

Material for the Annual report of Department of Industrial Policy & Promotion for the year 2017-18

The present Tariff Commission was constituted through a Government Resolution in 1997. Subsequently, Bureau of Industrial cost & Prices (BICP) was merged in the Tariff Commission. The Commission is headed by an officer in the rank and pay of Secretary of the Govt. of India. Tariff Commission as an attached office of Department of Industrial Policy & Promotion provides study based inputs for informed decision making by Government.

2. The Department of Industrial Policy & Promotion after the review of role of Tariff Commission by the Hon'ble Commerce & Industry Minister has decided to strengthen the Commission to enable the Commission to continue to provide useful inputs for informed decision making by the Commerce and Industry Ministry with regard to manufacturing and other Ministries of Government of India. The Tariff Commission is actively involved in Inverted Duty Structure studies on products which are undertaken to support the '**Make in India**' initiative of the Government.

3. The Tariff Commission has been engaged in discharging the following functions drawn from the TOR/ charter revised in September 1998 and April, 1999.

- (a) To make recommendations as an expert body, on matters referred to it by Government regarding fixation of tariff and all tariff related issues in relation to trade in goods and services, keeping in view the interest of various sectors including production, trade and consumers and taking into account the international commitments. The Commission should aim at evolving an overall tariff structure and look into the issue of tariff rationalisation.
- (b) To make a detailed impact analysis on select sectors like textiles, agriculture, and automobiles information technology, chemicals, steel and engineering goods through a multi-disciplinary team.
- (c) To carry out technical studies on cost of production of different goods and services and their competitiveness in relation to other countries.
- (d) Core function of BICP including pricing, efficiency, improvement and cost reduction, issue of Public & Private sector, Industrial Product & Services
 - i) Commodities under Administrative Pricing Mechanism(APM)
 - ii) State monopolies/public utilities
 - iii) Government procurement
 - iv) Price monitoring
 - v) Others
- (e) To undertake other tasks as may be assigned by the Government from time to time.

4. Tariff Commission is an organization providing research based inputs to Ministries/Departments based on in-depth study using data on ground realities collected from field for informed decision making. The study team comprises of :-

- Engineers from the field of Science and Technology belonging to Tariff Commission cadre
- Cost Accountants/Chartered accountants from Indian Costs & Account Service (ICoAS)
- Economists from Indian Economic Service (IES); and
- Statisticians from Indian Statistical Service (ISS).

5 Tariff Commission is the only Government organization which has the know-how and expertise of using the tool of normation for informed decision making across the board for different sectors of the industry. Normation is based on assessment of achievable efficiencies i.e optimal capacity utilization, productivity parameters of respective inputs (such as man, material, energy and machine) taking into account technologies and manufacturing processes etc. Normation analysis thus can be used to benchmark sectors /units for enhancing their competitiveness. Merits of decision making through Normation include:

- Considered fair by an individual and/or a group.
- Determining the cost of goods/services at optimal/efficient level of inputs (manpower, material, energy and capital) and provides thrust for improvement in efficiency and enhances competitiveness of the industry.
- It helps in identifying areas for physical improvements leading to enhancing competitiveness
- Normation is a fundamental management tool that supports quality / excellence and innovation. It is in fact a continuous process of measuring one's own performance and practices against the best competitors. It is thus a bench-marking tool in competitiveness studies.
- Normation balances the interest of all stakeholders while protecting the consumer interest.
- It is a tool which also focuses on providing road map for improving industrial efficiency.
- Over the period this tool has passed the test of time and has become essential in the emerging complex global market scenario and cutting edge competition.

6. Tariff Commission always endeavours to deliver study reports in a definite time frame in a phased manner so that the findings are based on the latest data available and relevant for arriving at policy decisions and not rendered redundant with the passage of time. This is ensured by phasing the studies and making them State specific and/or sector /unit/product specific. Study topics which are of continuing nature and require submission of study reports on a continuous basis are listed below:

- a) Studies on inverted duty structure which are utilized for pre-budget exercise in rationalizing duty structure and thus aids in “Make in India” initiative of the Government.
- b) Impact assessment of Free Trade Agreements on different sectors with different countries.
- c) Studying competitiveness (including trade competitiveness) of different sectors/industry, firm/PSU and product.
- d) Impact of prevailing tariff structures on domestic manufacturers and industry competitiveness

7. The Commission has submitted the following reports to various Govt./Referral Agencies during 2016-17 .

A. The Sector wise details of the study reports submitted during 2016-17 is given in the Table below

S. No.	Sector/Type of Study	No. of Reports
1	Manufacturing Sector:	
	a) Studies related to Inverted Duty Structure/World Trade Organization/Market Access Offer/Free Trade Agreement/Tariff	53
	b) Pricing Study	1
	Grand Total	54

The detailed list of the study reports submitted during 2016-17 is given in the table below

Sl. no	List of Reports submitted in 2016-17
1	Report on Inverted Duty Structure in Printed Circuit Board
2	Report on Inverted Duty Structure in Cement Industry
3	Report on Inverted Duty Structure in Card Clothing
4	Report on Inverted Duty Structure in Measuring Tapes
5	Report on Inverted Duty Structure in Connectors
6	Report on Inverted Duty Structure in Hard Drawn Bare Aluminium Conductors Steel Re-inforced (ACSR)
7	Report on Inverted Duty Structure in Voltage Regulator Housing
8	Report on Inverted Duty Structure in Reverse Osmosis (RO) Membrane For Household Type Filters
9	Report on Inverted Duty Structure in Metal Casting Components Used in Wind Operated Electricity Generator
10	Report on Inverted Duty Structure in Tractors
11	Report on Inverted Duty Structure in Cable Terminals and Connectors
12	Status Note on Report on Inverted Duty Structure in Compounded Rubber (ITCHS Code 40059990)
13	Report on Inverted Duty Structure on Waste Heat Boiler
14	Report on Inverted Duty Structure on Electrical Contacts
15	Report on Inverted Duty Structure on Rubber Rice De-husking Rolls (ITCHS : 40169990)

