PAINT NEWS

The Official Journal of Indian Small Scale Paint Association

VOL 6 NO. 3 OCT 2026 FOR PRIVATE CIRCULATION



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Published by
Indian Small Scale Paint Association
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Dinesh Prabhu
President, ISSPA

ISSPA'S 18TH BIENNIAL CONFERENCE AND 70 YEARS OF TRUST, UNITY, AND GROWTH

Celebrating Our Legacy, Strengthening Our Future

As we prepare to welcome the New Year 2027, it gives me immense pleasure to invite our members, industry associates, and event supporters to join us for a truly special occasion - the 18th Biennial Residential Conference of ISSPA and the celebration of 70 Glorious Years of our association, from 28th to 31st December 2026 at The Westin, Powai Lake, Mumbai.

This is more than a conference. It is a celebration of our shared journey, achievements, friendships, and collective aspirations for the future of the Indian MSME paint industry.

A Conference with Something for Everyone

We have taken utmost care to make this Biennial Conference meaningful, memorable, and beneficial to every participant. For our members, it is a valuable opportunity to meet fellow paint manufacturers from across the country, exchange experiences, understand emerging market trends, explore new business possibilities, and learn from the leading raw material suppliers and industry experts.

For our event supporters - raw material manufacturers and suppliers, machinery manufacturers, and other industry associates - the conference offers an excellent platform to interact with prospective customers from different parts of India. The personal connections established during such gatherings can develop into long-term business relationships, opening new avenues for growth and collaboration.

We have also given special attention to the families accompanying our delegates. The Westin, Powai Lake, is among India's finest hospitality destinations, and our special conference arrangements make it possible for members and their families to enjoy this premium experience at an affordable rate. While delegates participate in knowledge-sharing sessions, business discussions, and networking activities, their families will have an opportunity to relax, spend quality time together, and enjoy the hospitality of an exceptional property.

Our objective is simple: Every delegate should return home with valuable knowledge, new contacts, fresh ideas, and happy memories.

Seven Decades of Commitment to the MSME Paint Industry

The story of ISSPA began in Mumbai in 1956 with just five individuals who shared a common vision for the growth and welfare of small-scale paint manufacturers. Over seven decades, that modest beginning has evolved into an association of more than 2,000 members across India, represented by 11 state-wise regions.

This remarkable journey has been made possible by the dedication of successive generations of leaders, the commitment of our regional teams, and the continued trust and participation of our members.

From its early days, ISSPA has worked to address the challenges faced by small paint manufacturers, represent their concerns before the government, facilitate access to raw materials, and create opportunities for knowledge-sharing and business development. Over the years, our activities have expanded to include technical education, management training, awareness of new technologies, and information on government schemes and support available to MSMEs.

Our state-wise regions play a vital role in carrying this mission forward. By organising conferences, seminars, technical programmes, and member interactions, they help manufacturers remain informed, competitive, and prepared for changing business conditions.

The growth and prosperity of paint manufacturing enterprises in the MSME sector remain the foremost objective of ISSPA. We firmly believe that when our members grow, the association grows, and when the MSME sector becomes stronger, the Indian paint industry as a whole benefits.

Honouring the Leaders Who Built Our Legacy

As we celebrate our 70th year, we must pause to acknowledge those who made this journey possible. The past presidents of ISSPA have contributed their valuable time, experience, energy, and leadership to the development of our association. They have guided us through changing economic conditions, industry challenges, and different stages of growth.

Their contributions have helped shape ISSPA into the strong organisation it is today. We consider it a privilege to honour our past presidents during the 70th-year celebrations and express our sincere gratitude for their dedicated service.

An institution's true strength lies not merely in its present achievements but also in the foundations laid by those who came before it. As we honour our past leaders, we also renew our commitment to carrying their legacy forward with greater determination.

The Strength of MSMEs: Our People and Our Agility

Although the combined market share of MSME paint manufacturers is estimated to be less than 30%, our sector makes a significant contribution to employment and entrepreneurship. We can proudly highlight the widespread employment opportunities created by our members, whose businesses collectively support a workforce that, by our industry's estimates, is more than twice the size of the workforce employed by the large paint companies. Our contribution extends beyond employment. MSMEs support local economies, serve diverse regional markets, develop products suited to local requirements, and create opportunities for entrepreneurs across the country.

We may not have the financial resources, advertising budgets, or distribution networks of the large companies. However, we possess strengths of our own. Our proximity to customers, personal relationships with dealers, understanding of local markets, and ability to make quick decisions give us important competitive advantages. The challenge before us is to recognise these strengths and use them effectively.

Every MSME manufacturer must identify their core competencies, understand their target markets, control costs, improve product quality, and develop strategies suited to individual businesses. We must embrace technology, adopt better management practices, strengthen customer relationships, and remain alert to new market opportunities.

We do not have to imitate the strategies of large companies. We must build our own strategies around our strengths.

Conferences such as our Biennial provide the ideal environment for this process. Discussions with fellow manufacturers, interaction with technical experts, exposure to new products, and the sharing of practical experiences can help members make informed decisions that influence the future of their businesses.

Moving Forward Together

As ISSPA enters its eighth decade, our responsibility is to make the association even more relevant to the needs of our members. We must continue to strengthen our regional activities, expand technical and management education, improve awareness of government initiatives, and represent the interests of MSME paint manufacturers effectively before the authorities.

The opportunities before our sector are significant, but success will depend on our willingness to learn, innovate, adapt, and work together. Our unity has been one of our greatest strengths over the past 70 years. It must remain the foundation of our future progress.

I invite every member to make the most of the 18th Biennial Conference. Participate actively, build new relationships, share your experiences, explore business opportunities, and return with ideas that can translate into measurable growth for your enterprise.

To our event supporters, I extend my sincere appreciation for your continued confidence in ISSPA. Your participation strengthens the bond between manufacturers and suppliers and contributes to the development of the entire paint industry.

As we celebrate our proud past and look towards an exciting future, let us renew our commitment to the common goal that brought ISSPA into existence in 1956 - the progress and prosperity of small and medium paint manufacturers across India.

I conclude by extending my warmest wishes to every ISSPA member, industry associate, and their families for a Happy, Prosperous, and Colourful New Year 2027.

May the New Year bring good fortune to your businesses, fresh opportunities for growth, and success in every endeavour. Above all, may it bring you and your loved ones abundant happiness, peace, and good health.

Let us celebrate 70 years of togetherness and move forward with renewed confidence towards a stronger future for ISSPA and the Indian MSME paint industry.

Dinesh Prabhu
President, ISSPA

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VICE PRESIDENT'S DESK



Praful Patel
Vice President, ISSPA

A Legacy Built on Unity

Every great institution is shaped by the vision of those who begin it and the commitment of those who carry it forward. Established in 1956 by seven visionary paint manufacturers, the Indian Small Scale Paint Association (ISSPA) began with a clear purpose: to bring small-scale manufacturers together, represent their concerns, and create a stronger collective voice for the industry. Seventy years later, that purpose remains its greatest strength.

As ISSPA celebrates its 70-year journey and prepares for its 18th Biennial Conference in Mumbai. Our theme, 'Honouring the Past, Shaping the Future', captures both our gratitude and our responsibility. We honour the founders, past presidents, office-bearers, regional leaders, and members whose work built this platform of trust, unity, and growth. We also recognise the responsibility of today's members to make it more relevant and effective for the next generation.



Honouring the Past: The Foundation of Our Success

ISSPA's journey reflects the power of collective effort. What began as a response to the common concerns of small manufacturers developed into a nationwide platform for representation, knowledge-sharing, and collaboration. Through changing business cycles, raw-material price pressures, regulatory shifts, and intensifying competition, the Association has continued to advocate for the interests of MSME paint manufacturers and strengthen connections across the industry.

Honouring the past means more than remembering milestones. It means preserving the values that made them possible: integrity, mutual respect, a willingness to help one another, and the belief that a united industry can achieve what individual businesses may struggle to accomplish alone. These values remain as important today as they were in 1956.

The Indian Paint Industry: An Era of Opportunity and Challenge

India's paint industry is changing quickly. Urbanisation, infrastructure development, rising aspirations for better homes, and demand for protective and industrial coatings are creating new opportunities. At the same time, major competitors have scale, extensive distribution, strong brand recognition, and substantial resources. Consumer expectations, digital marketing, product technology, and sustainability requirements are changing how manufacturers compete.

MSME manufacturers remain vital to this ecosystem. They create jobs, support local entrepreneurship, serve diverse markets, and build close relationships with dealers and customers. Their strengths - flexibility, local understanding, and quick response - must now be supported by product development, quality systems, technology, and professional management.

The future will not belong only to the largest businesses. It will belong to enterprises that keep learning, innovate responsibly, adapt to change, and earn customers' trust.

Shaping the Future: From Traditional Manufacturing to Modern Enterprise

For MSMEs to grow sustainably, entrepreneurial experience must be combined with modern systems. The

following priorities can help strengthen competitiveness while preserving the personal relationships and local knowledge that have long distinguished smaller manufacturers.

1. Make Quality the Strongest Brand

Customers may first choose a paint for its price or appearance, but long-term confidence depends on consistent performance. Manufacturers should strengthen batch control, testing, durability, application guidance, and honest product claims. Quality is not simply a cost; it is an investment in reputation and repeat business.

2. Make Innovation Continuous

Opportunities include water-based technologies, low-VOC products, improved weather and stain resistance, washability, decorative finishes, and efficient application systems. Partnerships with raw-material suppliers, laboratories and technical institutions can help make research and product improvement more accessible to MSMEs.

3. Use Technology to Improve Productivity

Digital inventory, production planning, laboratory records, sales analysis, and customer relationship tools can help reduce waste and improve decisions. Emerging digital and AI tools may support forecasting, marketing, and customer service. Technology should be seen as a practical enabler of efficient, professional operations, not as a threat to traditional businesses.

4. Treat Sustainability as a Business Priority

Manufacturers can explore ways to reduce waste, conserve water and energy, improve packaging efficiency, handle chemicals responsibly, and develop environmentally conscious products where technically feasible. The objective is to balance environmental responsibility with affordability, durability, and commercial viability.

5. Strengthen Professional Management

Costing, cash-flow discipline, working-capital management, employee development, succession planning, and transparent business practices help protect a company's long-term health. Established owners should also encourage the next generation to bring digital skills, fresh ideas, and new perspectives into family businesses.

6. Build Strong Dealer and Distributor Partnerships

Dealers and distributors are more than sales channels: They connect manufacturers with customers and communicate market feedback. Reliable supply, fair commercial practices, prompt service, and practical product training can create durable partnerships that benefit manufacturers, dealers, applicators, and consumers.

The Role of ISSPA: Turning Unity into Collective Progress

As Vice President, I believe ISSPA's next chapter should be measured by the practical value it creates for members. Conferences and meetings matter most when they lead to knowledge, stronger relationships, and action after delegates return home. ISSPA can further support members through policy representation, technical seminars, quality and testing awareness, peer learning, ethical competition, regional participation, and stronger engagement with young entrepreneurs.

Our Association should remain a bridge between experience and innovation, regional businesses and national opportunities, and today's challenges and tomorrow's possibilities. ISSPA's reach across regional chapters provides a valuable platform for members to share local realities and build a national perspective. Collective representations on taxation, duties, standards, and other regulatory concerns also show why a united voice matters. No member should feel isolated when facing a common industry concern. ISSPA's strength lies in turning individual experience into collective progress.

