approvals for a period of next 6 months, especially for sectors such as automobiles, construction, electronics, among others which have been affected adversely. The approvals include certification for boilers, inspection related approvals under various Labour Acts, Consent to Establish (under Water & Air Act) License, Consent to Operate (under Water & Air Act) License, Change of Land Use License, Factories Act License, Shops & Establishment Act License, among others.

- Extend the validity of existing operating licences of critical permissions / licenses / NOCs (like Trade License, health, excise license, shops & establishment, various NOCs, license for signages etc.) of retailers, restaurants and shopping centres for an interim period of minimum 6 months. Most government departments are working with low headcount and renewal process requires massive paperwork, administrative support, time and payment of annual fee.

#### **14. Extend timeline for filing appeals**

Due date for filing appeals for matters under litigation should be extended by up to 60 days post lifting of lockdown order and resumption of operation.

#### **15. Extend timeline for payment of local tax / duties / charges**

Due date for payment of local levies and taxes, including pollution tax/water charges/electricity duties / municipal taxes etc., may be extended and additional 60-day time post resumption of operation should be allowed to all assesses.

## **16. Extend timeline for filing of labour law compliances**

Extend timeline for all labour and employment procedural compliances, like filing of annual / monthly / quarterly returns under all labour laws to 30th June 2020.

## **17. Encourage non-cash transactions**

Cash transactions in current environment expose parties on both sides (sellers as well as buyers) to a high degree of risk of virus infection and affect the doing business. It is, therefore, important to encourage the use of cards and online payments for making transactions. This may be achieved through:

- Increased limits on credit cards / debit cards for online usage.
- All cards, newly issued or re-issued, should be activated with contactless transaction options.
- Transactions up to Rs 5,000/- may be considered without pin as opposed to the current limit of Rs 2000/ to avoid the need for physical contact with POS device.
- Where the POS does not have the facility of processing contactless transactions, there should be no need for entering a PIN in a dip transaction, for whatever limit is set for contactless non-PIN transactions. This would also thus prevent contact with the POS device.
- All cards, newly issued or re-issued, should be activated for online transactions immediately by default for domestic transactions with an option of the customer only calling to opt-out.





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# Sectoral Recommendations as on 4 April 2020

# Sectoral Recommendations: Aviation

## Impact of COVID19 on Airlines

Whilst the entire Country is under an Unprecedented Lockdown of next three weeks till 14th April, 2020 and entire Schedule passenger Operations of all Airlines in India has been suspended, all Airlines are undergoing a turbulent and unexpected phase never seen in history of Indian Aviation. The Global Pandemic has claimed lives of thousand and now the ongoing Pandemic has created a domino effect on Operations, planning, future operations and sustainability of the Airlines, impacting livelihood of several Personnel employed directly or indirectly by Airlines.

In the last one month, over 600 international flights to and from India have been cancelled for varying periods. Close to 500 of these were by foreign carriers and the rest by Indian operators flying overseas. Now with the shutdown of domestic routes, the Indian aviation sector is looking towards Government of India with a great hope and seeking for contingency funds and temporary bailout packages to financially support the aviation sector. The severity of the disruption, which the Indian aviation industry is experiencing, will have an impact that is felt well beyond FY2021, unless the government is able to provide quick and meaning full support.

### Challenges:

- **Negative impact on the financial state of the industry:** Aviation sector in India has already been negotiating numerous challenges in the past few years like: Constrained infrastructure, higher input costs, taxation etc. Now with the outbreak of the Coronavirus COVID-19, the skies have become gloomier for aviation players from India. The weak demand to and from the Coronavirus affected countries has directly impacted travel and now with the complete lockdown in

the country cancellations & consequent underutilization of aircraft has had a further negative impact on the financial state of the industry.

- **April-June quarter will be a washout:** The April-June quarter, traditionally one of the stronger quarters of the year for Indian airlines, is increasingly looking like it will be a washout. This will have consequent implications for Q2 (usually the weakest quarter) and for the rest of FY2021. The severity of the impact could possibly lead to a structural reset of the airline sector in India, with a strategic shift in terms of traffic growth, fleet expansion, pricing, costs and business models
- **Huge Revenue Loss to dependent sectors such as:** Tourism, Hospitality, Restaurant and Logistics: Tourism, hospitality, aviation, transportation and restaurant businesses have ground to a halt nationwide as India braces up for the third stage of the potentially intense coronavirus outbreak. While hospitality is projected to report over Rs 30,000 crore of loss of revenue during 2020, India's aviation sector will report losses in excess of Rs 8,200 crore in the coming quarter as international and domestic flights stay grounded. Tourism sector which accounts for 10 per cent of India's GDP is bleeding with growing visa restrictions and new travel advisories coming into play. Suspension of visas from all countries to India and with India's complete lockdown it is expected to have a substantial impact on the foreign and domestic tourist arrivals in the country
- **Huge Burden of payments to Airports:** Payment to Airports like : Airports Authority of India (AAI) and other private airports towards paying Interests, Compound Interest on delayed payments even beyond one day of payment date, penalties which if rounded off comes to approx nearly 23-28% of the Actual Rentals for Non-Aero, Rentals and Allied services. This has put up a huge sizeable burden on Airlines.

