

LARGEST AIR SHOW IN ASIA – Aero India 2019, Bengaluru



The 12th edition of Air Show “AERO INDIA-2019” was held in Bengaluru from 20-24 February, 2019. It showcased India's air defence prowess and sixty-one aircraft displayed and 403 exhibitors were participating in the Aero India Show this year.

Aero India 2019 provides a significant platform in bolstering business opportunities in International aviation sector. A rapidly growing economy and opening up of defence production to private sector, have given a major fillip to the defence industry in India. It has also become a hub for defence businesses in Asia.

The tagline for Aero India 2019, “The Runway to a Billion Opportunities” was created to communicate India's value proposition in addressing the immense opportunities in the Aerospace and Aviation sectors in India today.



ESSA
(Event Supplier & Service Association)
UK :

Announces New Chair

Martin Cairns, Commercial Director, Reeds Carpets, having served on the Board as a member for 9 years and vice

chair for 2 years, has officially succeeded Chris Criscione as the ESSA Chair.

Andrew Harrison, ESSA director, formally welcomed Cairns to the role, saying: “Martin is a vociferous and enthusiastic champion of ESSA and the industry we all stand for.

“His desire to meet challenges in a collegiate and practical way, and his passion for change, will be great assets to the work of the ESSA board, and it gives me great pleasure to welcome him to the role of Chair.”

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MESSAGE FROM THE PRESIDENT DESK



Dear Friends,

Last month, in the season of “Vasant” we had lots of versatile activities for our members and their team. Lots of huge events & exhibitions were happening all over India. Vasant Ritu or Spring Season is ideally termed as 'Rituraj' or 'King of all the Seasons'. During this time, there is neither cold nor hot and the climatic conditions are very pleasant, so lots of outdoor activities keeps engage us with innovative ideas, business and new initiatives.

AERO INDIA 2019, one of the largest exhibition in Asia, took place in Bengaluru from 20-24 February, 2019. The Aero India Show is the perfect showcase platform for aviation startups. This year's 360 plus exhibitor participants at expo from around the world and 50 new aircraft on display. This is the highest number of aircraft displayed at the event so far. The entire infrastructure of the Air India 2019 show was executed by our member M/s RMB Event Management Pvt. Ltd.

Snapshots of recent projects of IESA Members namely Pavilions & Interiors, Deepali Designs, GEC India, GLS & Fab India are published in this version. I personally appreciate their extraordinary efforts for the grand success of exhibitions managed and executed by them.

As we know that new GST norms some time make difficulties for us to understand and implement. So In this edition, we are presenting an article on “RECENT AMENDMENTS IN GST LAW” by CA Raman Khatuwala, GST Expert. Hope it will be informative and useful for our all readers. Your questions, queries related to GST and Income Tax are also welcome. Please share such things with the IESA Secretariat for further assistance and support.

I appreciate Ms. Uma Menon, Rudra Communications, Founder Member of IESA for her article in this issue on the occasion of International Women's Day (8th March, 2019) about her journey into the exhibition industry. Her words may be inspiration for many women newcomer in this field. I am sure you will enjoy and wishing her for further success ahead.

My sincere thanks to everyone who have involved, supported and helped us to make IESA Times a success. We are always looking for fresh innovative ideas, project reports and industry news to update our members via IESA E-newsletter.

At last, wish you all health, prosperity and business achievements on festival of colors. Happy Holi!

Best Wishes,

H.K. Bhattad

President, IESA

IESA NEWLY JOINED MEMBERS

SL.	COMPANY	CONTACT PERSON	NATURE OF BUSINESS	CITY
1	GYAN GAURAV EXHIBITION SERVICES	Mr. Ramesh Kumar Singh	Furniture / AV System/ Pantry Services	New Delhi
2	KRISHI AGRONET	Mr. Hardik S Sugandh/ Mr. Ketan Sugandh	Manufacturer of HDPE Agronet & HDPE Carpet	Surat

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LARGEST AIR SHOW IN ASIA *contd...*

Aeroindia 2019, Bengaluru



One of the attractions of this year Air show was tricolor chairs with nationalism . It is matter of pride that our member “RMB Event Management Pvt. Ltd.” was the official fabricator of the Aero India 2019 and has given a new look to section arrangement of Aero show. Being a Founder Member of IESA, congratulations for handling the event in large scale and made the exhibition a grand success.