Sl. no	List of Reports submitted in 2016-17
16	Report on Inverted Duty Structure on Conveyor or Transmission Belts or Belting of Vulcanised Rubber (ITCHS Code:40103999)
17	Report on Inverted Duty structure in Bicycle Tubes (ITCHs Code:40132000)
18	Report on Inverted Duty Structure on Pressure Vessels and Parts of Pressure Vessels (ITCHS Codes 84198910 & 84199090)
19	Report on Inverted Duty Structure in Tubes, Pipes and Hoses of Vulcanised Rubber (Reinforced with steel Wire) (ITCHS Code 40092100)
20	Report on Inverted Duty Structure on Stranded Wires, Cables, Plaited Bands and the likes of Aluminium Not Electrically Insulated with Steel Core (ITCHS Code 76141000)
21	Report on Inverted Duty Structure in Compounded Rubber Unvulcanised (ITCHS Code 40051000)
22	Report on Inverted Duty Structure in Condenser (Used for Split Room Air Conditioner) (ITCHS Code 84159000)
23	Report on Inverted Duty Structure on Bicycle Tyres (ITCHS Code 40115090)
24	Report on Inverted Duty Structure on Parts of Nuclear Reactor (ITCHS Code 84014000)
25	Report on Inverted Duty Structure on Automotive Tyres (ITCHS Code 40111010,40112010,40112090 & 40114010)
26	Report on Inverted Duty Structure on Moulded Rubber Products (ITCHS Code 40169990)
27	Report on Inverted Duty Structure on Super thermal aluminium conductor invar reinforced (ATACIR) (included in other stranded wires, cables, plaited bands and the like of aluminium not electrically insulated covered under ITCHS Code 76149000)
28	Report on Inverted Duty Structure on Plastic Machinery: Machinery: Injection-Moulding Machines (ITCHS code 84771000)
29	Supplementary Report on Inverted Duty Structure in Slewing Bearing (Used in Wind Turbine Power Generators)
30	Supplementary Report on Inverted Duty Structure in Electrolytic Chrome Coated Steel Laminates
31	Note on Impact Assessment of Tax Incentives for Manufacturing Pacemakers
32	Note on Impact Assessment of Tax Incentives for Carbon Pultrusion (used for manufacturing Rotor Blades)
33	Note on Impact Assessment of Tax Incentives Provided Due to Inverted Duty Structure on Capacitor Grade BOPP Film (Used as core dielectric layer in capacitor)
34	Report on Impact Assessment Study of Indirect Tax Incentives extended in the Union Budget 2015-16 "Reduction in Basic Customs Duty on Ethylene Dichloride (ITCHS code 29031500) and Vinyl Chloride Monomer (ITCHS code 29032100) from 2.5% to 2%"
35	Report on Impact Assessment Study of Indirect Tax Incentives extended in the Union Budget 2015-16 "Reduction in Basis Customs Duty on Styrene (ITCHS code 29025000) from 2.5% to 2%"
36	Report on Impact Assessment Study of Indirect Tax Incentives extended in the Union Budget 2015-16 "Reduction in Basic Customs Duty from 7.5 per cent to 5 per cent on C-Block (ITCHS code 84149011), Crank Shaft (ITCHS code 84149011) and Overload Protector & Positive Thermal Co-efficient (ITCHS code 85362090) for use in the manufacture of Refrigerator Compressors"
37	Study on Impact Assessment of Indirect Tax Incentives Extended in Union Budget 2016-17 "Reduction in Basic Excise Duty on six specified parts/components required for the manufacture of Centrifugal Pumps from 12.5% to 6% subject to actual user condition"
38	Report on Impact Assessment Study of Indirect Tax Incentives extended in the Union Budget 2015-16 "Reduction in Basic Customs Duty form 7.5 per cent to 2.5 per cent on specified components of CNC lathe machines and Machining centres namely Ball screws (ITCHS Code 84834000), Linear motion guides (ITCHS Code 84669390) and CNC systems (ITCHS Code 85371000) subject to actual user conditions"
39	Report on Impact Assessment Study of Indirect Tax Incentives extended in the Union Budget 2015-16 "Reduction in Special Additional Duty of Customs from 4 per cent to 2 per cent on Copper scrap and Brass scrap"
40	Report on Impact Assessment Study of Indirect Tax Incentives extended in the Union Budget 2015-16 "Reduction in Excise Duty from 12 per cent to NIL on Pig Iron SG Grade (ITCHS code

Sl. no	List of Reports submitted in 2016-17
	72011000) and Ferro Silicon-Magnesium (ITCHS code 72022900) for manufacture of Cast Components of Wind Operated Electricity Generators subject to certification by Ministry of New and Renewable Energy (MNRE)”
41	Report on Impact Assessment Study of Indirect Tax Incentives extended in the Union Budget 2015-16 “Reduction in Basic Customs Duty on Pulp of Wood (ITCHS code 4701-4706) from 5 % to 2.5 % and on super absorbent polymer (SAP) (ITCHS code 39069090) from 7.5 % to 5 % in the manufacture of goods falling under ITCHS Code 9619 (sanitary towels, tampons, napkins, diaper etc) subject to actual user condition”
42	Impact Assessment Study of Indirect Tax Incentives extended in the Union Budget 2016-17 “Reduction in Basic Excise Duty on all goods falling under ITCHS code 8607 (Parts of Railway or Tramway Locomotives or Rolling Stock) and ITCHS code 8608 (Railway or Tramway Track Fixtures and Fittings, etc.) from 12.5% to 6%”
43	Impact Assessment Study of Indirect Tax Incentives extended in the Union Budget 2015-16 “Reduction in Special Additional Duty of Customs from 4 per cent to 2 per cent on Aluminium scrap”
44	Impact Assessment of Indirect Tax Incentives extended in the Union Budget 2015-16 “Reduction in Basic Excise Duty on rubber sheet and resin rubber sheets for soles and heels from 12.5% to 6%.
45	Impact Assessment/cost benefit analysis of indirect incentives provided in budget proposal 2015-16 on “Reduction in special Additional Duty of Customs (SAD) from 4 per cent on Melting Scrap of Iron or Steel”.
46	Report on Impact Assessment/cost benefit analysis of indirect incentives provided in budget proposal 2015-16 on “Reduction in Special Additional Duty (SAD) on Naphtha (2710) for use in manufacture of excisable goods, from 4 % to 2 %”.
47	Report on Impact Assessment Study of Indirect Tax Incentives extended in the Union Budget 2015-16 “Reduction in Excise Duty on Chassis from 24 per cent to 12.5 per cent for use in Manufacture of Ambulances”
48	Report on Impact Assessment/cost benefit analysis of indirect incentives provided in budget proposal 2015-16 on “Reduction in Basic Excise duty on leather footwear of Retail Sale Price exceeding Rs.1000 per pair falling under Central Excise Tariff heading 6403 and 6405 from 12% to 6%”.
49	Report on Impact Assessment/cost benefit analysis of indirect incentives provided in budget proposal 2016-17 on Extension of Nil BCD to magnetron of capacity above 1 KW but not exceeding 1.5 KW used for the manufacture of domestic microwave ovens.
50	Impact Assessment/cost benefit analysis of indirect incentives provided in budget proposal 2016-17 on “Reduction in BCD from 2.5% to Nil on electrolyzers, membranes and their parts required by caustic soda/potash unit based on membrane cell technology”.
51	Report on Impact Assessment/cost benefit analysis of indirect incentives provided in budget proposal 2016-17 on Exemption from BCD on Neodymium magnet (before Magnetization) (8505 11 90) and Magnet Resin (Strontium Ferrite compound/before formed, before magnetization (3824 90 32) for use in manufacture of BLDC motors, subject to actual user condition.
52	Report on Impact Assessment Study of indirect Tax Incentives extended in the Union Budget 2015-16 “Reduction in Special Additional Duty of Customs from 4 per cent to 2 per cent on Stainless Steel Scrap for the purpose of melting”
53	Report on Quick Study on “Application of FTA level Customs duty to SEZs Clearance in DTA-Identifying Labour Intensive Sector with Unutilised Capacity”.
54	Note on Calculation of bonus due to amendments in Payment of Bonus Act, 1965