- **Worldwide capacity reduction and declines at all key cargo airports:** Global cargo capacity reductions are a reality at this point, transatlantic trade lanes are showing significant declines. Europe – USA belly capacity has dropped by nearly 90%. Widespread travel restrictions in the Middle East have reduced capacity largely to freighters in markets across the region. Emirates, the Middle East’s largest airline has cancelled most passenger flights. India’s ban on International and domestic carriers will significantly impact capacity to/from India.
- **Both domestic and international traffic could decline by 30-50% in FY2021:** Although the duration of the lockdown is as yet unknown, if the first quarter is subject to continued and extensive disruption, with a rolling impact on the remainder of the year, it is possible that both domestic and international traffic could decline by 30-50% year-on-year in FY2021

## Recommendations:

- It is important to look at avenues to reduce overall Operating Costs, therefore:
  - **Parking and landing fees should be waived off along with royalties** to the airports for using the infrastructure. A 100% waiver of parking and housing charges for the duration of COVID-19 (minimum of 6 months). This is particularly important as airlines have to ground aircraft to cope with the drying up of air travel demand on several international and domestic sectors.
  - **ATF should be brought under the ambit of GST** as for any airline in India, the cost of Aviation Turbine Fuel (ATF) forms about 40 per cent of the total operational cost. Presently ATF attracts Excise Duty @ 11% and VAT (which varies from state to state) up to 30%. Airline companies should be allowed to

take input credit of GST paid on ATF resulting into reduction in the cost of operation

- **Interests, Compound Interest, Penalties, Delayed charges and accruals to Airport Operators should be waived off:** Requesting Ministry of Civil Aviation (MOCA) to direct the AAI and other private Airports operators to remove/waive the Interests, Compound Interest, Penalties, Delayed charges and accruals thereof completely from 1st Jan 2020 for all airlines till 30th Sep 2020 to save some amount which could support the airline industry
- **Substantial Bankers Guarantees and Interests to Airport operators should be waived off:** Requesting Airports Economic Regulatory Authority of India (AERA) to facilitate and assist all Airlines by waiving off of all such extra charges as applicable. Waiving off these charges would go a long way in stabilizing our Indian Aviation sector.
- **Relief on Air Navigation Service (ANS) Charges:** The Airports Authority of India ANS proposal recommends a 4% increase in ANS charges for the period 2020-21 to 2024-25 and a further 4% increase for the period 2025-26 to 2029-30. AAI-ANS has based this increase to achieve a target rate of profit before tax of 17.34%. A 100% waiver on ANS charges for the duration of COVID-19 (minimum of 6 months)
- **Flexibility in credit terms by Oil Marketing Companies:** The liquidity position of all airlines will be benefited, if the interest free unsecured credit period for payment of fuel charges to Oil Marketing Companies is enhanced to 180 days from the current 21 days
- **Protection of International Bilateral Traffic Rights:** Entitlements under Bilateral traffic rights allocated to airlines must be

protected for the Northern Winter 2019/2020 and Northern Summer 2020 seasons if the carrier has already commenced operations and then proceeded to suspend temporarily because of COVID-19, as cancellations effected are beyond the control of the airlines

- **Contingency fund need to be created by the government** or some bailout package should be announced to financially support the aviation sector. Govt. has to intervene as this is a regulated sector. Many governments have announced financial “solidarity funds” to aide ailing sectors / companies to avoid mass scale layoffs, the same should be done by the Government of India
- Refer communication from Ministry of Finance dated 19th Feb, 2020, the current situation should be declared as a Force Majeure by the Aviation Ministry
- Deferment of direct taxes for a period of 90 days.
- Instructing AAI not to charge Operations, Management and Development Agreement (OMDA) related royalties on the airports for a period of 6 months

## **Impact of Covid-19 on Airports**

Transportation and logistics are the backbone of any country’s economy. India is no different, with the aviation sector being the necessary catalyst for our nation’s growth. However, the Indian aviation sector has also been severely hit by the coronavirus outbreak. India has to ban all its domestic and International flights to and from India to avoid further spread of Coronavirus.