RMB EVENT

A Bhattad Group Company

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IT'S NOT ABOUT BEING A MAN OR A WOMAN HERE



My journey with the exhibition industry started about 24 years back- at that time it never looked like an industry but more of a family- For me till date each exhibition is like a day at college- I go to each of them with the same enthusiasm, and the camaraderie between the entire service fraternity ensures that at the end all executions are perfect!

It has not been easy- For a very long time; I was the only female entrepreneur in this industry and mine was a one Wo-man show for a very long time – And in this almost all boys club my penetration was negligible – as a matter of fact I can safely say that it was with IESA and other industry meetings that I got to know most of the people and they got to know me!

The one thing about actors is that they get to play and be various roles in their

lives- in the Exhibition industry too we get to see so many fields – so many avenues – the wealth of myriad knowledge that one can gain is astounding.

And the people! The kind of people I have met in lifetime from the Top actors, politicians, intellectuals and various kinds of celebrities and professional both local as well as

global has truly enriched my life experiences.

I have travelled the world with work-found passion in the passion of people and been truly blessed.

But would it have been different had I not been a woman? No- The one thing that over the years I have learnt is that the exhibition industry is fairly Gender neutral – because it is a tough industry!

Its an industry for which firstly you HAVE to have passion- you wont survive otherwise and then there are the crazy working hours- I have worked on almost all weekends and national holidays for the past 20 years- Even festivals have sometimes got to be forfeited!

With each exhibition for that 3 or 5 or 7 days we make a small mini city and whoever wants to be here has to feel like a part of it Aching feet and bad food are a part of the package – be it a man or a woman you are as good as you stand!

And the biggest part of the package is the demands of the clients!

Your client will almost always “Not have a budget for you”- But will still want your service! They almost expect buy 1 and get 1+1+1+1... free and even if you are a lady, the client yelling is not restrained- so you have to chin up and face it! Women

are emotional and that's a good thing! We vent instead of getting a heart attack! But this is not the place for emotions- nothing will change- you have to have to be able to stand your ground and not cave in!

We make films for the Exhibition Industry and today anybody with a phone is a filmmaker! And the client will not have the budget for you! But having said that there are Mega Events which are done by good clients that understand the investment of a professional film; we have been doing Mega shows like Auto Expo, Imtex, ACREX, IETF, Worldskills and it has been an amazing experience.

I would sum up and just say that being a woman was fun in this industry of Men– I have amazing friendships, amazing relations and above all amazing experiences. Here being a man or a woman does not define you- How far your feet can carry you- will determine the length of your journey!

Uma Menon

Rudra Communications
Founder Member of IESA





IMPLEMENTING INNOVATIVE IDEAS



Aluminium "A" Frame Portable Structure
- designed, manufactured & erected by **FAB INDIA**



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- designed, manufactured & erected by **FAB INDIA**

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Each and every structure are designed by us in accordance with the specific need & taste of our clients. Our experience of forty years in the industry, innovative ideas and the readiness to absorb the latest techniques have given us the edge to deliver the timely quality work at a very competitive price to our customers.

In the field of custom designed architectural infrastructure, after the successful completion of ICC-Patna (used approx. 13500 MT Steel), the new inclusion in our cards is the current running project of I.T.P.O. Convention Center Building at Pragati Maidan, Delhi. The quantum of steel to be used is around 8000 MT.