Mumbai: A Historic Homecoming and a New Beginning

The 18th Biennial Conference is especially meaningful because, for the first time in ISSPA's 70-year journey, this landmark gathering is being held in Mumbai, the city where the Association's head office is located. Mumbai represents enterprise, ambition, and the energy of Indian business. This is both a homecoming and an opportunity to set a renewed direction for the future.

From 28 to 31 December 2026, Members from across India will meet at The Westin, Powai Lake, to celebrate the Association's legacy, exchange ideas, strengthen relationships, and explore new directions for the industry. The most valuable outcome will not be the event alone, but the conversations, partnerships, and commitments that continue after the conference.





Building a Legacy for the Next Generation

ISSPA's seventy-year journey reflects generations who believed unity could accomplish what individual effort alone could not. Our responsibility now is to make the Association more relevant to modern businesses, more responsive to emerging challenges, and more effective in preparing members for change. Established manufacturers can share experience, younger entrepreneurs can introduce new thinking, and every member's voice should matter.

The long-term strength of the industry depends on the whole ecosystem: manufacturers, suppliers, dealers, applicators, employees, and customers. We should make room for young entrepreneurs in committees and technical discussions, encourage experienced members to mentor others, and promote practical learning that businesses can apply immediately. Our success should be measured not only by how far ISSPA has travelled in 70 years, but by how much stronger we make it for the next 70

.

Conclusion: Our Past Is Our Foundation; Our Future Is Our Responsibility

As we gather in Mumbai, let us celebrate the courage of our founders, appreciate the dedication of past leaders, and recognise every member who has strengthened ISSPA. Let us also commit ourselves to better quality, greater innovation, modern manufacturing, responsible business practices, and stronger industry relationships.

MSME paint manufacturers must not merely adapt to change; they should help shape the future of the Indian paint industry.

Honouring the past means respecting the vision that built ISSPA. Shaping the future means having the courage to turn that vision into new achievements. As we celebrate 70 years of trust, unity, and growth, may ISSPA remain a powerful voice for MSME paint manufacturers, a platform for collective progress, and an inspiration for generations of entrepreneurs to come.

Our legacy is our pride. Our unity is our strength. Our future is our responsibility.

Let us honour our past, shape our future, and build an Indian paint industry that is stronger, more innovative, more sustainable, and more united than ever before.

Praful Patel
Vice President, ISSPA

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18 Biennial Conference
28-31 DECEMBER, 2026
The Westin, Powai Lake, Mumbai

Delegate Registration

3 NIGHTS & 4 DAYS

Details of delegate registration category wise is given below :

Early Bird Registration on or before 15/08/2026	Category	Registration after 15/08/2026
Amount ₹42,000/- 18% GST + ₹ 7,560/- Final Amt. to Pay ₹49,560/-	**Couple (Resident)** (With Spouse)	Amount ₹47,000/- 18% GST + ₹ 8,460/- Final Amt. to Pay ₹55,460/-
Amount ₹23,000/- 18% GST + ₹ 4,140/- Final Amt. to Pay ₹27,140/-	**Single (Resident)** (Twin Sharing)	Amount ₹25,500/- 18% GST + ₹ 4,590/- Final Amt. to Pay ₹30,090/-
Amount ₹ 9,000/- 18% GST + ₹ 1,620/- Final Amt. to Pay ₹10,620/-	**Children** (6 to 12 Yrs.) (Only Food Coupon)	Amount ₹11,000/- 18% GST + ₹ 1,980/- Final Amt. to Pay ₹12,980/-
Amount ₹ 9,000/- 18% GST + ₹ 1,620/- Final Amt. to Pay ₹10,620/-	**Single** (Non Resident per Day)	Amount ₹ 9,000/- 18% GST + ₹ 1,620/- Final Amt. to Pay ₹10,620/-

- Spot Registration : 50 % extra on the basic registration fee (Accommodation & Kit are subject to availability).
- Registration will be strictly on first come first serve basis subject to the availability of accommodation.
- The Conference is open only to ISSPA Members, who have paid their subscription fees up to date.
- Each member is eligible to register for maximum of two rooms which is non refundable.
- Due to the prevailing security concerns, hotel authority will allow only those names as per the registration.
- All delegates are requested to adhere to Check in rules of the hotels and bring along with them identity proofs for smooth Check-in.
- Check in after 14:00 hrs, **28th December 2026** & Check out before 11:00 hrs. **31st December 2026**.
- Extra bed will be charged extra.
- Child above 12 years will be charged in full.
- 18th Biennial Conference Core Committee reserves the rights for any amendments/changes in the terms and conditions listed above.
- Cancellation : If done before 60 days, 50 % refundable (without GST)



Indian Small Scale Paint Association

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1st November 2026

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ISSPA,Mumbai Office

TOGETHER FOR A STRONGER PAINT INDUSTRY

INDIAN SMALL SCALE PAINT ASSOCIATION

18 Biennial Conference
28-31 DECEMBER, 2026
The Westin, Powai Lake, Mumbai

Event Support Packages

Catagory	Event Support	Complimentary Package
Principal Support	₹ 11 Lacs	Technical Presentation Slot 4 Double Occupancy Rooms Logo on Kit Full Colour Page Advt. in Paint News Company Article in the Paint News Soft Copy of Brochure in Kit Electronic Display in Main Hall Stall at the Exhibition Lounge Branding at Prime Location AV Presentation at the Conference Hall
Platinum Support	₹ 05 Lacs	Technical Presentation Slot 3 Double Occupancy Rooms Full Colour Page Advt. in Paint News Soft Copy of Brochure in Kit Electronic Display in Main Hall Stall at the Exhibition Lounge AV Presentation at the Conference Hall
Diamond Support	₹ 03 Lacs	Technical Presentation Slot 2 Double Occupancy Rooms Full Colour Page Advt. in Paint News Soft Copy of Brochure in Kit Electronic Display in Main Hall Stall at the Exhibition Lounge
Golden Support	₹ 02 Lacs	1 Double Occupancy Room Full Colour Page Advt. in Paint News Soft Copy of Brochure in Kit Electronic Display in Main Hall Stall at the Exhibition Lounge
Silver Support	₹ 01 Lac	Full Colour Page Advt. in Paint News Soft Copy of Brochure in Kit Electronic Display in Main Hall
Bronze Support	₹ 60,000	Full Colour Page Advt. in Paint News Electronic Display in Main Hall

- GST @ 18 % will be charged for the Event Support.
- Soft Copy of brochure in the KIT, Rs. 25,000/- will be charged.

Celebrating 70 Years
of Trust, Unity & Growth

Indian Small Scale Paint Association
104, Shubham Center No. 1B, Cardinal Gracias Road,
Chakala, Andheri (E), Mumbai - 400099. Ph. : 9137285460
Web : www.isspa.org Email : office@isspa.org

ISSPA IS NOW AN APPROVED ORGANIZATION TO RECEIVE/ACCEPT CSR FUND (CORPORATE SOCIAL RESPONSIBILITY)

GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS
OFFICE OF THE REGISTRAR OF COMPANIES

Dated : 29-06-2024

NOTE - THIS LETTER IS ONLY AN APPROVAL FOR REGISTRATION OF THE ENTITIES FOR UNDERTAKING CSR ACTIVITIES.

To,
INDIAN SMALL SCALE PAINT ASSOCIATION , 104 SHUBHAM CENTRE NO 1BCARDINAL GRACIAS ROAD,CHAKALA ANDHERI EAST,MUMBAI,,Maharashtra,400034

PAN : AAACI1071N

Subject: In Reference to Registration of Entities for undertaking CSR activities
Reference: Your application dated 29-06-2024 (SRN-F96495668)

Sir/Madam,

With reference to the above, it is informed that the entity has been registered for undertaking CSR activities and the Registration number is CSR00075089. Please refer the registration number for any further communication.

Registrar of Companies

RoC - Mumbai

Note: The corresponding form has been approved and this letter has been digitally signed through a system generated digital signature.

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ANNUAL MEET 2026 - A SUCCESSFUL FAMILY EVENT



The Annual Meet 2026, held on 13th September 2026, was a highly successful and memorable family event, attended by more than 150 members and guests.

The programme commenced with the Opening Ceremony, followed by the National Anthem and the ceremonial lighting of the lamp along with Ganesh Vandana. The dignitaries on the dais included Chairman Dr. Ashok Gupta, Chief Guest and President Mr. Dinesh Prabhu, Guest of Honour and Past President Mr. S.K. Vats, Past President Mr. Sunil Kumar, Vice Chairman Mr. Sanjay Jain, Secretary Mr. Akash Patni, Treasurer Mr. Satish Yadav, and Add. Vice Chairman Mr. Mohit Jain.

The formal session continued with a welcome speech by Chairman Dr. Ashok Gupta, followed by inspiring addresses by the Chief Guest and President Mr. Dinesh Prabhu and Guest of Honour Mr. S.K. Vats.

A key highlight of the event was the technical presentations by the sponsors. LEAP, represented by Mr. Mukesh Goyal, delivered an informative technical presentation, followed by a presentation by Signature Global. These sessions provided valuable industry knowledge and meaningful insights to the members. The sponsors were also felicitated with mementos in appreciation of their valuable contribution and support to the Annual Meet.

The event was thoughtfully planned as a family gathering, with a special Ladies Activity Session organised in a separate hall. The programme also included lunch, comedy entertainment by Mr. Shambhu Shikhar, memento distribution, Early Bird & Lucky Draw, and Hi-Tea.



The enthusiastic participation of members and their families made the event truly special. The feedback received from members was very positive, with everyone appreciating the overall arrangements and the excellent organisation of the programme.

Overall, the Annual Meet 2026 was a highly successful programme that brought everyone together as one family and created memorable moments of interaction, learning, enjoyment, and fellowship.

ANNUAL MEET 2026

Our recent ARM witnessed an excellent participation of over 220 members, featuring knowledge-sharing, industry collaboration, and networking.





Key Highlights:

* Technical Session: Insights on binder replacement and emerging technologies.
* Industry Partnerships: Initiatives for e-waste recycling and EV purchase discounts through Tata Motors and Maruti Suzuki.
* AI & Digitalisation: Sessions on AI-powered accounting management, documentation, and quality management to improve operational efficiency.
* Government Support: Interaction with Dr. Ajay Kumar Poddar, Hon'ble PWD Minister, Government of West Bengal, who assured support whenever required.
* Membership Growth: Five new members joined the association.
* Recognition: Lifetime Achievement Award presented to Mr. Sushil Chhangia ji of PC Chandra Paints for his longstanding contribution to the paint fraternity.

Upcoming Initiatives:

* Technical sessions on paint formulation and raw materials, including one physical session with Mr. Atanu Roy and two online sessions with Mr. A.K. Srivastav, aimed at addressing technical challenges faced by members.
* Joint gathering with the West Bengal Paint Dealers Association (WBPDA) on 7 January 2027, targeting 400 paint dealer members. Interested ISSPA members are requested to confirm their participation by 30 October 2026. Sponsorship and stall rates for 2027 are being explored.

The entire ISSPA Eastern Region team is working diligently to strengthen our association, expand our reach, and drive the growth of the paint industry across the region. We remain committed to creating more opportunities for our members through meaningful collaborations, knowledge-sharing, and industry initiatives. We look forward to many more impactful initiatives and greater milestones in the future.