This is really a tough time when airlines across the globe are cutting flights and grounding their aircraft due to various travel restrictions imposed

by countries, prompting people to shun their travel plans. This has led to huge reduction of revenue and increase in operational cost for airport operators in India.

### Challenges:

- **Reduction in Traffic:** Travel restrictions due to COVID have led to a collapse in air travel demand - more than 80 countries have imposed travel bans, India has also banned all its domestic and International flights to and from India to avoid further spread of Coronavirus. As a result airports are witnessing a complete drop out in passenger throughput
- **Reduction in Revenue:** As India is currently under complete lockdown this has adversely impacted both Aero and Non-aeronautical revenues, while operations were being maintained at the same levels as pre-Coronavirus era
- **Increase in Operational Cost:** Being responsible airport operators, they are ensuring compliance with Govt. health advisories as well as passenger comfort which has increased cost of operation
- At the same time, various concessionaires, airlines, and other stakeholders at the airport are invoking force majeure clause under respective concession agreements & relaxation of applicable payments including rev. share and Minimum Guarantee clause, all these are leading to huge cash squeeze for airport operators in India

### Recommendations:

- **Temporary Suspension of Annual Fees:** As per govt. notification, COVID is pronounced as Force Majeure event therefore, payment of Annual Fee to AAI can be suspended till the event is revoked
- **Govt. Grant to recover fixed cost:** To recover the fixed cost and

increased operating expenses, Govt. should give grant per passenger basis for the shortfall in passenger. This will help the airport operator meet their operational and statutory payment commitments

- **Alleviation Package by (Airports Economic Regulatory Authority) AERA:** Alternatively, Airports Economic Regulatory Authority (AERA) may also consider a special alleviation package for the Airport operators in the next control period

## Impact of COVID-19 on Ground Handling Industry

### Challenges:

- **Revenue Loss:** Announcement of a total lockdown for three weeks starting March 25 and all domestic and international flights have been halted, this has made a significant impact on cash flows of ground handlers at Airports, owing to this they are facing massive revenue loss currently
- **Labour and Capital Intensive Sector:** The Ground Handling industry is a labour- and capital-intensive sector. The industry employs over 70 thousand people with their associated families being dependent. Any adverse effect of the scale, as is expected today, could necessitate serious cost cutting measures by the industry to stay afloat. It may even take some to the brink of closure.
- **Huge amount of Payroll Obligations to pay like:** Airport receivables, Rentals, Statutory obligations etc.
- **Restrictions and constraints in logistics and people movements** to the sites also serious challenge that industry is facing upon



## Recommendations:

- Moratorium or deferment of Banks loan instalments should be allowed which are due in next 6 months period
- GST payments should be made on realization instead on accrual basis. This will help in cash flow management
- Deferment of direct taxes for a period of 90 days should be allowed
- Instructing AAI not to charge OMDA related royalties on the airports for a period of 6 months. This will in turn translate down the line to all stakeholders like us
- Ref above measure, ground handlers should be allowed to recover from foreign carriers post 3 months when they re-start operations. This will help the industry recover going forward
- Requesting Ministry of Civil Aviation to instruct Airport operators to not charge the concession and rental fees for a period of 90 days
- Many governments have announced financial “solidarity funds” to aide ailing sectors / companies to avoid mass scale layoffs, the same should be announced by Ministry of Civil Aviation, Government of India
- Centre has deferred payment of ESI, Provident Fund for MSME, the same relief should be extended to bigger companies also for 90 days
- Refer communication from Ministry of Finance dated 19th Feb, 2020, the current situation should be declared as a Force Majeure by the Aviation Ministry also&Force Majeure covers only the government contracts however it should include private commercial contracts also

## Impact of Covid-19 on General Business Aviation (GBA)

### Challenges:

- **Revenue Loss:** The COVID-19 crisis has directly impacted travel & now with the complete lockdown within the country, cancellation and consequent under utilization of charters and private aircrafts, non-scheduled operators (NSOP) has had a further negative impact on their financial states
- **Parking & Landing Fees to Airport:** Have to ground aircrafts because of complete lockdown in the country, however have to pay Parking charges to the airports

### Recommendations:

- Non Scheduled & Private Aircrafts should be exempted from lockdown as it is not a mass transport. It will only help people to move around. It can also be utilized for transporting life saving drugs or for patient

## Impact of COVID-19 on Air Cargo

With India announcing a total lockdown for three weeks starting March 25, and all domestic and international flights halted, we are seeing a significant impact on airport operations and a high number of freighter cancellations because of restrictions on manpower. With VISA and travel restrictions, volume of flights both national and international flights have been severely affected and hence bring down the domestic air cargo business transactions, truck transportation sorties, receipt and delivery of domestic consignments including couriers and e-commerce business.