Ongoing Project of I.T.P.O. Convention Centre Building at Pragati Maidan, New Delhi

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Registered Office Address	: 49, Jangpura Road, Bhogal, New Delhi - 110 014
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Works	: 9, Sec-8, Bawal Growth Centre, Distt. Rewari, Bawal -123501, Hary.
Website	: HYPERLINK http://www.pjfabindia.com/

IESA's MEMBERS PROJECTS GALLERY

PAVILIONS & INTERIORS PVT. LTD., NOIDA

27th Convergence India : A turnkey project for C-DOT at 27th Convergence India, where team P&I had worked right from conceptualising the design to execution.



DEEPALI DESIGNS & EXHIBITS PVT. LTD., NEW DELHI

IHGF Delhi Fair 2019 : The event managed by Deepali Design with multipeak structure and graffiti on containers at IHGF.



IESA's MEMBERS PROJECTS GALLERY

DEEPALI DESIGNS & EXHIBITS PVT. LTD., NEW DELHI

IHGF Delhi Fair 2019 *contd...*



GLOBAL EVENTS COMPANY INDIA (GECI), MUMBAI

Auto Show 2019 : The Parx supercar show 2019 was set up by GEC India at BKC, Mumbai. Includes 100 vintage cars and 100 vintage bikes as part of WIAA's 100th anniversary celebrations; McLaren Senna and LaFerrari among showstoppers.



RECENT AMENDMENTS IN GST LAW

Article by CA Raman Khatauwal, GST Expert



With the introduction of GST in India, came many initial hiccups in complying with the new indirect taxation regime. In order to mitigate the problems being faced by the business community, the Central Government keeps on amending the provisions in the economic interest.

Along the expected lines, Central Government has extended time lines for filing various returns under GST. A number of notifications and orders have also been issued to reflect the amendments made. This article aims to highlight the key amendments made in GST.

The very recent set of amendments were made by the **GST council** in its **32nd meeting** held on 10th January 2019 under the chairmanship of the Finance Minister, Mr. Arun Jaitely & are as follows:

- Council has provided **two thresholds limits** operational from 1.04.2019 i.e. INR 20 Lakh and INR 40 Lakh, for registration and payment of GST for the supply of Goods and State Governments have to decide the respective limits. There is **no change** in case of **“Service Provider”** as the threshold stands to continue at INR 20 Lakh and in special category states INR 10 Lakh.

Existing limit : INR 20 Lakhs

New Limit : INR 40 Lakhs

- The annual turnover limit for the preceding financial year in order to avail the composition scheme benefit has been increased from INR 1 Crore to INR 1.5 Crore w.e.f. 01.04.2019. However, the special category states are provided a time limit of one week to decide whether to accept the new amendment or not.

Existing Limit : INR 1 Crore

New limit : INR 1.5 Crore

- Council has decided to provide a benefit of **composition scheme to service providers** also, unlike the current scenario. The threshold limit of turnover in the preceding financial year would be INR 50 Lakh for supplier of services or mixed suppliers with a Tax Rate of 6% (3% CGST + 3% SGST). There will be liability of filing one Annual Return with paying taxes on quarterly basis with a prescribed declaration. Such option shall be exercisable from 1st of April 2019.

Threshold Limit : INR 50 Lakhs

Applicable to – Supplier of Service or Mixed supplier i.e. provider of goods as well as services

Tax Rate : 3% CGST + 3% SGST (Total 6%).

- Compliance norms has been simplified under composition scheme, as there would be now only **Annual Return** filing with liability of paying tax quarterly along with a declaration. The service provider and the provider of mixed supply opting for composition scheme are also required to comply with the same.
- Levy of **cess** on interstate supply of goods & service has been approved within the state of **Kerala** at a rate not exceeding 1% for a period not exceeding two years. This levy has been approved owing the calamity that affected the state of Kerala earlier this year.

It may kindly be noted that the above are merely suggestions of the GST Council. The same has not been notified yet.

Further, the Central Goods & Service Tax (Amendment) Act, 2018 as notified on 30.8.2018 brings in the following amendments applicable w.e.f. 1.02.2019 :

- Amendment in **Section 9(4) of the CGST (amendment) Act, 2018** restricts **RCM** on supply of goods or services by the **unregistered person to a registered person**. Such RCM shall only be done only for the notified class of registered

person supplying the specified class of goods or service or both. Similar amendment has been made for IGST as well.