B The Sector wise details of the study reports submitted during 2017-18 (till 6/2/2018) is given in the Table below

S. No.	Sector/Type of Study	No. of Reports
1	Manufacturing Sector:	57
	a) Studies related to Inverted Duty Structure/World Trade Organization/Market Access Offer/Free Trade Agreement/Tariff	51
	b) Pricing Study	6
2	Social Sector	1
	a) Pricing Study	1
	Grand Total	58

The detailed list of the study reports submitted during 2017-18 (up to 6/2/2018) is given in the table below

Sl. no	List of Reports submitted in 2017-18(upto 6/2/2018)
1	Report on Inverted Duty Structure on Toys (ITCHS Code 9503)
2	Report on Inverted Duty Structure on Printed Material (ITCHS Codes 49011010 and 49019900)
3	Report on Inverted Duty Structure on Cochlear Implants (ITCHS Code 90219090)
4	Report on Inverted Duty Structure on Ferro Molybdenum (ITCHS code 72027000)
5	Report on Inverted Duty Structure on LED TV
6	Report on Inverted Duty Structure on Plates, Strips, Rods and Profile Shapes of non-cellular Rubber (ITCHS Code 40082190)
7	Report on Inverted Duty Structure on Textile Machine Items – Cotton Spinning Ring Frames Machines(ITCHS code 84452013)
8	Report on Inverted Duty Structure on Air Conditioners(ITCHS code 84151010, 84151090 & 84158110)
9	Report on Inverted Duty Structure on Other Washing Machine Having Dry Linen Capacity not Exceeding 10 KG (ITCHS code 84501900)
10	Report on Inverted Duty Structure on Textile Machine Items – Cotton Spinning Drawing Frames Machines (ITCHS code 84452011)
11	Report on Inverted Duty Structure on Textile Machine Items – Cotton Carding Machines (ITCHS code 84451110)
12	Report on Inverted Duty Structure on Textile Machine Items – Blowroom Machines (ITCHS code 84451960)
13	Report on Inverted Duty Structure on Textile Machine Items – Cotton Combing Machines. (ITCHS code 84451210)
14	Report on Inverted Duty Structure on Injection Moulding Machines (ITCHS code 84771000)
15	Report on Inverted Duty Structure on Alumina Calcined (ITCHS Code 28182010)
16	Report on Inverted Duty Structure on Textile Machine Items – Cotton Spinning Roving Frames Machines (ITCHS Code 84452014)
17	Report on Inverted Duty Structure on Textile Machine Items – Cotton Fibre Winding Machines (ITCHS Code 84454010)
18	Report on Inverted Duty Structure on Nylon Tyre Cord Fabric (ITCHS code 59021090)

Sl. no	List of Reports submitted in 2017-18(upto 6/2/2018)
19	Report on Inverted Duty Structure on microwave Oven (ITCHS code 85165000)
20	Report on Inverted Duty Structure on Refrigerators (ITCHS Codes 84181010, 84181090, 84182900)
21	Report on Inverted Duty Structure on Copper based Products
22	Report on Inverted Duty Structure on Writing, Printing and Coated Art Paper (ITCHS code 4802 & 4810)
23	Report on Inverted Duty Structure on Dipped Nylon Tyre Cord Fabric-N66 (ITCHS Code 59021010)
24	Report on Inverted Duty Structure on Polyester Industrial Yarn (ITCHS Code 59022090)
25	Note on Inverted Duty Structure in respect of Microwave Oven (ITCHS Code 85165000) as per Department of Revenue Proforma
26	Note on Inverted Duty Structure as per Department of Revenue Proforma in respect of Plates, sheets, strip, rods and profile shapers of non-cellular rubber-others under ITCHS Code 40082190
27	Note on Inverted Duty Structure with respect to LED TV as per Department of Revenue Proforma
28	Note on Inverted Duty Structure in respect of Washing Machine as per Department of Revenue Proforma
29	Note on Inverted Duty Structure in respect of Cotton Spinning Drawing Frames Machines as per Department of Revenue Proforma
30	Note on Inverted Duty Structure in respect of Blowroom Machines as per Department of Revenue Proforma
31	Note on Inverted Duty Structure with respect to Cotton Carding Machines as per Department of Revenue Proforma
32	Note on Inverted Duty Structure in respect of Ferro Molybdenum as per Department of Revenue Proforma
33	Note on Inverted Duty Structure in respect of Refrigerators (ITCHS Code 84181010, 84181090 & 84182900) as per Department of Revenue Proforma
34	Note on Inverted Duty Structure with respect to Cotton Spinning Roving Frames Machines as per Department of Revenue Proforma
35	Note on Inverted Duty Structure in respect of Dipped Nylon Tyre Cord Fabric-N66 as per Department of Revenue Proforma
36	Note on Inverted Duty Structure in respect of Nylon Tyre Cord Fabric as per Department of Revenue Proforma
37	Note on Inverted Duty Structure in respect of Air-Conditioners as per Department of Revenue Proforma
38	Note on Inverted Duty Structure in respect of Polyester Industrial Yarn as per Department of Revenue Proforma
39	Note on Inverted Duty Structure in respect of Writing Printing and Coated Art Paper (ITCHS code 4802 and 4810) as per Department of Revenue Proforma
40	Note on Inverted Duty Structure in respect of Cochlear Implants (ITCHS code 90219090) as per Department of Revenue Proforma
41	Note on Inverted Duty Structure With respect to Cotton fibre Winding Machines as per Department of Revenue Proforma
42	Note on Inverted Duty Structure With respect to Cotton Combing Machines as per Department of Revenue Proforma
43	Note on Inverted Duty Structure With respect to Cotton Spinning Ring frames Machines as per Department of Revenue Proforma
44	Note on Inverted Duty Structure in respect of Copper Based Products as per Department of Revenue Proforma
45	Note on Inverted Duty Structure in respect of Alumina Calcined as per Department of Revenue Proforma
46	Note on Inverted Duty Structure in respect of Injection Moulding Machines (ITCHS code 84771000) as per Department of Revenue Proforma