## Challenges:

- **Slow down of demand for Freighter Airlines:** Cargo airlines are permitted to operate as an essential service and have been carrying out operations, including charters during this period. However demand has slowed considerably owing to the shutdown of manufacturing and trade units that typically contribute to logistics
- **Huge Business Lossto Air Cargo Agents:** Due to the reduction of the business and the holidays given to the staff owing to complete lockdown of 21 days in the country, companies mostly from MSME sector are feeling extreme shortage of Funds to meet their day to day expenses and even payment of salaries to employees. They are unable to realise the funds from clients as the clients are either are in a lockdown or are working from home
- **Monetary and Financial Challenges to Cargo Workers:** Lakhs of workers such as admin, clerical, IT, drivers, workers engaged in loading and unloading of domestic air cargo shipments etc. have been severely impacted by the current lockdown and are on the brink of losing their jobs
- **Logistics Shutdown:** Due to current lockdown of 21 days across the country, there has been a total shut down and stoppage of all logistics business operations including work relating to domestic air cargo services pan India

## Recommendations:

- Cargo Airline ATF uplift, forming such a negligible proportion, should be accepted as essential during this time. Since it is not under GST, **request the state governments to waive off VAT on ATF for 3 months (or till the business normalises)**

- **Requesting Exemption of Excise duty on ATF for 3 months**
- **Requesting deferment of airport facility lease rentals, annual escalation and reimbursement / waiver of landing , parking and navigation charges at AAI and Private airports for Freighter /Cargo Airlines**
- **3 months Moratorium on EMI:** Requesting Government of India to advise the banks and other financial institutions to defer payment of all kinds of EMIs related to business for a period 3 months until the business returns to normal. This will help them to keep the cash flows and to keep the business going and meet immediate emergencies
- **Waive off all demurrage charges for air cargo shipments:** During the 21 days period of lock down starting 24th March, 2020 (0000 hrs) to 14th April, 2020 or any further extended period thereafter, Cargo Terminal Operators should kindly waive all demurrage charges that may accrue upon the domestic air cargo shipments, as these are beyond the control. In the current situation, shippers and consignees are unable to come to Airport due to the complete lock down.

## Sectoral Recommendations: Defence

- **Revenue Procurement.** While the last dates for all RsFP, RsFI and EsOI, pertaining to Capital Acquisition cases were shifted from Mar/Apr to 01 May 2020, a similar general order is required for all Revenue Procurement cases of the SHQ, although MGO mentioned extension on case to case basis for those falling during the lockdown period. Instructions to the concerned authorities under MOD would be of much help.
- **PSU/DPSU Tenders.** PSUs and DPSUs also need to align with the MoD by formalising last dates for their tenders to May/June 2020. Additionally, insistence on Bank Guarantees, which are difficult to get right now, need to be relaxed and be advised to accept technical bids with a commitment by the bidders that the same would be submitted in a reasonable time (to be stipulated) to furnish the same after normalcy

Another connected issue is about need of submitting bank guarantees, within stipulated time frame of 45 days, by industries having been recently awarded contracts by DPSUs / OFs / Defence Organisations. MoD need to advise / direct DPSUs / OFs / Service organisations to suitably extend the date for submission of such Advance BGs / Performance bonds.

- **Force Majeure.** MoD to formalise a General Order to effect force majeure in current contracts including offset commitments of Foreign OEMs dependent on Indian IOPs. The DPSUs are urged to Suo-moto, take cognisance of the Force Majeure clause for all on-going contracts irrespective of the presence of such a clause in the PO / SO / Contracts on tierised supply chains.