- Amended **Section 16(2) of the CGST Act, 2018** approves **BILL-TO-SHIP-TO** model for supply of service also.
- Amendment of **Section 17 (Apportionment of credit and blocked credits)** has inserted the provision where in proportionate ITC shall not be disallowed if the supplier has made High Sea Sales or sold the goods stored in customs bonded warehouse.
- **ITC on motor vehicles** is now allowed in the following situations:
 - If used for making further **TAXABLE** supply of such vehicles
 - If used for **transportation of passengers** (ONLY IF IT IS A TAXABLE SUPPLY)
 - If used for **imparting training** on driving these vehicles (ONLY IF IT IS A TAXABLE SUPPLY)
 - If Approved **Seating Capacity > 13 Person** (Including the Driver)
- ITC on Other conveyances like **Vessels & Aircrafts** is now allowed in the following situations:
 - If used for making further **TAXABLE** supply of such vessels or aircraft;
 - If used for **transportation of passengers**. (ONLY IF IT IS A TAXABLE SUPPLY)
 - If used for **transportation of goods**. (EVEN IF IT IS NOT A TAXABLE SUPPLY)
 - If used for **imparting training** on flying such aircraft. (ONLY IF IT IS A TAXABLE SUPPLY)
 - If used for imparting training on **navigating** such vessels. (ONLY IF IT IS A TAXABLE SUPPLY)



- **Earlier there was no clarity whether the ITC on Services** of general insurance, servicing, repair and maintenance in so far as they relate to **motor vehicles, vessels or aircraft** as referred were allowed.
 - Now it has been made clear that if ITC on the motor vehicles, vessels or aircraft is restricted than ITC on Services of general insurance, servicing, repair and maintenance in so far as they relate to them is also **restricted**.
 - ITC on **leasing, renting and hiring of motor vehicles** is now restricted except when the principal supply for which vehicles have been hired or when such vehicles have been hired for entering in to the same business of leasing of motor vehicles.
- The amended **Section 24** of the act requires the electronic commerce operators who are required to collect **TCS u/s 52**, to get **mandatory registration** under GST unlike the previous scenario wherein all the e commerce operators were required to be registered.
- **Section 25** has been amended to bring the following changes in the registration procedure:
 - A person having place of business at Taxable Area and SEZ, shall obtain **separate registration** for both the places, even if within same state.
 - **Separate registration** may be done for different business premises even if they are from **same business verticals**.
- The provisions in relation to **suspension of registration** has been introduced. During pendency of the proceedings relating to cancellation of registration filed by the registered person, the registration may be suspended for such period and in such manner as may be prescribed.
- **Section 34** has been amended so as to remove the need to issue separate debit/credit note for each and every invoice, rather one debit/credit note may be issued for all the invoices within a single financial year.
- The input tax credit of SGST or CGST can now be utilized for payment of tax only when the credit balance of IGST is **NIL**.
- **Import** made by a **non-taxable person** (like the one engaged in purely exempted supplies) made without consideration from related party for the purpose of business shall also be **taxable** under GST as a repercussion of amendment made in schedule 1 of the principal act.
- In case of export of goods, **services by way of transportation of goods**, including by mail or courier shall be treated as export of services provided other conditions as mentioned in definition of "export of services" are satisfied.

If any **IESA Member** has any query on **Income Tax / GST**, please contact for consultancy with **CA Raman Khatuwala** on **91-9582215250**.

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Founded in the year 1959, GLS is India's premier Event Infrastructure and Allied Management Company with pan India network. GLS has been among the pioneers in providing international event infrastructures for trade shows, exhibitions, conferences and conventions.

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The GLS is based in Indore, Madhya Pradesh, India, but work executed at the Pan India Level. Their services can be availed from major cities of Punjab, Delhi, Rajasthan, Uttar Pradesh, Bihar, Madhya Pradesh, Chhattisgarh, Maharashtra, Karnataka and Andhra Pradesh.