Sl. no	List of Reports submitted in 2017-18(upto 6/2/2018)
47	Supplementary Report on Impact Assessment Study of Indirect Tax incentives extended in the Union Budget 2015-16- Reduction in Special Additional Duty of Customs from 4 per cent to 2 per cent on Copper scrap and Brass scrap
48	Supplementary Report on 'Impact Assessment Study of Indirect Tax Incentives extended in the Union Budget 2015-16 "Reduction in Special Additional Duty of Customs from 4 per cent to 2 per cent on Aluminium scrap'
49	Supplementary Note on Impact Assessment of Tax Incentive for Manufacturing Pacemakers
50	Supplementary Report on Impact Assessment Study of Indirect Tax Incentives Extended in the Union budget 2016-17 "Reduction in BCD on Neodymium Magnet (before Magnetization) ITCHS code 85051190 and Magnet Resin (Strontium Ferrite compound/before formed, magnetization) ITCHS code 38249032 for use in the manufacture of BLDC motors, subject to actual user condition"
51	Status Note on Impact Assessment Study of Indirect Tax Incentives extended in the Union Budget 2015-16-Reduction in Excise Duty on Chassis from 24 per cent to 12.5 per cent for use in Manufacture of Ambulances.
52	Report on Normative Price of Type A, B-Twill Jute Bags (580gm, 50kg Capacity)
53	Report on Determination of the Fair Prices of the Drugs manufactured at Government Opium and Alkaloid Works for the Financial Year 2016-17 onwards
54	Impact of the Proposed Increase in Opium Procurement Prices for the Crop year 2016-17 on the Fair Prices of Alkaloids manufactured by Government Opium & Alkaloids Works
55	Report on Pricing of the authentication services provided by Unique Identification Authority of India
56	Report on Normative Price of Type 'B', B-Twill Jute Bags (580gm, 50kg Capacity)
57	Report on Revision of Second-Stage Handling Charges for the jute bags (580gm, 50kg Capacity)
58	Report on Review of Performance of Cement Industry

8. In addition to the reports already submitted during the current financial year (i.e till 6/2/2018) there are studies at different stages of progress/completion.

9. Outcomes

A Status of findings of Tariff Commission on Inverted Duty Structure which have been incorporated in 2018-19 budget is as follows:

Sl. No.	Product	Status as per 2018-19 Budget announcement
1	Cochlear Implants One product	BCD on raw materials, parts or accessories for the manufacture of Cochlear Implants, has been reduced from 2.5% to 'NIL', subject to actual user condition vide notification no. 6/2018-Customs, dated 2/2/2018 2018 (New S. no. 578A of refers)

Status of findings of Tariff Commission on Inverted Duty Structure which have been incorporated in 2017-18 budget are as follows:

Sl. No.	Product	Status as per 2017-18 Budget announcement
1	Cast components of Wind Operated Electricity Generator [WOGG]	Basic Custom Duty (BCD) reduced from 7.5% to 5% on Catalyst [3815 90 00] and Resin [3909 40 90] for use in the manufacture of cast components of Wind Operated Electricity Generator [WOGG], subject to actual user condition. Notification No. 12/2012- Customs, dated 17th March, 2012 as amended vide Notification No.6/2017- Customs, dated 2nd February, 2017 [new S. Nos. 230C and 230D] refers.

Sl. No.	Product	Status as per 2017-18 Budget announcement
	One product	<p>SAD exempted on Catalyst [3815 90 00] and Resin [3909 40 90] for use in the manufacture of cast components of WOEG, subject to actual user condition. Exemption from SAD will be valid till 30th June, 2017. Notification No. 21/2012-Customs, dated 17th March, 2012 as amended vide Notification No.4/2017- Customs, dated 2nd February, 2017 [new S. Nos. 14H and 14I] refer.</p> <p>Excise duty exempted on Catalyst [3815 90 00] and Resin [3909 40 90] for use in the manufacture of cast components of Wind Operated Electricity Generator subject to actual user condition. The exemption from excise duty will be valid till 30th June, 2017. Notification No. 12/2012-Central Excise, dated 17th March, 2012 as amended vide 13 Notification No.6/2017-Central Excise, dated 2nd February, 2017, [new S. Nos. 145 B and 145C] refers.</p>
2	Co-polymer coated MS tape/ stainless steel tape One product	<p>Exemption from Basic Customs duty (BCD) on Co-polymer coated MS tape/ stainless steel tape for manufacture of telecommunication grade optical fibres or optical fibre cables withdrawn. Accordingly, item No. 23 of List 5 [against S. No 149] of Notification No.12/2012-Customs, dated 17th March, 2012 is being omitted. List 5 of Notification No. 12/2012-Customs, dated 17th March, 2012 as amended vide Notification No.6/2017- Customs, dated 2nd February, 2017 refers</p> <p>10% concessional BCD is being prescribed on Co-polymer coated MS tape/stainless steel tape for manufacture of telecommunication grade optical fibres or optical fibre cables, subject to actual user condition. Notification No. 12/2012-Customs, dated 17th March, 2012 as amended vide Notification No.6/2017- Customs, dated 2nd February, 2017 [New S. No. 333D] refers</p>
3	Reverse Osmosis (RO) membrane element for household type filters One Product	<p>Basic Customs duty on Reverse Osmosis (RO) membrane element for household type filters falling under tariff item 8421 99 00 is being increased from 7.5% to 10%. Clause 109 (a) of Finance Bill, 2017 refers. By virtue of declaration under the Provisional Collection of Taxes Act, 1931, this increase will come into force with immediate effect.</p> <p>Excise duty on Membrane Sheet and Tricot / Shaper, falling under tariff item 3921 19 00, for use in the manufacture of Reverse Osmosis (RO) membrane for household type filters reduced from 12.5% to 6% subject to actual user condition. This concessional excise duty will be valid till 30th June, 2017. Notification No.12/2012-Central Excise dated 17th March, 2012 as amended by Notification No.6/2012-Central Excise, dated 2nd February, 2017 [new S. No. 148AAA] refers</p>