- **User Trials:** Formalising deferral of scheduled user trials as well as for ongoing trials across acquisition programs as was clarified by Senior User Leadership.
- **Offsets:** The MoD's intervention is required to bilaterally take up with respective Foreign Governments the issues being faced by Indian defence manufacturers in fulfilling offset supplies to FOEMs. In several countries like Israel and Russia, defence goods have been categorised in the essential category because of which their production timelines haven't been affected. They are expecting their supplies from the Indian manufacturers as per the pre-set timeline too, which is not possible given the lockdown and collapse of logistics chains. Our industries are facing challenges on multiple counts – import items/materials are not being cleared, factories cannot function and goods ready for shipment cannot be dispatched to airports / ports.
- **Custom Clearance.** As part of essential services, Customs Department is understood to be functioning 24x7 for clearance of goods so that there is no shortage of essential commodities in the country. It is being experienced at ground level that the customs department is functioning with only skeletal staff and only medical items are being cleared. Meanwhile several perishable chemicals and items of critical importance are lying uncleared leading to potential losses. In addition, clearing agents and transporters are not allowed movement. MoD may take up this with Finance & Home Ministry to enable full functionality of Customs offices, agents and transporters to clear items stuck at Inland Container Depots (ICD) and airports.
- **Acceptance of Scanned copies of documents for LC Payments.** All over the world companies are working from home via emails, video conferences & businesses are being done with minimum physical interactions. As only limited courier services are operational, physical

movement of ink signed documents from factories / corporate offices to the banks have become extremely difficult.

Under these circumstances, scanned copies of documents should be accepted till reasonable period after lockout (say 30th June) for LC payments for ongoing contracts, where OEMs are taking all efforts to make the delivery of equipment / spares to Indian Army. Ink signed copies can be submitted and reconciled later for audit purpose.

- **Lockdown Transport Exceptions:** Defence Companies producing ventilators or parts for such critical medical equipment for US companies need be exempted to freely export/import goods and crossing of state lines.

Additionally, for ongoing contracts, transport for shipment of imports from Ports of Entry to destinations within India be allowed to ensure supply of critical equipment.

- **Amelioration of Challenges faced by MSMEs.** MSMEs forming the largest part of industry in terms of volume, are intimately associated as the Tier II and Tier III to, PSUs, DPSUs and larger Private Industry and are the most vulnerable section of the economy under the current circumstances. It is important to ensure that this section of the industries does not collapse during the lockdown. Issues that severely impact the MSMEs are,
  - MSMEs have limited cash at financial year closing with locked in inventories. This is seriously affecting ability to pay salaries of employees. Hence, it is imperative that dues to MSMEs from PSUs/DPSUs and government be cleared immediately. This will help the MSMEs to make wage payments to their workers in time.
  - Finance Ministry could be requested to expedite clearance of IT Refunds for AY 19-20 due to MSMEs.

- Banks may be asked to extend the sanctioned working capital by 25%, especially for MSMEs to tide over the current situation.
- Given the current liquidity issue. It is recommended that Jan-March interests from banks, NSIC etc. be waived. This will give immediate cash in-hand. Also, since the supply chain is disrupted, it will be difficult for the MSMEs to make bank payments leading to accumulation of interest during this lockdown period. Hence, there is a need for relief from the banks
- States be directed to defer payments of electricity bill and other utility bills for the month of March/April for MSMEs to tide over these trying times.

In case of extension of the lockdown, relief as above would be a dire necessity



## Sectoral Recommendations: Exports

Covid-19 pandemic and its global spread has brought about a major slowdown in economic activities as countries race to contain the spread of the disease through social distancing norms, closing borders and restricting people's movement. These are trying times, and companies dependent on foreign trade are especially vulnerable since critical imports as well as exports of finished products are severely impacted.

The short-term impact on exports has started showing up with exporters facing liquidity crunch as customers payments are not coming through, shipments of ready goods are not able to leave the factory and restricted credit flow from banks. The customers are suspending accepting orders due to the exceptional circumstances and are also suspending payments as they have no cash coming in, ready goods lying in factory and in the port.

MSME's are the biggest sufferers in view of their limited capacity to sustain prolonged periods of low or no activity. They are faced with the challenge of delayed payments, rising debts due to delay in interest and principal payments on term and working capital loans, expiring LCs, raw materials imported not released by the ports, vehicles stuck up at different state borders due to the shutdown.

CII requests the Government to consider taking following measures to help sustain trade and commerce and help tide over this period of crisis.

1. Relaxation of statutory deadlines for filing of Bill of Entry and Payment of Custom Duty - Considering this epidemic and for the reasons stated above, there may be challenges in filing bill of entry and making duty payments within the Statutory time period. If payment of duty is not made within time limit prescribed, it entails payment of interest and likewise if bill of entry is not filed within the time prescribed, penalty is payable. Considering hardship, one-time relaxation should

be provided by Government by way of extending the time limit by three-six months for filing bill of entry and payment of custom duty.