ISSPA GUJARAT REGION HOLDS ANNUAL MEET AND SEMINAR ON "SAFE OPERATIONS, SMOOTH BUSINESS."

Ahmedabad, 16 August 2026: The Indian Small Scale Paint Association (ISSPA), Gujarat Region, successfully organized its Regional Annual Meet and Seminar on the theme "Safe Operations, Smooth Business" at the Ahmedabad Management Association, Ahmedabad. The event brought together industry members, senior association leaders, invited guests, and event partners for a day of knowledge-sharing, professional interaction, and organizational discussions.



Delegates began arriving at 9:30 a.m., registering for the event and enjoying a delicious breakfast while reconnecting with industry colleagues. The morning provided an excellent opportunity for networking and interaction among members of the paint and coatings fraternity.

The formal inauguration commenced with ISSPA President Shri Dinesh Prabhu, Vice President Shri Praful Patel, Additional Vice President Shri Maulik Patel, and the Gujarat Region office-bearers taking their places on the dais. In keeping with ISSPA tradition, the program began with the National Anthem, followed by a solemn tribute to the departed members of the ISSPA Parivar.



Shri Jaydeep Patel, Chairman of the ISSPA Gujarat Region, warmly welcomed all Delegates, Event Partners, Invited Guests, Past Presidents, Past Chairmen, and Senior Association Leaders. He expressed his appreciation for the valuable contributions of former office-bearers towards the growth and development of ISSPA. He also thanked the event partners for their support and outlined the program and its significance for the regional paint industry.



The inaugural ceremony continued with the traditional lighting of the lamp by the national leadership, Gujarat Region office-bearers, and past leaders, followed by Ganesh Vandana, seeking blessings for the successful conduct of the event.

Shri Dinesh Prabhu, President of ISSPA, addressed the gathering and presented a brief overview of the association's activities. He encouraged members to actively participate in the forthcoming 18th ISSPA Biennial Conference in Mumbai, highlighting the importance of collective participation and engagement in strengthening the association.



He also expressed sincere gratitude to Prakash Chemicals Pvt. Ltd. for its generous contribution of Rs. 1,00,000 to ISSPA as part of its Corporate Social Responsibility (CSR) initiative.

Shri Praful Patel, Vice President, and Shri Maulik Patel, Additional Vice President, also addressed the delegates. They emphasized the significance of the forthcoming biennial conference and appealed to members to extend their support and participate enthusiastically in the event.





As a mark of respect and appreciation, ISSPA's former President Shri Madhukarbhai Shah, former Additional Vice-President Shri Kanubhai Patel, and former Gujarat Region Chairmen Shri Dilipbhai Patel and Shri Rameshbhai Patel, as well as invited guest Dr. Gaurav Chandra Srivastava and office-bearers of peer organizations, were honored with the presentation of flower bouquets.



The seminar featured four presentations addressing important aspects of paint technology, sustainability, logistics, and industrial safety.

1. Dispersion in Paint Chemistry

The first presentation was delivered by Dr. Gururaj Moharir of Raj Specialty Additives and Shri Vraj Shah of Girikandra Chemex. After introducing their respective organizations, the speakers explained the importance of effective dispersion in paint manufacturing. They shared insights into achieving good pigment and paint dispersion, highlighting how appropriate products and dispersion practices can contribute to improved paint quality and manufacturing performance.



2. Sustainability in the Paint Industry

The second presentation was delivered by Shri Megh Patel and his team from Revive Sustainable. The team introduced its organization and services, focusing on the growing importance of sustainability in industrial operations. The presentation explored ways in which the paint industry can adopt more sustainable practices for the benefit of future generations. Examples of completed projects illustrated the practical implementation of sustainability initiatives and their benefits.



3. Simplifying Deliveries Through Technology

The third presentation was delivered by Shri Piyush Patel of Drop It. He explained how the company's application can help businesses address challenges associated with delivering goods and product samples to customers. The session also outlined the geographical areas in which the application's services are available, highlighting the role of technology in simplifying delivery-related operations.



4. Safe Operations, Smooth Business: Industrial Safety in Focus

The highlight of the seminar was the fourth presentation by Shri Kaushikbhai Patel of Glaceon Chemicals Private Limited, an ISSPA member with extensive experience in industrial safety operations, including work with multinational corporations.





Addressing the central theme of the seminar, he emphasized that industrial safety is not merely a statutory or procedural requirement but an essential component of uninterrupted business operations. He explained how inadequate safety practices can lead to accidents, operational disruptions, financial losses, and other challenges affecting routine business activities.

The presentation also covered the importance of maintaining safety in day-to-day industrial operations and adopting appropriate preventive practices. The practical insights shared during this session made it particularly relevant for paint manufacturers and other industry members seeking to strengthen workplace safety and ensure business continuity.

Following the seminar presentations, Shri Jaydeep Patel, Chairman of the ISSPA Gujarat Region, convened the Annual Regional Meeting.

Shri Yagnesh Patel, Vice Chairman, read the minutes of the previous Annual Regional Meeting, which were subsequently approved by the members. He also presented the activity report for the preceding year, highlighting the region's activities and initiatives.
At the chairman's request, Shri Tusharbhai Rajpara, Treasurer, presented the previous year's balance sheet and financial report. The financial statements were considered and approved by the members.



With the completion of the scheduled agenda and the necessary approvals, the Annual Regional Meeting concluded.
Following the meeting, the ISSPA Gujarat Region presented mementoes to the event partners in recognition of their valuable support and contribution towards the successful organization of the program.

The association also acknowledged and felicitated members of the event management team for their dedicated efforts in ensuring the smooth and flawless execution of the event.

In his vote of thanks, Shri Yagnesh Patel, Vice Chairman of ISSPA Gujarat Region, expressed gratitude to the national leadership, invited guests, past office-bearers, delegates, speakers, event partners, and organizing team for their valuable contributions. He then invited all participants to join for lunch and continue their interactions during the networking session.

A Meaningful Initiative for the Paint Industry
The event concluded on a positive note, with delegates enjoying lunch and networking with fellow industry members.





Feedback received during the interaction session was encouraging, with members appreciating the practical knowledge and useful insights shared through the seminar presentations.



The ISSPA Gujarat Region Annual Meet and Seminar demonstrated the value of bringing industry professionals together to exchange knowledge, discuss emerging challenges, and strengthen professional relationships. By combining technical learning, sustainability, logistics, industrial safety, and organizational discussions, the program reinforced ISSPA's continued commitment to supporting its members and promoting the growth of the paint and coatings industry.

The successful event served as a reminder that safe workplaces, sustainable practices, operational efficiency, and collective industry participation are essential foundations for smooth and sustainable business growth.













ANNUAL ACTIVITY REPORT FOR THE YEAR 2025–2026

The ISSPA MP Region actively participated in various association activities during the year and continued its efforts to strengthen member interaction and support the paint industry.

Major Activities and Highlights:

1. Regional Meetings

Regional meetings were conducted to discuss Association matters, member concerns, industry developments, and upcoming programmes.

2. Presentation and Discussion of Last Year's Balance Sheet

The balance sheet for the previous financial year was presented before the members and discussed during the Annual General Meeting. Members reviewed the financial position and related matters of the region.

3. Review of Association Activities

The activities carried out by the MP Region during the previous year were reviewed and discussed with the members.

4. Member Interaction

Regular interaction was maintained with members to understand their concerns, suggestions, and requirements and to encourage greater participation in association activities.

5. Industry Updates and Discussion

Members discussed important developments, challenges, and opportunities relating to the paint industry.

6. Participation in ISSPA Activities

Members of the MP Region participated in various programmes and activities organised by ISSPA at the Regional and Central levels.

7. Discussion on ISSPA Biennial Conference 2026

The upcoming 18th ISSPA Biennial Conference 2026 was discussed, and members were encouraged to participate and support the conference.

8. Future Plans

The Region plans to continue strengthening member engagement, increasing participation in ISSPA programmes, and addressing matters concerning the paint industry and its members.

Conclusion

The MP Region remains committed to the growth and development of ISSPA and the paint industry. The continued support, cooperation, and active participation of members have contributed to the successful functioning of the region.

ISSPA TAMIL NADU - ANNUAL REGIONAL MEETING 2026 AND TECHNICAL SEMINAR



The Indian Small Scale Paint Association (ISSPA), Tamil Nadu Region, successfully conducted its Annual Regional Meeting 2026 & Technical Seminar on 08 August 2026 at Park Inn Beach Resort, Chennai. Organised as a one-day residential conference, the event brought together industry leaders, office bearers, past Chairmen, technical experts, sponsors and members of ISSPA, providing an excellent platform for knowledge sharing, professional networking and meaningful interaction.

The programme was graced by Mr. Dinesh Prabhu, President, ISSPA, Mr. Mohanrajtm, Chairman, ISSPA Tamil Nadu Region, the Tamil Nadu Region Office Bearers and Committee Members, former Chairmen of ISSPA Tamil Nadu Region, technical speakers, sponsors and a large gathering of ISSPA members.

Inaugural Session

The conference commenced with the traditional Tamil Thai Vazhthu, setting a dignified tone for the proceedings. Mr. Dinesh Prabhu, President, ISSPA, inaugurated the event by lighting the ceremonial Kuthuvilakku, symbolising knowledge, prosperity and a bright future for the industry.

The inaugural session was followed by the welcome address delivered by Mr. Mohanrajtm, Chairman, ISSPA Tamil Nadu Region. In his address, he warmly welcomed the distinguished technical speakers, members, office bearers, past Chairmen and sponsors whose valuable support contributed significantly to the success of the conference.

He also extended a special welcome to the technical experts who had assembled to share their knowledge and industry experience, namely Mr. Mukund Kulaiyalkar, Mr. Swar Raveshia and Mr. Y. S. Gangadhar, along with the other distinguished speakers.

Speaking on the significance of the gathering, Mr. Mohanrajtm highlighted that ISSPA is proudly celebrating its 70th year, making the occasion particularly meaningful for the association and its members. He emphasised that such meetings provide an important platform for industry members to come together, exchange knowledge and ideas, explore new opportunities and strengthen professional and business relationships.

He further expressed his appreciation to all sponsors, committee members and ISSPA members for their wholehearted participation and continued support in making the Annual Regional Meeting and Technical Conference a successful and memorable occasion.

Address by the ISSPA President



Mr. Dinesh Prabhu, President, ISSPA , addressed the gathering and congratulated the Tamil Nadu Region Committee for organising the Annual Regional Meeting and Technical Conference in such a professional and well-structured manner.

In his address, Mr. Dinesh Prabhu appreciated the excellence, commitment and active involvement of the Tamil Nadu Region Committee and specially acknowledged the leadership of Mr. Mohanrajtm, Chairman, ISSPA Tamil Nadu Region, for his dedicated efforts in bringing together members, industry experts and stakeholders for a meaningful technical and networking programme.



He emphasised the importance of regional activities in strengthening the association and providing members with opportunities to learn, interact and build stronger professional relationships. He also appreciated the enthusiastic participation of the Tamil Nadu Region members and their continued support towards ISSPA activities.

Invitation to the 18th ISSPA Biennial Conference

Mr. Dinesh Prabhu also took the opportunity to introduce the upcoming 18th ISSPA Biennial Conference, which is to be held 28th -31st December 2026 at The Westin, Mumbai, Powai Lake. He extended a warm invitation to all members of the Tamil Nadu Regionto actively participate in this prestigious national level gathering.