Status of findings of Tariff Commission on Inverted Duty Structure which have been incorporated in 2016-17 budget are as follows:

Sl. No.	Product	Status as per 2016-17 Budget announcement
1.	Inverted Duty Structure on Technical Textile items – Baby & Clinical (Adult) Diapers (Two Products)	<p>Basic Customs duty on Super Absorbent Polymer (SAP) [3906 90 90] for manufacture of goods falling under heading 9619 [sanitary towels, tampons, napkins, diapers etc.] has been reduced from 7.5% to 5%, subject to actual user condition. S.No 242 of Notification No.12/2012-Customs, dated 17th March, 2012 as amended by notification No.12/2016-Customs, dated the 1st March, 2016 [S.No. 242] refers.</p> <p>Basic Customs duty on Pulp of wood [4701-4706] for manufacture of goods falling under heading 9619 [sanitary towels, tampons, napkins, diapers etc.] has been reduced from 5% to 2.5% subject to actual user condition. S.No 260 of Notification No.12/2012-Customs, dated 17th March, 2012 as amended by notification No.12/2016-Customs, dated the 1st March, 2016 refers.</p>

Sl. No.	Product	Status as per 2016-17 Budget announcement
2.	Supplementary Report on Inverted Duty Structure in Capacitor Grade BOPP Film (Used as Core Dielectric Layer in Capacitor) (one Product)	Basic Customs duty on Polypropylene granules / resins [3902] for the manufacture of capacitor grade plastic films has been reduced from 7.5% to Nil, subject to actual user condition. Notification No.12/2012-Customs, dated 17th March, 2012 as amended by notification No.12/2016-Customs, dated the 1st March, 2016 [new S.No. 238A] refers.
3.	IDS in Unsaturated Polyester Resin used in the Manufacture of Rotor Blades of Wind Operated Electricity Generators (one Product)	Excise duty exemption on 5 specified items for manufacture of rotor blades and intermediates, parts and sub-parts of rotor blades for wind operated electricity generators has been withdrawn. They will now attract a concessional excise duty of 6%, for manufacture of rotor blades and intermediates, parts and sub-parts of rotor blades for wind operated electricity generators, subject to actual user condition. Notification No.12/2012-Central Excise, dated 17th March, 2012 as amended by notification No.12/2016-Central Excise dated 1st March, 2016 [New S. No.327A, List 9A] refers.
4.	Inverted Duty Structure on Vinyl Ester Adhesive (VEA) Used in the Manufacture of Rotor Blades of Wind (one Product)	
5.	Inverted Duty Structure Inverted Duty Structure on Hardeners Used in the Manufacture of Rotor Blades of Wind Operated Electricity Generator (one Product)	
6.	Duty Structure Inverted Duty Structure on Epoxy Resins Used in the Manufacture of Rotor Blades of Wind Operated Electricity Generator (one Product)	
7.	Duty Structure Inverted Duty Structure on Carbon Pultrusion (one Product)	
8.	Inverted Duty Structure in Centrifugal Pumps (one Product)	Basic Excise Duty on 5 specified parts required for the manufacture of centrifugal pump has been reduced from 12.5% to 6%, subject to actual user condition. Notification No. 12/2012-Central Excise, dated 17th March, 2012 as amended by Notification No. 12/2016-Central Excise dated 1st March, 2016 [New S. No. 235A] refers
9.	Report on Inverted Duty Structure in Balloons (one Product)	Basic Customs duty on Natural latex rubber made balloons [4016 95 90, 4016 99 90] has been increased from 10% to 20%. Clause 138 (i) of the Finance Bill 2016 refers. By virtue of declaration under the Provisional Collection of Taxes Act, 1931, these changes will come into force with immediate effect. Further, Basic Customs duty of 10% has been retained for all goods other than natural rubber latex made balloons falling under tariff lines 4016 95 90, 4016 99 90. Basic Customs duty on natural latex rubber made balloons [9503 00 90, 9505 10 00 & 9505 90 90] has been increased from 10% to 20%. Clause 138 (i) of the Finance Bill 2016 refers. By virtue of declaration under the Provisional Collection of Taxes Act, 1931, these changes will come into force with immediate effect. Further, Basic Customs duty of 10% has been retained for all goods other than natural rubber latex made balloons falling under tariff lines 9503 00 90, 9505 10 00 & 9505 90 90.

Sl. No.	Product	Status as per 2016-17 Budget announcement
10.	Textile machineries (Seven Products)	IDs in textile Machinery addressed as Tariff rate of BCD has being increased from 7.5% to 10% on 206 specified tariff lines falling in Chapters 84 and 85. Clause 138 (i) of the Finance Bill 2016 refers. By virtue of declaration under the Provisional Collection of Taxes Act, 1931, these changes will come into force with immediate effect.
	i) Carding Machine	
	ii) Combing Machine	
	iii) Blow Room Machine	
	iv) Draw Frame Machine	
	v) Speed Frame Machine	
	vi) Ring Frame Machine	
	vii) Auto Cone Winding Machine	

Total no. of Products where IDS was addressed: 17

Status of findings of Tariff Commission on Inverted Duty structure in Medical Devices Sector

Sl. No.	Product	Status as per notification in January, 2016(*)
1	Medical Devices sector falling under headings 9018, 9019, 9020, 9021 or 9022 (thirteen Products)	Inverted Duty Structure in Medical Devices covered under headings 9018, 9019, 9020, 9021 or 9022 addressed vide notification no. 4/2016 and 5/2016 dated 19/1/2016

(*) Total no. of Medical Products studied by TC and where IDS addressed = 13

Status of Tariff Commissions findings on Inverted duty structure which have been incorporated in 2015-16 budget are as under.