2. Facility of Deferred Payment of Import Duty to be continued. Given lockdown and financial hardship which Companies are facing, it is desirable that deferred payment of duty is continued and may be extended till June 2020.
  
3. No Coercive action by Customs department: In certain cases, even though Export obligations [EO] has already been fulfilled by importers with regards to EPCG licenses or Advance Authorizations and intimation to this effect already submitted before DGFT Authorities, the custom authorities initiate recovery proceedings with regards to duty saved i.e. by way of encashment of Bank Guarantee. Presently Custom Authorities are initiating recovery proceedings since Export Obligation Discharge Certificate (EODC) [to be issued by DGFT] is not available with the importer, even though importer has intimated DGFT that EO is fulfilled or have relevant documents to substantiate EO fulfilment and is already in the process of obtaining EODC or applying for EODC from DGFT. Considering COVID-19 restrictions and the fact that only procedural part of obtaining/issuance of Export Obligation Discharge Certificate (EODC) by DGFT is pending, no coercive action [i.e. encashment of Bank Guarantee] should be taken by Custom Department. Relevant instructions to be issued to customs field formations to not initiate recovery proceedings in these kinds of cases. This relaxation should be given for next six months, i.e. until September 30, 2020.
  
4. Due to lockdown, the import container clearance time has gone up and has resulted in increase in shipping line demurrage and CFS charges, these charges need to be waived. Also, for export containers where the BLs are not released in time, the applicable late BL fees should be waived till the clearance time comes back to normal. Also, as the courier offices may or may not work during this crisis,

sending the original shipping documents by courier could be difficult. So customs, shipping line and CFS should give some relaxations during this time to the exporter and importer by way of relaxing the requirements for originals or waive the demurrage charges resulting from delayed document receipts.

5. Due to lock down, movement of goods, for export, to the ports are held up. Hence need to identify few ports and also airports where exports will be handled with priority. Exporting units to take appropriate action to move Goods. since inter- district and interstate movements are controlled, exporting unit Self certification / export documents should be considered as valid for these inter - District / state movements.
6. For Many export contracts, contractor has to import raw materials / components from overseas to complete the manufacturing for exports. Since lock down, banks are not establishing LCs, as only essential, Cheque clearing, cash withdrawal and Government transactions are also specified. Need to advice Banks to identify/ select branches in sufficient number and give priority to establish LCs for import of goods required for manufacturing export contracts. Banks should give priority for all export documents processing on emergency basis and considering sanctioning and releasing to companies executing export contracts, at least 20% of contract value as special cash credit funding, to tide over cash flow issue. In case if the exporting company is under stress/ NPA, this 20% special funding shall be put under special monitoring and released.
7. Export consignment manufactured and ready for shipment should be allowed to be transported from the Manufacturer's Factory or Warehouse to the Customs facility as an exemption to the lockdown restrictions on movement of goods. Such consignments should clearly

show on the accompanying Invoice and e-way Bill that the goods are an Export shipment meant for a foreign buyer. In addition, on the day of despatch the Factory / Warehouse which is the point of shipment may be permitted to have present reasonable manpower as is required to load the shipment on to the vehicle for a period not exceeding 8 hours in total for one or more consignments. If despatch is from a factory the Manager of the Facility shall ensure that no Manufacturing or other production operation shall take place other than packing, labelling, and loading under these relaxations.

8. Under the current situation of lock down in the country, industry is facing immense difficulty in monitoring the movement of the goods and keep a track to extend the validity of the e-way bill to ensure that goods are dispatched smoothly. Companies are also struggling to get required information from various channels which helps them to take necessary action in time to extend the validity of the e-way bills. Because of the aforesaid reason and circumstances, there is an apprehension that majority of the e-way bills may expire before goods reach the destination. It will result in non-compliance of the statutory rules and attract penal provisions. Considering the above-mentioned facts and circumstances and in view of the nation-wide lock down, necessary amendment in the GST Rules and in the e-way bill portal should be done to provide the following relaxations which would help to ensure uninterrupted movement of goods.
  - Extension of validity of expired e-way Bills until the goods reach the destination.
  - Waiver in penalty for the goods which are still in movement and e-way bill has already expired.
9. The GDP in most of the countries in next six months is likely to decline by 5% to 10%. In fact, the estimates, for some of our major

export markets are even worse. This combined with the fact that some of the Countries, have proposed major stimulus packages for their industry, which again will take the competitiveness away from us, at least in the short run. China has already increased export refund on more than 1400 products by at least 3% last week. This again will impact our competitiveness in world market adversely. During these tough times, there is a need of additional fiscal support to sustain our export efforts. Government must provide additional fiscal incentives to exports, at least for a period of 6 months, up to 30th November 2020. The Government may consider support in terms of an additional duty drawback of at least 2% on all exports made during the period 1st April 2020 to 30th September 2020. The Government had taken similar steps in 2008, when the world was under recession and export demand was sinking. This will not only ensure that we retain our export markets, but it will also help prevent factories getting closed in the country and help reduce the adverse impact of economic disruption caused by this epidemic.