During his address, a special video presentation of the conference venue – The Westin, Mumbai, Powai Lake. was screened for the members. The presentation showcased the venue, ambience and facilities planned for the forthcoming conference, generating considerable interest and enthusiasm among the participants.

He highlighted that the 18th Biennial Conference would provide a valuable platform for paint manufacturers, raw-material suppliers, technology providers and other stakeholders in the paint and coatings industry to come together and explore new business and professional opportunities.

He emphasised that participation in the conference would offer members several benefits, including technical knowledge sharing, exposure to new products and technologies, interaction with industry experts, business networking, supplier - manufacturer interactions and opportunities to develop new business relationships.

He encouraged all members to make full use of this important industry gathering and actively participate in the 18th ISSPA Biennial Conference, 28th - 31st December 2026 at The Westin, Mumbai, Powai Lake. making it a successful milestone in the association's ongoing journey.

The address concluded with an enthusiastic response from the members, further strengthening the anticipation and excitement for the forthcoming Biennial Conference in Mumbai.

Technical Conference - Knowledge, Innovation & Industry Insights

Hygiene, Smart & Green Coatings



The first technical session was delivered by Senior consultant Mr. Mukund Kulaiyalkar, who presented an informative session on "Hygiene, Smart and Green Coatings." His presentation provided valuable insights into the growing importance of sustainable and innovative coating technologies. The session highlighted the evolving expectations of the coatings industry, particularly in relation to hygiene-conscious solutions, smart coating technologies and environmentally responsible products. The presentation offered members an opportunity to understand emerging trends and consider how new-generation coating technologies can contribute towards more sustainable and value-added solutions.

Testing & Product Guidelines

The next session was presented by Mr. Y. S. Gangadhar, Tamil Nadu Dyes and Chemicals Merchants Association (TNDCMA), on "Testing and Product Guidelines." The session focused on the importance of appropriate testing procedures, product evaluation and adherence to relevant guidelines in maintaining product quality and consistency.

The practical insights shared during the presentation were particularly useful for paint manufacturing industry members seeking to strengthen quality control and ensure reliable product performance.



Experiences and Benefits of ISSPA Membership



Following the sessions, Mr. Chandra sekar, from Aarthi Petro Chemical, shared his valuable experiences associated with ISSPA. Reflecting on his association with the organisation over the years, he spoke about the professional and business benefits he had received through his involvement with ISSPA.

His address highlighted the importance of industry associations in creating opportunities for networking, knowledge exchange, collaboration and professional growth. The session also reinforced the value of active participation and engagement within the ISSPA community.

Advancing Water-Based Emulsion Technology

The conference continued with an insightful technical presentation by Mr. Harsh Katakia, EOC Polymer, on "Advancing Water-Based Emulsion Technology.



The session focused on developments in water-based emulsion technology and its growing relevance in the coatings industry. The presentation offered members useful perspectives on technological advancements and the opportunities associated with the continued evolution of water-based coating systems.

Pigment Dispersions - Problems & Solutions

The final technical session was delivered by Mr. Swar Raveshia, N. R. Colours, on "Pigment Dispersions: Problems and Solutions."



The session addressed common challenges associated with pigment dispersion and explored practicalapproaches to identifying and resolving dispersion-related problems. With a strong focus on practical industry applications, the presentation provided valuable technical knowledge that members could relate to their day-to-day anufacturing and formulation requirements.

The series of technical sessions created an engaging learning environment and offered participants valuable exposure to current technologies, practical challenges and evolving trends within the coatings industry.

Annual Regional Meeting & Accounts Presentation

Following the technical sessions, Mr. Mohanrajtm, Chairman, ISSPA Tamil Nadu Region, presented the accounts for the financial year 2025–26, providing members with an overview of the region's financial activities and accounts. The session enabled members to understand the financial position and activities of the Tamil Nadu Region and formed an important part of the Annual Regional Meeting.



Vote of Thanks & Conclusion

The formal programme concluded with a Vote of Thanks delivered by Mr. Balamurugan, Secretary, ISSPA Tamil Nadu Region. He expressed his sincere gratitude to the Chief Guest, distinguished speakers, office bearers, former Chairmen, committee members, sponsors and all ISSPA members for their valuable participation and support. The programme concluded with the National Anthem, marking the formal end of the Annual Regional Meeting and Technical Conference.






A Memorable Residential Gathering

Beyond the formal sessions, the one-day residential format provided members with an excellent opportunity to interact in a relaxed and informal atmosphere. The comfortable stay, smooth coordination and well-structured programme contributed to an enjoyable experience for all participants.

The conference successfully combined technical learning, professional networking and meaningful interaction, allowing members to exchange ideas, strengthen existing relationships and build new business connections.



Lucky Draw activities

The evening was made even more memorable with engaging Lucky Draw activities, music, dance and entertainment, creating a lively and enjoyable atmosphere for members. The informal interactions and fellowship added a special dimension to the conference, making it an occasion to remember.





A Successful Step Towards A Stronger Industry Community

The ISSPA Tamil Nadu Region Annual Regional Meeting 2026 & Technical Seminar was a well-organised and highly engaging gathering that successfully brought together the association's members, industry experts and stakeholders under one roof.





With a strong combination of technical knowledge, industry experience, networking opportunities, professional interaction and fellowship, the event reflected the continued commitment of ISSPA Tamil Nadu Region towards supporting the growth and development of its members and the coatings industry.

The event concluded on a highly positive note, leaving participants with new knowledge, valuable connections and memorable experiences, while further strengthening the spirit of unity and collaboration within the ISSPA family.
As ISSPA proudly celebrates its 70th year, the conference served as a fitting reminder of the strength of collective participation and the importance of continuing to learn, connect and grow together.



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Mrs. Kavitha Rajesh
Entrepreneur & Industry Leader

Executive Profile: Accomplished industrialist, legal professional, advocate for women"s economic empowerment. Over two decades of entrepreneurial excellence in manufacturing, alongside key leadership roles across regional, national, and international trade bodies. Dedicated to advancing MSME growth, skill development, and cross-border trade linkages.

Academic And& Professional Qualifications

Bachelor of Laws (LL.B. - Osmania University

Bachelor of Commerce (B.Com)

Goldman Sachs 10,000 Women Entrepreneurship Program - ISB

Entrepreneurial Leadership

Proprietor- Duron Coatings (Formerly Om Sai Andhra Paints - OSAP)

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Primary supplier to premier infrastructure conlomerates, including Larsen & Turbo (L&T), Railway, MNC, OEMs, and diverse industrial facilities.

Oversees core business functions include financial management, strategic expansion, production administration, and corporate marketing.

Executive Leadership And& Industry Representation

President- South Asia - Association of Businesswomen in Commerce and Industry (ABWCI)

Directing regional initiatives for ABWCI, a premier global chamber of commerce dedicated to women-led business expansion, policy equity, and supporting female entrepreneurs as sustainable wealth creators across South Asia.

President (2021-2022) and & Advisory Board Member (2024-2025) - Hyderabad Management Association (HMA) Led HMA (affiliated with All India Management Association- AIMA), representing management professionals and corporate executives across Telangana and Andhra Pradesh.

Managing Committee Member - International Startup Foundation (ISF)

Actively driving the startup ecosystem and mentoring MSMEs to expand operations, foster innovation, and generate employment opportunities for youth.

Association Of Women Entrepreneurs Of India (ALEAP)

Active leader in ALEAP since 1995, spearheading industrial infrastructure management and skill development wings.

Secretary - ALEAP IALA Industrial Estate : Representing and managing administrative and infrastructure services for over 260 manufacturing industries within the specialized industrial corridor.

Secretary - Centre for Entrepreneurial Development (CED)

Leading ALEAP's core skill development wing to nurture early-stage ventures and empower technical graduates across the region.

Nodal Training Leadership -AC & ABC Program

Under her guidance, CED functions as the Nodal Training Institute for the Agri-Clinics & Agri-Business Centeres (AC & ABC) training programme, sponsored by MANAGE (Ministry of Agriculture, Govt. of India / AP & Telangana)

Transforms agriculture and allied sector graduates into self-reliant agri-entrepreneurs.

Fosters technological innovation to enhance agricultural yield and grassroots employment.

International Invitations And& Key Representation

WEF 2019 : **World Economic Forum - Davos, Switzerland:** Invited as part of the elite Goldman Sachs Global 10,000 Women cohort to represent Indian women entrepreneurs on global economic platforms

GES 2017 : **Global Entrepreneurship Summit (GES) - Hyderabad:** Selected among the top 400 entrepreneurs from India for the summit addressed by the Prime Minister of India and Mrs. Ivanka Trump

US STATE 2012 : **South Asian Women Entrepreneur Symposium - Dhaka:** Invited by the U.S. Department of State to focus on cross-border economic linkages and growth strategies for women-owned SMEs

US GOVT 2013 : **VOLVIS Leadership Programme:** Selected by the U.S. Federal Government for an executive leadership initiative focused on women entrepreneurs

US DIPLOMACY: **US Consulate Alumni Steering Committee (2019–2020):** Appointed member of the Steering Committee launched by U.S. Consul General Mr. Joel Reifman

UNSCAP : **United Nations ESCAP Forum:** Active participant in the 7th South and South-West Asia Forum on Sustainable Development Goals (SDGs)

TANA 2017 : **21st TANA Conference - St. Louis, USA:** Special invited guest and speaker on women empowerment and small-scale industrial advancement in India

NIMSME : Advisory board member for FIN of Nnational linstitute of Ssmall and Mmedium Eenterprises (NIMSME)

OU : Advisory member for Andhra Mmahila Sabha Mmanagement Ccolleage and Rishi cColleage of Eengineering for AIC

Advisory board member for OU University Hyderabad for foreign studies along with vice chancellorthe Vice Chancellor

Mrs. Kavitha Rajesh
Entrepreneur & Industrial Leader
Hyderabad, India
President, South Asia(ABWCI),
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Abstract

Among the specialty additives used in modern high-performance coatings, ***Polytetrafluoroethylene (PTFE)*** *occupies a unique position because of its exceptional chemical inertness, ultra-low coefficient of friction, excellent weatherability, non-stick characteristics, and outstanding resistance to wear and chemicals. Since its accidental discovery in 1938, PTFE has become indispensable in industries ranging from aerospace and electronics to food processing and medical devices.*

In paints and coatings, PTFE is primarily used as a ***micronised wax additive*** *or* ***fine powder dispersion*** *to improve scratch resistance, abrasion resistance, mar resistance, slip, stain resistance, anti-graffiti properties, and release characteristics. It is particularly valuable in premium architectural, industrial, automotive, wood, powder, and coil coatings.*

1. General Information

Property	Details
Commercial Name	PTFE, Micronized PTFE, PTFE Wax
Chemical Name	Polytetrafluoroethylene
IUPAC Name	Poly(1,1,2,2-tetrafluoroethylene)
Chemical Formula (Repeating Unit)	$(C_2F_4)n$
CAS Number	9002-84-0
Polymer Family	Fluoropolymer
Molecular Weight	Variable; commercial PTFE ranges from approximately 100,000 to several million g/mol depending on grade
Physical State	White powder, fine powder, micronised powder, aqueous dispersion

2. Chemical Structure

PTFE is a linear polymer derived from tetrafluoroethylene (TFE) monomer.