Sl. No.	Product	Status as per 2015-16 Budget announcement
1	Machine Tool (four products)	Basic Customs Duty on specified components [8537 10 00] of CNC Lathe machines and Machining Centres, namely Ball screws [8483 40 00], Linear Motion Guides [8466 93 90] and CNC Systems has been reduced from 7.5% to 2.5%, subject to actual user condition. Notification No.12/2012-Customs, dated 17th March, 2012 as amended by notification No.10/2015-Customs, dated the 1st March 2015 [new S. Nos. 406B, 406C and 406D] refers.
2	Pacemaker (one product)	CVD & SAD exempted on specified raw materials for use in the manufacture of pacemakers, subject to actual user condition. Notification No. 12/2012-Customs, dated 17th March, 2012 as amended <i>vide</i> notification No.10/2015- Customs, dated 1st March, 2015 [new S. No. 488A] refers. Further, these good have been exempted from SAD subject to actual user condition. Notification No. 21/2012-Customs, dated 17th March, 2012 as amended <i>vide</i> notification No.11/2015-Customs, dated 1st March, 2015 [new S. No. 14E] refers.
3	Copper (three products)	Special Additional Duty of Customs (SAD) on melting scrap of iron or steel, stainless steel scrap for the purpose of melting, copper scrap, brass scrap and aluminium scrap has been reduced from 4% to 2%. Notification No.21/2012-Customs, dated 17th March, 2012 as amended by notification No.11/2015-Customs, dated the 1st March 2015 [new S. Nos. 78A, 79A and 79B] refers
4	Electrical Insulators (one product)	Basic Custom Duty has been reduced from 10% to 7.5% on metal parts for use in manufacture of electrical insulators, subject to actual user condition. Notification No.12/2012-Customs, dated 17th March, 2012 as amended <i>vide</i> notification No.10/2015-Customs, dated 1st March, 2015 [new S.No.334B] refers.

5	Endoscopes (one product)	Basic Customs Duty on specified inputs for use in the manufacture of flexible medical video endoscope has been reduced from 5% to 2.5%. Notification No. 12/2012-Customs, dated 17th March, 2012 as amended <i>vide</i> notification No.10/2015- Customs, dated 1st March, 2015 [new S. No. 474A] refers.
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Total no. of Products where IDS addressed 2015-16 budget : 10

Tariff Commission's findings on Inverted duty Structure which have been incorporated in the 2014-15 Budget are as under

Sl. No.	Products	Status as per 2014-15 Budget Announcement
1	Mono Ethylene Glycol (one product)	Basic Custom duty on Denatured ethyl alcohol reduced to 5 percent
2	Aluminium Ingots (one product)	Basic Custom duty on coal tar pitch reduced to 5 percent
3	Personal computers (one product)	Inputs and components used in the manufacture of personal computers exempted from 4 percent special additional duty (SAD)., subject to fulfillment of condition no 5 annexed to notification no 12/2012- customs, dt 17/4/2012
4	Poly Vinyl Choride (39042110 & 39042210) (Two product)	Basic custom duty on ethylene reduced from 5 percent to 2.5 percent
5	Ethylene Viniyl Acetate (EVA) (one product)	Specified inputs for use in the manufacture of EVA sheets exempted from custom duty
6	Back sheet (one product)	Specified inputs used in the manufacture of backsheet exempted from custom duty
7	Slewing Bearing (one product)	custom duty on Forge rings reduced from 10 percent to 5 percent , subject to fulfillment of condition 46 annexed to notification no 12/2012- customs, dt 17/4/2012

Total no. of Products where IDS addressed 2014-15 budget : 8

B Data base refinement - In the back drop of the constraint of getting product wise information Tariff Commission had taken the initiative with the Ministry of Corporate Affairs giving full justification to ensure that the cost audit formats are restored to its earlier format to include product-wise data in respect of production, imports, consumption of raw materials, domestic sales, exports, services rendered/obtained, element-wise cost details including per unit cost etc. in respect of all major sectors of the economy, both in physical as well as value terms. Subsequently, the Ministry of Corporate Affairs have been able to amend the Companies (Cost Records and Audit) Rules, 2014, *vide* Notification dated 31st December, 2014, and has made it mandatory to provide product wise cost details in the Cost Audit reports at 8 digit HS CETA codes from March, 2017.

C) Outcome of the study reports submitted by the Commission, by way of adoption, indication, appreciation and interest shown by the clients in addition to the usage by the client in analysis and decision making are as below:

- 1) The Office of Economic Adviser, under the Department of Industrial Policy & promotion vide their letter No. OEA-12026(11)/1/2017-TFP dated 25th January, 2018 have supported the findings of Tariff Commission in 12 reports on Inverted Duty Structure under FTA's.
- 2) Department of Pharmaceuticals vide their letter No. 31026/25/2017-Md dated 13/12/2017 have supported the findings of Tariff Commissions report in the report on "Inverted Duty Structure in respect of Cochlear Implants".
- 3) Department of Heavy Industry vide their letter No. dated 15th September, 2016 5(1)/2014-PE-XI have communicated that Department of Industrial Policy & Promotion supports the proposal of the Tariff Commission regarding BCD on Steel Balls (HS code 84829119), Rubber Seal (HS Code 40024900), Grub Screw (HS Code 73182990) and Cage Strip (HS Code 84829119) required for the manufacture of Slewing Bearing, to be brought down to 5% under actual user condition.
- 4) Light Engineering Industry Division of DIPP vide their letter No. dated 17th Nov, 2016 F.No.14(37)/2015-LEI have communicated that at the existing concessional exemption on the import duty on the final product(ECCS laminates) and the import duty of 12.5% on the raw material, Effective Rate of Protection (ERP) works out to (-) 40.57% and they support that the ERP should be zero, for which duty on raw material is also required to be brought down at par with the concessional Nil duty on the final product.
- 5) Ministry of New and Renewable Energy vide their letter dated 21/10/2015 have recommended the proposals of Tariff Commission for redressing the inverted duty structure on input materials required for manufacturing Unsaturated Polyester Resins, Vinyl Ester Adhesive, Epoxy Resins ad Hardener.
- 6) Department of Revenue vide their letter No. 15012/3/2015-NC-1dated 11/5/2015 have communicated that the prices of various Alkaloids produced by GOAWs Neemuch and Ghazipur have been revised on the bases on the recommendations made by the Tariff Commission.
- 7) Ministry of water Resources vide its letter no. 11/1/2012-PP/1153 dt. 17/6/2014 have appreciated the studies done by Tariff Commission on Operational & Maintenance cost of Irrigation projects and Cost of Water in the context of its [proposed utilization by the 14th Finance Commission.
- 8) Tariff Commissions fifth study report on the "Plant based Normally Traded Commodities' as part of the of the study on quantum, value and types of bio-resources exported from India", has been appreciated by the Ministry of Environment and Forests (Reference D.O. No. C-12025/1/10-CS-III dated 14/8/2014).
- 9) Office of Economic Adviser, Department of Industrial Policy & Promotion in its tax proposals for the union budget of 2013-14, used all the 26 reports of Tariff Commission,

on Inverted Duty Structure, for making specific recommendations to the Department of Revenue for correction of IDS in manufacturing products. (Reference letter no.Ec.Ad.2/16/2012-TFP dated 19th March, 2014).