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For more information, please contact:

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UPCOMING EXHIBITIONS / EVENTS

DATE	EXHIBITION / EVENT	LOCATION
14-15 March, 2019	Sydney Build	Sydney, Australia
14-16 March, 2019	IESS-Intt. Engineering Sourcing Show 2019	Chennai, India
15-17 March, 2019	Pro Wave Expo 2019	Bengaluru, India
15-17 March, 2019	Hometex Tech 2019	Panipat, India
18-21 March, 2019	CIFF China International Furniture Fair	Guangzhou, China
19-20 March, 2019	MADE - Consumer Fair	Paris, France
20-22 March, 2019	Electronica China	Shanghai, China
21-23 March, 2019	SRW India Water Expo 2019	Chennai, India
22-24 March, 2019	BV Tech Expo 2019	New Delhi, India
23-24 March, 2019	Outdoor Adventure & Travel Show	Calgary, Canada
23-31 March, 2019	Food Beverage Hospitality Expo 2019	Surat, India
26-28 March, 2019	SITL Europe	Paris, France
30-31 March, 2019	The Franchise Expo	Montreal, Canada
30-31 March, 2019	Die Energiemesse	Osnabrueck, Germany
01-05 April, 2019	Hannover Messe	Hanover, Germany
03-05 April, 2019	India International Dairy Expo	Mumbai, India
04-06 April, 2019	Australian Auto Aftermarket Expo (AAA)	Melbourne, Australia
04-05 April, 2019	Inter Solar India	Mumbai, India
05-07 April, 2019	RGJS - Rajkot Gems & Jewellery Show 2019	Rajkot, India
05-07 April, 2019	Garfab- TX Surat 2019	Surat, India
05-07 April, 2019	Photo Today Coimbatore	Coimbatore, India
10-12 April, 2019	iPHEX 2019	Gandhinagar, India
10-13 April, 2019	Pack Plus South 2019	Bengaluru, India
10-13 April, 2019	Print Fair - Bengaluru, 2019	Bengaluru, India
12-14 April, 2019	PacProTec Chandigarh	Chandigarh, India
13-14 April, 2019	International Soap & Detergent Expo 2019	Ahmedabad, India
16-17 April, 2019	Chemspec India	Mumbai, India
19-20 April, 2019	RenewX	Hyderabad, India

IMPORTANT NOTICE : We advice to all readers, please double check the Dates / Venue and general information by directly visiting to the exhibitions' websites. The above info might be changed due to unknown reason to us.

FROM THE NEWSLETTER EDITOR

Dear Readers,

March 2019 edition is wrapping IESA Member's recent projects with snapshot. It is a proud feeling for our members to complete the work of every event & exhibition in an unbeaten manner. Lots of hard work and efforts put behind this.

Aero India 2019 is the largest show in Asia, which organized in every two years. This year arose exhibition was managed by our members and all of them made the exhibition a magnificent success.

On the occasion of International Women's Day i.e. 8th March, 2019, a special piece of writing taken from our valuable founder member Ms. Uma Manon from Rudra Communications, New Delhi. Please check on page number 4 and delight to read the same.

IESA congratulates Mr. Martin Cairns, the new chairperson of ESSA, UK and wishes him to lead the association successful in future. Best wishes to him,

Hoping that you will find this issue more educational and if you have anything to share with us, you're most welcome. We invite comments, suggestions and any valuable contributions from our readers and members. This will go a long way in enabling us of improving our Newsletter.

We request to submit the event industry related technical articles, event reports and news for IESA Times upcoming issue and the cut-off date is 20th March, 2019. Below are the guidelines for putting forward articles and suggestions to add on:

1. Document Format: MS Word Format
2. Article Length: Maximum 250-300 words
3. Photographs: TIFF or JPG format in high resolution
4. Advertisement: Strip Advertisement (Paid only)

Be thankful for your contribution and look forward to your continuous support in future editions.

IESA Secretariat:

Ms. Anita
Executive Secretary

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