Monomer

$CF_2 = Cf_2$

3. Manufacturing Process (Brief)

1. Production of tetrafluoroethylene (TFE) monomer
2. Emulsion or suspension polymerization in aqueous media
3. Formation of PTFE polymer particles
4. Washing and purification
5. Drying
6. Milling or micronisation (for additive grades)
7. Classification
8. Packaging

Polymerization

$n(CF_2 = Cf_2)_2 (-CF_2-CF_2-)_n$

Repeating Structure

```
  F  F
  |  |
-C-C-C-C-
  |  |
  F  F
```

Each carbon atom is completely surrounded by fluorine atoms, creating one of the strongest single bonds in organic chemistry (the C–F bond). This shielding of the carbon backbone accounts for PTFE's exceptional chemical and thermal stability.

4. Chemistry

PTFE is produced by free-radical polymerisation of tetrafluoroethylene (TFE).

Polymerisation Reaction

$n\,CF_2 = CF_2 - (-CF_2-CF_2-)_n$

The carbon–fluorine bond has a bond energy of approximately 485 kJ/mol, making PTFE resistant to attack by most chemicals, oxidants, and solvents under normal service conditions.3

Micronised PTFE used in coatings is generally produced by controlled milling or irradiation and grinding of virgin PTFE or by specialised polymerisation routes that yield fine particles suitable for dispersion.

5. Physical Properties

Property	Typical Value
Appearance	White powder
Colour	White
Density	2.15–2.20 g/cm³
Specific Gravity	2.14–2.20

Melting Point	~327 °C
Continuous Service Temperature	Up to approximately 260 °C
Decomposition Temperature	Above approximately 400 °C
hardness	Shore D 50–65 (bulk PTFE)
Coefficient of Friction	0.04–0.10
Water Absorption	<0.01%
Thermal Conductivity	Low (~0.25 W/m·K)
Electrical Resistivity	Very high (excellent insulator)
Dielectric Constant	~2.0
Refractive Index	~1.35

6. Chemical Properties

Chemically inert to most acids, alkalis, salts, and organic solvents.

- Non-flammable under normal conditions
- Excellent UV resistance
- Outstanding weatherability
- Extremely low surface energy (~18–20 mN/m)
- Hydrophobic and oleophobic
- Excellent oxidation resistance at ambient temperatures
- Resistant to moisture, fungi, and microbial attack. Note: PTFE can be attacked by molten alkali metals, elemental fluorine at elevated
- temperatures, and certain highly reactive fluorinating agents.

7. Mechanism of Action in Paints

PTFE functions through several mechanisms:

- Micronised PTFE particles migrate towards the coating surface during film formation
- The low surface energy creates a lubricating layer that reduces friction
- Surface particles bear abrasion loads, improving wear resistance
- Reduced friction minimises scratching and mar damage
- The hydrophobic surface improves water and stain repellency
- The non-stick nature facilitates cleaning and release

8. Typical Dosage in Paint Formulations

Paint Type	Typical Dosage (% by total formulation)
Decorative Interior Paint	0.2–1.0
Decorative Exterior Paint	0.5–1.5
Wood Coatings	0.5–2.0
Industrial Coatings	0.5–3.0
Powder Coatings	0.2–2.0
Coil Coatings	0.5–1.5
Automotive Clear Coats	0.3–1.0
Floor Coatings	1–3
Anti-Graffiti Coatings	1–5
Non-Stick Coatings	5–30 (depending on system)

The optimum dosage depends on particle size, coating type, desired surface properties, and the presence of other waxes or additives.

9. Function in Paint Formulation

- Improves scratch resistance
- Enhances abrasion resistance
- Reduces coefficient of friction
- Provides slip
- Improves mar resistance
- Enhances stain resistance
- Improves anti-blocking properties
- Reduces dirt pick-up
- Improves cleanability
- Enhances anti-graffiti performance
- Improves release properties
- Extends coating service life

10. Advantages

- Excellent chemical resistance
- Outstanding weather resistance
- Very low coefficient of friction
- Superior abrasion resistance
- Excellent scratch resistance
- Improved mar resistance
- Non-stick surface
- Excellent UV stability
- Outstanding water repellency
- Low dirt retention
- High thermal stability
- Excellent electrical insulation

11. Limitations

- Higher cost than conventional wax additives
- Poor adhesion to substrates unless incorporated within a compatible binder system
- Difficult to melt-process because of extremely high melt viscosity
- Overdosing may reduce intercoat adhesion
- Excessive loading can affect gloss and transparency, particularly in clear coatings

12. Compatible Systems

PTFE is widely compatible with:

- Acrylic emulsions
- Acrylic polyols
- Polyurethane coatings
- Epoxy coatings
- Polyester coatings
- Alkyd systems (selected grades)
- Silicone-modified coatings
- Fluoropolymer coatings (e.g., PVDF systems)
- Powder coatings
- UV-curable coatings

Selection of the appropriate PTFE grade (micronized powder, wax dispersion, or aqueous dispersion) is essential for optimum performance.

13. Incompatible Materials

PTFE should be used with caution or avoided in systems involving:

- Molten alkali metals (e.g., sodium, potassium)
- Elemental fluorine at elevated temperatures
- Strong fluorinating agents
- Highly aggressive plasma or sodium-etching treatments unless surface modification is intended

In coatings, PTFE itself is generally chemically compatible, but excessive concentrations can interfere with intercoat adhesion and recoating.

14. Applications in Paints and Coatings

- Automotive clear coats
- Wood lacquers and varnishes
- Coil coatings
- Powder coatings
- Industrial maintenance coatings
- Floor coatings
- Anti-graffiti coatings
- Heat-resistant coatings
- Non-stick cookware coatings (specialised multilayer systems)
- Marine coatings
- Aerospace coatings.
- Printing inks (selected grades)
- Leather finishes
- Textile coatings

15. Other Industrial Applications

PTFE's unique properties make it valuable in numerous industries:

- Non-stick cookware
- Chemical processing equipment (linings, valves, pumps)
- Gaskets and seals
- Bearings and bushings
- Electrical cable insulation
- Semiconductor manufacturing
- Medical devices (selected applications)
- Aerospace components
- Automotive seals and fuel-system parts
- Laboratory ware
- Conveyor belts
- Architectural membranes
- Oil and gas equipment

16. Major Commercial Grades

Product Type	Typical Particle Size	Application
Micronized PTFE Powder	2–10 µm	Powder coatings, industrial coatings
Fine TFE Powder	10–30 µm	Wood coatings, floor coatings
PTFE Dispersion	0.2–0.5 µm	Non-stick coatings, specialty coatings
Modified PTFE Wax	3–8 µm	Decorative and industrial paints
PTFE Compound	Various	Engineering plastics and composites

17. Major Global Manufacturers

- Chemours
- AGC Inc.
- Solvay
- Micro Powders, Inc.
- Daikin Industries
- Gujarat Fluorochemicals Limited
- Shamrock Technologies

18. Typical Performance Improvements

Property	Without PTFE	With PTFE
Scratch Resistance	Moderate	Excellent
Abrasion Resistance	Moderate	Excellent
Slip	Low	High
Mar Resistance	Moderate	Excellent
Dirt Pick-Up	Moderate	Low
Water Repellency	Good	Excellent
Chemical Resistance	Good	Excellent (surface durability)
Surface Friction	High	Very Low
Cleanability	Moderate	Excellent

19. Storage and Handling

- Store in a cool, dry, well-ventilated area.
- Protect from contamination and excessive dust generation.
- Avoid overheating above recommended processing temperatures.
- Use appropriate dust-control and personal protective equipment during handling of fine powders.

20. Formulator's Selection Guide: Selecting the Right PTFE Grade

Selection of a micronised PTFE grade should not be based on particle size alone. The formulator should first identify the required surface property, then select the PTFE characteristics that can deliver that property without adversely affecting gloss, transparency, dispersion, viscosity, adhesion or film appearance.

Required property	**PTFE characteristic to consider**	**Formulation implication.**
Low coefficient of friction / high slip	Low-friction PTFE with appropriate particle-size distribution and surface characteristics	Improves surface slip and reduces friction between the coated surface and the contacting material
Scratch resistance	Fine, well-dispersed PTFE particles with suitable hardness and particle-size distribution	PTFE can modify the surface and reduce damage caused by mechanical contact
Mar / scuff resistance	Micronized PTFE, often in combination with polyethylene or other waxes	Provides surface lubricity and helps reduce visible scuffing and marking
Abrasion resistance	PTFE grade selected for wear resistance and good dispersion	Can reduce material loss during rubbing/ abrasion; optimum dosage must be established experimentally
Rub resistance	Fine PTFE with good surface distribution	Reduces friction during repeated rubbing and can improve resistance to surface damage

Release / non-stick behaviour	Low-surface-energy PTFE	Reduces adhesion between the coating surface and contacting materials
Water repellency	PTFE with low surface energy	Can contribute to reduced surface wetting and improved water repellency
Chemical resistance	Chemically inert PTFE chemistry	Useful where the coating is exposed to aggressive chemicals, although overall resistance remains dependent on the binder and complete formulation
High-temperature performance	PTFE grade retaining its characteristic thermal stability during the coating process	Suitable for coating systems exposed to elevated temperatures, provided the complete coating formulation is thermally stable
Thin-film coatings	Smaller particle size and tightly controlled particle-size distribution	Helps minimise oversized particles, surface defects, and excessive roughness in thin films
High-gloss coatings	Fine particle size, narrow distribution and low tendency to create surface texture	Helps obtain surface modification with less risk of excessive gloss reduction
Matting / texturing	Appropriately selected particle size and morphology	PTFE can be used deliberately to modify surface texture and gloss
Waterborne coatings	Grade with good compatibility and dispersion characteristics in the selected aqueous system	Particular attention should be paid to wetting, dispersion stability, and agglomeration
Solvent borne coatings	PTFE grade compatible with the resin/solvent system	Standard stirring may be adequate for some grades; higher shear may be required in low-viscosity systems
UV-curable coatings	Fine PTFE with good dispersion and compatibility with the reactive system	Can provide slip, scratch, and abrasion modification without compromising the cure response when properly formulated
Powder coatings	PTFE grade suitable for incorporation during premixing/extrusion and compatible with the cure system	Selection must consider extrusion temperature, particle distribution, surface migration, and final film appearance
Combination with PE wax	PTFE/PE combination or PTFE used together with PE wax	Can provide a balance of slip, scratch, abrasion, and metal-marking resistance while potentially reducing the required PTFE level
Minimum gloss impact	Fine particle size and controlled distribution	Allows surface-performance improvement while minimising undesirable changes in gloss or appearance

Maximum performance at low dosage	High-efficiency grade with suitable particle size, morphology, and dispersion	Allows the formulator to optimise performance while controlling additive cost and possible adverse effects on coating properties

21. Conclusion

Polytetrafluoroethylene (PTFE) is one of the most versatile functional additives available to coating formulators. Unlike conventional fillers, PTFE enhances surface performance by reducing friction, improving scratch and abrasion resistance, and imparting non-stick, stain-resistant, and easy-clean characteristics. Although it is a premium additive, relatively low dosage levels can provide significant improvements in coating durability and appearance, making PTFE indispensable in automotive, industrial, architectural, wood, marine, and powder coating applications.

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About the Author:

Abhay Patwardhan is a Business Coach, Corporate Trainer, and Motivational Speaker with over four decades of leadership experience across Paints, Specialty Chemicals, Coatings, Construction Chemicals, Resins, and FMCG sectors while working with leading MNC in India and Middle east.