- 10) Department of Commerce vide their letter no 14/7/2005-TPD dated 26th September, 2013 have expressed interest in the reports of the studies done on inverted duty structure in 2012-13.
- 11) Ministry of Health & Family Welfare vide No.X-11035/12/2012-DGQC dated 3/4/2013 endorsed the study done by Tariff Commission to the Revenue Department on inverted duty structure.
- 12) Tariff Commissions four reports on Operation & Maintenance cost of irrigation projects and two reports on Assessment of normative cost of water for various uses viz. irrigation, drinking water and industrial water supply were presented before the Ministry of water resources on 4th March, 2014 (reference D.O. no. 2-7/2012-M.I. (stat) dated 28/2/2014).
- 13) Tariff Commissions report on O&M cost of irrigation projects for Andhra Pradesh was requested by the MI(Stat) wing of the Ministry of Water Resources for submission to the XIV Finance Commission. (Ref. letter dated 16th August, 2013).
- 14) Ministry of Fertilizers vide its letter No. 23011/8/2010-MPR dated 2nd June, 2014 has informed that the additional compensation to the indigenous manufacturers producing P&K complex fertilizers using Naptha/fuel Oil(FOL)/Low Sulphur Heavy Stock(LSHS) as feed stock under Nutrient Based Subsidy (NBS) policy, would be finalized on the basis of recommendations of Tariff Commission in view of the Cabinet decision to this effect.
- 15) The slab wise rates recommended by the Tariff Commission for movement of fertilizers by road from plant/port to block up to 500 Km has been adopted by the Department of Fertilizers.(Reference letter no.12012/25/2013-FPP dated 14th March, 2014).
- 16) Department of Revenue vide its letter no. C-15012/2/1/10- SO(NC-1) dt. 5.7.13 have intimated that the recommendations of Tariff Commission have been duly considered while revising the prices of bulk drugs produced by Govt. Opium & Alkaloid works, in March-April,2013
- 17) The formula recommended by the Commission for the payment of interest by DGS&D on the withheld amount for procurement of Jute Bag for packing of food grains has been implemented by DGS&D. (Reference letter no. Kol/Jute/ADS(C-3)/Policy Matter/2014 dated 19th Feb., 2014)
- 18) Report of Second Hand Machinery and its impact on competitiveness of domestic capital goods industry- Plastic Processing Machinery was presented before Director General of Foreign Trade Department of Commerce, during officers meeting of DGFT on 12th

December, 2013. (Reference D.O. letter no.01/93/180/20/AM-13/PC-2(B)/E50 dated 12th Dec., 2013)

- 19) The four reports prepared by the Commission on medicinal plants, species and aromatic crops and horticultural crops enabled the National Biodiversity Authority to glean a total of 88 gazette notified biological resources. (Reference letter no.NBA/Tech. Gen./22/61/11-12/ dated 3rd March, 2014)
- 20) Tariff Commissions study report on “study on quantum, value and types of bio-resources exported from India”, has been appreciated by the Ministry of Environment and Forests (Reference letter no. 28-13/2008-CS-III dated 19.6.2013) and have indicated that the data provided in the study would be helpful in the context of notification to be issued by the Ministry on normally traded commodities under provisions of the Biological Diversity Act.
- 21) Tariff Commission’s Report on “Study on quantum value and types of bio-resources exported from India”, has been cited in the background note of the Expert committee Meeting/Key-stake holder consultation on “strategies for up-scaling domestic and international trade in herbal & medicinal plant resources in the 12th FYP”.
- 22) Ministry of Environment and Forests vide their letter no. 12025/1/10-CS-III dated 22/8/2013 have appreciated the second and third report of the Commission on “Spices and Aromatic Plants and Horticultural Crops”.
- 23) Report on Comparative Performance of Bio- Fertilizers with their chemical counterparts in terms of usage, efficiency and cost effectiveness appreciated by the Department of Agriculture and Cooperation, Ministry of Agriculture vide their letter no. 9.14.2013-Org. Fmg dated 08.10.2013.
- 24) The two reports on price of Pregnancy Test Kit recommended by Tariff Commission for the years 2009-10 and 2010-11 has been adopted by the Ministry of Health (reference letter no.S.12012/35/2007/Supply/Pregnancy Kit dated 16/5/2013).
- 25) NMCC vide its letter No. 21(1)/2012-NMCC dated 14th January, 2013 endorsed the recommendations of Tariff Commission on the IDS reports to the Department of Revenue and PMO.
- 26) Office of Economic Adviser vide its letter dated 19/9/2012 endorsed the recommendations of Tariff Commission on Naptha, to the Ministry of Revenue.
- 27) Department of IP&P has placed the executive summary and findings of the Commission’s report on “Review of Performance of Cement Industry” on its Web-site” for obtaining the views of various stakeholders. (Ref. email dated 10th April, 2013)

- 28) Department Related Parliamentary Standing Committee for Commerce in its 95th report on Performance of Cement Industry adopted Tariff Commissions Report on Cement Industry submitted to DRPSC in 2010. (dated 24th Feb., 2011)
- 29) The Report on Cement Industry submitted by the Commission to Department Related Parliamentary Standing Committee for Commerce in 2010 was also used by the Competition Commission of India (reference order date 20.6.2012, in case no. 29/2010).
- 30) The normative transportation from the nearest rake point to block headquarters is reimbursed on the basis of per tonne, per Km, by the Department of Fertilizers on the basis of Tariff Commissions recommendations. (PIB Note dated 8th Dec., 2011).
- 31) The recommendations of Tariff Commission on the final rates of concessions for Ammonium Sulphate (AS) produced by FACT and GSFC were accepted by the Department of Fertilizers(reference Letter no. 22011/6/2009 dated 25/5/2012)
- 32) The concession scheme on decontrolled Phosphatic & Potassic (P&K) fertilizers is substantially based on the recommendations of the Tariff Commission. (PIB note dated 26th June, 2008)
- 33) The price of B-Twill bags recommended by the Tariff Commission is adopted by the O/o Jute Commissioner using a price adjustment formula.(reference document on price policy for jute, para 2.28)
- 34) Tariff Commissions report on "study of B-Twill Jute Bags- 2009 has been used by the Ministry of Textiles, while preparing the policy document on Jute Fibre.(reference acknowledgement on pg 250 of the document).
- 35) Ministry of External Affairs vide its letter No. D.O. AC/202/20/2011 dated 2/6/2011 communicated that Commission's report on India's need for critical raw material and identification of sources of such raw materials in Asia, Africa and Latin America provided exhaustive and useful information to Indian Embassies and mission abroad and have been appreciated by most of the Missions /Posts abroad.
- 36) Commission's report on Critical Raw Materials: Australia as Potential Source has been circulated to related missions by Ministry of External Affairs in the year 2012-13.
- 37) Department of Health using the two reports of the Commission on Copper-T and Tubal rings made substantial savings (reference letter no. S12012/21/2004- supply dated 26/4/2005).
- 38) The Commissions assessment of savings made by MoH&FW by procuring condoms by adopting the prices recommended by Tariff Commission during the period 2004-05 - 2007-08, works out to Rs 135.15 crores