# Sectoral Recommendations: MSMEs

The MSME sector has been affected severely by the COVID -19 outbreak in India. The demand compression as well as a significant drop in economic activities due to restraining measures for containing the pandemic, will have an enormous negative impact on the cash flows of the MSMEs, threatening their existence.

Following widespread discussions with the MSME members across the country, CII has identified specific measures to mitigate the impact on this vital sector.

## 1. Wage and related support

- Create a corpus for supporting MSMEs in terms of additional liquidity to meet their wage liabilities during the shutdown.
- Utilize the ESIC funds under Rajiv Gandhi Shramik Kalyan Yojana, Atal Beemit Vyakti Kalyan Yojana to pay workers for the lockdown period i.e. to consider the lockdown period as national emergency leading to temporary closure of workplace due to natural calamity.
- Provide a Moratorium for all PF, ESI and Gratuity payments by employer for six months if the employer does not retrench or remove more than 10% of its workforce.

## 2. Cash Flow and Working Capital:

- EMIs and interest on working capital be deferred till things normalize.
- RBI has already allowed a deferment for 3 months, however as a special dispensation to MSMEs the period could be extended to 6 months.

- Cap the interest chargeable to 7 % for the period 15th March to 31st December.
- Additional ad-hoc sanction of working capital to the tune of 25% of the current Sanctioned Limit. This will help the Industry tide over the stress caused by the inevitable build-up of unsold inventory, and allow it to release payments to the Vendor Eco System, which is almost entirely built up by MSME Sector;  
Such Additional Working Capital to be repaid in 3 equal installments from 1st January 2021 to 31st March 2021
- Moratorium on payment of Purchase Bills and L/Cs;
- Moratorium of 90 days on repayment of Commercial Papers;
- NPA norms in genuine cases may be extended to 150 days from present 90 days.
- Delays in discharging social security liabilities, may be condoned without any penal action for next 6 months.

### **3. Fulfilment of Government orders and release of delayed payments**

- All delayed payments of the government to MSMEs should be released immediately. In addition, PSUs and Government department may be instructed to release payment of MSME vendors out of turn against some reasonable discount if required by the said vendor so as to overcome his/her liquidity issues.
- There will be inevitable delays in making deliveries against government orders due to disruptions. Government departments making purchases should not impose delay penalty.

- Completion dates of the government projects need to be reconsidered and extended without liquidated damages, till such time the fear of COVID-19 is over.
- At present any Government vendor (state & central) has to submit Guarantee in the form of Earnest Money Deposit (@2%); Security Deposit (@5%) and Performance Security Deposit (@10%) of the contract values. MSME's today are waived from submitting EMD but SD and PSD apply. This should be waived off the next 6 months. Alternatively, replace with indemnity bonds or Director's security.

#### **4. Filing of GST:**

- Increase the threshold limit of GST Compliance eligibility of firms to Rs.100 lakhs a year turnover (from the current Rs.20 lakhs and Rs.40 lakhs) both for SME and Service sectors. This will help the traffic at GST portal reduced at the last date as well and enable smooth digital usage for GST implementation.
- GST payment to be deferred till the business become normal. Interest free GST deferral scheme should be announced for next one year, similar to VAT, IFST facility. For the year April 2020 to March 2021, either:
  - a) Make GST payable after receipt of payment instead of raising of Invoice or
  - b) As per GST law if payment to the creditors not made within 180 days from the date of purchase, the input credit needs reversal. It is requested to provide non-reversal of input tax credit or extend time for making the payment.