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SELF-REPAIRING COATINGS



Mr. B S Surya Prakash
S. V. Coatings Pvt. Ltd.

Self-repairing, or self-healing, coatings are advanced protective films designed to respond to damage. Depending on their chemistry, they can seal microcracks, reduce the effects of scratches, or release corrosion inhibitors when the coating is breached.

1. Core Self-Healing Mechanisms

Extrinsic self-healing

In extrinsic systems, healing agents-such as liquid resins, monomers, or corrosion inhibitors—are stored in embedded microcapsules, hollow fibres, or microvascular networks. When a crack ruptures these reservoirs, the agent enters the damaged area and may polymerise or otherwise form a seal, sometimes with the help of an embedded catalyst.

Intrinsic self-healing

In intrinsic systems, the coating matrix contains reversible interactions or dynamic chemical bonds, including hydrogen bonding, supramolecular interactions, or dynamic covalent bonds such as Diels–Alder linkages. These interactions can reform after damage, either spontaneously or in response to stimuli such as heat, ultraviolet (UV) light, or moisture.

Responsive corrosion-inhibitor release

Nanocontainers, including halloysite nanotubes and layered double hydroxides (LDHs), can be designed to release corrosion inhibitors in response to environmental changes such as shifts in pH or moisture ingress. The released inhibitors help passivate the metal surface and slow further oxidation.

2. Development and Applications

Conventional coatings primarily protect through a passive barrier. Once that barrier is breached, moisture, oxygen, and other corrosive agents may reach the substrate. Self-healing technologies aim to add an active response that can help seal damage or restore protection.

Areas of research and application include automotive finishes, aerospace and marine corrosion protection, electronic-device surface films, and civil-engineering materials such as concrete.

Important challenges remain, including repeatable healing over multiple damage cycles, manufacturing cost, long-term durability, and maintaining the coating's mechanical properties.

3. Self-Repairing Coatings for Metal Protection

For metal substrates, the primary objective is to limit corrosion and preserve the integrity of the protected component. Microcracks, scratches, and other coating defects can expose the metal to corrosive environments, so self-healing approaches focus on restoring the barrier or delivering corrosion inhibitors at the damaged site.

Smart inhibitor delivery

Coatings may contain nanocontainers-such as LDHs or halloysite nanotubes-that release inhibitors when triggered by local changes in pH, moisture, or other chemical conditions. Depending on the formulation and substrate, inhibitors such as cerium-based compounds or benzotriazole can help form or maintain a protective passive layer and reduce corrosion.

Damage-indicating systems

Some coatings incorporate fluorescent or colour-changing indicators that respond to chemical changes associated

with early corrosion. These systems can provide a visible warning of coating damage or corrosion activity, allowing inspection and maintenance before the problem becomes more severe.

Sol–gel systems with bio-based healing agents

Sol–gel hybrid coatings can be combined with encapsulated bio-based agents, including linseed oil. When a crack breaks the capsules, the released oil can enter the damaged region and may help limit corrosion. The degree of protection depends on the coating design, substrate, exposure conditions, and test method.

4. Self-Repairing Decorative Coatings

Decorative coatings, including automotive clear coats and finishes for electronics and appliances, must preserve surface smoothness, colour, gloss, and optical clarity. For these applications, intrinsic self-healing systems are often attractive because embedded capsules can sometimes leave visible marks or affect transparency.

Dynamic polymer networks

Some formulations use polymer networks based on materials such as polyurethane–urea (PUU) or polydimethylsiloxane (PDMS), incorporating reversible interactions or dynamic bonds. Examples include metal–ligand coordination and dynamic disulfide bonds. Under suitable conditions, these structures can reorganise after minor damage.

Stimulus-activated surface recovery

In certain coatings, heat or another suitable stimulus increases polymer-chain mobility, allowing the material to relax and partially recover from fine scratches or swirl marks. The extent of recovery depends on the chemistry, scratch depth, temperature, exposure time, and coating structure; complete disappearance of damage should not be assumed.

Shape-memory polymers

Shape-memory polymers can be engineered to recover a programmed shape when activated by heat or another stimulus. In specialised coating systems, this behaviour may help reduce the appearance of some small deformations, subject to the material design and damage severity.

5. Comparison: Metal-Protection and Decorative Coatings

Feature	Metal-protection coatings	Decorative coatings
Primary objective	Corrosion control and preservation of substrate integrity	Gloss, colour, smoothness, and visual quality
Common approaches	Healing-agent reservoirs and responsive corrosion inhibitors	Dynamic polymer bonds and shape - memory behaviour
Typical triggers	Local pH changes, moisture, or other chemical conditions	Heat, sunlight, or other suitable physical stimuli
Key performance measures	Corrosion resistance, barrier recovery, and healing efficiency	Scratch recovery, gloss retention, optical clarity, and haze

6. Emerging Directions

Research is increasingly exploring simpler, more cost-effective, and environmentally responsible self-repairing systems. Promising directions include bio-based healing agents, lower-toxicity inhibitor packages, water-based coating technologies, and designs that balance healing performance with durability, appearance, and ease of manufacture.

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Mr. Vijay Joshi
Technical Person

Solvent Base DTM:

DTM Solvent base coating can be applied on little or not prepared surfaces with any humidity and wet surfaces. Remove Mill scale on surface with Emery paper, sand blasting not required. Mechanical cleaning solvents.

Types of DTM [Solventbase] coatings:

a. Surface Tolerant Epoxy popularly known as Mastic , with volume solids – 50,60,70,80,90 %. You can apply any finishing coating like PU, enamel etc
b. Moisture cured PU primer. Recoat with PU/CR/Synthetic enamel
c. Surface Tolerant glass flake epoxy with high volume solids. Recoat if exposed with PU
d. Coal tar epoxy for submerged areas

You can apply very thin coat of Nano clear lacquer to prevent from exposure to sunlight.
DTM can be applied on various substrates like:

- Hand prepared mild steel
- Hydroblasted steel and abrasive blasted cleaning
- Concrete
- Range of intact and aged coatings

Such types of DTM avoid sand blasting [cost/labour cost savings]
Some people apply DTM – Solvent base on sand blasted surfaces to have better corrosion resistance.
Outstanding features of DTM – Solvent base coatings:

- High DFT per coat >= 200 microns
- High volume solids upto 90%
- You have to use fast since pot life is short around 2 hrs
- High Build is achieved
- Drying is fast & no orange peels like normal epoxies
- Resistance to chemical/mechanical
- Best suitable for maintenance in running plant –

Products for maintenance structure:

- Petroleum plants
- Power plants
- Gas Authority
- Fertiliser plants
- Running plants painting.

Surface Preparation	Manual Cleaning
Primer	Epoxy DTM [Mastic]
Middle coat	HB Epoxy or MIO
Finish coat	Polyurethane



Mr. Vijay Joshi
Technical Person







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RECOMMENDATIONS OF THE 57TH MEETING OF THE GST COUNCIL

The 57 Meeting of the GST Council was held today in New Delhi, under the chairpersonship of the Union Finance & Corporate A!airs Minister Smt. Nirmala Sitharaman.

The participants included Chief Ministers of Delhi, Goa, Haryana, Jammu & Kashmir, Karnataka, Kerala, Maharashtra, and Meghalaya; Deputy Chief Ministers of Manipur and Telangana; the Finance Ministers and senior members of States/Union Territories with Legislative Assembly, Secretary, Department of Revenue; Chairman and Members of Central Board of Indirect Taxes & Customs and senior o"cials of the Ministry of Finance.

Next-Gen reforms made as per recommendations of the GST Council in its 56 meeting last year had focussed on rate rationalisation and reduction of rates. In the 57 meeting today, GST Council made recommendations relating to process reforms primarily covering registration, returns, refund and adjudication; clari□cations regarding applicability of GST on supply of certain goods and services; and other measures for trade facilitation and streamlining compliances in GST. FAQs are being issued for clari□cation of doubts. Major recommendations made in the 57 GST Council meeting are as below:

A. Process Reforms

A1. Registration related reforms

1. Streamlining registration process with clear guidelines on filing and processing

1.1 As per recommendations of GST Council made in 56 meeting, automatic registrations, without o"cer intervention, are being granted by the portal under rule 14A of the CGST Rules, 2017, in cases where the applicant does not intend to pass on ITC more than Rs. 2.5 lakh per month. To streamline processing of registration applications in remaining cases, the GST Council made the following recommendations in the 57 meeting:

1. issuance of a comprehensive circular specifying the documents and information required for GST registration, along with frequently asked questions (FAQs), to simplify the filing and processing of registration applications.
2. amendment in the registration application in FORM GST REG-01, to provide for drop boxes for selection of prescribed documents/information, so that both the taxpayer and the tax officer have clarity regarding the documents/information to be furnished.
3. The GST portal to provide user-friendly interface, for filing registration application with clear navigational paths, drop-down lists, tool-tips and contextual guidance to facilitate correct filing of such applications.

1.2 This will reduce rejections and queries raised in respect of registration applications on account of lack of correct information/details and will expedite processing of registration applications by the tax officers.

2. Rationalization of Procedure for Amendment in GST registration:

2.1 The GST Council recommended an amendment to rule 19 of the CGST Rules, 2017, to provide for automatic acceptance of amendments to all registration particulars on the portal, except those relating to the Principal Place of Business (PPoB). Further, for taxpayers registered under rule 14A of the CGST Rules, 2017 (automatic route), amendments of all registration particulars, including those relating to the PPoB, will be accepted automatically on the portal.

2.2 This will facilitate easy and almost real time updation of registration details on the portal in such cases, without interface with the tax officers.

3. Rationalization of registration cancellation process under GST:

3.1 The GST Council recommended amendments in the CGST Act, 2017 and the CGST Rules, 2017, to simplify the registration cancellation process, as follows:

3.1.1 Automatic cancellation of registration on the application of the taxpayer

Phase 1: The applications for cancellation of registration in FORM GST REG-16 will be accepted automatically by the system, once all pending returns are filed and all dues are paid, in the following cases:

1. where the taxpayer has not passed on ITC exceeding Rs. 2.5 lakh in any of the months since registration;
2. where the taxpayer has passed on ITC exceeding Rs. 2.5 lakh in a month, but has filed the final return in FORM GSTR-10 within specified time period.

Phase 2: All the applications for cancellation of registration will be accepted automatically by the system, once all pending returns are filed and all dues are paid. FORM GST REG-16 will be amended so that the details of FORM GSTR-10 can be furnished in the said application itself.

3.1.2 Suo-moto cancellation of registration

1. Amendment in rule 21 of the CGST Rules, 2017, to omit certain grounds of cancellation of registration by the tax officers.
2. Amendment in rule 21A and rule 22 of the CGST Rules, 2017 and insertion of rule 23A in CGST Rules, 2017, to provide for a mechanism of system based cancellation and revocation of registration based on non-compliance and subsequent compliance of the defaults of non-filing return or non-furnishing of the details of the bank account, within specified time period.

3.2 These measures will simplify and expedite the process of cancellation of registration and will reduce o"cer interface and bring more transparency to the cancellation process.