- 39) Ministry of Food Processing Industry vide its letter No. 4-5/2008 –F&VP/NE dated 23/6/2011 have appreciated the efforts of Tariff Commission w.r.t. the three comprehensive study reports on food parks.
- 40) Ministry of Housing & Urban Poverty Alleviation vide its letter No.O-17034/145/2009-H/FTS –1674 dated 30/1/2012 appreciated the report on analysis of share of various tariffs (Taxes, fees of govt.) in cost of construction of residential Apartments/Houses in select States/UTs and select Urban Local bodies.
- 41) Ministry of Housing and Urban Poverty Alleviation has acknowledge the support of Tariff Commission in preparation of Real Estate(Regulation and Development) bill, 2013. (PIB note dated 14th August, 2013)
- 42) Department of Expenditure vide their D.O. No. 6/9/03 dated 6/3/2009 expressed the requirement of the studies of Tariff Commission for policy formulation.
- 43) Based on Commission's studies in the case of fertilizer sector Govt. has been determining the subsidies since 2006-07 in Phosphatic & Potassic fertilizers and Urea.
- 44) Report on Pricing of Cost Components of LNG Import and Regasification and Transportation Tariff of NG/R-LNG suggested substantial reduction in tariff of HVJ pipeline i.e. Rs. 832/MSCM as against existing tariff of Rs. 1150/MSCM .
- 45) GAIL had entered into gas supply contracts with the consumers. Independent power producers are among consumers of gas. Gas transportation charges were being levied by GAIL from the consumers as per these contracts. In the Commission's study transportation tariff were worked out using pipeline network principle. Report on Transportation Tariff for KG Basin Gas Supply Network suggested substantial reduction in tariffs as below:

Official Language

10. Tariff Commission in its endeavor to encourage the usage of Official language celebrated Hindi Pakhwara during the fortnight of 01st September 2017 to 14th September 2017. The theme for this year's Hindi Pakhwara was "Yog Vigyan ". During the pakhwara oral Hindi competitions like quiz, Bhajan, poetry Speech, just a minute, storytelling etc. were organized in addition to written entries to be incorporated in Diva. In addition the Commission publishes Hindi Magazine called "Diva". Diva magazine has been so far published on the following themes – Vivekananda Visheshank, Karmayogi Visheshank , Mahtama Gandhi Visheshank coinsiding with the theme of Hindi Pakhwara. In this series Addhyatma Visheshank has been published in 2016-17.

The following reports of the Commission have been translated into Hindi during 2017-18 (upto 6/2/2018)

- a) Inverted Duty Structure in Cement Industry

- b) Report on Impact Assessment Study of Indirect Tax Incentives extended in the Union Budget 2015-16 “Reduction in Basic Customs Duty form 7.5 per cent to 2.5 per cent on specified components of CNC lathe machines and Machining centres namely Ball screws (ITCHS Code 84834000), Linear motion guides (ITCHS Code 84669390) and CNC systems (ITCHS Code 85371000) subject to actual user conditions”
- c) Report on Impact Assessment Study of Indirect Tax Incentives extended in the Union Budget 2015-16 “Reduction in Basic Customs Duty on Pulp of Wood (ITCHS code 4701-4706) form 5 % to 2.5 % and on super absorbent polymer (SAP) (ITCHS code 39069090) from 7.5 % to 5 % in the manufacture of goods falling under ITCHS Code 9619 (sanitary towels, tampons, napkins, diaper etc) subject to actual user condition”
- d) Report on Review of second stage handling charges for the Jute bags procured by FCI and State Agencies.

Swachh Bharat Mission

11. Tariff Commission in its endeavour to encourage cleanliness under Swachhta Action Plan observed the Swachta Pakhwada during the period 1st October, 2017 to 15th October, 2017. On 3rd October, 2017 a pledge was taken by all the officers/officials of Tariff Commission to initiate the quest for cleanliness not only the office premises but also the surroundings of their respective localities and villages and voluntarily give 100 hours in a year to the work of cleanliness. The Tariff Commission is also working for cleanliness at three levels i.e. physical, mental and spiritual involving physical cleaning of the immediate environment and cleaning of mind and soul. The activities on cleaning the mind include channelizing thoughts for effective and focused outputs, inculcating the spirit of harmony, starting daily activities with prayers and introspection, organizing thoughts for efficient and focused output through meditation, strengthening of team spirit for better participation in official assignments including study reports through coordinated functioning of study teams, affirmation, team building exercises etc. The spiritual activities include weeding out of attitudes counterproductive to efficiency and harmony through scientific methods of affirmation, introspection, yoga, meditation, motivational reading and reflection, doing away with character liabilities by systematically weeding out one defect at a time, organizing competitions such as just a minute, elocution, poetry, essay writing, story writing, quizzes etc., with “Spirituality” as the theme. A daily check list is maintained to keep track of all the cleanliness aspects.

12. The progress is reflected upon collectively in a focused way, on a weekly basis, by way of reflection meetings. These meetings are a platform for introspection, deliberation on important issues and pave the way forward. The meeting begins with prayers, introspection chart & reading of thoughts of great leaders and Affirmation which reads as "Through our collective efforts we shall bring pride to our organization".

Capacity building

13. Tariff Commission as an ongoing process of developing and strengthening the skills of its employees conducted in-house training sessions to enable hassle free adoption of e-office and procurement through GeM. Four officers were depute to National Institute of Financial Management(NIFM) for in-depth training on GeM and GFR 2017. In addition to the above Tariff Commission organised a workshop with Prof. Kiran Kumar Momaya, Senior Adviser Competitiveness of Shailesh J Mehta School of Management, IIT Mumbai on Competitiveness in Manufacturing Sector. Apart from this, four workshops on promoting Official Language and two works shops on YOGA and Yog Vigyan were also organized.

Sports

14. Two officers of the Commission also participated in the Inter Ministry Badminton Tournament 2018 held from 2nd January, 2018 to 12th January, 2018 in men's singles and doubles.