- c) Allow filing of return GSTR 3B on part payment of GST, as the turnover is already recorded, and revenue safeguarded
  - d) Reduce interest rate liability from 18 % to 3% or maximum to 6% on delayed payment of GST on payment of tax after due dates
  - e) Reduce interest rate liability from 24% to 6% on availing excess or inadmissible input tax credit.
  - f) waive penal provisions for delayed filing of returns for the entire next year.
- Departments should avoid sending further notices and seeking time-bound clarifications, as the accounts work cannot be done from home.
  - GST refunds to be further expedited on priority and documentation requirements to be reduced.
  - GST Registration cancelation done earlier should be given time for restoration up to 30th June 2020 without any interest / late charges / penalties.
  - Instructions be issued to tax officers to put a temporary hold on the fixation of personal hearing.
  - Instructions be issued to the adjudicating/Appellate authorities not to pass any order ex party.
  - Reduction or waiver of GST on goods which are notified now as essential commodities in the context of COVID-19, such as hand sanitizers.
  - Validity of E way Bill period be extended automatically, or requirement waived till 30 April as vehicles are stuck up due to restricted movement due to COVID 19.

- Allow Companies to make payment of GST on behalf of the MSME suppliers.

## **5. Income Tax**

- The departments should not issue notices for time bound compliance.
- TDS for payment of salaries and services should be suspended for six months.
- Delay in TDS payments to be allowed without interest and penalty. The government should also give instructions to tax officers to put a temporary hold on the fixation of personal hearing.
- Expedite Tax refunds due to MSMEs. Set up a Monitoring portal where MSMEs can list delayed refunds, and MoF can ensure quick disbursal
- The Government should issue instructions to the adjudicating / appellate authorities to not to pass any order ex party.
- Control Cost and hoarding of Health aids like Sanitizers and Masks in market to avoid opportunistic price increase. Also all offices should put in place preliminary checking facility like temperature measurement.
- The departments should not issue notices for time bound compliances.
- The statutory compliance of compensating workers in case of a shutdown can be handled through the Employee State Insurance Corporation (ESI) as all the relevant details of workers are already available with ESI.

## **6. Health care**

- Spruce up the capacity and capability of hospitals owned and operated by ESI so that they could provide appropriate medical facilities to workers.

## **7. Exports/ Imports**

- To avail PCFC (packing credit in foreign currency) loan against export orders, exporters must provide required documents within a committed period. However, due to lock down, industries are closed, and shipments are held up. So, exporters are not able to handover the documents to the bank within committed period. MSMEs should be allowed extended period for submission of the documents.

## **8. Power**

- Factories are closed due to lockdown. DOSCOMS should be instructed not to charge fixed charges on industrial power consumers for next three months up to June`2020

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**Confederation of Indian Industry**  
**125 Years: 1895-2020**

The Confederation of Indian Industry (CII) works to create and sustain an environment conducive to the development of India, partnering industry, Government, and civil society, through advisory and consultative processes.

CII is a non-government, not-for-profit, industry-led and industry-managed organization, playing a proactive role in India's development process. Founded in 1895 and celebrating 125 years in 2020, India's premier business association has more than 9100 members, from the private as well as public sectors, including SMEs and MNCs, and an indirect membership of over 300,000 enterprises from 291 national and regional sectoral industry bodies.

CII charts change by working closely with Government on policy issues, interfacing with thought leaders, and enhancing efficiency, competitiveness and business opportunities for industry through a range of specialized services and strategic global linkages. It also provides a platform for consensus-building and networking on key issues.

Extending its agenda beyond business, CII assists industry to identify and execute corporate citizenship programmes. Partnerships with civil society organizations carry forward corporate initiatives for integrated and inclusive development across diverse domains including affirmative action, healthcare, education, livelihood, diversity management, skill development, empowerment of women, and water, to name a few.

India is now set to become a US\$ 5 trillion economy in the next five years and Indian industry will remain the principal growth engine for achieving this target. With the theme for 2019-20 as 'Competitiveness of India Inc - India@75: Forging Ahead', CII will focus on five priority areas which would enable the country to stay on a solid growth track. These are - employment generation, rural-urban connect, energy security, environmental sustainability and governance.

With 68 offices, including 9 Centres of Excellence, in India, and 11 overseas offices in Australia, China, Egypt, France, Germany, Indonesia, Singapore, South Africa, UAE, UK, and USA, as well as institutional partnerships with 394 counterpart organizations in 133 countries, CII serves as a reference point for Indian industry and the international business community.

**Confederation of Indian Industry**

The Mantosh Sondhi Centre

23, Institutional Area, Lodi Road, New Delhi – 110 003 (India)

T: 91 11 45771000 / 24629994-7 • F: 91 11 24626149

E: [info@cii.in](mailto:info@cii.in) • W: [www.cii.in](http://www.cii.in)

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