4. Simplified GST registration mechanism for small sellers on the Electronic Commerce Operators (ECO) platform:

4.1The GST Council, in its 56 meeting had given an in-principle approval to provide a Simplified GST registration mechanism for small sellers on the Electronic Commerce Operators (ECO) platform. In continuity of the same, the Council in the 57 meeting recommended insertion of rule 14B in the CGST Rules, 2017, to provide for a simple mechanism for registration for small suppliers making supplies of goods through ECOs, in States/UTs, where they do not have physical presence, and where they intend to pass on ITC not more than Rs.2.5 lakh per month, excluding stock transfers between distinct persons, by declaring the warehouse of an ECO in that State/UT, as their Principal Place of Business (PPoB). Registration in such cases will be granted automatically by the system, subject to certain conditions.

4.2 This will enable small sellers to expand their business to other States through e-commerce platforms without having to set up a place of business in each State and will give a significant boost to ease of doing business.

A2. Return related reforms

5. Alternate mechanism for making amendment of liabilities and input tax credit in returns to minimize mismatches and reduction of notices/intimations on account thereof:

5.1 The GST Council recommended inter-alia the following measures to streamline return filing process, so as to minimize mismatches in liability and input tax credit (ITC) in returns:

1. Enhancements in FORM GSTR-1/1A/IFF to enable better reconciliation of the details furnished in these forms with the details reported in the return in FORM GSTR-3B.
2. Insertion of a rule 86D in the CGST Rules, 2017, to provide for a facility namely, "Electronic Statement of tax paid on Reverse charge basis and input tax credit claimed" on the portal, to facilitate the taxpayers in correct reporting of tax liability and ITC on supplies liable to RCM in returns.
3. Insertion of sub-rule (1A) in rule 61 of the CGST Rules, 2017 to provide a mechanism of correct reporting and correction/rectification of liability in the return, so that liability in the return in FORM GSTR-3B aligns with the details of liability furnished in FORM GSTR-1/1A/IFF.
4. Amendment in FORM GST DRC-03, to declare the details of the underlying invoice for which payment has been made.

5. Insertion of sub-rule (6A) in the rule 60 of the CGST Rules, 2017, in respect of the facility namely, Invoice Management System (IMS), to allow a recipient to accept, reject or keep pending a document pertaining to inward supply received on the portal, for the purpose of generation of statement of ITC in FORM GSTR-2B, subject to certain conditions, including the period for which a credit note can be kept pending on IMS.

6. Insertion of rule 86C in the CGST Rules, 2017 to provide for a facility namely, "Electronic Credit Reversal and Reclaim Statement" on the portal, to facilitate the taxpayers in correct reporting of ITC reversed and reclaimed in FORM GSTR-3B.

7. Insertion of sub-rule (1B) in the rule 61 of the CGST Rules, 2017, to provide a mechanism of correct reporting and correction/recti□cation of ITC in the return, so that ITC availed in the return in FORM GSTR-3B aligns with the details of ITC made available in FORM GSTR-2B.

8. Issuance of a circular to clarify the manner of furnishing correct and proper information of ITC and reversal thereof in return in FORM GSTR-3B, in the context of IMS, Electronic Credit Reversal and Reclaim Statement and Electronic Statement of tax paid on Reverse charge basis and input tax credit.

5.2 The Council recommended that the provisions regarding alternate mechanism for amendment of liability and ITC in the GST return, may be brought into force from the return of April, 2027.These measures will considerably reduce mismatches in liability and ITC in returns, thus not only reducing demand notices and system generated intimations on account of such mismatches, but also improving the integrity of ITC across the supply chain, thereby facilitating taxpayers.

5.3 Further, the Council recommended placing the proposed revised mechanism in the public domain for a time-bound consultation. Union Finance Minister was authorized to approve requisite changes/modifications, as may be necessary, based on feedback received from the stakeholders.

A3. Refunds related reforms

6. Faster, system-based automated processing of refunds

6.1. The GST Council recommended amendments in section 54 of the CGST Act, 2017 and the relevant CGST Rules, 2017, to provide for system- based processing and sanctioning of refund claims, pertaining to excess balance in electronic cash ledger, zero-rated supplies, and inverted duty structure, in the following two phases.

Phase 1:

1. Full refund claim of excess balance in the electronic cash ledger will be sanctioned automatically by the system, without o"cer intervention.

2. Time limit for issuance of acknowledgement or deficiency memo to be reduced from 15 days to 10 days. Deemed acknowledgement by the system, where such acknowledgement or deficiency memo is not issued by the proper officer within 10 days of the application.

3. For refund claims on account of zero-rated supplies and inverted duty structure, 90% of the amount claimed will be sanctioned on provisional basis automatically by the system, without officer intervention, on the basis of identification and evaluation of risk by the system.

Phase 2:

1. System-based automated acknowledgment (without officer intervention) on due verification of the refund application by the system.

2. In such acknowledged cases, automated sanction of full refund claim by the system (without officer intervention), in respect of claims pertaining to zero rated supplies, after adjusting pending dues, if any, on the basis of identification and evaluation of risk by the system.

6.2 For expediting and streamlining the refund process, the Council further recommended amendments in the CGST Act, 2017 and the CGST Rules, 2017, to inter-alia provide for:

1. Amendment in refund application in FORM GST RFD-01, to capture the details in the said application in a system-readable format and dispense with the requirement of uploading scanned documents in case of refund claims pertaining to zero rated supply and inverted duty structure.

2. Amendment in rule 89(4)© of the CGST Rules, 2017, to remove the restriction for maximum amount of turnover of zero-rated supply of goods, as 1.5 times the value of like goods domestically supplied.

3. Amendment in section 54(14) of the CGST Act, 2017, to add an explanation that the threshold of Rs. 1000 shall be applicable in respect of total refund amount, i.e. the amount under CGST, SGST/UTGST and IGST taken together.

6.3 With a view to ensuring greater clarity and certainty on the interest payable on refund of pre-deposit paid for filing appeals, the Council recommended, -

1. amendment in section 115 of the CGST Act, 2017, to make it a standalone provision in respect of the rate of interest applicable for the refund of such pre-deposit amount, and

2. issuance of a circular to clarify issues regarding rate of interest on refund of pre-deposit.

6.4. These measures will streamline and expedite refund processing through greater automation and reduced manual intervention, thereby facilitating timely sanction of eligible refunds and reducing compliance burden for taxpayers as well as interface with the department. Introduction of automation will ensure transparency, certainty, and uniformity and will also improve cash flows for taxpayers.

A4. Reforms related to dispute resolution

7.1 The GST Council recommended issuance of a circular to provide comprehensive guidelines to the tax officers to streamline process of issuance of demand notices, adjudication orders and appeal orders, inter alia, covering issues relating to, quality of demand notices and adjudication/appeal orders, timely issuance such notices/orders, proper invocation of grounds of fraud, wilful misstatement or suppression of facts only based on merits in each case, adherence to the principles of natural justice including the conduct of personal hearings.

7.2 Further, to reduce compliance burden and litigation, the Council further recommended amendment in section 73, section 74 and section 74A of the CGST Act, 2017, to inter-alia provide:

1. minimum threshold of Rs. 10,000/- (CGST + SGST + IGST + Cess) for issuance of show cause notices. Thus, no notices will be issued if the tax amount involved is less than Rs. 10,000/-. The Council also recommended for a statutory provision to provide that any notices and appeals, involving an amount less than Rs. 10,000, and pending on date of the provision for the said minimum threshold coming into force, will be decided as if the said threshold of Rs. 10,000/- had been in force when the notice was issued.

2. for deeming penalty amount as 'charge', where full tax amount is voluntarily paid, alongwith interest and penalty, within the specified time limit.

3. for a reduced penalty of 5% in non-fraud cases, where tax along with interest is discharged within 30 days (under section 73) or 60 days (under section 74A) of the adjudication order.

4. removal of condition of minimum penalty of Rs. 10,000/-, in non-fraud cases.

7.3 The GST Council recommended reducing the maximum general penalty under section 125 of the CGST Act, 2017 from Rs. 25,000/- to Rs. 10,000/-.

7.4 The Council recommended amendment in the provisos to section 107(6) and section 112(8) of the CGST Act, 2017 to provide an upper limit of Rs.40 crore (Rs. 20 crore under CGST and Rs. 20 crore under SGST/UTGST) on the pre-deposit payable for filing an appeal before the Appellate Authority or the Appellate Tribunal, respectively, in cases where the order involves only penalty and no demand of tax. This will ease the financial burden on taxpayers and make it easier for them to access appellate remedies in such cases.

B. Other major reforms under GST

B1. Reforms for improving seamless flow of Input Tax Credit (ITC)

8. Refund of accumulated ITC on account of capital goods and input services:

8.1 The Council recommended amendment in clause (ii) of proviso to section 54(3) of the CGST Act, 2017, and in the CGST Rules, 2017, to provide for refund of accumulated ITC on account of capital goods in case of refund

pertaining to zero-rate supplies, and of accumulated ITC on account of input services and capital goods in case of refund pertaining to inverted duty structure.

8.2 The Council recommended that the refund of accumulated ITC on input services for refunds pertaining to inverted duty structure shall be available in respect of ITC availed on input services on or after 1 November, 2026.

8.3 In respect of refund of ITC on capital goods in refunds pertaining to zero rated supplies and inverted duty structure, the Council recommended that refund of ITC on capital goods will be spread over 60 months, and shall be available in respect of ITC availed on capital goods on or after 1 April, 2027.

8.4 This will ease working capital constraints for taxpayers and remove blockage of ITC on account of input services and capital goods in such cases.

9. Rationalization of blocked ITC by amendment in section 17(5) of the CGST Act, 2017:

The Council recommended amendment in section 17(5) of the CGST Act, 2017 to remove the restrictions on availment of ITC inter-alia on the supplies of outdoor catering, health and life insurance, telecommunication towers, pipelines laid outside factory premises, free samples, goods destroyed or written o! on expiry of shelf life as required by law. This will reduce the cascading of taxes and ensure a smoother flow of ITC across the supply chain.

B2. Reforms relating to exports/zero rating of supplies of goods and services

10. The GST Council recommended:

1. omission of sub-clause (v) of clause (6) of section 2 of the IGST Act, 2017, so as to remove the condition of supplier and recipient of services not being establishments of a distinct person, under Explanation 1 to section 8 of the IGST Act, 2017, for a supply of services to qualify as an "export of services". This will facilitate refunds for Indian services providers in respect of services supplied to/through their foreign o"ces/branches and thus will promote export of services from India.

2. issuance of a circular to clarify various issues related to receipt of payment in foreign exchange or Indian rupees as permissible, for export of goods and services.

3. omission of clause (a) of section 13(3) of IGST Act, 2017, so that the place of supply for services in cases where goods are made physically available by the recipient of services to the supplier, will be determined as per the default provision under section 13(2) of the IGST Act, 2017 i.e. the location of the recipient of such services.

This will facilitate access to export-related benefits under GST for Indian service providers providing such services to foreign recipients.

4. insertion of an explanation to section 16(1) of the IGST Act, 2017 to provide that in the cases where goods are supplied to an overseas buyer, but the delivery of goods is made to the said buyer in an SEZ/FTWZ, and the payment for such supply is received in convertible foreign exchange or in Indian Rupees wherever permitted by the RBI, then such a supply will be deemed to be supply of goods to an SEZ/FTWZ. This will provide certainty regarding zero rating benefit to Indian manufacturers making supply of goods for overseas buyers by making delivery to them in an SEZ/FTWZ for warehousing or further processing.

B3. Ease of living and doing business

11. Rationalization of provisions relating to arrest and prosecution

11.1 The Council has recommended complete withdrawal of arrest powers under GST by omission of section 69 of CGST Act, 2017.

11.2 With a view to further strengthening a progressive and trust-based tax regime, while retaining e!ective deterrence against fraud and evasion, the Council recommended the following measures:

1. The monetary threshold for prosecution to be raised from Rs. 1 crore to Rs.5 crore.

2. Omission of clause (i) of section 132(1) of the CGST Act, 2017, deletion of the words "evades tax" in clause (e) of section 132(1) and deletion of words "or in any other manner deals with" in clause (h) of section 132(1) of the CGST Act, 2017.

3. Amendment in clause (c) of section 132(1) of the CGST Act, 2017, to cover only o!ence of fraudulent availment of

ITC without receipt of goods or services or without invoice or bill.

4. Rationalizing the amount of punishment for various o!ences under section 132 of the CGST Act, 2017.

12. Rationalization of provisions relating to E-way Bill

12.1 The GST Council recommended amendments in section 68, section 129 and section 130 of the CGST Act, 2017 so as to inter-alia provide that, -

1. a conveyance carrying goods can be intercepted only on specific intelligence and with the authorisation of an o"cer not below the rank of Joint Commissioner.
2. Inspection and further action for detention or seizure can be taken when either the supplier, or the recipient, is located or registered in the State where interception is being made. No interception in the transit States.
3. Where no e-way bill has been generated, or the conveyance is not carrying any document to show the origin or destination of the goods, as the case may be, the goods can be inspected, detained or seized, irrespective of the jurisdiction.
4. Provision of confiscation of goods/conveyances under section 130 of CGST Act not applicable in respect of goods/conveyances in transit.

12.2 This will enable smooth movement of goods and conveyances and will improve businesses supplies and transportation e"ciency.

13. Treatment of transfer of title in Intellectual Property Rights (IPR):

The Council recommended amendment in Schedule-II of CGST Act, 2017 to provide that transfer of title in IPRs, whether temporary or permanent, will be uniformly treated as supply of services. This will ease GST compliances and will facilitate smoother cross border transactions involving IPR.

14. Amendment in rule 86A of the CGST Rules, 2017 to provide for opportunity of being heard to the taxpayer:

The GST Council recommended amendment in rule 86A of the CGST Rules, 2017 to provide a mechanism for enabling a taxpayer to file an objection against blocking of any amount in electronic credit ledger and to avail a personal hearing before the proper o"cer takes a decision on such objection.

15. Extending relief for small taxpayers on late fees:

The GST Council recommended waiver of late fee on delayed filing of return under section 39(1) of the CGST Act, 2017, for taxpayers with an annual turnover up to Rs. 5 crore in the preceding financial year, if the said delayed return is filed by the end of the month in which it was due.

16. Clarification in respect of various issues through circulars:

The GST Council recommended issuance of circulars to provide clarity and to remove ambiguities arising due to varied interpretations by the field formations, in respect of the following issues:

1. Issues relating to Input Service Distributor (ISD) mechanism for distribution of input service credit.
2. Availment of input tax credit by banking companies and financial institutions including NBFCs who opt for section 17(4) of the CGST Act, 2017.
3. Various issues relating to payment of pre-deposits.
4. Admissibility of input tax credit in respect of demonstration vehicles in certain situations.
5. Omission of rule 96 (10) of the CGST Rules, 2017 to be e!ective from 23.10.2017, in accordance with the Hon'ble Supreme Court decision.

17. Concept note for an optional scheme for Annual Return Quarterly Payment (ARQP):

The GST Council approved in-principle a concept note for an optional Annual Return Quarterly Payment (ARQP) scheme for taxpayers having an aggregate turnover equal to or less than Rs. 5 Crore in the preceding financial year and engaged exclusively in supplies to unregistered persons (B2C supplies).

18. The Council also made the following recommendations to streamline compliances in GST:

1. amendment in section 16, section 37 and section 39 of the CGST Act, 2017, to align provisions relating to furnishing of statement of outward supply under section 37 and the return under section 39 of the CGST Act, 2017 with the provisions relating to time limit for availment of input tax credit under section 16(4) of the CGST Act, 2017.

2. amendment in section 9(5) of the CGST Act, 2017, to provide clarity regarding liability of the ECO to pay tax for the notified services, irrespective of the business models being followed by him.

3. introduction of a validation clause in CGST Act, 2017, for validation of notices which have been held invalid by various courts on the ground of having been issued for multiple financial years.

4. extending e-invoicing to domestic supplies received from an unregistered person where the tax is payable under reverse charge mechanism, as well as to the import of services, for taxpayers having aggregate annual turnover of Rs. 5 crore and above.

19. The Council approved various amendments to the CGST Act, 2017 and the GSTAT (Appointment and Conditions of Service of President and Members) Rules, 2023 to align the provisions in respect of the GST Appellate Tribunal with the relevant provisions of the Tribunals Reforms Act, 2026 and the National Tribunals Commission and Qualification, Selection and Conditions of Service of Chairpersons and Members of Tribunals Rules, 2026.

C. Changes/ Clarifications in relation to GST rates on Goods and Services:

C1. Recommendations relating to goods

1. To clarify that sublimation paper is classified under heading 4809. It has also been decided to regularise the past cases on "as is where is" basis.

2. To clarify that the notification entries related to toys in the GST Rate Schedules also covers all other categories of toys (such as dolls, puzzles and other toys) mentioned in heading 9503 in the Customs Tari! Act, 1975 and is not restricted to tricycles, scooters, pedal cars only (Sr. No. 497 of Schedule I and Sr. No. 616 of Schedule II of notification No. 09/2025-CTR dated 17.09.2025).

3. To provide clarity that sea-weed extract based bio-stimulants, which are registered under Schedule VI to the Fertiliser (Inorganic, Organic or Mixed) (Control) Order, 1985, are classifiable under heading 3101 as fertilisers. Further, it has been decided to regularise the past cases on "as is where is" basis (Explanation to be inserted in Sr. No. 237 of Schedule I of notification No. 09/2025-CTR).

4. To clarify that the suppliers of second-hand vehicles, under the GST margin scheme, are allowed to avail Input Tax Credit (ITC) on various inputs
(other than second-hand vehicles) or input services such as spares, repair and maintenance services, technology services, rent, marketing and advertisement services, etc. The restriction on availment of ITC under the said scheme applies only on the tax paid on the procured second-hand vehicles. [notification No. 8/2018-Central Tax (Rate), notification No. 9/2018- Integrated Tax (Rate) and notification No. 1/2018-Compensation Cess (Rate)].

5. To bring waste and scrap of plastics, electrical and electronics waste and scrap, waste and scrap of tyres, and used cooking oil under Reverse Charge Mechanism (RCM) when the said waste and scrap is supplied by unregistered person to registered person provided that the supplier shall take registration as and when it crosses threshold limit and the recipient who is liable to pay under RCM shall pay tax even if supplier is under threshold. Further Tax Deducted at Source (TDS) @ 2% has been introduced when the said specified waste and scrap is supplied by registered person to registered person (B to B).

6. To provide clarity on the tax treatment of supply of Psyllium seeds (Isobgul/ Isabgol) by prescribing NIL rate of GST on the same, irrespective of whether the seeds are fresh, chilled, frozen or dried.

7. To correct the anomaly of GST treatment on re-treaded tractor tyres by aligning the GST rate thereon with that applicable on new tractor tyres.

8. To exempt the Compensation Cess not levied by the Canteen Stores Department (CSDs) on two and four wheelers for the period 01.07.2017 to 30.09.2022, and by CSDs and Unit Run Canteens on aerated drinks for the period 01.07.2017 to 31.03.2022.

C2. Recommendations relating to services

1. Passenger transport and rental of motor vehicles using Electric Vehicles

To provide an option to pay GST at the rate of 5%, with restricted input tax credit, on passenger transport services

and rental services of motor vehicles with operators, where the service is supplied using an electric vehicle, and the cost of battery charging is included in the consideration.

2. Transportation and delivery services supplied through Electronic Commerce Operators

To bring delivery services, other than courier and postal, supplied through an ECO under Section 9 (5) of CGST Act, 2017, where the person supplying such services is not liable for registration under Section 22 (1) of the CGST Act, 2017 and to prescribe GST rate of 5% without ITC for such delivery services;

To prescribe a GST rate of 5% without ITC for delivery services in relation to goods where such goods are supplied/ordered through an ECO;

To exclude the GST exemption on the services of transportation of goods to unregistered persons by GTA under Entry 21A of Notification No. 12/2017-Central Tax (Rate), where such services are in relation to goods which are supplied/ordered through an ECO.

3. Motor vehicle leasing transactions

To clarify the GST treatment of certain statutory and ancillary recoveries such as registration charges, road tax, insurance and FASTag charges incurred by the lessor which are subsequently recovered from the lessee in connection with the leasing of motor vehicles.

4. Input Tax Credit in the same line of business To allow limited input tax credit in the same line of business, for the supply of restaurant/outdoor catering services, hotel accommodation services for value up to Rs. 7500 per unit per day,

and gym/fitness services in the same manner as is currently available for passenger transportation services, tour operator services and renting of motor vehicles services.

5. Transport of passengers by Helicopters from/to specified states

To exempt from GST, the services of passenger transportation by helicopter on seat-sharing basis from/to airports/helipads located in north-eastern states, Sikkim and Bagdogra in West Bengal.

6. Storage or warehousing of seeds meant for sowing:

To exempt from GST, the services by way of storage or warehousing of seeds meant for sowing.

7. Curing of coffee

To exempt from GST, the agricultural support services of curing coffee provided by the coffee curers to the cultivators.

8. Taxability of the services of Seamen's Provident Fund Organisation

To exempt from GST, the services provided by Seamen's Provident Fund Organisation (SPFO) to persons governed by the Seamen's Provident Fund Act, 1966.

9. Research & Development Services

To provide for a simple mechanism of self-certification by the head of institution/organization undertaking research and development services, certifying that the activity is in the nature of research and development and not consultancy, for the purpose of determining eligibility for exemption under Entry 44A of Notification 12/2017 – Central Tax (Rate).

10. Import of services by Indian establishments of foreign shipping lines

To exempt the import of services by an establishment of a foreign shipping company in India from a related person or any of its establishment outside India, when made without consideration;

To regularize the past period on "as is where is" basis.

11. Upfront/concession amount paid to NHAI under Toll Operate Transfer Model for highway projects

To exempt from GST, the services of the grant of exclusive right, license and authority by the Government including local Authority governmental authority and government entity to the concessionaire for highway projects to demand, collect and appropriate toll fee.

12. Operation and Maintenance services for highway projects under TOT model

To provide a special procedure regarding the valuation and time of payment of GST on Operation and Maintenance

(O&M) services provided by concessionaires to the concessioning authority for highway projects in TOT model.

13. Fund Transfer Pricing mechanism in banks

To clarify that the notional amount regarded as "interest" in the books of accounts for the activity of notional transfer of funds between the branches of the banks by the head office as part of Funds Transfer Pricing transactions is covered by the definition of "interest", given in Notification No. 12/2017-Central Tax (Rate).

Note: The recommendations of the GST Council have been presented in this release containing major item of decisions in simple language for information of the stakeholders. The same would be given effect through the relevant circulars/ notifications/ law amendments which alone shall have the force of law.

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